



The Effects Of Job Increments, Remuneration On Job Performance With Job Comfort As Moderation Study Demak District Drinking Water Company

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ABSTRACT : For a company to achieve its goals, the human resource aspect must be competitive. Human resource performance is the spearhead of this achievement. Therefore, the company must provide work comfort to employees so that their performance is optimal and maximum. The purpose of this study aims to analyse the extent of the effects of job increments and remuneration on job performance through job comfort. The effect of job increments and remuneration on job comfort directly or indirectly through moderating variables. The population in this study totalled 136 people. With 120 respondents taking the sampel. The sampling technique uses proportional random sampling method. The data analysis method uses Structural Equation Modeling (SEM). The results of the study are job increments affect job comfort, remuneration affects job comfort, job increments affect job performance, remuneration affects job performance, job comfort affects job performance, job increments have no effect on job performance through job comfort, remuneration affects job performance through job comfort.

Keywords: Job increment, remuneration, job comfort, job performance

1. BACKGROUND

Due to the changing era of globalisation and the current state of society, the success of the company depends largely on the success of the company. Many businesses fail because they cannot adapt to technological advances or because of the poor work of human resources. High-quality human resources are one of the company's main assets to compete in the global market; of course, human resources are more valuable than other assets. Failed companies always have human resources that are unable to maximise their capabilities. Companies must better understand the needs of employees if they want to compete in today's globalised era. All businesses expect employees who are not only talented, gifted, and skilled; most importantly, they must be willing to work hard and strive to achieve their best work results. Remuneration can include everything that is given to an employee in return for their contribution to the company, according to Wahjono (2008). It includes salary, allowances, and facilities accessible to employees. By providing the right remuneration to employees, they will be motivated to improve their performance, which can result in great worker comfort. For work comfort to be achieved, companies must consider the obligations of the company. Businesses must provide fair and equitable remuneration to their employees based on their performance (Septerina Rusda 2018).

The transfer of an employee or employee from one place or position to a higher position is also known as a job promotion, which is followed by greater duties, responsibilities and

authority compared to the previous position, according to Siagian (2009: 169). Indirectly, an employee will feel satisfied with his job. Wahjono (2008) states that the factor that causes employee comfort is the employee's perception of how well their job provides everything they consider important. Employee performance is closely correlated with their job satisfaction. According to Hasibuan (2008), individuals who feel satisfied will have high motivation and work participation, which in turn will result in improved performance. Performance can also mean what an employee does for the company. With good employee performance, companies are expected to compete with other companies for recognition of their work. Increased remuneration and increased work motivation can improve the quality of employee performance. The company will provide remuneration to its employees, which will increase their enthusiasm, willingness, and thoroughness at work. In addition, they will be more focused and disciplined (Agiel Puji Damayanti et al., 2013).

Table of job performance evaluation of employees of Regional Drinking Water Company of Demak Regency in 2022 and 2023:

Table 1. Evaluation of job performance of employees of the Regional Drinking Water Company, Demak Regency, Year 2022 and 2023

Evaluation		Total employee	
assessment	classification	2022	2023
0 to 75	Not good grades	5	8
76 to 164	Fair grade	13	15
165 to 239	Good score	101	98
240 to 300	Very good score	17	15
Total		136	136

Source: PDAM Demak data information in 2022 and 2023

The table above shows that there is a decrease in the number of employees with Good and Excellent performance ratings during 2022 and 2023, while there is an increase in the number of employees with Fair and Poor performance ratings. This indicates a decline in employee performance, which indicates a problem with their job performance. Every worker wants a higher job that will provide better social status, authority, responsibility and compensation. Employees can get fair and objective increments. This will increase morale, discipline and success in the workplace (M. Isa Indrawan 2015). However, research conducted at the Regional Drinking Water Company Kabupten Demak shows that there are situations where promotions for certain structural positions are not based on the principles of professionalism and objective requirements, and in some cases, the job titles awarded do not match the expertise required for the position and the candidate's education.

Employees of the Regional Drinking Water Company of Demak Regency conducted observations and interviews to support the above data. Employees said that situations that occur during the inauguration of structural officials, such as the placement of employees in positions that do not match their expertise and the emotional relationship between the head and the employee being promoted, tend to cause problems. This condition is not in accordance with the principle of 'Putting the Right Person in the Right Place', which indicates that established procedures are not used to carry out job promotions for structural positions. Regarding elements that can affect the operations of the Demak Regency Water Supply Company. It is very difficult for organisations to retain old employees. This success can only be achieved by companies that understand what their employees need, implement an efficient compensation system, and reward those who excel. This will increase workers' enthusiasm to work at the workplace and increase their motivation. Remuneration. According to Mangkunegara (2008: 28), what is given to employees is also very influential on work comfort, desire to work, and work results. Everyone's comfort level varies based on their value system. If employees' expectations match their desires, they will work better and achieve better results. Employees feel more motivated to assess their performance, which helps them manage their time and effort.

2. THEORETICAL REVIEW

Definition of job increment

The award or 'reward' given by the organisation to the employee is a job promotion. This is given as recognition and trust by the organisation of the employee's ability and capacity to occupy a higher position in the organisation. According to Hasibuan (2013:108), a job promotion means an increase in authority and responsibility to people in higher positions within an organisation, which is followed by an increase in obligations, rights, status, and income. Manullang (2010: 153) says that job promotion means promotion, which means receiving more power and responsibility than before. Meanwhile, Bambang Wahyudi (2010:173) says that a job promotion is a change in position, or an increase from a lower position to a higher position.

In conclusion from the above definition, it can be concluded that job advancement has a significant role for the company. Each position increase will be followed by greater tasks and greater responsibilities than the previous position. An increase in the number of jobs is usually followed by an increase in income and facilities. However, this promotion has value because it shows recognition of his achievements. The award or 'reward' given by the organisation to the employee is a job promotion. This is given as recognition and trust by the organisation of the

employee's ability and capacity to occupy a higher position in the organisation. According to Hasibuan (2013:108), promotion means the transfer of authority and responsibility to a higher position within an organisation, followed by an increase in obligations, rights, status, and income.

According to Maullang (2010:153), a job promotion means a promotion, which means receiving more power and responsibility than before. Meanwhile, Bambang Wahyudi (2010:173) defines job promotion as a shift in position or job title from a lower level to a higher level. Given the above definitions, it can be concluded that promotions are very important for companies. Any increase in position will be followed by greater duties and greater responsibilities than the previous position. Increased income and facilities are generally followed by a promotion. This increase actually has value because it shows recognition of performance, among others.

Definition of Remuneration

All income, whether in the form of money or direct or indirect goods, received by a worker in return for the services they provide to the company is called salary (Hasibuan 2013: 118). Remuneration can be defined as everything received by an employee as a reward for his contribution towards an organisation or a business. However, according to Sadarmayanti (2010:239), remuneration can be defined as everything received by an employee as a reward for their work. Remuneration, based on some of the definitions above, is the financial remuneration given to employees in return for their efforts to achieve organisational goals. Remuneration can be in the form of money, either directly or indirectly. It has a very broad meaning in addition to consisting of salaries and wages, remuneration can also take the form of housing facilities, vehicles, uniforms, family allowances, health, food, and many more that can be valued financially and are usually received by employees on a permanent basis.

Definition of work comfort

Sutrisno (2014: 73) work comfort is a fairly interesting and important issue, because it has proven to be of great benefit to the interests of individuals, industry and society. For individuals, research on the causes and sources of work comfort allows efforts to increase the happiness of their lives. For industry, research on work comfort is conducted in order to increase production and influence costs through improving the attitudes and behaviour of its employees. Furthermore, society will certainly enjoy the results of the maximum capacity of the industry and the increase in human value in the context of work. Handoko (2011) job comfort is a pleasant or unpleasant emotional state of how the employee's work is seen. Employee confidence reflects a person's feelings about their job. Employees' positive feelings

towards their jobs and everything they face in their workplace are the proof. Based on the opinions of several experts above, it can be concluded that work comfort is the employee's feeling of pleasure towards various aspects of his work, this means that work comfort is the result of interaction with his work environment including the layout of the workplace. And each individual will have a different level of work comfort according to the value system that applies to him, due to differences in each individual.

Definition of job performance

According to Mangkunegara (2009: 67). The term performance comes from the word job performance or the actual achievement achieved by a person. Job performance is the level of achievement of the main tasks and additional tasks of employees in an assessment period (Wirawan 2009: 6). Job performance is the work that a person has achieved from his work behaviour in carrying out work activities in accordance with the standards desired by the company (Sutrisno 2014: 89). Job performance is the result that has been achieved from an effort made. Mangkunegara (2009: 67) states that the definition of job performance is the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Based on the description above, job performance in a company is actually the work that an employee has achieved in carrying out the tasks assigned to him. The company actually only expects the best job performance or work results from its employees in order to create job performance and achieve predetermined goals.

Relationship between job increment and job comfort

Promotion policies that are fair and transparent to all employees can have an impact on those who have the opportunity to be promoted such as feeling happy, happy, and getting satisfaction with their work. The effect of job increments can be seen in research conducted by Made Bayu Indra Nugraha and Ida Bagus Ketut Surya (2016) with the title 'the effect of remuneration, work environment and job performance on work comfort at PT Telkom Indonesia South Bali Region Positive and significant effect of job performance on employee work comfort at PT Telkom Indonesia South Bali Region. The effect of job performance can be seen from Muhammad Aldaman, Luis Marnisah and Mohd. Kurniawan (2017) with the title 'the effect of job performance and job increments on employee work comfort at PT. Bank Mandiri Tbk Bandar Lampung Branch Office' shows the results that job increases affect employee work comfort at Pt. Bank Mandiri Tbk Bandar Lampung Branch Office.

Relationship between remuneration and job comfort

Providing remuneration can also affect employee work comfort. One of the most important reasons for humans to work is to get a salary, through this salary it is intended that

humans can fulfil their needs. The study conducted by Made Bayu Indra Nugraha and Ida Bagus Ketut Surya (2016) shows the effect of remuneration. With the title 'the effect of remuneration, work environment and job increase on work comfort at PT Telkom Indonesia South Bali Region' where the results showed remuneration had a significant effect on work comfort. The effect of remuneration can be seen in Wahyu Maulana's research (2018) with the title 'the effect of leadership, remuneration and job increases on employee performance through work comfort as a moderating variable at PT. Bank Jatim Tbk Pemekasan Branch' where the results showed that remuneration had an effect on employee work comfort at PT. Bank Jatim Tbk Pemekasan Branch.

Relationship of job increment to job performance

Job performance appraisals will clearly affect the job performance of employees and the organisation as a whole because they will feel valued, cared for and provide their own benefits such as expanding opportunities for promotion. The effect of job advancement can be seen in research conducted by Evangeline. SJ and Thavakumar (2015) with the title 'the effect of remuneration, evaluation of work practices and job increases on employee performance in Insurance Companies in Batticaloa District' with the results showing that job increases affect employee performance in Insurance Companies in Batticaloa District. Job increases are seen from Deni Syaifuddin's research (2015) 'The Effect of Motivation and Job Increases on Human Resource Performance with Job Comfort as a Moderating Variable at Bank Mandiri Jepara Branch' with the results showing that job increases affect the performance of Human Resources at Bank Mandiri Jepara Branch.

Relationship between remuneration and job performance

Remuneration attracts employees' attention and lets them know how important it is to provide certain compensation over others. In addition, remuneration increases employees' motivation to assess their performance, which helps them manage their time and effort. Research studies conducted by Aprilia Anastasya Kawulusan, Jantje L Sepang and Christoffel Mintardjo (2017) with the title 'the influence of career development, remuneration, and work enthusiasm on employee job performance at PT Pegadaian (Persero) Kanvil v. Manado' show the effect of remuneration on job performance. In their study entitled 'The Effect of Remuneration and Work Motivation on Employee Performance with Job Performance as a Moderating Variable at PT Sinar Sosro Bali Factory', Ni Made Nurcahyani and Dewi Adnyani (2016) found that remuneration affects employee performance at PT Sinar Sosro Bali Factory.

Relationship between job comfort and job performance

Work comfort greatly affects employees in carrying out their daily tasks in the company. Employees who are not satisfied at work will appear lacklustre in completing their duties, which ultimately affects employee performance. Based on the research conducted by Didik Hadiyatno and Wiwik Saraswati (2016) with the title ‘the influence of employee commitment, self efficacy and job comfort on job performance in Balikpapan Pratama Tax Service Office employees’. It shows that the research result of work comfort has a positive and significant effect on job performance. Research conducted by Moh Ali Sahab (2014) with the title ‘the influence of leadership and work attitude on work comfort and performance of Human Resources of Konawe Hospital, Southeast Sulawesi’ shows that the results of research on work comfort affect the performance of Human Resources of Konawe Hospital, Southeast Sulawesi.

Relationship of Job increment on moderating job performance Job comfort

Job promotion is very important because individuals as workers will feel valued by the company, but it puts the workforce in the right place. This can provide encouragement to the individual so that his performance increases in accordance with the expectations of the agency or company. The effect of job increases can be seen from Pratiwi's research (2014) with the title ‘The effect of organisational climate and job increases on Human Resource performance with job comfort as a moderating variable at Bank BRI Demak branch’ with the results of the study showing that to is a moderating variable between the effect of job increases on performance at Bank BRI Demak branch. Wahyu Maulana's research (2019) with the title ‘the effect of job increments, remuneration and work stress on the performance of employees of Pt. Tema (Trijaya Excel Madura) through job comfort’ with the results showing that job comfort is a moderating variable between the effect of job increases on employee performance at Pt. Tema (Trijaya Excel Madura). Tema (Trijaya Excel Madura).

Relationship of Remuneration on Job performance moderation Job comfort

Basic remuneration is necessary to maintain employees at a decent standard of living, but it also provides a tangible measure of an individual's value to the company. Providing remuneration is a strategic human resource function that has a significant impact on other human resource functions. Based on research by Agrisna Puspita Sari (2013) with the title ‘the effect of remuneration, work climate, work enthusiasm and employee characteristics on employee performance through work comfort as a moderating variable case study at PT. Bank Bukopin Tbk Sultan Agung Branch’ With the results showed that work comfort proved to mediate the effect of remuneration on employee performance. The effect of remuneration can be seen from Wahyu Maulana's research (2018) with the title ‘the influence of leadership,

remuneration and job increments on employee performance through work comfort as a moderating variable at PT. Bank Jatim Tbk Pemekasan Branch' with the results showing that the results of research on work comfort are moderating variables between the influence of leadership on performance and between the influence of remuneration on employee performance at PT. Bank Jatim Tbk Pemekasan Branch.

Review of Previous Research

According to research conducted by Ni Made Nurcahyani and I.G.A. Dewi Adnyani (2017), remuneration affects performance. However, remuneration has no impact on job performance, according to research conducted by Aprilia Anastasya Kawuluan and Jantje L Sepang, Chistoffel Mintardjo (2017), and Muhammad Sandro Angga Kusumah (2015). in line with research conducted by Made Bayu Indra Nugraha and Ida Bagus Ketut Surya (2017) who found whether remuneration has an impact on employee job comfort, and contrary to the study of Evaline. SJ and Thavakumar (2016), which found that job increases do not have an impact on employee job performance, contrary to the study of Agatha Judas (2013), which found that job increases have an impact on job performance.

3. RESEARCH METHODS

Descriptive research methods were used to conduct this research. The Regional Water Company of Demak Regency is a regionally-owned enterprise engaged in the production and distribution of drinking water. As a public service institution, they are tasked with providing the community with water that will meet the requirements of equitable, fair, and sustainable health standards and to support programmes to develop in the field of drinking water production in the region. Sugiyono's (2016: 8) quantitative research method is based on the philosophy of positivism and is used to investigate a specific population or sample. Data is collected using research instruments and analysed quantitatively or statistically to test predetermined hypotheses. According to Sugiyono (2016: 53), descriptive research is a study of research that has the aim of determining the value of each independent variable, namely at least one independent variable by comparing or analysing its relationship with additional variables.

4. RESULTS AND DISCUSSION

RESULTS

Based on the sex or gender of the respondent

Table 2. By Gender

Gender	Number of respondents	Percentage
Men	74	61,3%
Women	46	38,7%
Total whole	120	100%

Source:primary data processed

The table above shows that respondents based on gender characteristics at the Demak Regency Human Water Company mostly have male gender as many as 74 respondents (61.3%) while respondents with female gender are 46 respondents (38.7%). Respondents who are more dominant are men because they have more energy than women in terms of going to the field.

Based on the age of the respondent

Table 3 By Age

Number	Age of respondents	Number of respondents	Percentage
1	20 to 30	21	17,6%
2	31 to 40	67	56,3%
3	41 to 50	32	26%
	Total whole	120	100%

Source:primary data processed

The table above shows that the most respondents aged 31 to 40 years were 67 people or 56.3%, while the least respondents were aged 20 to 30 years as many as 21 people or 17.6%. So, in general, the most dominant respondents of the employees of the Demak Regency Human Water Company are aged around 31 to 40 years, 67 people or 56.3%, from the entire sample.

Based on education of the respondents

Table 4 By Education

Information on education	Number of respondents	Percentage
Junior High School	13	10,0%
Senior High School	45	37,9%
Bachelor's Degree	62	52,1%
Total whole	120	100%

Source:primary data processed

The table above shows that the most respondents have a bachelor's degree as many as 62 people or 52.1%, while the fewest respondents have junior high school education, namely 13 people or 10.0%. So for the most dominant respondents of the employees of the Demak Regency Human Water Company are those with a bachelor's degree of 62 people or 52.1%, from the entire sample.

Based on the respondent's length of service

Table 5 Characteristics of Respondents Based on Length of Service

Information on length of service	Number of respondents	Percentage
1 to 5 years	43	36,1%
6 to 10 years	36	30,2%
11 to 15 years	22	17,7%
More than 15 years	19	16,0%
Total whole	120	100%

Source:primary data processed

The table above shows that the highest number of respondents based on length of service is 1 to 5 years as many as 43 individuals or 36.1%, while the lowest number of respondents, namely more than 15 years of service as many as 19 individuals or 16.0%. So, in general, the most employee respondents of the Demak Regency Human Water Company based on length of service are around 1 to 5 years of 43 people or 36.1%, from the entire sample.

Convergent Validity Test

Table 6. CV test on job increments

PJ1	Job increase	0,413
PJ2	Job increase	0,696
PJ3	Job increase	0,918
PJ4	Job increase	0,758

Source:primary data processed

Table 7 CV test on remuneration

K1	remuneration	0,656
K2	remuneration	0,761
K3	remuneration	0,537
K4	remuneration	0,862

Source:primary data processed

Table 8 CV test on job performance

PK1	job performance	0,556
PK2	job performance	0,723
PK3	job performance	0,959
PK4	job performance	0,715

Source:primary data processed

Table 9 CV test on job comfort

KK1	work comfort	0,563
KK2	work comfort	0,694
KK3	work comfort	0,521
KK4	work comfort	0,905
KK5	work comfort	0,857

Source:primary data processed

Construct Reliability Test

Table 10 CR Test

Number	Variable name	Calculation of CR	CR	Information CR
1	Job increase	0.719	0,71	R
2	Remuneration	0.853	0,71	R
3	Job performance	0.746	0,71	R
4	Work comfort	0.743	0,71	R

Source:primary data processed

Average Variance Extracted Test

Table 11 AVE Test

Number	Variable name	AVE	Information AVE
1	Job increase	0.541	V
2	Remuneration	0.509	V
3	Work comfort	0.565	V
4	Job performance	0.524	V

Source:primary data processed

The table above shows that each variable fulfils the requirements for questionnaire reliability, i.e. the value of the variance extracted must be more than 0.50. Thus, all variables are considered reliable and can proceed to the next stage of research.

Discriminant validity test

Table 12 DV testing

	Job increase	Remuneration
Job increase	0,736	0,071
Remuneration	0,071	0,714

Source:primary data processed

The results show that the indicators for this construct are not the same as the indicators for the other constructs. This is due to the fact that the square root AVE value of the variable for job promotion is greater than the correlation value between variables 0.736 more than 0.071 and the square root AVE value of the variable for remuneration is greater than the correlation value between variables 0.714 more than 0.071.

Confirmatory Analysis of Exogenous Variables

Table 13 Exogenous Goodness-Of Fit Model Testing

Goodness-of Index	CoV value	Calculation Value	Goodness of Index Information
Chi square value	≤ 5	102.737	B
Probabilitas value	$\geq 0,05$	0,103	B
RMSEA value	$\leq 0,08$	0,043	B
GFI value	$\geq 0,90$	0,916	B
AGFI value	$\geq 0,90$	0,947	B
CMIN value	≤ 2	1.649	B
NFI value	$\geq 0,90$	0,952	B
RFI value	$\geq 0,90$	0,976	B

Source:primary data processed

Confirmatory Analysis of Endogenous Factors

Table 14 Endogenous Goodness Of Fit Model Testing

Goodness-of Index	CoV value	Calculation Value	Goodness of Index Information
Chi square value	≤ 5	98.426	B
Probability value	$\geq 0,05$	0,116	B
RMSEA value	$\leq 0,08$	0,037	B
GFI value	$\geq 0,90$	0,904	B
AGFI value	$\geq 0,90$	0,913	B
CMIN/DF value	≤ 2	1,352	B
NFI value	$\geq 0,90$	0,932	B
RFI value	$\geq 0,90$	0,928	B

Source:primary data processed

Structural Equation Modelling Analysis

Table 15 Model Goodness Of Fit Test Research variables

Goodness-of Index	CoV value	Calculation Value	Goodness of Index Information
Chi square value	≤ 5	129,835	B
Probability value	$\geq 0,05$	0,121	B
RMSEA value	$\leq 0,08$	0,066	B
GFI value	$\geq 0,90$	0,958	B
AGFI value	$\geq 0,90$	0,908	B
CMIN/DF value	≤ 2	1,504	B
NFI value	$\geq 0,90$	0,923	B
CFI value	$\geq 0,90$	0,918	B

Source:primary data processed

Direct Effect and Indirect Effect Magnitude of Direct Effect

Table 16 Direct effect estimation results

			Direct effect
Work comfort	Job increase		0,386
Work comfort	Remuneration		0,579
Job performance	Job increase		0,599
Job performance	Remuneration		0,359
Job performance	Work comfort		0,989

Source:primary data processed

Testing the value of indirect effect and total effect

Table 17 Estimation results of indirect effect and total effect

	VDE	VIE	TE	Information
Job performance vs Job increase	0,599	0,381	0,979	Work comfort cannot be a mediating variable Work comfort can be a mediating variable
Job performance vs Remuneration	0,359	0,572	0,928	
Job performance vs Work comfort	0,989	0	0	

Source:primary data processed

DISCUSSION

Based on the results of the regression analysis above, it can be analysed from the variables of job increase, remuneration, work comfort and job performance. The results of the regression analysis can be described as follows:

Effect of job increment on job comfort

Based on the findings from the structural equation analysis with SEM analysis used and the results of hypothesis checking on the influence between variables, it can be concluded that an increase in the amount of time spent at work has a significant impact on job comfort. Thus, it can be concluded that this research is accepted because a higher level of salary increase will have an influence on the level of work comfort of employees. This shows that when job increases are carried out by the Demak Regency Drinking Water Company in a manner that is in accordance with procedures, employee work comfort increases. Every employee wants an increase in social status, authority, responsibility, and greater income. The results showed that respondents agreed that the company had done the right thing by providing job promotion opportunities to employees who were experienced and able to perform their duties well. As shown by the respondents' answers regarding the job advancement opportunity indicator, they strongly agree on average. In addition, respondents argue that the increase in the number of jobs available at the Demak Regency Drinking Water Company is influenced by the ability and innovation of employees.

The Regional Drinking Water Company of Demak Regency has shown transparency in terms of employee promotion by providing equal opportunities to every worker to advance. The award or 'reward' given by the organisation to employees is a job increase. This is given as recognition and trust by the organisation of the employee's ability and capacity to occupy a higher position in the organisation. If employees are promoted to the right position, their morale, satisfaction, and job satisfaction increase, so their work productivity increases. According to research by Made Bayu Indra Nugraha (2016), which investigated the relationship between job advancement and employee job comfort, the study concluded that job advancement resulted in increased employee job comfort. Muhammad Aldaman (2017) also stated the same thing, stating that job comfort is influenced by job increments.

Effect of Remuneration on Job comfort

According to the results of the structural equation analysis conducted by SEM analysis and the results of hypothesis checking on the influence between variables, salary has a significant effect on employee job comfort. Therefore, a higher salary will have an influence on a higher level of job comfort. Therefore, this research can be accepted. In other words, the

more compensation employees receive, the more comfortable they are at work. Remuneration attracts employees' attention and lets them know how important it is to provide certain compensation over others. In addition, remuneration increases employees' motivation to assess their performance, which helps them manage their time and effort. The results showed that respondents agreed that the company had provided a salary that was appropriate for their position. In addition, it is considered that the Demak Regency Regional Drinking Water Company has the ability to provide targeted compensation to employees who are entitled to it. In addition, employees receive benefits as motivation to continue working. The findings of this hypothesis that the remuneration provided to employees also affects the level of comfort and performance at work and the results. In relation to the value system that applies to itself, each individual has a different level of comfort. This ensures that all employees are comfortable and their performance improves. In line with Magdalena Faysica's (2016) research investigating the relationship between salary and work comfort, Prayoga Setia Darma's (2017) research also found that salary has a positive and significant effect on work comfort.

Effect of job increase on job performance

The results of hypothesis testing of the influence between variables and structural equation analysis using SEM analysis show that an increase in the number of working hours has a significant impact on the quality of work. Therefore, it can be concluded that this research is acceptable. In other words, an increase in the level of work can lead to an increase in the quality of work. Promoted employees tend to do their best to get a higher position. The results showed that respondents agreed that the company had done the right thing by providing job promotion opportunities to employees who were experienced and able to perform tasks well. All respondents' answers relating to the job advancement opportunity indicator showed an average of strongly agreeing. In addition, respondents believe that employees' abilities and creativity also contribute to the promotion of their current position at the PDAM Kabupaten Water Supply District Company of Demak Regency. PDAM Kabupaten Demak Regency Water Supply District Company has successfully demonstrated an open attitude about position advancement by assuming that every worker has the same opportunity to advance. These results are consistent with previous research by Agatha Judas (2014), who looked at the relationship between job advancement and job performance, and found that job advancement has a significant positive impact on job performance. Deni Syaifudin (2015) also stated the same statement that employee job performance can be affected by job advancement.

Effect of remuneration on job performance

Based on the results of the structural equation analysis conducted with the results of hypothesis testing of the influence between variables and SEM analysis, it can be concluded that remuneration will significantly affect job performance. Thus, this research can be accepted because a higher level of remuneration will have an influence on the level of employee productivity. The results show that if higher remuneration is given by the company to employees, their productivity will increase in the end. This statement is based on the results of the study where respondents agreed that the company had provided a salary amount that was in accordance with the level of their position. The Demak Regency Drinking Water Regional Company is also considered to have been able to provide targeted incentives to employees who really deserve it. Benefits are also given to employees in order to foster an attitude of enthusiasm at work. This is in accordance with the research of Mintarjo (2016) which examines the influence between remuneration on job performance, which states that remuneration has a positive and significant effect on employee job performance. the same statement was also expressed by Dewi adyani (2016) which stated that remuneration has a positive and significant effect on job performance.

Effects of job comfort on job performance

Based on the results of structural equation analysis using SEM analysis and the results of hypothesis testing of the influence between variables, it can be concluded that job comfort has a significant effect on job performance. Thus, a higher level of job comfort will affect the improvement of employee job performance. Thus, this research can be accepted. This statement is based on the results of the study where respondents agreed that they were satisfied with the work they had done on a daily basis. Employees also feel satisfied when working and being part of the Demak Regency Regional Drinking Water Company getting salaries and benefits that are sufficient to meet family needs. Superiors are also seen as being able to set a good example at work, and are supported by a harmonious and familial attitude between employees which makes employees feel they have their own satisfaction in doing work. In accordance with Wiwik Saraswati's research (2016) which examines the relationship between job comfort and work performance which states that increased job performance is directly influenced by job comfort. The same statement is also expressed by Moh Ali Sahab (2014) which states that job comfort affects employee job performance.

Moderating effect of job increment on job performance Job comfort

The test results of the effect of job comfort as a moderating variable show that job comfort cannot be used as a mediating variable in the relationship between job increments and

job performance. In other words, job increases in influencing job performance directly are greater than having to pass through the job comfort variable. Thus, this study can be concluded that job comfort cannot be used as a mediating variable. The results of this study indicate that job comfort cannot control the relationship between job increases and job performance. Employees only see salary increases based on how well they work. The results of this study are in line with the findings of Wahyu Maulana (2018), who found that job comfort is not an intervening variable between the effect of job increases on employee job performance. In contrast, Pratiwi's (2014) research found that job comfort is a moderating variable between the effect of job increases on employee job performance.

Effect of Remuneration on Job performance moderated Job comfort

The mediation test results show that job comfort as a moderating variable affects the relationship between remuneration and employee job performance. According to this effect, if remuneration matches employees' performance, their job comfort will increase, which means they can improve their job performance. The conclusion of the mediation test is that job comfort can be a moderating variable. Compensation, which directly affects job performance, has a greater impact than remuneration, which is influenced by job comfort factors. As a result, it can be concluded that this research makes sense. Understanding how remuneration helps companies achieve strategic goals and ensures internal and external justice There is no way to improve job performance unless goals are achieved and employees have a comfortable working environment. The results of the study support Wahyu Maulana's research (2018), which found that job comfort is a moderating variable among the effects of remuneration on employee job performance. The same research was also conducted by Sofiah (2013), who found that job comfort is a moderate variable among the effects of remuneration on employee job performance.

5. CONCLUSIONS AND SUGGESTIONS

CONCLUSIONS

The results of research on influencing variables show that job increments have a positive and significant effect on the work comfort of employees of the Demak Regency Drinking Water Company. Thus, it can be concluded that when job increments increase and are carried out carefully, employee work comfort will increase as well. Remuneration also has a positive and significant effect on employee work comfort. Remuneration received in accordance with employee expectations can increase job comfort. Job increments have a positive and significant effect on job performance of employees of the Demak Regency Drinking Water Company.

This means that larger job increases and done carefully will improve employee job performance. Job comfort affects the productivity of employees of the Demak Regency Drinking Water Company. Thus, it can be concluded that an increase in job comfort can lead to an increase in employee job performance, even though salary increases do not have a positive and significant impact on job performance. Thus, job comfort cannot be the link between salary increases and job performance. Remuneration has a positive and significant impact on productivity and job comfort. One mediation test decision that can be made is that job comfort can serve as a moderating variable for the relationship between remuneration and job performance.

SUGGESTIONS

Company management must do several things to improve the performance of their employees and make them more comfortable working. One of them is to implement an increase system that is more open, in accordance with company procedures, and gives opportunities to every employee. The company must pay more attention to its human resources so that the company's goals can be achieved and the remuneration received by employees must be more appropriate so that it can meet the needs of employees' lives and indirectly improve employee job performance.

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