INTRODUCTION

Human resources are a very important factor in life. The success or failure of an organization or business usually depends on human resources. High-quality human resources will have a major impact on the company's success, while low-quality human resources will have a small impact on the company's success rate. (Iskandar, 2018) In this case, humans are the driving force in building a successful company. They make strategies, goals, create innovations and of course to achieve company goals.

Human resources are a central factor in an organization (Primayana, 2016). Whatever the form and purpose, the organization is made based on various visions for the benefit of humans and in its implementation the mission is managed by humans. So humans are a strategic factor in all organizational activities.

Companies really need employees who have high productivity. (Faslah & Savitri, 2013) In production activities, the labor factor (employees) has a big influence because employees carry out the production process. Employees are essentially one of the key elements that determine the development of the company. (Susan, 2019) These human resources carry out daily activities. Employees are living organism that enable the functioning of an organization or company and become an important element in management.

According to (Herawan, 2015) organizational culture is often described in terms of
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being shared. The patterns of beliefs, symbols, rituals and myths that develop over time and serve as the glue that holds the organization together. Different forms of organizations or companies, of course, with different cultures are also a natural thing because the organizational environment is also different, for example service, manufacturing and commercial companies.

According to (Marpaung, 2020) organizational culture is a system of beliefs and values that develop in the organization and direct the behavior of its members. According to (Sagita, Susilo, & Cahyo WS, 2018) culture is the root of what is important in an organization. Such as issues as well as describing what has been done and what has not been done that regulates the behavior of members. Therefore, culture includes what can and cannot be done to serve as a guide for the full performance of the organization's activities.

Direct financial compensation is a reward called a bonus, incentive, commission, or salary that is paid regularly based on a stipulated grace period (Rohmah, 2020). Indirect financial compensation is part of employee benefits / benefits other than salary or regular income, which can be in the form of health, pension, education, vacation and leave benefits. This indirect compensation is also called complementary compensation because it functions to complement the compensation received by employees through wages and salaries (Kinasih, 2014).

Compensation is a payment that a company provides to its employees in the form of money. Compensation is not the same as wages, wages are the largest part of compensation, apart from wages, also comes in the form of benefits such as housing, vehicles, health insurance and many more. According to (Wibawa, 2015) compensation is one of the elements of the operational function, where compensation is also one of management to improve performance.

Each company has different indicators in the process of providing compensation for employees. (Hasibuan & Hasibuan, 2016) suggests, in general there are several compensation indicators, namely: 1) Salary, 2) Bonuses, 3) Incentive wages, 4) Insurance, 5) Office facilities, 6) Allowances. There are several things that can be used as indicators of compensation, according to Simamora (Jufrizen, 2017), namely:

a) The level of wages
   Depending on the conditions of the company, a high, average or low salary can be awarded. This means that the level of payment depends on the company's ability to pay for employee services.

b) Payment structure
   The salary structure involves the average salary, the salary level and the job classification of the company.

c) Personal salary determination
   Personal salary determination needs to be determined according to the average salary level, level of education, years of service and employee performance.

d) Method of payment
   There are two payment methods, namely time-based payment methods (hourly, daily, weekly, and monthly). Both payment methods are based on profit sharing.

e) Payment control
   Payment controls are direct and indirect control of labor costs. The task of controlling is first, to develop compensation standards and improve their function. Second, measuring results that are against established standards. Third, rectifying changes in wage payment standards.

Basically every company has worked hard to increase productivity. Productivity
itself is defined as a measure of information obtained from information provided by employees in carrying out work that has been charged for a certain period of time. Productivity includes the following roles: intelligence, especially intelligence, is a tool in the form of mental abilities and is important for completing tasks or jobs. This is understandable, because at work, they must not only perform work actions, but also have wisdom in solving problems. Active workers can get maximum results by checking the quality and quantity of work. Psychological intelligence plays an important role in the success of one's work. This can be understood because in work not only actions to carry out work but also intelligence in solving problems.

Productivity also reflects the professional ethics of employees and is also suggested to reflect good attitudes. Therefore, according to Suleman in (Indrawati, Baharuddin, & Buyung, 2018) participating employees work hard to increase their productivity through various policies that can effectively increase employee productivity.

There is previous research that is relevant to this research. One of them is a research conducted by (Amar, 2020) with the title The Influence of Organizational Culture, Compensation, and Emotional Intelligence on the performance of JNE Express Jember Branch employees. This study states that there are weaknesses in employee performance, which is indicated by the number of employees who resigned in the company. The problems studied are how the influence of organizational culture, compensation, and emotional intelligence on employee performance at JNE Express, Jember Branch.

In contrast to previous studies, in this study the authors reviewed the influence of organizational culture, compensation and spiritual intelligence on employee work productivity. This study aims to explain the relationship between organizational culture, compensation and spiritual intelligence on work productivity in the Yogyakarta Special Region health office simultaneously and partially on work productivity at the Yogyakarta Special Region Health Service office.

This research is important to do to find out how the influence of organizational culture, compensation and spiritual intelligence as materials for corporate evaluation in order to have productive human resources.

**RESEARCH METHODS**

This research uses quantitative research methods. The research population sample shows that the Yogyakarta Special Region Health Service has 48 employees. The sample data collection technique is a probability sampling technique (saturated sampling) by taking a sample of 48 employees. The data collection method was using a questionnaire. The analysis technique used is simple regression with a significant level of 0.05. The analysis in this study uses multiple regression analysis which is used to determine the effect of the independent variables on the dependent variable together. In this study the multiple regression equation is:

\[ Y = a + b_1 x_1 + b_2 x_2 + b_3 x_3 + e \]

Information :
- \( Y \): Work productivity
- \( X_1 \): Dimensions of Organizational Culture
- \( X_2 \): Compensation
- \( X_3 \): Spiritual Intelligence

\( a \): \( Y \) value if \( X = 0 \) (Constant)
RESULTS AND DISCUSSION

A. Data Validity Test

A test can be said to have high validity if the test performs its measuring function, or provides precise and accurate measurement results in accordance with the purpose of the test. A test that produces data that is not relevant to the purpose of the measurement is said to be a test that has low validity. The following are the results of the validity test that have been analyzed.

Table 1: Results of the Validity Test of the Research Variable Items

| Variable          | Item | Question | $r$ | $r_{count}$ | $r_{table}$ | Description |
|-------------------|------|----------|-----|-------------|--------------|-------------|
| Organizational Culture | X1.1 |          | 0.784 | 0.284 | | Valid |
|                    | X1.2 |          | 0.767 | 0.284 | | Valid |
|                    | X1.3 |          | 0.668 | 0.284 | | Valid |
|                    | X1.4 |          | 0.670 | 0.284 | | Valid |
|                    | X1.5 |          | 0.738 | 0.284 | | Valid |
|                    | X1.6 |          | 0.787 | 0.284 | | Valid |
|                    | X1.7 |          | 0.767 | 0.284 | | Valid |
|                    | X1.8 |          | 0.649 | 0.284 | | Valid |
|                    | X1.9 |          | 0.766 | 0.284 | | Valid |
|                    | X1.10 |         | 0.795 | 0.284 | | Valid |
| Compensation       | X2.1 |          | 0.845 | 0.284 | | Valid |
|                    | X2.2 |          | 0.606 | 0.284 | | Valid |
|                    | X2.3 |          | 0.740 | 0.284 | | Valid |
|                    | X2.4 |          | 0.654 | 0.284 | | Valid |
|                    | X2.5 |          | 0.822 | 0.284 | | Valid |
| Spiritual          | X3.1 |          | 0.754 | 0.284 | | Valid |
| Intelligence       | X3.2 |          | 0.645 | 0.284 | | Valid |
|                    | X3.3 |          | 0.775 | 0.284 | | Valid |
|                    | X3.4 |          | 0.697 | 0.284 | | Valid |
| Work productivity  | X3.5 |          | 0.752 | 0.284 | | Valid |
|                    | Y.1  |          | 0.698 | 0.284 | | Valid |
|                    | Y.2  |          | 0.771 | 0.284 | | Valid |
|                    | Y.3  |          | 0.740 | 0.284 | | Valid |
|                    | Y.4  |          | 0.789 | 0.284 | | Valid |
|                    | Y.5  |          | 0.836 | 0.284 | | Valid |
|                    | Y.6  |          | 0.714 | 0.284 | | Valid |

Source: 2021 data processing results

Based on the results of the validity test with a total of 48 respondents, it can be seen that all statements regarding organizational culture, compensation, spiritual intelligence, work productivity submitted to employees of the Yogyakarta Special Region Health Office are valid because they are seen from $r_{count} > r_{table}$, so it can be concluded

Organizational culture compensation and spiritual intelligence on work productivity
that all the statements in the questionnaire can be said to be feasible as an instrument for measuring research data.

1. Reliability Test

This test is carried out by comparing the Cronbach alpha number with the provision that the minimum Cronbach alpha value is 0.6. This means that if the Cronbach alpha value obtained from the results of the SPSs calculation is greater than 0.6, it is concluded that the questionnaire is reliable, on the contrary, if the Cronbach alpha value is less than 0.6, it is concluded that it is not reliable. The following are the results of the reliable test:

| Variabel                  | Cronbach’s Alpha | Description |
|---------------------------|------------------|-------------|
| Organizational culture    | 0.908            | Reliabel    |
| Compensation              | 0.788            | Reliabel    |
| Spiritual Intelligence    | 0.771            | Reliabel    |
| Work productivity         | 0.853            | Reliabel    |

*Source: 2021 data processing results*

Based on the results of the reliability test in table 2 of 115 respondents, it can be seen that the Cronbach alpha value > 0.60, so it can be concluded that organizational culture, compensation, spiritual intelligence, work productivity are all reliable.

2. Classical Assumption Test

a. Normality Test

This normality test is carried out with the aim of assessing the distribution of data in a group of data or variables, whether the distribution of the data is normally distributed or not. The results of the normality test analyzed from the collected questionnaire data can be seen in the table below:

| Normal Parametersa,b | Mean  | Std. Deviation |
|----------------------|-------|----------------|
| Absolute             | .0000000 | 1.18284997 |
| Positive             | .165  |
| Negative             | -.162 |
| Kolmogorov-Smirnov Z | 1.145 |
| Asymp. Sig. (2-tailed)| .145  |

*Based on table 3, it can be seen that the asymp.sieg value is 0.145> 0.05, so it can be concluded that the residual data is normally distributed because the significance is greater than 0.05.*

b. Heteroscedasticity Test

The heteroscedasticity test is a test that assesses whether there is an inequality of variance from the residual values for all observations in the linear regression model. This
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test is one of the calcic assumption tests that must be done in linear regression. If the assumption of heteroscedasticity is not met, the regression model is declared invalid as a forecasting tool. Therefore, the researchers tested the heteroscedasticity data, and had the following results:

Table 4

| Variable              | Sig     | Batas | Description                        |
|-----------------------|---------|-------|------------------------------------|
| Organizational culture| 0.223   | >0.05 | There was no heteroscedasticity    |
| Compensation          | 0.472   | >0.05 | There was no heteroscedasticity    |
| Spiritual Intelligence| 0.199   | >0.05 | There was no heteroscedasticity    |

Source: 2021 data processing results

Based on table 4 above, it can be seen that the probability value is greater than 0.05. Thus the proposed variable does not experience heteroscedasticity.

c. Multicollinearity Test

Multicollinearity test was used to test whether the regression model found a correlation (strong relationship) between independent variables or independent variables. A good regression model should not have a correlation between the independent variables or there should be no correlation between the independent variables or there should be no multicollinearity symptoms. Therefore, the researchers conducted a multicollinearity test and viewed the Variance Inflation Factor (VIF) and Tolerance (α) values.

Table 5
Multicollinearity Test

| Variable            | Tolerance | VIF  | Description                      |
|---------------------|-----------|------|----------------------------------|
| Organizational culture| 0.201     | 1.524| Multicollinearity does not occur |
| Compensation        | 0.422     | 1.518| Multicollinearity does not occur |
| Spiritual Intelligence| 0.241     | 1.053| Multicollinearity does not occur |

Source: 2021 data processing results

Based on table 5 above, it is known that the tolerance value for organizational culture variables (X1), compensation (X2) and spiritual intelligence variables (X3) is greater than 0.10 then the VIF value is less than 10.00. So it can be concluded that the data does not experience or does not occur multicollinearity.

B. Hipotesis Test

In this study, to test the organizational culture variable (X1), compensation (X2) and spiritual intelligence variable (X3) on work productivity (Y), multiple linear regression analysis was used. In this multiple linear regression testing will be carried out simultaneously (F test) and partially (t test). For that to determine the significance test, namely the F test and t test, namely:

\* Ha: if the probability \( p <0.05 \) means that all independent variables simultaneously or partially have a significant effect on the dependent variable. The summary of the results of the multiple linear regression analysis that has been carried out is as follows:
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Table 6

| Variable                        | B   | Beta  | t    | Sig t | Description |
|---------------------------------|-----|-------|------|-------|-------------|
| (Constant)                      | -0.007 |       |      |       |             |
| Organizational culture          | 0.189 | 0.323 | 2.381| 0.022 | Significant |
| Compensation                    | 0.305 | 0.269 | 2.873| 0.006 | Significant |
| Spiritual Intelligence          | 0.507 | 0.398 | 3.217| 0.002 | Significant |
| F count                         | 75.663 |       |      |       |             |
| Sig F                           | 0.000 |       |      |       |             |
| Adjusted R square               | 0.827 |       |      |       |             |

Source: 2021 data processing results

Based on table 6 above, the calculation of multiple linear regression using the SPSS version 21.0 program shows the following results:

a. \( Y = -0.007 + 0.189X_1 + 0.305X_2 + 0.507X_3 \)

Simultaneous Testing (F) From the results of the F test in table 6, it is obtained that F count is 75.663 and a probability of 0.000. So according to the basis of decision making in the F test it can be concluded that the hypothesis is accepted or in other words organizational culture, compensation and spiritual intelligence simultaneously affect work productivity. Meanwhile, based on the comparison of the value of Fcount with Ftable, the result is Fcount 75.663> Ftable 2.81, so as the basis for decision making in the F test it can be concluded that the hypothesis is accepted or in other words, organizational culture, compensation and spiritual intelligence simultaneously affect work productivity.

The Coefficient of Determination (Adjusted R2) Based on the table 6 above, it is known that the coefficient of determination or R Square is 0.827 which is equal to 82.7%. This figure implies that the variables of organizational culture, compensation and spiritual intelligence simultaneously affect work productivity by 82.7%. While the rest (100% - 82.7% = 17.3%) is influenced by other variables outside this regression equation or variables that are not researched.

CONCLUSION

Organizational culture has a positive effect on work productivity. This is evidenced by the t value of 2.381 with a probability value of 0.022 where this number is significant because the probability value is <0.05. Compensation has a positive effect on work productivity. This is evidenced by the t value of 2.873 with a probability value of 0.006 where this number is significant because the probability value is <0.05. Spiritual intelligence has a positive effect on work productivity. This is evidenced by the t value of 3.217 with a probability value of 0.002 where this number is significant because the probability value is <0.05. Organizational culture, compensation and spiritual intelligence simultaneously influence tax revenue. This is evidenced by the calculated f value of 75.663 with a probability value of 0.000 where this number is significant because the probability value is <0.05. Joint testing, which shows the coefficient of determination (Adjusted R square or R2) is 0.827 which is equal to 82.7%. While the rest (100% - 82.7% = 17.3%) is influenced by other variables outside this regression equation or variables that are not researched.
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