Journal of Financial Management & Accounting

Volumes: 1 | Number: 2 | Pages: 136-147 Published: October 05, 2024 ISSN: 3062-7478





THE INFLUENCE OF OCCUPATIONAL SAFETY & HEALTH AND WORK SUPERVISION ON EMPLOYEE WORK PERFORMANCE

Rudyanto Simanjuntak Vanessa Vicario

STIE Professional Management College Indonesia

Abstract

The progress of the company can be seen from the achievements given by employees because the achievements are the result of what employees produce whether in accordance with or not with company expectations. But the ability to excel in each employee is different because it is caused by individual abilities, jobs provided and facilities provided by the company.

The method used in this research is quantitative descriptive. The population and sample of this study were all employeesof, amounting to 38 people. Questionnaire processing is measured with a Likert scale. The model of data analysis used to answer hypotheses is multiple regression.

The results showed that partially and simultaneously the Occupational Safety & Health (K3) and work supervision variables had a significant effect on the employee work performanceof. The magnitude of the influence of the independent variables in explaining the variation of the dependent variable is 54.7% the remaining 45.3% is influenced by other variables besides the variables in this study such as: incentives, leadership, organizational commitment, motivation and other variables

Keywords: Occupational Safety & Health (K3), Work Supervision, Employee Work Performance.

I. INTRODUCTION

Every company is established to achieve certain goals to be achieved. To achieve these goals, capital is needed, one of which is: human resources or better known as employees. The progress of the company can be seen from the achievements given by employees because achievements are the result of what employees produce whether or not they are in accordance with the company's expectations. But the ability to achieve each employee is different because it is caused by individual abilities, the work given and the facilities provided by the company. The role of human resources must be supported by the development of improving the quality of resources and providing motivation.

The needs of employees in carrying out their work need to be protected by having a safe, comfortable and peaceful work environment because it will create a desire to work well. The more available work



ISSN: 3062-7478

safety facilities are, the less likely there will be work accidents. In addition to work safety, work health is also an important factor. Work health refers to being free from physical or mental disorders that can come from the work environment. The main benefits of motivation are: creating work enthusiasm because something that is done because there is motivation that drives it will make people happy to do it and feel appreciated. Safe and healthy conditions provide motivational feedback that will encourage work performance.

If occupational safety and health are high, it will cause high work motivation so that it can produce the expected work performance. Good occupational safety and health will also cause good work motivation, with the hope that employee work performance will be high. However, in reality it is found that employee work performance is still low, this is evident in the targets that have not yet been achieved.

is: a company engaged in the import of Valves (Clams), EFB (Empty Fruit Bunch) Press Machines and their Spare Parts from Abroad to be distributed to Palm Oil Mills in Indonesia. Problems related to work safety are: employees must face very large material weights. This condition often causes work risks in the form of: bruises, sprains and broken bones. If this happens the company does not provide compensation, even the employee concerned gets a cut in leave or salary.

From the aspect of employee occupational health, the company does not provide health benefits to its employees in the form of insurance or include all employees in the BPJS program, unless employees want to participate in the BPJS program, then employees must take care of and pay for the BPJS costs themselves. In this case, the lack of motivation in the form of: health and safety benefits ultimately affects the work performance of its employees.

One of the efforts that can be made by the company to make progress and achieve the goals that have been set is: the leader needs to motivate and monitor his employees so that they can develop all their abilities. One of the things that can be done by the leader is: by supervising his employees. This supervision is carried out by the leader as an effort to compare whether what is done is in accordance with the plan that has been set. This also means that supervision is an action or activity of the leader who tries to ensure that the work is carried out in accordance with the plan that has been set or the desired work results.

However, the existing supervision is less effective, where the lack of strict supervision of product stock causes every month there is a difference in stock which is sometimes lacking and sometimes excessive. This can be caused by low supervision of stock checks which are not carried out routinely. In addition, low leadership supervision of employee work often occurs so that errors occur in inputting the types of products ordered by customers. Low supervision of employees often affects employee work performance where the deadline for work given is not completed on time. Weak supervision can also be seen from the increasing level of delays where the average each month is above 5%. If this is allowed to continue, it will affect employee work performance in relation to customer service.

Work Performance is: the result of an employee's work in a job. The better an employee's work performance, the more effectively and efficiently the company can achieve its goals. Work performance in employees began to decline where the company did not achieve the sales target set by the company. In addition, some employees are also seen often negligent in their work, do not complete work ordered by superiors, make mistakes in work and others.



ISSN: 3062-7478

Based on the problems described above, the researcher is interested in conducting research with the thesis title: "The Influence of Occupational Safety & Health (K3) and Work Supervision on Employee Work Performance."

II. LITERATURE REVIEW

Occupational Safety & Health (K3) Theory (X1)

According to Hartatik (2014), occupational safety and health is an instrument that protects workers, companies, the environment and the surrounding community from the dangers of work accidents. This protection is a basic right that must be fulfilled by the company. K3 aims to prevent, reduce, and even eliminate the risk of work accidents (zero accident).

According to Hamali (2016), occupational safety and health principles will be effective if:

- 1. The issuance of regulations relating to occupational safety and health.
- 2. Implementation of occupational health programs in companies
- 3. Implementation of a work accident prevention system.

According to Irzal (2016), "there are many different factors and conditions that cause accidents in the workplace, such as lack of maintenance of work equipment, tools and work equipment that are no longer suitable for use."

According to Kaswan and Akhyadi (2015), K3 sets 3 obligations for companies:

- 1. Provide a safe and healthy working environment.
- 2. Comply with specific K3 standards.
- 3. Keep records of workplace accidents and illnesses.

According to Arifin (2019), reactive indicators in measuring health performance are:

- 1. Frequency of occupational diseases.
- 2. Accidents due to PAK
- 3. Amount of compensation due to illness
- 4. Number of workers who resigned due to PAK
- 5. Number of medical evacuations
- 6. Absence due to illness
- 7. Use of office support facilities
- 8. The final result of health surveillance.

Work Supervision Theory (X2)

According to Fahmi (2016), "supervision in general can be defined as a way for an organization to realize effective and efficient performance, and further support the realization of the organization's vision and mission."

According to Fahmi (2016), to overcome the creation of supervision that takes place properly, then every obstacle in the field of supervision must be sought for a solution. The forms of these solutions are:

- a. Creating top-down relationships
- b. Understanding the concept of effectiveness.
- c. Companies need to develop representative and modern work reference standards.
- d. Applying the concept of the right man and the right place.



Journal of Financial Management & Accounting Volumes: 1 | Number: 2 | Pages: 136-147

Published: October 05, 2024 ISSN: 3062-7478

According to Arifin and Muhammad (2016), looking at the targets and objectives of supervision, supervision has various main functions, namely:

- 1. Prevent various deviations.
- 2. Correct any deviations that occur.
- 3. Make the organization and management activities dynamic.
- 4. Strengthen the sense of responsibility.

According to Arifin and Muhammad (2016), in order for supervision to be successful as expected, basic principles in supervision are required, namely:

- 1. There is a plan in place for supervision.
- 2. The provision of instructions or orders and authority to subordinates.
- 3. Can reflect the various nature and needs of the activities being supervised.
- 4. Any form of irregularity can be reported immediately.
- 5. Supervision must be flexible, dynamic and economical.
- 6. Can reflect organizational patterns.
- 7. Can ensure corrective actions are implemented.

According to Arifin and Muhammad (2016), supervision can be divided into several types, namely:

1. Internal supervision

Using accounting systems, personnel, organizational structures and others.

2. Supervisionexternal

Using political systems, laws, social discipline, culture and others.

3. Supervisionself

Using factors of belief in religion, God, ethics, discipline, customs, traditions and others.

According to Arifin and Muhammad (2016), in an effort to utilize the supervision process, managers must recognize the characteristics of effective supervision and understand how to identify and overcome resistance to supervision that sometimes occurs. The supervision system tends to be very effective if:

- 1. Integration with planning
- 2. Flexibility
- 3. Accuracy
- 4. Punctuality
- 5. Objectivity

Job Performance Theory (Y)

According to Supomo and Nurhayati (2018), work performance is the work results achieved by a person in carrying out the tasks assigned to him based on skills, experience and sincerity, and time. Work performance is a combination of three important factors, namely, the ability and interest of a worker, the ability and acceptance of the explanation of the delegation of tasks, and the role and level of motivation of the employee concerned.

According to Hamali (2016), environmental factors that influence an employee's work performance are: physical conditions, equipment, time, materials, education, supervision, organizational design, training and luck.



ISSN: 3062-7478

According to Siagian (2015), the experience of many organizations shows that a good work performance appraisal system is very useful for various purposes, such as:

- 1. Encourage improved work performance.
- 2. As a basis for decision making in providing rewards.
- 3. For employee transfer purposes.
- 4. In order to develop education and training programs.
- 5. Helping employees determine their career plans and with the help of the personnel department, preparing the most appropriate career development program.

According to Kasmir (2016), work performance assessment indicators:

- 1. Quality (grade)
- 2. Quantity (amount)
- 3. Time (period)
- 4. Cost emphasis
- 5. Supervision
- 6. Relationship between employees

III. RESEARCH METHOD

Location and Time of Research

The location of this research is: located in Medan Industrial Area 2, Jl. Pulau Nias Selatan III No.71, Sampali, Percut Sei Tuan District, Deli Serdang Regency, North Sumatra 15414.

The research period was from September 2019 to March 2020.

Population and Sample

According to Sugiyono (2017), "Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and conclusions drawn."

According to Sugiyono (2017), "A sample is part of the number and characteristics possessed by the population."

According to Sugiyono (2017), "Saturation sampling is a sampling technique when all members of the population are used as samples."

The population to be used in this study is: 38 employees.

Thus, the number of samples in this study was set at 38 people.

In this study, the researcher used saturated sampling.

Data collection technique

The data collection techniques used in this study were:

Interview

Interviews are one of the instruments used to collect data verbally.

Questionnaire

A questionnaire is a data collection technique by giving a set of written questions or statements to respondents to answer.

Literature review

Literature study is a study of several sources related to the main variables or topics of a study.



ISSN: 3062-7478

Observation

Observation is the systematic observation and recording of symptoms that appear in research objects.

Data Types and Sources

The type of data in this study is quantitative data obtained from the results of respondents' answers that have been quantified with numbers and will be processed statistically using the SPSS Version 25 program.

The data sources in this study are:

Primary data

Primary sources are data sources that directly provide data to data collectors.

Secondary data

Secondary sources are sources that do not directly provide data to data collectors, for example through other people or through documents.

Research Variables and Operational Definitions

According to Sujarweni (2014), "independent variables are variables that influence or cause changes or the emergence of dependent variables. While dependent variables are variables that are influenced or caused by the presence of independent variables."

The independent variables in this study are: Occupational Safety & Health (K3) (X1) and Work Supervision (X2), while the dependent variable in this study is: Work Performance (Y).

Validity Test and Reliability Test

Validity test is intended to measure whether a questionnaire is valid or not. A questionnaire is declared valid if the questions in the questionnaire can reveal something that will be measured.

According to Torang (2016), measuring the level of validity can be done in the following ways:

Testing to determine whether it is significant or not is done by comparing the calculated r value with the table r value for degree of freedom = nk = 30-2 = 28 in a two-tailed significance of 0.05, the table r is 0.361.

If r count > r table and each question item has a positive value, then the item.

Validity testing can also be done by calculating the correlation between the scores of each question item and the total score.

Reliability test is intended to measure the questionnaire which is an indicator of the variable. Question items are said to be reliable if a person's answer to the question is consistent.

According to Torang (2016), reliability measurement is carried out in the following ways:

Remeasurement: at different times, a respondent is given the same question item or answer alternatives. The question item is said to be reliable if the answers are the same.

Single measurement: measuring the reliability of question items by distributing the questionnaire to respondents once, then the score results are measured by the correlation between answer scores on the same question items with the help of the Statistical program for Society Science (SPSS) computer with the Cronbach Alpha facility. A construct or variable is said to be reliable if it provides a Cronbach alpha value > 0.60.



ISSN: 3062-7478

Classical Assumption Test

The requirements for classical assumption testing that must be met by the multiple regression model before the data is analyzed are as follows:

Normality Test

According to Ghozali (2016), the normality test aims to test whether in the regression model, the confounding variables or residuals have a normal distribution. As is known, the t and F tests assume that the residual values follow a normal distribution. If this assumption is violated, the statistical test becomes invalid for a small number of samples. There are 2 ways to detect whether the residuals are normally distributed or not by graphical analysis and statistical tests.

Graphical Analysis

One of the easiest ways to see the normality of residuals is to look at a histogram graph that compares the observed data with a distribution that is close to a normal distribution. A more reliable method is to look at the Normality Probability Plot that compares the cumulative distribution of the normal distribution.

2. Statistical Test

The statistical test that can be used to test the normality of residuals is the non-parametric Kolmogorov-Smirnov (KS) statistical test.

Hypothesis can be used with:

HO : Datanormally distributed residuals

Ha : Dataresiduals are not normally distributed

In this test, the guideline used in decision making is: if the significance value > 0.05 then the residual data is normally distributed.

IV. RESEARCH RESULTS AND DISCUSSION

Company Overview

is a company engaged in the import of valves (shells) for EFB (Empty Fruit Bunch) Press machines and their spare parts from abroad for distribution to palm oil mills in Indonesia.

was established 20 years ago, precisely in 1999 and is based in the Medan City Industrial Area, North Sumatra - Indonesia, with a vision to support the productivity of palm oil factories in Indonesia by supplying valve and machine needs with high quality and quality as well as the best after-sales service for customers.

also provides education to various groups, starting from people who are directly involved with palm oil factories, as well as anyone who is looking for information about palm oil and its processing.

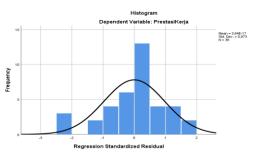
Normality Test

The normality test aims to test whether in the regression model, the confounding variables or residuals have a normal distribution. The methods used to test the normality of the data in this study are as follows: histogram graph, normal p-plot graph and Kolmogorov Smirnov.



Journal of Financial Management & Accounting Volumes: 1 | Number: 2 | Pages: 136-147

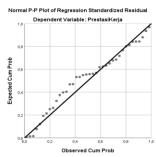
Published: October 05, 2024 ISSN: 3062-7478



Source: Research Result Data, 2020

Figure 1. Histogram

Figure 1 shows that real data forms a curved line that tends to be symmetrical to the left or right, so it can be said that the data is normally distributed.



Source: Research Result Data, 2020

Figure 2. PP Plot

In Figure 2, the points are seen to be spread around the diagonal line, the distribution is mostly close to the diagonal line so it can be said that the data is normally distributed.

Discussion

The Influence of Occupational Safety & Health on Employee Work Performance

According to Hartatik (2014), occupational safety and health is an instrument that protects workers, companies, the environment and the surrounding community from the dangers of work accidents. This protection is a basic right that must be fulfilled by the company. K3 aims to prevent, reduce, and even eliminate the risk of work accidents (zero accident).

The results of the analysis using the t-test show that occupational safety & health (X1) has a significant positive effect on employee work performance with a calculated t value > t table or 5.756 > 2.03011 and a significant value of 0.000 < 0.05, thus H1 which states that occupational safety & health has an effect on employee work performance can be accepted.

Based on the research results, it is proven that occupational safety & health has a significant positive effect on employee work performance. If the company pays attention to occupational safety & health, employees will have a high desire to improve their work performance. Employees will be motivated to excel because they feel comfortable and safe when doing all jobs that have work risks related to work safety. For example, in the field (sales) that uses motorbike transportation, work safety & health should be considered because sales play an important role in supporting the success of the company's product sales. If sales feel safe at work, they will concentrate on finding orders and increasing sales.

The Influence of Work Supervision on Employee Work Performance



ISSN: 3062-7478

According to Arifin and Muhammad (2016), supervision is defined as an effort to determine what is being implemented by assessing the results/achievements achieved and if there are deviations from the predetermined standards, then corrective efforts are immediately made, so that all achievements achieved are in accordance with the plan.

The results of the analysis using the t-test show that work supervision (X2) has a significant positive effect on employee work performance with a calculated t value>t table or 3.209>2.03011 and a significant value of 0.003<0.05, thus H2 which states that work supervision has an effect on employee work performance can be accepted.

The implementation of supervision can be seen from the many work errors made by employees, including the failure to realize sales targets and frequent differences in product stock calculations. This shows the weak supervision of superiors in supervising their work so that employees do not immediately correct the mistakes they make.

The Influence of Occupational Safety & Health and Work Supervision on Employee Work Performance

According to Harini and Setiawan (2019) Human resources have an important role in running the success of an organization. What can be measured from the success of human resource management is in terms of employee performance. This can be achieved if the company always pays attention to occupational health and safety (K3) factors and work supervision because this can improve employee performance.

The results of the analysis using the F Test show that occupational safety & health (X1) and work supervision (X2) have a significant effect on employee work performance with a calculated F value = 23.357 > F table = 3.27 and a significance of 0.000 < 0.05, thus H3 which states that occupational safety & health and work supervision have an effect on employee work performance can be accepted. Occupational safety & health programs cannot be achieved if the company does not carry out supervision activities. With proper supervision, it can increase employee morale and reduce the rate of work accidents if supervision is carried out in accordance with the policies determined by the company and encourages increased employee work performance.

V. CONCLUSION AND SUGGESTIONS

Conclusion

Based on the results of research and data analysis conducted on the influence of occupational safety & health (X1) and work supervision (X2) on employee work performance, the following conclusions were obtained:

Partially, the results of the t-test show that K3 (X1) has a positive and significant effect on work performance (Y) with a calculated t value> t table or 5.756> 2.03011 and a significant value of 0.000 < 0.05.

Partially, the results of the t-test show that work supervision (X2) has a positive and significant effect on work performance (Y) with a calculated t value > t table or 3.209 > 2.03011 and a significant value of 0.003 < 0.05.

Simultaneously, the results of the F Test show that K3 (X1) and work supervision (X2) have a significant effect on work performance (Y) with a calculated F value = 23.357 > F table = 3.27, a significant value of 0.000 < 0.05.



Journal of Financial Management & Accounting Volumes: 1 | Number: 2 | Pages: 136-147

> Published: October 05, 2024 ISSN: 3062-7478

Suggestion

Based on the research results that have been obtained, it is necessary for researchers to provide several suggestions as follows:

It is expected that the company will increase its attention to the safety & health of its employees by including all employees in the BPJS program and covering the costs. Thus, employees will feel calm in doing their work without thinking about the risks of the work.

It is expected that the company will improve work supervision by holding regular meetings to convey the results of reports and check the conformity of employee reports so that if there are errors, they can be immediately corrected, especially supervision of stock of goods.

It is expected that the company will pay attention to factors that can improve employee work performance by paying attention to the safety & health of its employees and increasing work supervision of employee work periodically, for example weekly. The company can also provide bonuses or job promotions to employees who have superior achievements than other employees.





ISSN: 3062-7478

BIBLIOGRAPHY

- Arifin, Rois and Helmi Muhammad. 2016. Introduction to Management. First Printing. Malang: Empatdua.
- Arifin, Syamsul. 2019. Talking Safety & Health Anthology of Occupational Safety and Health (K3) Articles. First Printing. Yogyakarta: Deepublish.
- Djiwandono, Patrisius Istiarto. 2015. Researching Is Not Difficult: Social Research Methodology and Language Education. First Printing. Yogyakarta: Deepublish.
- Fahmi, Irham. 2016. Human Resource Management Theory and Application. First Printing. Bandung: CV. Alfabeta.
- Fitrianti. 2016. Success of Teacher Profession with Classroom Action Research. First Printing. Yogyakarta: Deepublish.
- Ghozali, Imam. 2016. Multivariate Analysis Application with IBM SPSS 21 Program. Eighth Edition. Semarang: Diponegoro University.
- Hamali, Arif Yusuf. 2016. Understanding Human Resource Management Strategy for Managing Employees. First Edition. Yogyakarta: CAPS (Center for Academic Publishing Service).
- Harini, Sri. and Taufik Setiawan. 2019. The Influence of Occupational Health and Safety (K3) and Work Supervision on Operational Employee Performance (Study at PT XYZ in Bogor). Visionida Journal, 5(2), 13-23. Thesis. Bogor: University of Djuanda.
- Hartatik, Indah Puji. 2014. Practical Book on Developing Human Resources. First Printing. Yogyakarta: Laksana.
- Hasibuan, Malayu SP 2016. Human Resource Management. Nineteenth Edition. Jakarta: PT.
- Irzal. 2016. Basics of Occupational Health and Safety. First Edition. Jakarta: Kencana.
- Kasmir. 2016. Human Resource Management (Theory and Practice). First Printing. Jakarta: PT. Raja Grafindo Persada.
- Kaswan and Ade Sadikin Akhyadi. 2015. Human Resource Development. From Conception, Paradigm, and Function to Application. First Printing. Bandung: Alfabeta.
- Laso, Anwar. Idayanti Nursyamsi. and Ratna Sari Dewi. 2016. The Influence of Occupational Safety and Health and Work Environment on Employee Work Performance at PT. Vale Indonesia Tbk, Soroako. Journal of Analysis, Vol. 5 No. 2: ISSN 2303-100X. Thesis. Soroako: Hasanuddin University.
- Likdanawati. Hamdiah and M. Santoso. 2017. The Influence of Occupational Safety and Health on Work Performance at PT. PLN (Persero) Panton Labu Rayon, North Aceh Regency. Visionary & Strategic Journal, 6(1). Thesis. North Aceh: Malikussaleh University
- Priyatno, Duwi. 2014. SPSS 22: The Most Practical Data Processor. First Printing. Yogyakarta: CV. ANDI OFFSET.
- Sanusi, Anwar. 2014. Business Research Methodology. Fourth Printing. South Jakarta: Salemba Empat.
- Siagian, Sondang P. 2015. Human Resource Management. Twenty-third Printing. Jakarta: PT.
- Siregar, Syofian. 2017. Quantitative Research Methods: Complete with Comparison of Manual Calculations & SPSS. Fourth Edition. Jakarta: Kencana.
- Sugiyono. 2017. Quantitative, Qualitative, and R&D Research Methods. Twenty-Fifth Edition. Bandung: CV. Alfabeta.



ISSN: 3062-7478

Sukimim. Patricia Dhiana P. and Leonardo Budi H. 2016. The Influence of Supervision, Motivation and Work Discipline on Work Performance (Study of Semarang City Market Service Employees). Journal of Management, 2 (2). Thesis. Semarang: Pandanaran University.

Sunyoto, Danang. 2015. Human Resource Management and Development. First Edition. Yogyakarta: CAPS (Center for Academic Publishing Service).

Supomo, R and Eti Nurhayati. 2018. Human Resource Management. First Edition. Bandung: Yrama Widya.

Sutrisno, Eddy. 2015. Human Resource Management. Seventh Edition. 1st Ed., Jakarta: Kencana Prenada Media Group.

Sujarweni, V. Wiratna. 2014. Complete Research Methodology. First Printing. Yogyakarta: Pustaka Baru Press.

Torang, Syamsir. 2016. Organization & Management (Behavior, Structure, Culture & Organizational Change). Third Edition. Bandung: CV. Alfabeta.

Umam, Khaerul. 2018. Organizational Behavior. Second Edition. Bandung: CV. Pustaka Setia.

