



Performance Optimization through Compensation and Risk Management

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ABSTRACT

The unlimited flow of trade in goods and services requires fast and accurate delivery services that can be tracked through online tracking. Goods delivery often experiences delays, overloading, and accidents. This affects the performance and compensation received by employees from each delivery. The aim of this research is to investigate how compensation and work-related accidents impact the performance of goods delivery at PT. Sicepat Ekspres Indonesia, with hazard operability study serving as a mediating factor. Through the use of a quantitative approach, data was collected using questionnaires from 95 participants. The findings indicate that compensation plays a crucial role in influencing work accidents, hazard operability study, and the performance of goods delivery employees. In addition, work accidents are also proven to have a positive and significant effect on hazard operability study and employee performance. Other findings indicate that hazard operability study has a significant effect on goods delivery employee performance. Thus, all tested variables have positive and significant relationships according to the proposed hypotheses. From an Islamic perspective, these research findings align with the values of tauhid and trade ethics that emphasize the characteristics of shiddiq, amanah, fathanah, and tabligh as foundations in conducting business. The application of these ethics is believed to improve service quality, customer satisfaction, and loyalty. Therefore, providing appropriate compensation, managing work accident risks, and implementing hazard operability study not only affect employee performance improvement, but also align with muamalah principles in Islam that prioritize honesty, justice, and mutual benefit.

Keywords: Hazard Operability Study, Compensation, Work Accident

1. INTRODUCTION

Goods delivery services play an important role in the globalization era as they become society's primary need to ensure goods arrive quickly, safely, and on time. Increasingly fierce competition demands that expedition service companies not only focus on distribution services, but also on human resource management to support the company's operational success (Alfiansyah, 2021; Pratama, 2020; Yani, 2022). The delivery service industry has proven to make a major contribution to the smooth distribution of goods and documents as well as supporting trade growth, both domestically and internationally (Qalbia et al., 2022). However, in practice there are still risks such as work accidents that can occur due to employee negligence or improper use of equipment (Sulhinayatillah, 2017). With technological development, expedition companies can now increase customer trust through online tracking services that allow consumers to monitor delivery status in real time. Therefore, speed, security, and service quality are the main factors in maintaining customer satisfaction and competitiveness amid the rapid growth of online business.

In this digital era, the need for goods delivery services is increasing. Whether for personal, business, or logistics purposes, delivery services have become a solution that facilitates mobility and connectivity between regions. Various delivery service options are available, offering variations in services, area coverage, and competitive rates. Choosing the right goods delivery company can save time, costs, and ensure goods arrive at their destination safely and on time. The following are delivery services frequently used in Indonesia: POS Indonesia, POS Indonesia is a State-Owned Enterprise (BUMN) that has been established since 1746. Pos Indonesia now offers not just postal and courier services, but also a wide range of financial services through

its extensive network of 4,800 post offices and 58,700 service points across Indonesia. Apart from delivering letters and packages, they also provide money transfer, cargo, and various other services. JNE Express, a well-known courier among online businesses, has been expanding its network since its establishment in 1990, with numerous branch outlets available.

JNE has expanded its services beyond conventional delivery, offering innovative solutions such as breast milk pick-up, money transfers, and delivery of essential documents. TIKI (Titipan Kilat), one of Indonesia's oldest courier companies since its founding in 1970, continues to compete effectively by implementing attractive pricing strategies and introducing varied delivery products, including Same Day, Over Night, Holiday Delivery, Trucking, and Online Pick-up services. On the other hand, Lion Parcel, under PT Lion Express and established on February 14, 2013, positions itself as a full-service logistics provider, managing first, middle, and last mile operations domestically and internationally. By combining dependable service, technological advancements, and adaptability to market changes, Lion Parcel not only sustains its growth but also actively contributes to the broader e-commerce and distribution ecosystem in Indonesia.

Established in 2004, PT SiCepat operates SiCepat Express as a courier service focusing on land and air transportation. Staying true to its name, the company positions speed as its core value. SiCepat highlights that its 15-hour delivery service, offered at regular rates across Jabodetabek and other major urban centers, has reached 95% of the company's target achievement. Anteraja, Anteraja company is one example of expedition provider companies and goods delivery services that is rapidly developing in Indonesia. Established in 2019, Anteraja was founded by the Salim Group as part of an effort to meet society's needs for fast, safe, and reliable goods delivery. Carrying the spirit of innovation, Anteraja has been able to position itself as a major competitor in the goods delivery industry in Indonesia. Ninja Xpress, a logistics company that has achieved brilliant success in the world of delivery and logistics in Indonesia. Established in 2015, Ninja Xpress was founded as part of an effort to meet the need for modern and efficient delivery solutions in the era of rapid online business growth in the country.

Next is Paxel, paxel is a technology-based goods delivery company committed to solving long-distance challenges in Indonesia. With rapid technological development, Paxel offers modern solutions in goods delivery by utilizing digital applications. The services offered by Paxel are very diverse, ranging from small package delivery to large-scale goods. ID Express, delivery service with the fastest growth in Indonesia. iDexpress services are present and can be accessed 24/7 every day. iDexpress currently has more than 1,000 locations spread throughout Indonesia to reach deliveries to remote areas of the country. Wahana, wahana Expedition is a goods delivery and logistics service company that serves deliveries throughout Indonesia and Singapore. Wahana Ekspedisi is also known as Wahana Prestasi Logistik. Wahana Ekspedisi offers various services, including: Document and package delivery, Fleet rental, Warehouse rental, Corporate Online Services, Cargo Services.

Based on statistics from Google Trends, the JNE keyword is most searched on Java Island, especially Central Java. These five expeditions are considered the most popular because of the very high search intensity of their keywords on the Google search engine. In these delivery activities to meet community needs, with the emergence of many delivery service companies that continue to develop and compete to capture the market. One of them is PT. SiCepat Ekspres Indonesia. Goods delivery service that is quite popular with the public and has experience in the logistics field. PT. SiCepat Ekspres Indonesia has the responsibility to deliver goods and maintain the security of goods to be sent, from goods being received until delivered to service users or consumers. The implementation of goods delivery by expedition companies often does not run smoothly, several cases found are experiencing delays, damage, even accidents in the goods delivery process. This can happen due to several things as a result of natural events, overloading of delivery goods, or it can also be due to legal acts performed by humans.

PT. Sicepat Ekspres Indonesia is a courier service founded in 2014, emphasizing on fast delivery within 15 hours for Jabodetabek and Bandung, and within 1 day for other cities in Indonesia. Sicepat's history as a delivery service began when Rudy Darwin Swigo as its founder saw an opportunity in the cargo business. Founded in 2014, the company headquartered in Jakarta has a vision and mission to become the best in its field. Sicepat's current business activities cover expedition transportation for Air and Land. In just three years of operation, Sicepat Ekspres has entered the top five expedition service companies in the country (J&T Express, JNE Express, TIKI, Pos Indonesia, and SiCepat Ekspres). The expedition service that began in 2014

targets the online store segment. This is because the company sees many clients developing into e-commerce, therefore Sicepat is interested in opening special delivery services for online stores.

The high number of accidents in expedition companies can have a significant impact on employee performance and compensation. Accident data for 4 consecutive years in the period 2021-2024. In 2021 there were 1004 incidents, then in 2022 there were 345 times, then in 2023 there were 262 times and in 2024 there were 165 times in one year. From the high number of accidents in the goods delivery process, it is necessary to identify accidents and factors that influence work accidents so that appropriate control or prevention can be carried out so that the same incident does not recur. Increasing competition in the delivery service field demands that companies be able to develop their resources, one of which is through providing compensation that can motivate employees to work optimally (Suherman, 2021). However, previous research shows a gap in results regarding the effect of compensation on performance, where some studies find a positive effect (Arif et al., 2020; Manurung, 2020), while other studies show different results (Buntarti & Udjang, 2015). Compensation, both financial and non-financial, is an important factor in improving performance because it functions as a form of appreciation as well as a source of income for employees (Wandi et al., 2022; Mello in Novita et al., 2023).

In the context of PT. Sicepat Ekspres Indonesia, employee performance is also influenced by the policy of salary deductions due to work accidents caused by human error. Data shows a downward trend in the number of drivers subject to salary deductions, namely 511 people in 2021 to 31 people in 2024. This shows the relationship between compensation, work accidents, and employee performance. Fair compensation policies are considered capable of increasing employee motivation, discipline, and job satisfaction (Sahyunu et al., 2022; Yulandri & Onsardi, 2020). Performance itself is the tangible result of employee tasks and responsibilities that can be measured in quality and quantity according to company standards ((Novita et al., 2023). This study was carried out to explore how compensation and work-related accidents impact the performance of delivery employees at PT. Sicepat Ekspres Indonesia using a Hazard Operability Study method.

2. LITERATURE REVIEW

2.1. Goods Delivery Employee Performance

According to Rivai & Sagala (2013) performance is a general term used for part or all of the actions or activities of an organization in a period with a reference to a number of standards such as past costs projected on the basis of efficiency, management responsibility or accountability and the like. Dharma (2013) stated that the success of achieving strategy needs to be measured, because measurement is a key aspect of performance management on the basis that if it is not measured then it cannot be improved. According to Moehersono (2012) performance measurement has the meaning of an evaluation process about work progress toward goals and objectives in human resource management to produce goods and services, including information on the efficiency and effectiveness of actions in achieving organizational goals.

2.2. Work Compensation

Compensation is remuneration given to workers as a form of reward for their effort to do work. The issue of compensation is also crucial in business because it reflects a company's effort for business because it reflects the organization's effort for employee retention. According to Hasibuan in Nungrum in (Pertwi et al., 2023), compensation refers to all income in the form of cash, goods given directly or indirectly then there is receipt by a worker from their contribution to the company. Building an efficient compensation system is a crucial aspect of workforce management because it plays a role in retaining and attracting potential employees.

2.3. Work Accidents

Work accidents are unwanted events in the workplace that can result in physical losses, property, even death. Work accidents are unwanted events related to work, caused by unsafe actions and unsafe conditions, which will result in human losses, property, injury, illness, death events, also other losses, including environmental damage or which have the potential to cause environmental damage. According to Tarwaka in (Huda et al., 2021), work accidents are the occurrence of unwanted things, occur suddenly and result in

material losses, loss of time even loss of life. Unsafe work environment and human error are causes of accidents in the workplace.

2.4. Hazard Operability Study

A Hazard and Operability Study is derived from the concept of hazard, which refers to a state or situation with the ability to result in harm, accidents, or damage to people, equipment, the environment, or structures. This study also involves examining various aspects of current operating conditions that are planned but could lead to a halt in operations or trigger a series of events that negatively impact the company. According to Supriyadi & Ramdan (2017) the explanation of Hazard and Operability Study from several experts above can be concluded that Hazard and Operability Study is an operational method to overcome sources of danger that can occur in the workplace, starting from analysis, and identification, as well as recommended efforts or solutions to avoid and overcome existing dangers, and also to know and prevent accidents that may occur from minor accidents to severe accidents and eliminate working days and harm workers and companies.

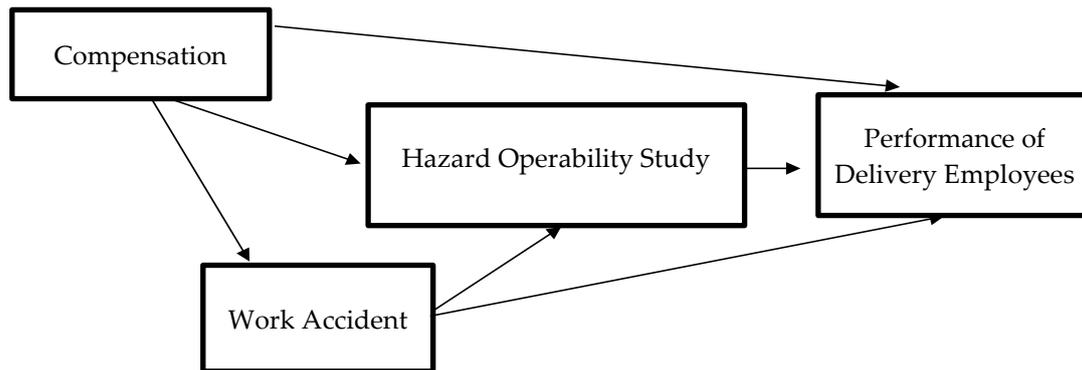


Figure 1. Framework of Thinking

Based on the framework of thinking that has been stated above, the hypotheses proposed are:

- 1) There is an effect of compensation on goods delivery employee performance at PT. Sicepat Ekspres Indonesia.
- 2) There is an effect of work accidents on goods delivery employee performance at PT. Sicepat Ekspres Indonesia.
- 3) There is an effect of compensation on work accidents at PT. Sicepat Ekspres Indonesia.
- 4) There is an effect of compensation on hazard operating study as a mediating variable at PT. Sicepat Ekspres Indonesia.
- 5) There is an effect of work accidents on hazard operating study at PT. Sicepat Ekspres Indonesia.
- 6) There is an effect of hazard operating study on goods delivery employee performance as a mediating variable at PT. Sicepat Ekspres Indonesia.

3. RESEARCH METHODS

3.1. Research Design

This thesis employs quantitative survey techniques with an associative approach, representing scientific research that gathers data from selected samples as primary data sources from the entire population. Research utilizing survey techniques is often referred to as survey research methods. During surveys, data is gathered from participants through questionnaires or surveys that are distributed either directly or through intermediaries like google forms, telephone, or online platforms.

3.2. Operational Variables

The variables used in this study consist of three types of variables, namely independent or exogenous variables are compensation (X1) and employee work accidents (X2), the endogenous variable in this study is

the goods delivery employee performance variable (y1), and the mediation variable in this study is hazard operability study (y2), mediating variable (y3).

3.3. Population and Sample

Although the population in this study was initially unspecified, it is defined as the total workforce of PT. SiCepat Ekspres Indonesia, comprising 190 employees. Population, in this context, refers to a group of subjects sharing specific characteristics set by the researcher for analysis and conclusion. The sampling method used is probability sampling with simple random sampling, and through the Slovin formula, the required sample size was calculated to be 95 respondents.

3.4. Data Collection Method

The data collection method in this study was conducted with several techniques, namely questionnaires, interviews, observations, and documentation. The main technique used is distributing questionnaires in the form of written question lists with a Likert scale to employees of PT. Sicepat Ekspres Indonesia, especially drivers selected as respondents. Questionnaires were chosen because they are efficient, able to reach respondents in large numbers, and appropriate to predetermined variables. In addition, interviews were conducted to explore information more deeply through direct conversations with respondents, both structured and unstructured. Observation is also used by directly observing research objects to complement data obtained from questionnaires. Furthermore, the documentation method is utilized to collect data from archives, documents, and reports that support the research. With this combination of techniques, the data obtained is expected to be more complete, accurate, and relevant to the research objectives.

3.5. Data Analysis Method

The study utilized SmartPLS SEM Software for data analysis, specifically focusing on Partial Least Square – Structural Equation Modeling. This software is capable of not only elucidating connections between variables but also conducting comprehensive analyses in a single assessment. Structural Equation Modeling (SEM) is a technique that allows separate relationships for each set of dependent variables or it can be said, structural equation modeling provides appropriate and most efficient estimation techniques for a series of separate multiple regression equations estimated simultaneously (Hair et al., 2014). One type of SEM is CB-SEM and PLS-SEM, each having different characteristics and purposes; when viewed from its use, CB-SEM is suitable for testing a model of a theory, while PLS-SEM is suitable for testing causality because the model used is predictive (Hair et al., 2022). In this study, data analysis uses the PLS-SEM method with multi group analysis (MGA) for causal relationships between variables from 2 groups/clusters, where the use of MGA is used in research that wants to identify model relationships that differ significantly between groups/clusters or can be said as PLS-SEMMGA (Cheah et al., 2023).

4. RESULTS AND DISCUSSION

4.1. Results

4.1.1. Respondent Characteristics

Respondents in this study are driver employees of PT. Sicepat Ekspres Indonesia, with a sample of 95 drivers that have been determined and have character heterogeneity which can provide different assumptions regarding research variables. Determination of respondents uses a requirement for research validity. The requirements used to take samples are as follows:

- 1) Employees who already have good integrity as drivers.
- 2) Active as employees of PT. Sicepat Ekspres Indonesia
- 3) Have PT. Sicepat Ekspres Indonesia ID Card
- 4) Have worked for at least 6 months
- 5) Willing to fill out questionnaires for research purposes.

Based on data filled in by respondents, respondent conditions are obtained based on gender, length of work, age and respondent experience while being employees of PT. Sicepat Ekspres Indonesia.

Table 1. Respondent Characteristics

Age	Total	Percentage
<20	0	0%
20-25	18	19%
>25	77	81%
TOTAL	95	
Age	Total	Percentage
<5	39	41%
>5	56	59%
TOTAL	95	

Source: Primary data processed, 2024

Based on table 1, respondent characteristics are obtained based on age, showing that most employees at PT. Sicepat Ekspres are dominated by age >25 years with a percentage level of 81%, while for age under 20 years there are none working as employees at PT. Sicepat Ekspres Indonesia. Respondent characteristics based on length of work show that most employees at PT. Sicepat Ekspres have worked for more than 5 years with a percentage level of 59%, while for employees who work less than 5 years there are 39 people with a significance level of 41%.

4.1.2. Data Analysis Test

This study utilizes hypothesis testing through the analysis technique Partial Least Square (PLS) with the smartPLS software. The suggested model scheme for the PLS program is as follows:

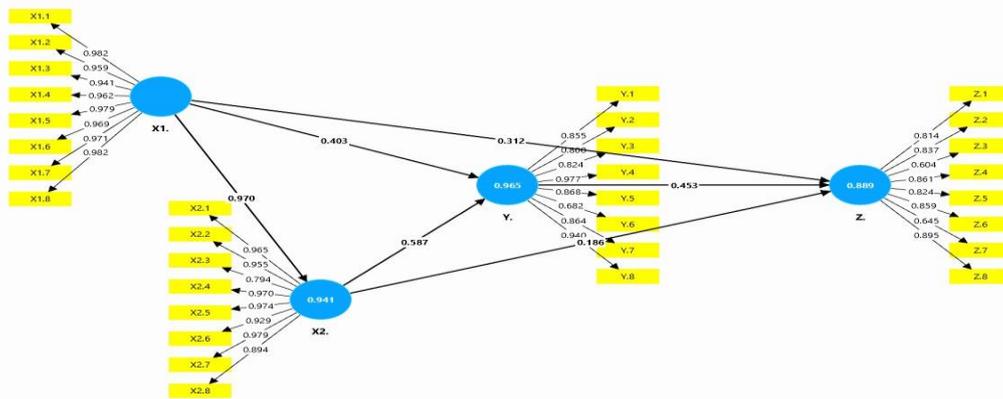


Figure 2. Partial Least Square (PLS) Model Scheme

Source: Primary data processed, 2024

4.1.3. Outer Model Analysis

In SmartPLS analysis, the different steps involve assessing the reflective outer model through 4 criteria. These include examining the validity and reliability of variables by assessing factors such as Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE) for each variable.

Table 2. Convergent Validity

Variable	Indicator	Outer Loading	Rule of Thumb	Conclusion
Compensation	X1.1	0.982	0.007	Valid
	X1.2	0.959	0.007	Valid
	X1.3	0.941	0.007	Valid
	X1.4	0.962	0.007	Valid
	X1.5	0.979	0.007	Valid
	X1.6	0.969	0.007	Valid
	X1.7	0.971	0.007	Valid
	X1.8	0.982	0.007	Valid
Work Accident	X2.1	0.965	0.007	Valid

Variable	Indicator	Outer Loading	Rule of Thumb	Conclusion
	X2.2	0.955	0.007	Valid
	X2.3	0.794	0.007	Valid
	X2.4	0.970	0.007	Valid
	X2.5	0.974	0.007	Valid
	X2.6	0.929	0.007	Valid
	X2.7	0.979	0.007	Valid
	X2.8	0.894	0.007	Valid
	Hazard Operability Study	Y.1	0.855	0.007
Y.2		0.800	0.007	Valid
Y.3		0.824	0.007	Valid
Y.4		0.977	0.007	Valid
Y.5		0.868	0.007	Valid
Y.6		0.782	0.007	Valid
Y.7		0.864	0.007	Valid
Y.8		0.940	0.007	Valid
Performance of Delivery Employees	Z.1	0.814	0.007	Valid
	Z.2	0.837	0.007	Valid
	Z.3	0.704	0.007	Valid
	Z.4	0.861	0.007	Valid
	Z.5	0.824	0.007	Valid
	Z.6	0.859	0.007	Valid
	Z.7	0.745	0.007	Valid
	Z.8	0.895	0.007	Valid

Source: Primary data processed, 2024

According to the analysis conducted with SmartPLS, Table 2 reveals that there are certain indicators in the outer model with values less than 0.7, but they are in close proximity to the loading factor value, suggesting their validity.

4.1.4. Average Variance Extracted (AVE)

The testing requirement in using Average Variance Extracted (AVE) can be said to be valid if the value owned by each construct must be greater than 0.5 (Utami & Siswanto, 2021).

Table 3. Average Variance Extracted (AVE) Test

Variable	Average Variance Extracted (AVE)	Rule of Thumb	Description
Compensation	0.937	0.500	Valid
Work Accidents	0.873	0.500	Valid
Hazard Operability Study	0.732	0.500	Valid
Goods Delivery Employee Performance	0.638	0.500	Valid

Source: Primary data processed, 2024

According to the information provided in table 3, it is evident that the AVE value for the compensation variable exceeds 0.5 at 0.937, the work accident variable surpasses 0.5 at 0.873, the hazard operability study variable achieves a value greater than 0.5 at 0.732, and the goods delivery employee performance variable goes beyond 0.5 at 0.638. This indicates that all variables demonstrate strong discriminant validity.

4.1.5. Discriminant Validity

Discriminant validity refers to how uniquely a concept is shown to be different from other concepts in the structural model through the Heterotrait - Monotrait (HTMT) method in measurement. In this method,

HTMT is calculated as the average correlation between items measuring different constructs compared to the average correlation between items measuring the same construct. A construct is considered valid if the HTMT value is less than 0.90 (Hair et al., 2019).

Table 4. Discriminant Validity Test

	Compensation	Work Accidents	Hazard Operability Study	Goods Delivery Employee Performance
Compensation	0.677			
Work Accidents	0.882	0.764		
Hazard Operability Study	0.799	0.436	0.492	
Goods Delivery Employee Performance	0.681	0.591	0.732	0.557

Source: Primary data processed, 2024

Table 4 above shows there are HTMT values below 0.90. So all research variables in this study are valid.

4.1.6. Reliability Test

Cronbach's Alpha is the lower limit while Composite Reliability is the upper limit for internal consistency reliability ρ_A usually lies between these limits and can serve as a good representation of the internal consistency reliability of a construct, with a minimum value of 0.70 (Hair et al., 2019)

Table 5. Cronbach's Alpha and Composite Reliability Test

	Cronbach's alpha	Composite reliability (ρ_a)	Composite reliability (ρ_c)
Compensation	0.990	0.991	0.992
Work Accidents	0.979	0.983	0.982
Hazard Operability Study	0.946	0.956	0.956
Goods Delivery Employee Performance	0.916	0.924	0.933

Source: Primary data processed, 2024

Table 5 above shows there are no Cronbach's alpha, Composite reliability (ρ_a), and Composite reliability (ρ_c) values below 0.70. So all research variables in this study are reliable.

4.1.7. Structural Model Test (Inner Model)

The assessment of this model will be carried out through the utilization of Coefficient Determination (R²), Goodness of Fit Test, and Hypothesis Test (Direct Effect and Indirect Effect). Below is the suggested model scheme for the PLS program.

1) Coefficient Determination (R²)

Chin explains that the R-squared value is a way to assess the impact of independent variables on a dependent variable. According to Chin, R² values of 0.67 or higher indicate a strong influence of independent variables on dependent variables, categorizing them as good. Values between 0.33 and 0.67 fall into the moderate category, while values between 0.19 and 0.33 are considered weak.

Table 6. Coefficient of Determination

	R-square	R-square Adjusted
Hazard Operability Study	0.348	0.357
Goods Delivery Employee Performance	0.423	0.452

Source: Primary data processed, 2024

The R-Square table is employed to evaluate the impact of compensation and work accidents on customer satisfaction in hazard operability studies, yielding a value of 0.348 which is considered moderate. Similarly, the R-square analysis is utilized to assess the influence of compensation and work accidents on the performance of goods delivery employees, resulting in a value of 0.423 also considered moderate.

2) Hypothesis Testing

Hypothesis testing serves as a decision-making procedure to either accept or reject a hypothesis. In this study, the process is conducted through bootstrapping statistical analysis. A total of six hypotheses are proposed. The testing criteria are based on the t-statistic, where values greater than 1.967 ($\alpha = 0.05$; $df = 50$) indicate a significant effect. Furthermore, a p-value less than 0.05 also leads to the rejection of H_0 . The Original Sample value is employed to interpret the direction of the relationship, particularly whether the effect is positive. The summarized results of the direct effect tests are provided below.

Table 7. Hypothesis Testing Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics	t-table	P values	Remark
Compensation > Work Accident	0.970	0.970	0.009	2.878	1.96	0.000	Positive and Significant
Compensation > Hazard Operability Study	0.403	0.412	0.125	3.218	1.96	0.001	Positive and Significant
Compensation > Performance of Delivery Employees	0.312	0.298	0.233	1.341	1.96	0.002	Positive and Significant
Work Accident > Hazard Operability Study	0.587	0.578	0.125	4.691	1.96	0.000	Positive and Significant
Work Accident > Performance of Delivery Employees	0.186	0.205	0.201	0.928	1.96	0.354	Positive and Significant
Hazard Operability Study > Performance of Delivery Employees	0.453	0.449	0.295	1.533	1.96	0.001	Positive and Significant

Source: Primary data processed, 2024

4.2. Discussion

4.2.1. Effect of Compensation on Work Accidents

It can be stated that the t-statistic of the effect of compensation on work accidents is greater than t-table (1.967) which is 2.878 with an effect size of 0.970 and P-value < 0.05 of 0.000. So it can be concluded that the direct effect of compensation on work accidents is positive and significant. So in accordance with compensation having a positive effect on work accidents. Based on the research results, H_1 is accepted and H_0 is rejected, namely $H_1 \beta_{X1} \neq 0$ Compensation directly has an effect on Work Accidents. It can be concluded that compensation has a significant effect on work accidents. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of compensation on work accidents is positive and significant.

4.2.2. Effect of Compensation on Hazard Operability Study

The effect of compensation on hazard operability study is greater than t-table (1.967) which is 3.218 with an effect size of 0.403 and P-value < 0.05 of 0.001. So it can be concluded that the direct effect of compensation on hazard operability study is positive and significant. So in accordance with compensation having a positive effect on hazard operability study. Based on the research results, H_2 is accepted and H_0 is rejected, namely $H_1 \beta_{X1} \neq 0$ Compensation directly has an effect on Hazard Operability Study. Compensation has a significant effect on hazard operability study. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of compensation on hazard operability study is positive and significant.

4.2.3. Effect of Compensation on Goods Delivery Employee Performance

The effect of compensation on goods delivery employee performance is greater than t-table (1.967) which is 2.341 with an effect size of 0.312 and P-value < 0.05 of 0.002. So it can be concluded that the direct effect of compensation on goods delivery employee performance is positive and significant. So in accordance with compensation having a positive effect on goods delivery employee performance. Based on the research results, H3 is accepted and H0 is rejected, namely H3 $\beta X_1 = 0$ Compensation directly has an effect on Goods Delivery Employee Performance. Compensation has a significant effect on goods delivery employee performance. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of compensation on goods delivery employee performance is positive and significant.

4.2.4. Effect of Work Accidents on Hazard Operability Study

The effect of work accidents on hazard operability study is greater than t-table (1.967) which is 4.691 with an effect size of 0.587 and P-value < 0.05 of 0.000. So it can be concluded that the direct effect of work accidents on hazard operability study is positive and significant. So in accordance with work accidents having a positive effect on hazard operability study. Based on the research results, H4 is accepted and H0 is rejected, namely H4 $\beta X_1 \neq 0$ Work Accidents directly have an effect on Hazard Operability Study. Work accidents have a significant effect on hazard operability study. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of work accidents on hazard operability study is positive and significant.

4.2.5. Effect of Work Accidents on Goods Delivery Employee Performance

The effect of work accidents on goods delivery employee performance is greater than t-table (1.967) which is 1.341 with an effect size of 1.928 and P-value < 0.05 of 0.001. So it can be concluded that the effect of work accidents on goods delivery employee performance is positive and significant. So in accordance with work accidents having a positive effect on goods delivery employee performance. Based on the research results, H5 is accepted and H0 is rejected, namely H5 $\beta X_1 = 0$ Work Accidents directly have an effect on Goods Delivery Employee Performance. Work accidents have a significant effect on goods delivery employee performance. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of work accidents on goods delivery employee performance is positive and significant.

4.2.6. Effect of Hazard Operability Study on Goods Delivery Employee Performance

The effect of hazard operability study on goods delivery employee performance is greater than t-table (1.967) which is 2.533 with an effect size of 0.453 and P-value < 0.05 of 0.001. So it can be concluded that the effect of hazard operability study on goods delivery employee performance is positive and significant. So in accordance with hazard operability study having a positive effect on goods delivery employee performance. Based on the research results, H6 is rejected and H0 is accepted, namely H6 $\beta X_1 = 0$ Hazard Operability Study directly does not have an effect on Goods Delivery Employee Performance. Hazard operability study has a significant effect on goods delivery employee performance. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of hazard operability study on goods delivery employee performance is positive and significant.

4.2.7. Tauhid Reflection

Tauhid according to language is a masdar form from the fi'il wahaada yuwahhidu which means making something become one only. In Islamic teachings, tauhid means belief in the oneness of Allah SWT, the sentence of tauhid is the sentence la illaha illallah which means there is no god except Allah. As Allah SWT himself said in Surah Al-Baqarah verse 163 which reads:

وَاللَّهُمَّ إِلَهٌ وَاحِدٌ لَّآ إِلَهَ إِلَّا هُوَ الرَّحْمَنُ الرَّحِيمُ

Meaning: "And your God is One God, there is no god except Him, the Most Gracious, the Most Merciful" (QS. Al-Baqarah:163).

Trade according to Islamic rules explains that, various ethics that must be carried out by Muslim traders in carrying out buying and selling are expected by using and complying with Islamic trade ethics, a Muslim's trading business will advance and develop rapidly because it always receives blessings from Allah SWT in

this world and the hereafter. Trade ethics in ensuring both traders and buyers each of them will mutually benefit. The Prophet in conducting muamalah implemented Islamic ethics that reflect the Prophet's character. The Prophet SAW has good characteristics that we must follow:

- 1) *Shiddiq*: *Shiddiq* means honest, not only from his words that are honest but also his actions must be honest and in line with his words.
- 2) *Amanah*: *Amanah* means trustworthy, both outwardly and inwardly. If a matter is entrusted to him, surely people believe that the matter will be carried out as well as possible.
- 3) *Fatanah*: *Fatanah* means intelligent, in conveying Allah's message surely ability, diplomacy and special strategy are needed so that the revelation contained in Allah's laws and the message conveyed can be well received by mankind.
- 4) *Tabligh*: *Tabligh* means conveying, all of Allah's words that are shown to humans, were conveyed by the Prophet SAW, nothing was hidden even if it offended the Prophet SAW.

In daily life, especially in trade buying and selling, we must carry out the mandatory characteristics of the Prophet SAW above. Islam teaches that in providing good quality from the business being run, whether in the form of goods or services, not to provide what is bad and not good, but must provide quality to others as in the mandatory characteristics of the Prophet SAW above, namely shiddiq or which means honest. Product quality for companies is something that must be considered, starting from preparing good quality, consistent with the taste served, in addition the products served can be trusted to its consumers by providing good quality and not harming consumers.

Efforts made by someone in providing satisfaction to consumers are certainly varied, ranging from quality products offered and maintaining consistency of taste in their products. So as a Muslim, these efforts require limitations and benchmarks so as not to conflict with the general objectives of Islamic sharia, namely to realize benefit and eliminate damage for mankind. Companies are able to convey information or meaning tabligh good about products or services being traded. People who enter the field of buying and selling business must know the law of buying and selling, so that in the buying and selling contract no one is harmed, both from the seller and the buyer. Buying and selling is legally permissible (*mubah*), meaning it is allowed as long as both parties agree.

In customer loyalty, belief has a different meaning, namely a belief in the provider of a product or Company to be given and truly received again in the future, so that the customer is truly the best and high customer loyalty is created. Thus, what is meant by belief in customer loyalty is how businesspeople are able to convince and provide good quality in accordance with Islamic teachings so that consumers will be satisfied and will become loyal to the company.

5. CONCLUSIONS

Based on the hypothesis test results, it can be concluded that compensation has a significant effect on work accidents. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of compensation on work accidents is positive and significant. Compensation also has a significant effect on hazard operability study. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of compensation on hazard operability study is positive and significant. Furthermore, compensation has a significant effect on goods delivery employee performance. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of compensation on goods delivery employee performance is positive and significant.

Work accidents have a significant effect on hazard operability study. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of work accidents on hazard operability study is positive and significant. Work accidents also have a significant effect on goods delivery employee performance. This is shown by the t-statistic value which is greater than the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of work accidents on goods delivery employee performance is positive and significant. Additionally, hazard operability study has a significant effect on goods delivery employee performance. This is shown by the t-statistic value which is greater than

the t-table, and the P-value which is smaller than 0.05. Thus, the direct effect of hazard operability study on goods delivery employee performance is positive and significant.

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