

The Influence of Work Discipline and Compensation on the Performance of Soldiers at the Central Finance Unit I of the Army Finance Directorate (DITKUAD)

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Abstract

The purpose of this study was to determine the effect of work discipline and compensation on employee performance. This research is categorized as associative research. Hypothesis testing was conducted using multiple regression analysis. The sampling technique employed was probability sampling, using the Slovin formula. The sample consisted of 134 employees out of a total population of 200 within the Financial Work Unit I of Ditkuad. Data were processed using SPSS software version 24. The data analysis techniques included classical assumption testing, multiple linear regression analysis, hypothesis testing, and determination coefficient testing. The results showed that work discipline had a positive and significant effect on employee performance, and compensation also had a positive and significant effect on employee performance. Simultaneously, work discipline and compensation had a significant effect on employee performance.

Keywords: work discipline, compensation, employee performance

I. INTRODUCTION

Human resources are the driving force behind activities within an institution. The progress or decline of an institution is largely determined by the competence of its human resources. Therefore, human resources are a crucial factor in achieving organizational goals. Essentially, human resources represent a vital asset that plays an important role in the success of an institution. Humans are the main agents who drive an organization. The importance of human elements in carrying out tasks must receive serious attention from leadership. The higher a person's capability, the better their performance is likely to be.

Employees within an institution are key to ensuring that the organization operates efficiently and effectively. Institutions not only expect employees to be capable, competent, and skilled, but also to be diligent and motivated to achieve optimal work outcomes. A critical success factor for any institution lies in having employees who are capable, skilled, and possess high work motivation, thus enabling the achievement of satisfactory results. In reality, not all employees have the expected level of ability, skill, or motivation. An employee may possess the required competencies but lack enthusiasm, which in turn affects performance negatively.

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Employee performance refers to the level of achievement or work results attained by an individual in relation to specific goals or tasks, carried out within a certain time frame and in accordance with their responsibilities. Discipline is one of the supporting factors in achieving optimal performance. Good discipline reflects a strong sense of responsibility toward the tasks assigned. High work discipline can enhance work effectiveness, including adherence to time schedules, rules, and regulations set by the organization. Rules are essential for guiding and educating employees in maintaining order and discipline within the institution. A well-maintained work order contributes to improved morale, work spirit, efficiency, and employee effectiveness. The success of an institution can also be seen in its ability to improve overall performance, which ultimately depends on the performance of its employees.

Central Finance Unit I under the Army Finance Directorate (Ditkuad) is an agency within the Indonesian Army's financial structure responsible for managing and administering financial matters. As an institution engaged in financial management and administration, its operations require adherence to sound financial principles and the strategic use of available resources, including labor, management, funding, and administrative systems.

This unit carries out its main functions in several key areas. In the field of financing administration, it organizes activities related to monitoring, recording, and summarizing data on personnel salaries, realization of revenues and expenditures, receipt of grants, and supervision of treasury account management across the Kupus I Ditkuad Payment Division. In financial control, the unit is responsible for reconciliation, review, examination, analysis, and evaluation of financial accountability reports. It also interprets and enforces financial regulations and provides technical assistance to the subordinate units under Kupus I Ditkuad. In the accounting function, the unit handles financial records, calculations, analyses, and evaluations of financial statements from subordinate working units.

Beyond these technical tasks, the unit also plays a role in supporting the organic functions of the Indonesian Army (TNI AD), including activities in the fields of intelligence, operations, personnel, logistics, and territorial affairs for non-regional command units, to ensure the effective implementation of its primary mission.

Based on preliminary data obtained from Central Finance Unit I Ditkuad, employee discipline can be measured through several dimensions, including attendance. Table 1 shows the rate of absenteeism among employees:

Table 1. Employee Absenteeism Rate

Month	Total Employees	Sick	Leave	Unexcused Absence	Absenteeism Rate (%)
October	200	16	4	1	10.5%
November	200	10	3	0	6.5%
December	200	15	18	2	15%

Source: Central Finance Unit I Ditkuad, 2021

This table shows that the absenteeism rate is relatively high, with a significant increase observed in December. This indicates a lack of discipline among a considerable number of

employees. High absenteeism affects various aspects of institutional performance, as the absence of one employee increases the workload of others, potentially disrupting the achievement of work targets. If left unaddressed, such behavior may negatively impact overall employee performance.

Another key factor influencing employee performance is compensation. For employees, compensation is a fundamental right. When employees are satisfied with the compensation they receive, their performance is likely to improve. However, dissatisfaction often leads to decreased motivation and productivity. Therefore, institutions must carefully consider their compensation policies to motivate employees to work optimally. At Central Finance Unit I Ditkuad, employees receive compensation in the form of a basic salary. In addition, they are entitled to position allowances, performance bonuses, and retirement benefits. While financial compensation is crucial, non-financial compensation also plays an important role in enhancing job satisfaction. This may include forms of recognition, career advancement, or a sense of accomplishment.

The following table outlines the general compensation received by various departments within the unit:

Table 2. General Compensation Received by Central Finance Unit I Ditkuad

Department	Basic Salary	Position Allowance	Discipline Allowance	Retirement Fund	Meal	Overtime
Executive Unit	✓	✓	✓	✓	-	-
Assistant Unit	✓	✓	✓	✓	-	-
Service Unit	✓	✓	✓	✓	-	-
Operational Unit	✓	✓	✓	✓	-	-

Source: Central Finance Unit I Ditkuad, 2021

In addition to general compensation, performance-based incentives are also awarded. These are given based on the achievement of service performance indicators by each department, as illustrated in the table below:

Table 3. Performance-Based Compensation

Department	Performance Target	Actual Achievement	Compensation Given
Executive Unit	No specific target	-	-
Assistant Unit	100%	105%	25% of basic salary
Service Unit	100%	104%	15% of basic salary
Operational Unit	100%	115%	35% of basic salary

Source: Central Finance Unit I Ditkuad, 2021

As an organization that values performance, discipline, and employee loyalty, it is appropriate that Central Finance Unit I Ditkuad provides compensation to motivate and

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enhance employee productivity. This approach aims to ensure that all activities within the office run according to plan. Moreover, well-structured compensation policies help develop employee competencies and meet their needs, indicating that the institution is attentive to the well-being of its personnel.

Given the critical role of employee performance in supporting institutional operations, it is essential for every leader to work towards enhancing the capabilities of their subordinates. The data on employee performance at Central Finance Unit I Ditkuad in 2021 is presented as follows:

Table 4. Employee Performance Scores (2021)

Performance Category	Score Range	Number of Employees	Percentage (%)
Very Good	80–100	2	1%
Good	60–80	94	47%
Fair	40–60	99	49.5%
Poor	20–40	5	2.5%
Very Poor	0–20	0	0%
Total		200	100%

Source: Central Finance Unit I Ditkuad, 2021

The table reveals that only two employees (1%) achieved a "Very Good" performance rating, while 94 employees (47%) were rated as "Good." However, the majority of employees—99 individuals or 49.5%—received a "Fair" rating, suggesting that overall performance at the institution remains moderate and requires improvement.

Efforts to enhance employee performance may include training and education programs, motivation strategies, and reward systems for outstanding performance. However, theoretical perspectives also emphasize that employee performance is significantly influenced by discipline and compensation. Therefore, this study focuses on these two aspects—compensation and work discipline—and their relationship with employee performance.

II. LITERATURE REVIEW

II.1 Work Discipline

Good discipline reflects the degree of responsibility a person possesses. According to Siagian (2016), work discipline is a managerial action aimed at encouraging organizational members to comply with various applicable rules. Work discipline refers to the attitude, behavior, and actions that align with both written and unwritten organizational regulations (Sutrisno, 2019, p.89). It is a crucial variable in human resource development, as discipline is necessary in an organization to prevent negligence, deviations, or carelessness, which could ultimately lead to inefficiencies in job performance (Nurcahyo et al., 2017).

Another perspective describes work discipline as a tool used by managers to communicate with employees in order to encourage behavioral changes, as well as a means

to increase awareness and willingness to comply with all company rules and prevailing social norms (Rivai, 2018:825). Based on the definitions above, it can be concluded that work discipline is the attitude, behavior, and actions of an individual that are in accordance with organizational rules, aimed at raising awareness and willingness to prevent carelessness, deviation, or negligence in performing tasks. This definition aligns with the realities commonly observed in the workplace.

According to Terry & Rue (2017), discipline is a driving force for employees. To ensure smooth operations, it is necessary to maintain good discipline. Terry disagrees with the notion that discipline should only be associated with unpleasant aspects such as punishment, as punishment should be considered the last resort for enforcing discipline. Hartatik (2018) asserts that discipline is a tool or means for organizations to maintain their existence. With high levels of discipline, employees will comply with all existing rules, ensuring that work is carried out in accordance with the predetermined plans. Hasibuan (2017) defines discipline as an individual's awareness in complying with all applicable rules and social norms. Good discipline reflects the magnitude of responsibility entrusted to a person, which in turn fosters work enthusiasm, motivation, and the achievement of organizational goals.

II.2. Compensation

According to Suprihatin (2019:5), compensation is the remuneration provided by an organization or work unit to its employees, which may be financial or non-financial in nature and is distributed regularly. A well-structured compensation system is capable of providing employee satisfaction and enables the organization to attract, employ, and retain staff. Hasibuan (2017:118) defines compensation as all forms of income in the form of money or goods, directly or indirectly received by employees as a reward for the services they provide to the company.

Compensation is a critical function within human resource management (HRM), as it represents one of the most sensitive aspects in the employer-employee relationship (Sutrisno, 2019). Mulyadi & Tambun (2020) describe compensation as any form of remuneration given to all employees as a reward for the contributions they have made to the company or organization. Similarly, Bangun (2017) defines compensation as anything received by employees in exchange for the services they render in their work, which may include valuable contributions such as labor or knowledge.

Based on the expert opinions above, it can be concluded that compensation encompasses everything an employee receives as a reward for their work-related activities. In order for compensation to be perceived as fair, job evaluation must be conducted as part of the compensation process.

II.3. Performance

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Employee performance derives from the term "job performance" or "actual performance," referring to the real work achievements attained by an individual. Performance is defined as the qualitative and quantitative results achieved by an employee in carrying out their duties in accordance with the responsibilities assigned to them (Mangkunegara, 2017). According to Mangkunegara (2017:67), performance is the result of work in terms of quality and quantity attained by an employee in fulfilling their responsibilities.

Sedarmayanti (2017:260) defines performance as the translation of the term "performance," meaning the work results of an employee, a management process, or an organization as a whole. These results must be demonstrable with concrete evidence and measurable against predetermined standards.

II.4. The Influence of Work Discipline on Soldiers' Performance

Work discipline is one of the key variables that can influence soldier performance. This is supported by the research conducted by Syahrani et al. (2018), titled *"Analysis of the Influence of Competence, Work Discipline, and Work Communication on Employee Performance: A Case Study at the Department of Trade and Industry, Situbondo Regency."* The aim of this study was to analyze the influence of competence, work discipline, and work communication on employee performance. The analytical method used was multiple linear regression with the assistance of SPSS 21 and t-tests. The findings showed that all three independent variables—competence (X1), work discipline (X2), and work communication (X3)—had a significant effect on employee performance (Y). The significance levels obtained were 0.022 for competence, and 0.000 for both work discipline and communication, indicating strong evidence of influence. Furthermore, the coefficient of determination revealed that these variables collectively contributed 81.0% to employee performance, while the remaining 19% was influenced by factors outside of the study.

Another study that supports the effect of work discipline on performance is by Kurniady et al. (2021), entitled *"The Influence of Promotion Strategies, Compensation, and Work Discipline on Improving the Performance of Pamekasan Police Personnel."* This explanatory research used a quantitative approach with a sample of 85 personnel. The study aimed to prove and analyze several aspects: first, whether promotion, compensation, and work discipline simultaneously have a significant influence on the performance of police personnel; second, whether promotion alone has a significant influence on performance; third, whether compensation significantly affects performance; and fourth, whether work discipline independently affects performance. The findings confirmed that promotion, compensation, and discipline, whether individually or collectively, have a significant influence on performance improvement.

II.5 The Influence of Compensation on Soldiers' Performance

Compensation is also an important variable in improving soldier performance. The same research by Kurniady et al. (2021) emphasized that compensation plays a critical role in supporting and enhancing personnel performance. Using the same methodology and sample size, the research found that compensation, alongside promotion and discipline, significantly affects performance enhancement. This indicates that the provision of appropriate and fair compensation can motivate personnel to perform better and contribute more effectively to the organization.

II.6 Hypotheses

Based on the theories and findings of the studies above, the theoretical framework of this research is developed by considering the influence of work discipline and compensation as independent variables, with soldier performance as the dependent variable. This framework is used to understand the direct and simultaneous effects of these factors on performance outcomes.

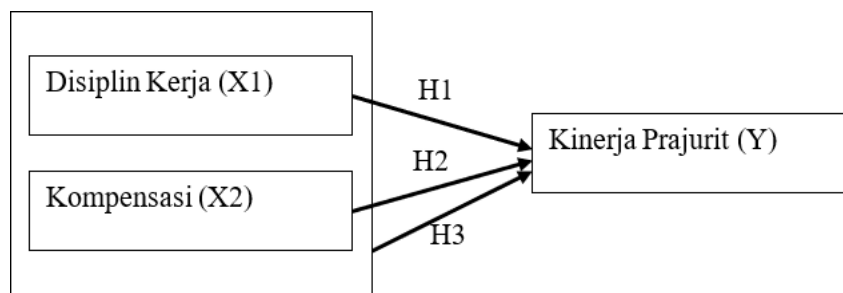


Figure 1. Research Paradigm

To test this framework, the following hypotheses are formulated: First, there is a significant influence of work discipline on soldier performance (H1). Second, there is a significant influence of compensation on soldier performance (H2). Third, there is a significant simultaneous influence of both work discipline and compensation on soldier performance (H3). These hypotheses guide the analysis in this study to identify which factors significantly contribute to enhancing the performance of military personnel.

III. RESEARCH METHOD

According to Sugiyono (2018:2), "Research methods are scientific ways to obtain data for specific purposes and uses." A scientific approach implies that the research activities are based on the characteristics of science, namely rational, empirical, and systematic. The method used in this study is a quantitative approach. This research involves two types of variables. The first is the independent variables, which are those that influence the dependent variable either positively or negatively. The independent variables in this study are work discipline, denoted as (X1), and compensation, denoted as (X2). The second is the dependent variable, which is the primary focus of the study. The aim is to understand and describe the dependent variable, which in this research is the performance of soldiers, denoted as (Y).

III.1 Data Collection Techniques

Data collection techniques refer to the methods used to obtain the necessary data and information in a study. Based on the data sources, data collection can involve both primary and secondary sources. According to Sugiyono (2018:225), primary sources are those that directly provide data to the researcher, while secondary sources are those that provide data indirectly. The techniques used in this research include literature review, field research, and questionnaires.

III.2 Population and Sample

The population is the generalization area consisting of subjects or objects that have certain qualities and characteristics set by the researcher to be studied and from which conclusions can be drawn. The population for this study consists of 200 personnel in the Satker Kupus I Ditkuad unit, which relates to the first and second research problems concerning work discipline and compensation variables. For the third problem, which relates to the performance variable, the population includes two individuals, namely the Finance Officer and Assistant Leader Echelon. The sampling method used is probability sampling, meaning that each member of the population has an equal chance of being selected, using a systematic calculation. The sample size is determined using Slovin's formula, applicable when the population size is known—in this case, 200 members. A precision level of 10% is used. The Slovin formula is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Where:

n = Sample size

N = Population size

e = Margin of error (10% in this study)

Applying the formula:

$$n = \frac{200}{1 + 200(0,1)^2} = \frac{200}{1 + 2} = \frac{200}{3} \approx 66,66$$

Rounded up, the final sample size is 67 respondents.

III.3 Data Measurement Technique

The scale used for data measurement in this study is the Semantic Differential Scale. According to Sugiyono (2018:97), the semantic differential is used to measure attitudes, not through multiple choice or checklist, but using a continuum line where extremely positive responses are placed at the far right, and extremely negative responses at the far left, or vice versa. This type of measurement yields interval data. According to Sugiyama (2016:81), interval data involves numbers assigned to objects where equal differences between values reflect

equal differences in the measured characteristic. An example of the score scale used in this research to measure the influence of motivation and discipline on soldier performance based on supervisor perceptions is:

Table 5. Score Scale

Negative	Score	Positive
Strongly Inaccurate	1–2–3–4–5	Strongly Accurate
Strongly Inappropriate	1–2–3–4–5	Strongly Appropriate
Very Poor	1–2–3–4–5	Very Good

III.4 Data Analysis Techniques

A validity test determines the extent to which an instrument can accurately measure what it is intended to measure. If a questionnaire is used for data collection, it must be able to measure the intended variables. According to Sugiyono (2018:121), a valid instrument is one that can be used to obtain accurate data relevant to the research objectives. According to Sugiyono (2018:121), a reliable instrument is one that, when used multiple times to measure the same object, produces the same results. Reliability testing assesses whether the data collection tool consistently reveals specific characteristics in a group of individuals over time. This study uses Cronbach's alpha coefficient (r alpha) to test reliability. After conducting classical assumption tests, to answer the fourth research question—regarding the influence of independent variables on the dependent variable both partially and simultaneously—multiple linear regression analysis is used. As noted by Nazir (2017:410), if the relationship involves one dependent variable and more than one independent variable, the appropriate method is multiple regression analysis. Data analysis is carried out using Statistical Product and Service Solution (SPSS) version 24. The multiple regression formula adapted from Sugiyono (2018:192) is:

$$Y = \alpha + b_1X_1 + b_2X_2$$

Where:

Y = Soldier Performance

X1 = Work Discipline

X2 = Compensation

a = Constant

b = Regression Coefficients (estimates of β)

IV. RESEARCH RESULTS AND DISCUSSION

IV.1 Condition of Work Discipline, Compensation, and Soldier Performance Variables

Work Discipline Variable (X1)

Work discipline is a fundamental element in achieving optimal performance within a military organization. In the context of the Central Finance Work Unit I Ditkuad, discipline serves as the foundation for shaping soldier behaviour to carry out duties in an orderly,

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efficient, and procedural manner. Therefore, analyzing the effect of work discipline on soldier performance is essential to ensure that the disciplinary values enforced truly contribute to the fulfilment of their responsibilities and tasks.

Table 6. Statements on the Relationship of Work Discipline Variable (X1)

No.	1	2	3	4	5
STS	15 (7.5%)	17 (8.5%)	15 (7.5%)	14 (7.0%)	14 (7.0%)
TS	6 (3.0%)	2 (1.0%)	6 (3.0%)	4 (2.0%)	9 (4.5%)
N	1 (0.5%)	16 (8.0%)	4 (2.0%)	7 (3.5%)	9 (4.5%)
S	61 (30.5%)	85 (42.5%)	57 (28.5%)	113 (56.5%)	80 (40.0%)
SS	117 (58.5%)	80 (40.0%)	118 (59.0%)	62 (31.0%)	88 (44.0%)
Mean	4.295	4.045	4.285	4.28	4.095

Explanation of the table above:

1. The statement "Soldiers always comply with the regulations enforced by the organization" received an average score of 4.29. This indicates that soldiers in the Central Finance Work Unit I Ditkuad generally adhere to the rules, although some still do not fully comply.
2. The statement "All soldiers always give specific instructions" had an average score of 4.04, indicating clear and consistent guidance from the soldiers.
3. The statement "All soldiers always tidy up their equipment after use" scored an average of 4.28, showing good discipline in maintaining work tools after use.
4. The repeated statement about compliance with company rules again scored 4.28, reinforcing the conclusion that most soldiers follow regulations, despite a few exceptions.
5. The statement "Supervisors always involve subordinates and coworkers in decision-making" scored 4.09 on average, reflecting fair and cooperative leadership in task distribution.

Compensation Variable (X2)

Compensation plays a critical role in driving motivation and productivity among soldiers. Fair and appropriate compensation in line with performance can enhance work spirit and foster a stronger sense of belonging to the institution. Thus, this section explores the extent to which the compensation system implemented in the Central Finance Work Unit I Ditkuad contributes to improving personnel performance and job satisfaction.

Table 7. Statements on the Relationship of Compensation Variable (X2)

No.	1	2	3	4
STS	10 (5.0%)	10 (5.0%)	9 (4.5%)	11 (5.5%)
TS	14 (7.0%)	14 (7.0%)	10 (5.0%)	7 (3.5%)
N	18 (9.0%)	32 (16.0%)	23 (11.5%)	37 (18.5%)

No.	1	2	3	4
S	68 (34.0%)	78 (39.0%)	78 (39.0%)	73 (36.5%)
SS	90 (45.0%)	66 (33.0%)	80 (40.0%)	72 (36.0%)
Mean	4.07	3.88	4.04	3.94

Explanation of the table above:

1. The statement "The salary received meets expectations" scored 4.07 on average, showing general satisfaction with salaries in the Central Finance Work Unit I Ditkuad.
2. The statement "Bonuses given by the organization are proportional to overtime hours" had an average score of 3.88, suggesting that the bonuses are generally appropriate to performance, although a few soldiers did not receive them.
3. The statement "The benefits received meet expectations" scored 4.04, indicating the benefits align with the employment agreement.
4. The statement "The institution considers the fulfillment of soldiers' needs and facilities" scored 3.94, showing that workplace facilities generally meet the soldiers' needs.

Soldier Performance Variable (Y)

Soldier performance is not influenced by a single factor alone, but rather by the interaction of multiple variables, including work discipline and compensation. When combined, these two factors are believed to produce a stronger positive impact on performance, especially when implemented in a balanced and consistent manner. Accordingly, this discussion focuses on how the simultaneous influence of discipline and compensation can enhance the quality and productivity of soldiers in the Central Finance Work Unit I Ditkuad.

Table 8. Statements on the Relationship of Soldier Performance Variable (Y)

No.	1	2	3	4	5
STS	7 (3.5%)	14 (7.0%)	16 (8.0%)	12 (6.0%)	14 (7.0%)
TS	8 (4.0%)	4 (2.0%)	4 (2.0%)	7 (3.5%)	3 (1.5%)
N	24 (12.0%)	10 (5.0%)	6 (3.0%)	11 (5.5%)	5 (2.5%)
S	98 (49.0%)	82 (41.0%)	77 (38.5%)	71 (35.5%)	63 (31.5%)
SS	63 (31.5%)	90 (45.0%)	97 (48.5%)	99 (49.5%)	115 (57.5%)
Mean	4.01	4.15	4.175	4.19	4.31

Explanation of the table above:

1. The statement "I can complete more tasks than the company target" scored 4.01 on average, suggesting soldiers often exceed their performance targets.
2. The statement "I always maintain neatness in completing tasks" scored 4.15, indicating a strong tendency toward orderly work habits.

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3. The statement "Skilled in carrying out tasks according to roles and responsibilities" scored 4.17, showing soldiers have the skills necessary for their job functions.
4. The statement "I prioritize teamwork with colleagues to complete tasks" scored 4.19, reflecting a collaborative work culture.
5. The statement "I take responsibility for the results of my work" scored the highest at 4.31, indicating a high level of accountability and the ability to provide post-task reports.

IV.2 Data Analysis Results

Validity and Reliability Tests

The data tested in this study involved 200 respondents using SPSS version 24. An item or indicator is considered valid if the result of the Bivariate Pearson (Product Moment Correlation) exceeds the critical value of r -table, which is 0.1388. All 9 items for the independent variables (work discipline and compensation) showed valid results. Similarly, all 5 items for the dependent variable (soldier performance) were also valid. This can be observed from the correlation coefficients between each item score and the total score, all of which were above 0.1388. Therefore, all question items from both independent and dependent variables are proven to effectively measure their respective indicators, and thus can be used in subsequent analysis. The reliability test was conducted using SPSS version 24 and the Cronbach's Alpha technique. A variable is considered reliable if the Cronbach's Alpha coefficient exceeds 0.6. If the coefficient is greater than 0.6, it indicates that the variable is reliable and suitable for use in the study. The results of the reliability test are presented in Table 9 below:

Table 9. Reliability Test Results

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	Number of Items
0.777	0.975	15

Source: SPSS 24 Data Processing

Based on the table above, the Cronbach's Alpha coefficients for both independent and dependent variables are above 0.6. Thus, both the independent and dependent variables are declared to have good reliability.

Classical Assumption Tests

The normality test aims to determine whether the dependent and independent variables in the regression model follow a normal distribution. This was tested using the One-Sample Kolmogorov-Smirnov test in SPSS, with the results shown as follows:

Table 10. Normality Test Results

	Unstandardized Residual
N	67
Normal Parameters	
Mean	.0000000
Std. Deviation	1.80507665
Most Extreme Differences	
Absolute	.160
Positive	.160
Negative	-.124
Kolmogorov-Smirnov Z	1.306
Asymp. Sig. (2-tailed)	.066

a. Test distribution is Normal

b. Calculated from data

Source: SPSS IBM Statistics 24

Based on the table above, the significance value for the three variables is 0.066, which is greater than the alpha value of 0.05. In other words, the null hypothesis (H_0) is accepted, and the alternative hypothesis (H_a) is rejected. This indicates that the frequency distribution of each variable follows a normal distribution.

Table 11. Multicollinearity Test Results

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.	Correlations	Partial	Part	Collinearity Statistics
	B		Beta			Zero-order			Tolerance
1	(Constant) 3.890	1.223		3.181	.002				
	Work Discipline (X1) .691	.067	.781	10.250	.000	.881	.788	.587	.565
	Compensation (X2) .172	.086	.153	2.003	.049	.668	.243	.115	.565

Source: SPSS IBM Statistics 24

According to the table above, the tolerance values for Work Discipline (X1) and Compensation (X2) are both 0.585, which are greater than 0.10, indicating no correlation between the independent variables. Furthermore, the Variance Inflation Factor (VIF) values for both Work Discipline (X1) and Compensation (X2) are 1.770, which are below the threshold of 10. Thus, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

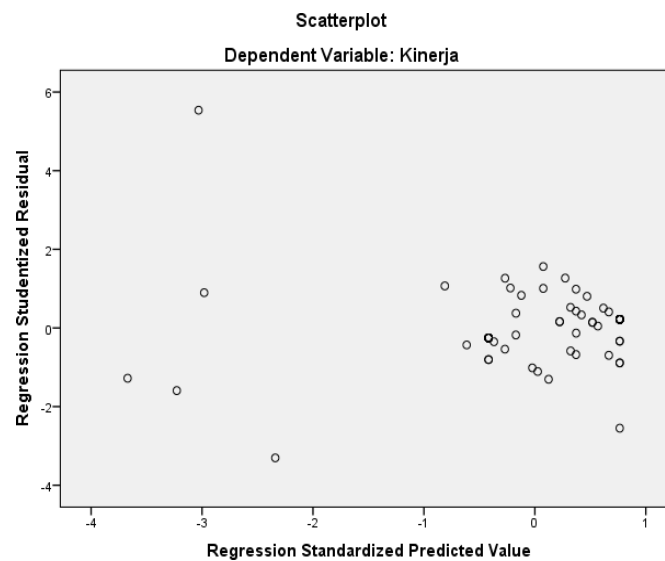


Figure 2. Scatterplot of Heteroscedasticity Test

Based on Figure 2, the data points are spread randomly, with some above and some below the zero point. This pattern suggests that there is no indication of heteroscedasticity in the regression model.

IV.3 Multiple Linear Regression Analysis

After conducting classical assumption tests, a multiple linear regression analysis was carried out. This test explains the extent to which work discipline and compensation contribute to soldier performance. The data analysis in this study used multiple linear regression with the help of SPSS IBM Statistics 24. The analysis of each variable is described in the explanation below:

Table 12. Regression Coefficient Test Results

Model	Unstandardized Coefficients	Std. Error
	B	
(Constant)	3.890	1.223
Work Discipline (X1)	0.691	0.067
Compensation (X2)	0.172	0.086

Source: SPSS IBM Statistics 24

Based on Table 12, the equation above shows the influence of each independent variable (X) on the dependent variable (Y). The results obtained from the multiple regression test are as follows:

$$Y = 3.8909 (a) + 0.691 (X1) + 0.172 (X2)$$

The constant value (a) of 3.890 indicates the level of soldier performance when the variables work discipline (X_1) and compensation (X_2) are both zero. The regression coefficient for the work discipline variable (β_1) is 0.691, which shows the contribution of work discipline to soldier performance assuming the compensation variable remains constant. This means that if the work discipline increases by one unit, the soldier's performance is predicted to increase by 0.691 units, assuming compensation remains unchanged. The regression coefficient for the compensation variable (β_2) is 0.172, which reflects the contribution of compensation to soldier performance assuming the work discipline variable remains constant. This means that if compensation increases by one unit, soldier performance is predicted to increase by 0.172 units, assuming work discipline remains unchanged.

IV.4 Hypothesis Testing

The partial hypothesis test (t-test) was conducted to examine the individual effects of each independent variable—Work Discipline and Compensation—on the dependent variable, namely Soldier Performance. Based on the results in Table 13, the calculated t-value for the Work Discipline variable (X_1) is 10.250, which is greater than the critical t-table value of 1.978, with a significance level of 0.000 ($p < 0.05$). This indicates that Work Discipline has a positive and statistically significant effect on Soldier Performance. Similarly, the Compensation variable (X_2) shows a t-value of 2.003, which is also higher than the t-table value of 1.978, with a significance level of 0.049 ($p < 0.05$). Therefore, Compensation also has a significant effect on Soldier Performance. These findings confirm that each independent variable individually contributes significantly to enhancing performance.

Table 13. Partial Test Results

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
	B		Beta		
(Constant)	3.890	1.223	-	3.181	0.002
Work Discipline (X_1)	0.691	0.067	0.781	10.250	0.000
Compensation (X_2)	0.172	0.086	0.153	2.003	0.049

Source: SPSS IBM Statistics 24

The simultaneous hypothesis test (F-test) was then performed to determine the joint influence of Work Discipline and Compensation on Soldier Performance. Based on Table 14, the calculated F-value is 120.469, which exceeds the F-table value of 3.065. Additionally, the significance level is 0.000, which is below the threshold of 0.05. This means that both Work Discipline and Compensation simultaneously have a significant effect on the performance of soldiers. Consequently, the null hypothesis (H_0), which states there is no combined effect, is rejected.

Table 14. Simultaneous Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	208.913	2	104.457	120.469	0.000
Residual	112.787	130	0.867		
Total	321.700	132			

Source: SPSS IBM Statistics 24

To assess the strength of the relationship between the independent variables and the dependent variable, the coefficient of determination was examined. As shown in Table 15, the adjusted R square value is 0.790. This indicates that 79% of the variation in Soldier Performance can be explained by the combined influence of Work Discipline and Compensation. The remaining 21% is attributed to other factors not included in the regression model. Therefore, this model demonstrates a high explanatory power, reinforcing the importance of maintaining discipline and providing fair compensation in improving soldier performance.

Table 15. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.803	0.645	0.790	0.93096

Source: SPSS IBM Statistics 24

IV.5 Discussion

The Effect of Work Discipline on Soldier Performance

Based on the results of hypothesis testing, it was found that work discipline has a significant effect on soldier performance. The t-value for the work discipline variable (X1) is 10.250, which is greater than the t-table value of 1.978, with a significance level of $0.00 < 0.05$. This indicates that the work discipline variable has a positive and significant partial effect on soldier performance. Based on this criterion, the decision is to accept H0. These results confirm that the work discipline variable has a positive and significant influence on the performance of soldiers in the Central Finance Work Unit I Ditkuad. This research aligns with the findings of Apriani & Hartoyo (2012), which showed that individually, work discipline significantly and positively affects soldier performance. Similarly, Harlie (2016) found that work discipline has a dominant effect on performance. Work discipline is essential to maintain, as it ensures that soldiers carry out their duties according to established procedures and regulations, which leads to optimal outcomes (Siagian, 2016).

The Effect of Compensation on Soldier Performance

Based on the hypothesis testing, compensation has a positive and significant effect on soldier performance. The t-value for the compensation variable (X2) is 2.003, which is greater

than the t-table value of 1.978, with a significance level of $0.049 < 0.05$. This means that compensation has a significant partial effect on soldier performance. According to this criterion, the decision is to accept H_0 . These results confirm that compensation positively and significantly affects the performance of soldiers in the Central Finance Work Unit I Ditkuad. This result is in line with the study by Kurniady et al. (2021), which showed that compensation significantly and positively affects soldier performance on an individual basis. Compensation is generally provided based on performance and ability; however, soldiers with lower achievements and capabilities may feel pressured. Therefore, compensation should be tailored to meet the individual needs of soldiers.

The Effect of Work Discipline and Compensation on Soldier Performance

The results of the third hypothesis testing indicate that work discipline and compensation jointly have a significant effect on soldier performance in Ditkuad I. This is evidenced by an F-value of 120.469, which is greater than the F-table value of 3.065 (F-count > F-table), with a significance level of less than 0.05. These findings suggest that achieving good and improved performance requires efforts to enhance discipline while also providing compensation as a form of motivation for soldiers. On one hand, this reflects the soldiers' responsibility toward their duties, but on the other hand, as state apparatus, they must also be sensitive to social conditions. This situation is further exacerbated by superiors who lack attention to their subordinates and by the weak implementation of rewards and punishments, which diminishes recognition of accomplishments and accountability. Ultimately, the expected soldier performance is critical to achieving the objectives of the Central Finance Work Unit I Ditkuad.

V. CONCLUSION AND SUGGESTIONS

Conclusion

Based on the analysis presented in the previous chapter, the following conclusions can be drawn:

1. The conditions of work discipline, compensation provided, and soldier performance all have average scores above 4.00. This indicates that in the Central Finance Work Unit I of Ditkuad, superiors demonstrate fairness and cooperation in the distribution of tasks.
2. Partially, the work discipline variable has a positive and significant effect on the performance of soldiers in the Central Finance Work Unit I of Ditkuad.
3. Partially, the compensation variable also has a positive and significant effect on the performance of soldiers in the same unit.
4. Simultaneously, work discipline and compensation together have a significant influence on the performance of soldiers in the Central Finance Work Unit I of Ditkuad.

Suggestions

Based on the research findings, the author offers several suggestions to support the improvement of soldier performance in the Central Finance Work Unit I of Ditkuad. One of the main suggestions is to enhance competence through job-related training for soldiers, as well as to ensure that they have adequate work experience, expertise, knowledge, skills, and educational backgrounds that align with their professional duties. This will help maximize work outcomes. To improve job satisfaction among soldiers, leaders should consistently provide a comfortable work environment, offer better incentives for high-performing personnel, and ensure opportunities for promotion as a guarantee of future career advancement. The working conditions should also be improved to create a more conducive atmosphere, which will contribute positively to performance development. Future research is encouraged to explore other variables that may influence soldier performance, which have not yet been covered in this study.

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