

## THE EFFECT OF TOTAL QUALITY MANAGEMENT ON EMPLOYEE PERFORMANCE WITH COMPENSATION AS MODERATION VARIABLE

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### ABSTRACT

The purpose of this study is to find out the effect of Total Quality Management (TQM) on employee performance, mainly when moderated by compensation variables. This research is at commercial banks in Bandung, along with their surroundings. The respondents of the particular study are the employees of the commercial banks.

The technique to test the hypothesis is called the Simple Linear Regression Analysis. It is set to determine the effect of TQM on the employee performance and Moderated Regression Analysis (MRA) to assess the impact of TQM on the employee performance in times of moderation utilizing the compensation variables.

The result of this study is that the application of TQM affects employee performance. Furthermore, being a moderating variable, compensation has a positive influence on the relationship of TQM with employee performance.

Keywords: Total Quality Management (TQM), Compensation, Employee performance

### ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh Total Quality Management (TQM) terhadap kinerja karyawan dan pengaruh TQM terhadap kinerja karyawan pada saat dimoderasi oleh variabel kompensasi. Penelitian ini dilakukan pada bank umum yang berlokasi di Bandung dan sekitarnya. Responden penelitian ini adalah karyawan bank umum. Teknik yang digunakan untuk menguji hipotesis adalah Simple Linier Regression Analysis untuk mengetahui pengaruh TQM terhadap kinerja karyawan dan Moderated Regression Analysis (MRA) untuk mengetahui pengaruh TQM terhadap kinerja karyawan pada saat dimoderasi oleh variabel kompensasi.

Hasil penelitian ini adalah penerapan TQM berpengaruh terhadap kinerja karyawan. Dan kompensasi yang merupakan variabel moderasi, memiliki pengaruh positif terhadap hubungan TQM dengan kinerja karyawan.

Kata Kunci: *Total Quality Management* (TQM), Kompensasi, Kinerja Karyawan

## INTRODUCTION

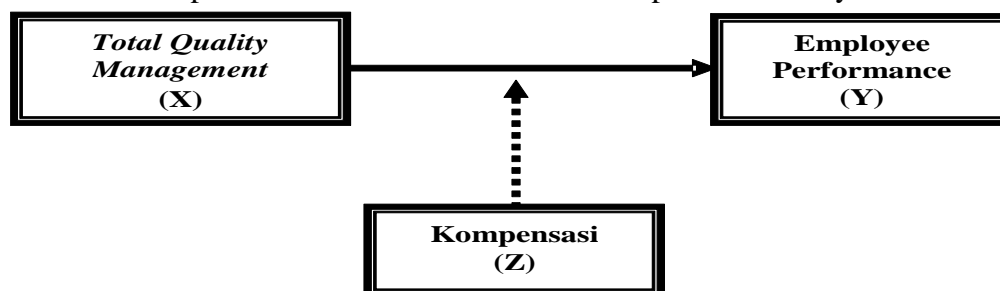
Having a proper managerial accounting system allows the employee to have an improvement in work performance. One of the managerial accounting system tools to accomplish it is through Total Quality Management (TQM). TQM is an approach to improve the quality systematically utilizing several dimensions that have been widely applied by companies to improve the working performance, such as quality, productivity, and profitability (Muzuni, 2010). The existence of total involvement of management and employees is vital to realize the effectiveness of the TQM activities.

TQM is a management system whose focus is on people (employees) and whose aim is to continually improve the value for the customers at a less cost of value creation. TQM is an approach to run a business that endeavors to maximize the competitiveness of the organization through the constant improvement of its products, services, workforce, processes, and environment (Nasution, 2015).

Hasibuan (2009) asserts that compensation covers all sorts of income in the form of money or direct or indirect goods which employees receive in return for the services given to the company. Previous research conducted by Purwaningsih and Suwitho (2012) states that compensation is of a pivotal effect on the productivity of the employee performance. Because of this, the author, on this occasion, makes use of compensation as a moderating variable between TQM and employee performance. With compensation, employee performance will have a significant increase.

Goal compensation is instructive to accomplish better employee performance. Previous research by Purwaningsih and Suwitho (2012) states that compensation has a significant effect on employee work productivity. Compensation encourages the employees to be more productive in carrying out their obligations as employees.

Based on the description of the above framework, the writers would like to examine if TQM has a positive effect on employee performance and whether TQM has a positive influence on employee performance as well if moderated by compensation variables. What follows is the picture of the research model in the particular study:



**Figure 1**  
**Research Model**

Based on the research model, the research hypotheses are as follows:

H1: TQM affects employee performance.

H2: TQM influences the employee performance when compensation variables moderate it.

## **LITERATURE STUDY**

### **Total Quality Management (TQM)**

TQM is a combination of all management functions, all parts of a company, and those of a holistic philosophy constructed on the concepts of quality, teamwork, productivity, and customer satisfaction. TQM is a management system that promotes excellence as a business strategy and has an orientation towards customer satisfaction, which involves all members of the organization in its realization. TQM is a management system centering on people (employees) and aiming at continually improving the value for the customers at a lower cost of value creation. TQM is an approach to run a business that endeavors to maximize the competitiveness of an organization through the constant improvement of its products, services, workforce, processes, and environment (Nasution, 2015).

### **The Characteristics of Total Quality Management**

There are ten characteristics of TQM by Goetsch and Davis (Nasution, 2015). They are:

#### **1. Customer focus**

A customer is a person to serve and give attention to his/her needs and expectations. Every organization that implements TQM must know to identify and analyze the needs and expectations of its customers to satisfy them. Its products or services are created or provided respectively in line with the demands of the customers.

#### **2. Passion about quality**

Organizations implementing TQM must own passion for improving the quality of both its product/service quality, workforce, processes, and working environment, where quality is a prominent factor in improving the company and employee performance and attract consumers or customers.

#### **3. Scientific approach**

This approach is indispensable in the application of TQM, mainly to design the work and in the decision-making process as well as problem-solving related to the design work. Thus, the data are instructive in compiling the benchmark, in monitoring achievements, and in implementing improvements.

#### **4. A long-term commitment**

TQM is a new paradigm to run a business, which necessitates a unique corporate culture. Therefore, a long-term commitment is of great importance to bring about cultural change to make the application of TQM be able to run successfully.

#### **5. A teamwork**

In a traditionally-run organization, competition is often created among departments within the organization to boost its competitiveness. Whereas, in organizations with TQM implementation, collaboration, partnerships, and relationships are well established and fostered between company employees and suppliers, government agencies, and the neighboring community.

#### **6. Continuous system improvement**

Every product or service is produced utilizing specific processes in a system. Therefore, the existing system needs to be continuously improved so that there will be an improvement in product quality.

#### 7. Education and training

Recently, there have been still several companies that turn a blind eye to the importance of employee education and training. Such conditions result in the company's not developing and thus making it hard to compete with other companies. Therefore, organizations with TQM implementation consider education and training to be fundamental. It is due to the fact everyone is expected and encouraged to continue learning, which enables them to improve their technical skills and professional expertise.

#### 8. Controlled freedom

In TQM, employee involvement and empowerment in decision making and problem-solving play a significant role. It is because these elements can increase employees' sense of ownership and responsibility for decisions. The freedom arising out of involvement and empowerment is the result of well-planned and implemented control.

#### 9. Unity of purpose

For TQM to have a proper implementation, it is a must for companies to have a unity of purpose. Thus, every effort is directed to attain a similar goal. However, the particular integration of intent does not mean that there must always be approval or agreement between management and employees, for instance, as far as wages and working conditions are concerned.

#### 10. Involvement and empowerment of the employees

To increase the likelihood of a right decision, proper plan or useful improvement, the company must take it into account the views and thoughts of those directly related to the work situation and increase the sense of ownership and responsibility for every decision.

### **Compensation**

Sedarmayanti (2014) asserts that compensation is anything employees receive in return for their work services. Afrida et al. (2014) state that compensation is one of the essential human resource management activities. Giving bonuses to employees is one of the ways for the company to improve their work performance, motivation, morale, and job satisfaction. It is due to various aspects to consider when determining the compensation design plan, from both the company's perspective and the employee's point of view.

### **Types of Compensation**

Rivai and Sagala (2013) assert that there are two forms of compensation the companies provide for the employees. Those are:

#### 1. Financial compensation

a. Direct financial compensation: monetary payments that employees directly receive are in the form of salaries, wages, and incentives.

- Salary is remuneration in the form of money for the employees who have contributed their energy and thoughts to achieve company goals.

- Wages are direct financial rewards based on the number of working hours.
  - Incentives are rewards given to employees because their work performance has exceeded the mandatory standards.
- b. Indirect financial compensation: additionally given compensations, following the company policy, are provided for all employees to improve their welfare which includes:
- Attendance allowance based on the employee's attendance.
  - Protection program, which is a guarantee, coverage to employees, and only given by companies associated with the insurance companies.
  - Off-time compensation, which is a form of benefit to help employees reduce their fatigue and increase their productivity.
  - Facilities, which include several services and infrastructure compulsory in any activity to achieve the company goals.
2. Non-financial compensation
- It refers to the kind of satisfaction an employee earns from his/her work itself or from the psychological and / physical environment where the person works. The satisfaction of work originates from interesting tasks, challenges, responsibilities, and opportunities to develop him/herself. Achievement earned from the work environment is having a pleasant colleague, a competent superior and comfortable working conditions (Marwansyah, 2014).

### **Employee Performance**

Marwansyah (2014) states performance is the attainment/ achievement of a person with regards to his tasks. Performance is a combination of work results (the employee's achievement) and competence (the way to achieve it).

The measurement of the employee's work performance, according to Sedarmayanti (2014) are as follows:

1. The quality of work

The quality of work is the achievement of work quality, which accords with the conditions of suitability and readiness. Mainly, it concerns the fact that the results of activities carried out are close to perfect, along with the accuracy in conducting the work and the work results that meet the mandatory standards.

2. The quantity of work

The amount of work produced is in terms of the number of completed units or activity cycles.

3. Responsibility

Responsibility is the willingness to correct mistakes in a job.

4. Cooperation ability

The ability of cooperation is the willingness to work together with other people in the organization.

5. Initiative

The examples of actions are completing work in a decided time and producing work in line with the target without having to be governed, providing solutions in dealing with problems at work, and coming up with new ideas at work.

### **Previous Research**

1. Musran Munizu (2015)

The result shows that TQM practices have a positive influence on employee performance.

2. I Made Narsa dan Rani Dwi Yuniawati(2003)

The result shows that:

- the performance measurement systems, reward systems, TQM partially affect the managerial performance,
- the interaction between performance measurement systems and TQM has a positive effect on the administrative performance,
- the interaction between the reward system and TQM does not affect the managerial performance,
- the performance measurement systems, reward systems, TQM, interactions between performance measurement systems, and TQM, interactions between reward systems and TQM simultaneously affect the managerial performance.

3. Hiras Pasaribu (2009)

The result shows that there is a correlation between top leadership commitment, the division manager's perception of TQM, and the application of TQM's fundamental pillars to Indonesian manufacturing SOEs. The responsibility of the senior leadership, the division manager's knowledge of TQM, and the implementation of the structural components of TQM affect managerial performance simultaneously and partially.

4. Desy Eka Kartika Sari, Surachman, dan Kusuma Ratnawati (2018)

The result shows that the implementation of TQM can directly affect job satisfaction and employee performance.

## **RESEARCH METHODS**

### **Research Design**

The particular research is descriptive analysis research. This study tries to identify the effect of implementing TQM on the employee performance and its impact when moderated by the compensation variable. This study uses a causal explanatory design. It is the kind of research whose aim is to explain the position of the studied variables and the relationship between one variable with another (Sugiyono, 2015).

### **Research Samples**

The sample in this study is 81 commercial bank employees. The observation unit used is industrial bank employees who are still actively working. The setting of a place of this research is some commercial banks in Bandung.

The sampling of the research uses a purposive sampling technique or also called judgment. It is the kind of sampling based on the availability and ease of collecting necessary data, which allows the researchers to be more natural to determine the characteristics of the sampling.

### **Definition of Variable Operations**

This study consists of the independent variable, TQM, the dependent variable involving the employee performance, and the moderation variable affecting compensation. The indicators of this research variable are as follows:

Independent variable (TQM), which measured on ten characteristics of TQM (Nasution, 2015) namely:

1. Customer focus
2. Passion about quality
3. Scientific approach
4. Long-term commitment
5. Teamwork
6. Continuous system improvement
7. Education and training
8. Controlled freedom
9. Unity of purpose
10. Employee involvement and empowerment

Moderation variables (compensation) have two types of compensation (Rivai and Sagala, 2013), i.e.:

1. Financial compensation: salary, bonuses, benefits, insurance, severance pay.
2. Non-financial compensation: interesting tasks, challenges, responsibilities, opportunities for self-development, pleasant colleagues, competent superiors, comfortable working conditions.

Dependent variable (employee performance) has the following indicators (Sedarmayanti, 2014):

1. Quality of work
2. Quantity of work
3. Responsibility
4. Cooperation ability
5. Initiative

### **Data Collection Techniques**

In general, there are two types of data used in this study, namely primary data and secondary data. Primary data are data taken directly from respondents and informants by directly coming to the study site. Primary data includes data collected by distributing questionnaires delivered directly to respondents to fill in and through an interview process with several respondents and resource persons to enrich primary data. The survey used is a direct and

closed questionnaire, which means preparing the questionnaire in the form of a complete multiple choice. The inquiry is sent and filled directly by the respondents.

Secondary data, the published data, are also collected in a particular study to support the analysis and problem-solving. This data, among others, are used to explore theories and or concepts related to the problem under discussion. To obtain this data, it uses the study method of literature and related literature review from textbooks, scientific journals, research reports, and others.

### Data Analysis and Processing Techniques

The particular study endeavors identifying the effect of TQM implementation on the employee performance, and its effects when moderated by compensation variables. The analysis is a descriptive analysis and the data analysis as well as the conclusions will rely on the qualitative interpretations with descriptive statistical data as the main vehicle in data processing. Thus, the particular research belongs to an empirical study.

## FINDINGS AND DISCUSSION

### Test Results of Research Measuring Instruments

The test of data in this study meets the classical assumption test. It comprises validity, reliability, normality, multicollinearity, and heteroscedasticity tests.

### Data Analysis and Hypothesis Testing

In the study, there are two regression equations used. The first equation is used to analyze the effect of TQM on employee performance. The second equation is used to analyze the impact of TQM on employee performance when moderated by compensation.

The equation model in this study is as follows:

1.  $Y = a + b1X$

2.  $Y = a + b1X + b2Z + b3XZ$

The equation is calculated using Moderated Regression Analysis (MRA) as follows:

**Table 1**  
**Regression Coefficient and Significance Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	7,433	2,505		2,967	,004
1	X	1,353	,605	1,603	2,237	,028
	Z	,871	,646	,886	1,347	,182
	MOD_XZ	,346	,153	2,662	2,267	,026

a. Dependent Variable: Y

The results of the calculation of the regression coefficient are in the regression equation as follows:

**The first equation:  $Y = 7,433 + 1,353X$**



The first equation has a significance level of 0.028 less than 0.05. It explains that the application of TQM affects the employee performance.

**The second equation:  $Y = 7,433 + 1,353X + 0,871Z + 0,346XZ$**

The second equation has a significance level of 0.026 smaller than 0.05. It explains that the application of TQM affects the work performance of employees when moderated by the compensation variable. The compensation variable strengthens the relationship between the effect of TQM on the employee performance.

### **The Effects of Application of Total Quality Management (TQM) on the Employee Performance**

The first research hypothesis is, "The application of TQM affects employee performance." From the result of the statistical data processed through the significance test, it is 0.028 less than the error rate of 5% ( $\alpha = 0.05$ ), which means that H1, which states that the application of TQM affects employee performance, is accepted.

Based on the results of tests, it can be stated that commercial banks in the Bandung and their surrounding areas have implemented the TQM method as a company management system. Narsa and Yuniawati (2003) to achieve efforts to maximize organizational competitiveness, companies need to implement TQM. Nasution (2015) TQM is a management system that promotes excellence as a business strategy and has an orientation towards customer satisfaction, which involves all members of the organization in its realization. TQM is a management system centering on people (employees) and aiming at continually improving the value for the customers at a lower cost of value creation. TQM is an approach to run a business that endeavors to maximize the competitiveness of an organization through the constant improvement of its products, services, workforce, processes, and environment. Nasution (2015) ten characteristics of TQM by Goetsch and Davis are customer focus, passion about quality, scientific approach, long-term commitment, teamwork, continuous system improvement, education and training, controlled freedom, unity of purpose, involvement and empowerment of the employees.

The indication of the implementation of TQM by commercial bank companies is the fact that they apply ten characteristics of TQM (Nasution, 2015):

1. Customer focus: all commercial banks are customer satisfaction oriented. Earning customer satisfaction by practicing appropriate and fast service. Should there be customers dissatisfied with bank services, the bank will be open for suggestions from customers. Should a problem occur, the bank will give the best solution for customers to make the customers' interests be well-taken care. The bank also endeavors to foster a direct relationship with its customers. For instance: Giving birthday wishes to customers on their birthdays, forming work teams assigned to get to know more of their customers.
2. Passion about quality: improving quality becomes the central obsession of commercial banks. Improved quality covers all aspects of both the quality of product services, labor, processes, and work environment.

3. Scientific approach: the scientific method is in designing work, decision-making processes, and problem-solving. The bank also makes a benchmark to monitor its performance and make improvements.
4. Long-term commitment: all bank employees are required to have a long-term commitment always to make constant improvements though they may be different from the present habits and culture of the company.
5. Teamwork: teamwork is formed not only within each department but also between departments. The team establishes partnerships and harmonious relations with company employees, suppliers, government agencies, and the surrounding community.
6. Continuous system improvement: if the existing system in the bank undergoes a shortage, employees respond without necessarily waiting for problems to occur. The company sets targets for continuous improvement of the system in specific standards and makes constant improvements on the new method equipment to produce a system of quality.
7. Education and training: the company conducts regular training for all employees. Training is conducted with a range of at least once a year. The training is meant to educate all employees to improve their skills. The company also measures the skill level of all employees.
8. Controlled freedom: freedom is for the case of decision making. Every employee has the authority to make decisions following his/her position. All decisions made must be taken into account.
9. Unity of goals: integration is from the achievement of company goals following the initial targets set by the company. Employees have clear instructions from superiors to achieve the same company goals.
10. Employee involvement and empowerment: the participation of the employee is reflected by the company's taking its employee's suggestions into account in decision making. Employee empowerment is providing education and training to employees so that they will have an opportunity to develop themselves. The above explanation suggests that the application of TQM has been implemented well and that it affects the performance of commercial bank employees.

From the significance test result, the result is 0.028 smaller than 0.05, which means that the application of TQM affects the employee performance.

Research made by Narsa and Yuniawati (2003) shows that results TQM has a positive effect on the managerial performance. Research made by Munizu (2015) shows that results TQM practices have a positive influence on employee performance. Research made by Pasaribu (2009) shows that results application of TQM's fundamental pillars effect on managerial performance. Research made by Sariat al. (2018) shows that results the implementation of TQM can directly affect employee performance. So the result of this study supports the research made by I Made Narsa and Rani Dwi Yuniawati (2003), Hiras Pasaribu (2009), Musran Munizu (2015), Desy Eka Kartika Sari, Surachman, and Kusuma Ratnawati (2018).

## **The Effects of the Application of Total Quality Management (TQM) on the Employee Performance When Moderated By Compensation Variables**

The second hypothesis of this study is, "The application of TQM affects employee performance when moderated by compensation variables." From the results of the statistical data processed through the significance test, the result is 0.026 smaller than the error rate of 5% ( $\alpha = 0.05$ ), which means that H2, who states that the application of TQM has an effect on the employee performance when moderated by the compensation variable, is accepted.

Afrida et al. (2014) state that compensation is one of the essential human resource management activities. Giving bonuses to employees is one of the ways for the company to improve their work performance, motivation, morale, and job satisfaction. Compensation is a moderating variable that has a positive influence on the relationship of TQM with employee performance. Rivai and Sagala (2013) assert that there are two forms of compensation the companies provide for the employees. Those are:

1. Financial compensation: monetary payments that employees directly receive are in the form of salaries, wages, incentives, attendance allowance, protection program (insurance), facilities to achieve the company goals.
2. Non-financial compensation: It refers to the kind of satisfaction an employee earns from his/her work itself or from the psychological and / physical environment where the person works. The satisfaction of work originates from interesting tasks, challenges, responsibilities, and opportunities to develop him/herself. Achievement earned from the work environment is having a pleasant colleague, a competent superior and comfortable working conditions (Marwansyah, 2014).

From the result of the study, the benefit provided by the bank company consists of financial compensation and non-financial compensation. Monetary compensation comprises salary to meet the needs of employees (clothing, food, housing), a decent wage following the work position, the on-time paid salary. There is a bonus if the employee reaches the target of the company. It is given relatively in accordance with the employee's expectations. Employees are given job allowances according to their position in the company. Another financial compensation is in the form of health insurance for employees to make employees feel safe working at the company. The company also provides severance to retired employees and severance pay to employees who have passed away.

Non-financial compensation of the company comprises: the company gives confidence to employees for the responsibilities of their duties. The company provides opportunities for promotion to higher positions. Employees are given the training to improve capabilities, atmosphere, and work environment is made comfortable by providing facilities to make the working environment atmosphere conducive. The company forms a work team to enhance cooperation. Leaders in the company must be fair and wise as well as establishing effective communication with all employees, giving praise for their work, and being friendly and polite to them. There is open communication between fellow employees in carrying out their duty.

From the explanation above, the company has provided variable compensation well. Thus, it affects the relationship between the application of TQM and the performance of commercial bank employees. Significance test results 0.026, which is smaller than 0.05 and

means that the implementation of TQM affects employee performance when moderated by the compensation variable. Thus, we can conclude that by applying TQM reduced by the compensation variable, the employee's performance is better, as seen from the majority of respondents giving the ratings of 4 and 5. It means that the performance of employees in the company is very satisfactory. It reflects from the employee performance measured by five criteria, according to Sedarmayanti (2014). First, the quality of work is described as satisfactory because employees can work neatly and conscientiously in carrying out tasks and services to customers. Besides, they can work earnestly so that their work results are following the set targets. Second, the work quantity of the employees goes along with the standards set by the company. Employees can use their time effectively in completing their work. Third, the responsibility is reflected well from employees' being responsible for their decisions at work, making decisions by deliberation, and being able to correct mistakes at work. Fourth, the ability to cooperate is reflected by a harmonious relationship between superiors and subordinates or between employees to solve work problems together. Fifth, the initiative is reflected by employees being able to do work properly without waiting for instruction, providing solutions when problems occur as well as coming up with new ideas related to work.

The result of this study supports the research made by Mardiyah and Listianingsih (2005), Supratiningrum and Zulaikha (2003) which shows the results that the reward system has a moderation effect on the relationship of TQM and managerial performance.

## **CONCLUSIONS AND SUGGESTIONS**

### **Conclusions**

From the result of research on "The Effect of Total Quality Management on the Employee Performance with Compensation as a Moderation Variable," we can conclude that:

1. The application of TQM affects employee performance.
2. The implementation of TQM affects employee performance when moderated by compensation variables.

### **Suggestions**

Some suggestions the writers propose as far as the result of this study is concerned are:

1. The maintenance of the Implementation of TQM by the company to become even much better.
2. Companies should consider compensation for employees as it strengthens the relationship between TQM and the employee performance.
3. Upcoming researchers are advisable, in their subsequent studies, to have different and more respondents so that the results will be more representative. Adding variables is also instructive.

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