



The Effect Of Compensation And Work Culture On The Performance Of State Civil Apparatus (ASN) With Work Motivation As A Mediating Variable At The Bureau Of Finance And General Affairs, Universitas Jember

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ABSTRACT

This study aims to analyze the effect of compensation and work culture on the performance of State Civil Apparatus (ASN) at the Bureau of Finance and General Affairs, Universitas Jember, with work motivation as a mediating variable. The research is motivated by the importance of improving ASN performance to achieve a professional, accountable, and results-oriented higher education bureaucracy. A quantitative approach was employed using a survey method. Data were collected through questionnaires distributed to 104 ASN as the research sample. Structural Equation Modeling (SEM) was applied to examine both direct and indirect relationships among variables. The results indicate that compensation does not have a positive and significant direct effect on ASN performance. However, compensation has a positive and significant effect on work motivation. Work culture has a positive and significant influence on both work motivation and ASN performance. Furthermore, work motivation positively and significantly effect on performance and mediates the relationship between compensation, work culture, and performance. These findings suggest that improving ASN performance is more effectively achieved through strengthening work motivation, supported by a fair compensation system and a positive, conducive work culture.

INTRODUCTION

State Civil Apparatus (ASN) play a strategic role in supporting professional, accountable, and results-oriented university governance. In the era of bureaucratic reform and digitalization

of public services, improving ASN performance has become a primary priority, particularly in strategic units such as the Bureau of Finance and General Affairs at Universitas Jember, which is responsible for administration, resource management, and institutional financial management.

ASN performance is influenced by various factors, including compensation and work culture. Compensation, as a form of financial and non-financial reward, is theoretically expected to enhance performance. However, in the context of public organizations, previous studies have shown inconsistent findings regarding its direct effect on performance. On the other hand, a work culture that emphasizes discipline, collaboration, innovation, and results orientation is believed to create a conducive work environment and foster productive work behavior. Nevertheless, prior empirical findings also reveal variations in the strength of the relationship between work culture and ASN performance.

These inconsistencies suggest the presence of psychological mechanisms that have not been fully explained. Work motivation is considered an internal factor that potentially mediates the relationship between compensation, work culture, and performance. ASN with higher motivation tend to demonstrate stronger commitment, responsibility, and achievement orientation. However, empirical studies examining the mediating role of motivation in the context of university ASN remain limited.

Based on this gap, this study aims to analyze the effect of compensation and work culture on ASN performance, with work motivation as a mediating variable, at the Bureau of Finance and General Affairs, Universitas Jember. This research is expected to provide empirical contributions to the development of a more contextual and evidence-based ASN performance management model in the higher education sector.

LITERATURE REVIEW

Compensation (X1)

Compensation refers to all forms of rewards provided by an organization to employees as remuneration for their contributions, both financial and non-financial. In the context of the State Civil Apparatus (ASN), compensation is regulated under Government Regulation No. 11 of 2017 concerning Civil Servant Management, as amended by Government Regulation No. 17 of 2020 and Government Regulation No. 49 of 2018 concerning Government Employees with Work Agreements (PPPK), which include salary, allowances, and other forms of rewards. According to Safrida et al. (2023), compensation is not only understood as financial remuneration but also includes non-financial rewards aimed at enhancing employee welfare, motivation, and performance. From a managerial perspective, compensation plays a strategic role in attracting, retaining, and motivating employees to perform optimally.

In this study, compensation is measured using five indicators: (1) salary, (2) incentives, (3) allowances, (4) bonuses, and (5) work facilities as non-financial organizational support.

Work Culture (X2)

Work culture is defined as a system of shared values, norms, and beliefs that guide organizational members' behavior (Firdaus et al., 2023). A strong work culture is believed to shape consistent behavioral patterns and improve organizational effectiveness. In public sector organizations, work culture contributes to professionalism, discipline, and service orientation.

The indicators of work culture in this study include: (1) innovation and risk-taking, (2) results orientation, (3) people orientation, (4) team orientation, and (5) attitude toward change.

Work Motivation (Z)

Work motivation is an internal force that influences the direction, intensity, and persistence of individual behavior in performing tasks (Maslow, 1970). Maslow's hierarchy of needs theory explains that individuals are driven to fulfill needs ranging from physiological

needs to self-actualization. In the ASN context, work motivation serves as a psychological factor that determines employees' commitment and productivity levels.

Work motivation in this study is measured based on five dimensions of needs: (1) physiological needs, (2) safety needs, (3) social needs, (4) esteem needs, and (5) self-actualization needs.

ASN Performance (Y)

Performance is defined as the quality and quantity of work achieved by employees in carrying out their responsibilities (Mangkunegara, 2017). In public sector organizations, performance reflects not only target achievement but also effectiveness, timeliness, and the ability to work independently.

The indicators of performance in this study include: (1) quality of work, (2) quantity of output, (3) timeliness, (4) effectiveness, and (5) independence in completing tasks.

METHODS

This study employed a quantitative research method with an explanatory approach. The population consisted of 313 State Civil Apparatus (ASN) employees at the Bureau of Finance and General Affairs, Universitas Jember, including 94 civil servants (PNS) and 219 government employees with work agreements (PPPK). Since the population exceeded 100 individuals, the researcher determined a sample of 104 respondents, considering that the sample size represented more than 30% of the total population (Arikunto, 2013).

According to Sugiyono (2020), purposive sampling is a technique used when researchers select individuals based on specific characteristics relevant to the study. The criteria included employees aged over 18 years, without gender distinction, and with a minimum of one year of work experience.

To test the hypotheses, the study utilized Structural Equation Modeling (SEM) with SmartPLS as the statistical analysis tool. SEM is an integrated analytical approach that combines factor analysis, structural modeling, and path analysis to examine relationships among variables.

RESULTS

Measurement Model Evaluation (Outer Model)

The evaluation of the measurement model was conducted to assess the validity and reliability of the constructs using SmartPLS version 4.1.1.7.

Convergent Validity

Table 1. Outer Loading

X1		X2		Z		Y	
X1.1	0.811	X2.2	0.752	Z1	0.798	Y1	0.769
X1.2	0.765	X2.3	0.777	Z3	0.758	Y2	0.809
X1.3	0.715	X2.5	0.862	Z4	0.868	Y3	0.831
X1.5	0.756			Z5	0.861	Y4	0.869
						Y5	0.817

Convergent validity was assessed based on outer loading values ≥ 0.70 . The results presented in Table 1 indicate that the indicators of variables X1, X2, Z, and Y have outer loading values above 0.70. The highest values were observed for indicators Y4 (0.869) and Z4 (0.868), while the lowest value was found for indicator X1.3 (0.715). Therefore, all indicators meet the criteria for convergent validity.

Discriminant Validity**Cross Loading****Table 2. Cross Loading**

Indicator	Compensation	Work Culture	Performance	Work Motivation	Description
X1.1	0.811	0.489	0.416	0.592	Valid
X1.2	0.765	0.460	0.307	0.435	Valid
X1.3	0.715	0.445	0.242	0.419	Valid
X1.5	0.756	0.526	0.454	0.533	Valid
X2.2	0.362	0.752	0.524	0.497	Valid
X2.3	0.632	0.777	0.497	0.672	Valid
X2.5	0.511	0.862	0.718	0.734	Valid
Y1	0.329	0.431	0.769	0.513	Valid
Y2	0.249	0.523	0.809	0.531	Valid
Y3	0.455	0.714	0.831	0.662	Valid
Y4	0.466	0.691	0.869	0.706	Valid
Y5	0.435	0.599	0.817	0.566	Valid
Z1	0.685	0.641	0.576	0.798	Valid
Z3	0.454	0.646	0.582	0.758	Valid
Z4	0.549	0.645	0.670	0.868	Valid
Z5	0.685	0.641	0.576	0.798	Valid

Based on the cross-loading test results presented in Table 2, all indicators have higher loading values on their respective constructs compared to other constructs. This indicates that each indicator represents its intended construct more strongly than other constructs in the model.

Fornell-Larcker**Table 3. Fornell-Larcker**

Variable	Work Culture	Performance	Compensation	Work Motivation
Work Culture	0.798			
Performance	0.737	0.820		
Compensation	0.632	0.481	0.763	
Work Motivation	0.806	0.736	0.661	0.822

Based on Table 3 (Fornell-Larcker criterion), the square root of the Average Variance Extracted (AVE) for each construct is greater than the correlations between constructs. These results indicate that each construct demonstrates good discriminant validity.

Thus, based on the results of the cross-loading test and the Fornell-Larcker criterion, the measurement model in this study is considered to have adequately met the requirements of discriminant validity.

Construct Reliability and Validity

Construct reliability was evaluated using Cronbach's Alpha, rho_A, and Composite Reliability, with a minimum threshold of 0.70. Construct validity was further supported by the Average Variance Extracted (AVE) value ≥ 0.50 .

Table 4. Construct Reliability and Validity

	<i>Cronbach's Alpha</i>	<i>rho_A</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>
X1	0.765	0.777	0.847	0.582
X2	0.717	0.742	0.840	0.637
Z	0.839	0.841	0.893	0.676
Y	0.879	0.892	0.911	0.672

Based on table 4, all constructs meet the criteria for reliability and validity. The Cronbach's Alpha and rho_A values range from 0.717 to 0.892, exceeding the minimum threshold of 0.70, indicating good internal consistency. The Composite Reliability values for X1 (0.847), X2 (0.840), Z (0.893), and Y (0.911) are also above 0.70, confirming construct reliability. In addition, the Average Variance Extracted (AVE) values range from 0.582 to 0.676, all above 0.50, indicating adequate convergent validity. Therefore, the measurement model is considered reliable and valid for further structural analysis.

Structural Model Evaluation (Inner Model)

The structural model evaluation (*inner model*) was conducted to examine the causal relationships among constructs in the research model. This assessment aims to evaluate the model's ability to explain endogenous variables and to test the significance of the relationships among latent variables. The structural model was evaluated by examining the coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), and the significance of the path coefficients through the bootstrapping procedure.

Coefficient of determination (R^2)

Table 5. R-Square (R^2)

	R-square	R-square adjusted
Z	0,687	0,681
Y	0,605	0,593

Based on Table 5, the R-square (R^2) value for variable Z is 0.687 with an adjusted R-square of 0.681, indicating that 68.7% of the variance in Z is explained by the exogenous variables in the model, while the remaining 31.3% is influenced by factors outside the study. Meanwhile, the R-square (R^2) value for variable Y is 0.605 with an adjusted R-square of 0.593, meaning that 60.5% of the variance in Y is explained by the variables in the model, and 39.5% is explained by other variables not examined in this study. These values indicate that the structural model has a moderate to strong explanatory power.

Table 6. Effect size (f^2)

Independent Variable → Dependent Variable	f-square	Category
Compensation (X1) → ASN Performance (Y)	0.010	Very Small
Work Culture (X2) → ASN Performance (Y)	0.160	Moderate
Compensation (X1) → Work Motivation (Z)	0.123	Small to Moderate

Work Culture (X2) → Work Motivation (Z)	0.800	Large
Work Motivation (Z) → ASN Performance (Y)	0.155	Moderate

Based on the effect size (f^2) results, the effect of Compensation (X1) on ASN Performance (Y) has an f^2 value of 0.010, which is categorized as very small. Work Culture (X2) on ASN Performance (Y) shows an f^2 value of 0.160, which is classified as moderate. Furthermore, Compensation (X1) on Work Motivation (Z) has an f^2 value of 0.123, indicating a small to moderate effect, while Work Culture (X2) on Work Motivation (Z) shows an f^2 value of 0.800, which is categorized as large. Meanwhile, the effect of Work Motivation (Z) on ASN Performance (Y) has an f^2 value of 0.155, which is considered moderate. These findings indicate that Work Culture has the strongest effect on Work Motivation in the research model.

Model Fit

Table 7. Model Fit

Parameter	<i>Rule the Thumb</i>	Parameter value	Description
SRMR	Less than 0.10	0.098	Fit
Chi Square	χ^2 statistic $\geq \chi^2$ table	359.788 > 26.30	Not fit
NFI	Close to 1 (ideal), ≥ 0.90 (good), 0.80-0.90 (acceptable), < 0.80 (poor fit)	0.677	Poor fit
GoF	0.1 (GoF small); 0.25 (GoF moderate); 0.36 (GoF large)	0.644	Strong fit
Q ² Predictive Relevance	Q ² > 0 indicates predictive relevance Q ² < 0 indicates lack of predictive relevance 0.02 (weak) 0.15 (moderate) 0.35 (strong)	Q ² Performance = 0.481 > 0 Q ² work motivation = 0.636 > 0	Strong Predictive relevance

Based on the model fit testing results presented in Table 7, the SRMR value of 0.098 is below the threshold of 0.10, indicating that the model is considered fit. However, the Chi-Square value shows 359.788 > 26.30, meaning that statistically the model is not fit according to this criterion. The NFI value of 0.677 is below 0.80, suggesting that the model is less fit based on this benchmark. Nevertheless, the Goodness of Fit (GoF) value of 0.644 exceeds the threshold of 0.36 and is therefore categorized as strong. Furthermore, the Q² values indicate that the Performance variable has a value of 0.481 (>0) and Work Motivation has a value of 0.636 (>0), demonstrating that the model possesses strong predictive relevance. Overall, although some indices indicate limitations, the research model shows good overall fit and predictive capability.

Significance Of the Path Coefficients

The significance of the path coefficients was assessed using the bootstrapping procedure to determine the statistical significance of the relationships among the constructs. The evaluation was based on the t-statistics and p-values. A path coefficient is considered significant if the t-statistic exceeds 1.96 and the p-value is less than 0.05 at the 5% significance level. This analysis indicates whether the hypothesized relationships in the structural model are supported or not.

Direct Effect Path Coefficients**Table 8. Bootstrapping Path Coefficient Results (Direct Effect)**

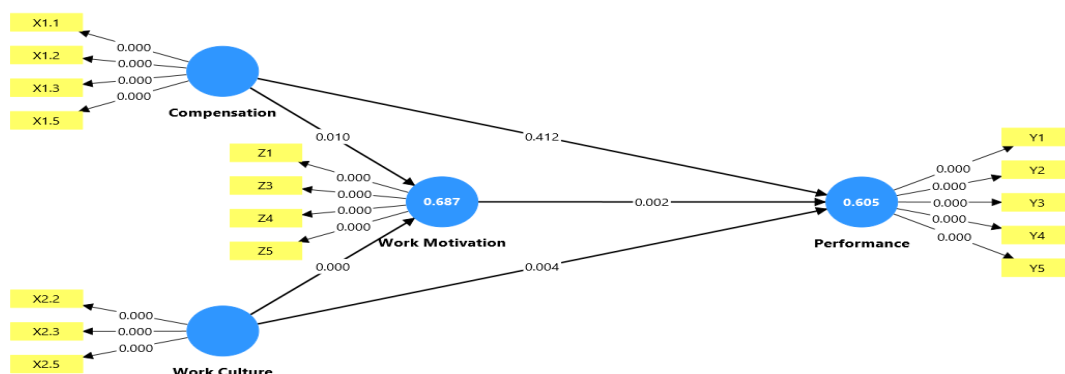
Path Coefficient	Original sample	T Statistics	P values	Description
(H1) X1 → Y	-0.087	0.820	0.412	Negative and not significant
(H2) X2 → Y	0.436	2.865	0.004	Positive and significant
(H3) X1 → Z	0.253	2,582	0.010	Positive and significant
(H4) X2 → Z	0.646	7.933	0.000	Positive and significant
(H5) Z → Y	0.442	3.048	0.002	Positive and significant

Based on the results of the path coefficient testing through the bootstrapping procedure, the effect of Compensation (X1) on ASN Performance (Y) has a coefficient of -0.087 with a t-statistic of 0.820 and a p-value of 0.412 (>0.05), indicating a negative and non-significant effect. In contrast, Work Culture (X2) on ASN Performance (Y) shows a coefficient of 0.436 with a t-statistic of 2.865 and a p-value of 0.004 (<0.05), meaning it has a positive and significant effect. Furthermore, Compensation (X1) on Work Motivation (Z) has a coefficient of 0.253 with a t-statistic of 2.582 and a p-value of 0.010 (<0.05), indicating a positive and significant effect. Work Culture (X2) on Work Motivation (Z) demonstrates a positive and significant effect with a coefficient of 0.646, a t-statistic of 7.933, and a p-value of 0.000 (<0.05). Additionally, Work Motivation (Z) on ASN Performance (Y) has a coefficient of 0.442 with a t-statistic of 3.048 and a p-value of 0.002 (<0.05), indicating a positive and significant effect. Therefore, all hypotheses are supported except H1.

Indirect Effect Path Coefficients**Table 9. Bootstrapping Path Coefficient Results (Indirect Effect)**

Path Coefficient	Original sample	T Statistics	P values	Description
(H1) X1 → Y	0.112	2.008	0.045	Positive and significant
(H2) X2 → Y	0.286	2.692	0.007	Positive and significant

Based on the results of the indirect effect testing, Compensation (X1) has an indirect effect on ASN Performance (Y) through Work Motivation (Z) with a coefficient of 0.112, a t-statistic of 2.008, and a p-value of 0.045 (<0.05), indicating a positive and significant effect. Similarly, Work Culture (X2) has an indirect effect on ASN Performance (Y) through Work Motivation (Z) with a coefficient of 0.286, a t-statistic of 2.692, and a p-value of 0.007 (<0.05), also indicating a positive and significant effect. These findings suggest that Work Motivation plays a mediating role in the relationship between Compensation and ASN Performance as well as between Work Culture and ASN Performance.

Figure 1. Bootstrapping Result Image

DISCUSSION

The findings indicate that compensation does not have a direct and significant effect on ASN performance at the Bureau of Finance and General Affairs, Universitas Jember. This suggests that within the context of public university bureaucracy, compensation—being structured and relatively fixed—functions more as a stabilizing factor rather than a primary driver of performance improvement. However, compensation has a positive and significant effect on work motivation and exerts an indirect influence on performance through motivation as a mediating variable. This result indicates that work motivation serves as a full mediator in the relationship between compensation and performance. The finding is consistent with Herzberg's Two-Factor Theory, which categorizes compensation as a hygiene factor, and with the AMO (Ability–Motivation–Opportunity) theory, which emphasizes motivation as a key determinant of performance.

In contrast, work culture demonstrates a positive and significant direct effect on ASN performance, as well as an indirect effect through work motivation. A strong work culture characterized by discipline, collaboration, results orientation, and adaptability enhances employee motivation and fosters professional and productive work behavior. The magnitude of the indirect effect of work culture on performance through motivation is greater than that of compensation, indicating that work culture is a more dominant factor in improving ASN performance. These findings support human resource management perspectives and the AMO framework, which position organizational culture as a systemic factor (opportunity dimension) that strengthens motivation and performance.

Furthermore, work motivation is proven to have a positive and significant effect on ASN performance. Employees with higher levels of motivation tend to demonstrate stronger discipline, responsibility, and orientation toward quality and timeliness of work outcomes. Therefore, work motivation emerges as a key determinant of ASN performance and a crucial mediating variable linking compensation and work culture to performance.

Overall, this study confirms that improving ASN performance in public higher education institutions is not solely determined by financial aspects but is more strongly influenced by the reinforcement of work culture and the enhancement of intrinsic employee motivation. Consequently, human resource management strategies should prioritize the development of a strong organizational culture and a compensation system that effectively supports sustainable work motivation.

CONCLUSION

In this section, the author presents brief conclusions from the results of research with suggestions for advanced researchers or general readers. A conclusion may review the main points of the paper, do not replicate the abstract as the conclusion.

Not only does the author write down the major flaws and limitations of the study, which can reduce the validity of the writing, thus raising questions from the readers (whether, or in what way), the limits in his studies may have affected the results and conclusions. Limitations require critical judgment and interpretation of their impact. The author should provide the answer to the question: is this a problem with error, method, validity, and or otherwise?

Writing an academic article is a challenging but very fulfilling endeavor. Hopefully, the guidelines presented here will enable you to write your first academic article with relative ease. Students, however, often underestimate the time required to produce a “polished” first effort. You cannot write a proper research article in a weekend or even a week. It is, therefore, extremely important to allow yourself enough time –at least three to four weeks—to work on the successive draft.

LIMITATION

This study is limited to civil servants (ASN) at the Bureau of Finance and General Affairs, Universitas Jember, which may restrict the generalizability of the findings to other public sector institutions. The use of a quantitative cross-sectional design and self-reported questionnaires may also introduce response bias and limit the ability to capture causal dynamics over time. Furthermore, the research model only examined compensation, work culture, work motivation, and performance, while other potential determinants of ASN performance—such as leadership, organizational commitment, and job satisfaction—were not included. Future studies are encouraged to expand the research scope, incorporate additional variables, and apply longitudinal or mixed-method approaches to provide a more comprehensive understanding of ASN performance determinants.

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