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The influence of wages and allowances on productive working hours and business income at PT Hai Wah Talbuk Timika

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Abstract

Purpose: This study aims to examine the influence of wages and allowances on productive working hours and business income at PT Hai Wah Talbuk, a medium-sized enterprise operating in Mimika, Papua. It seeks to understand which compensation components wages or allowances most significantly impact productivity and how productive hours translate into increased revenue.

Research/methodology: A quantitative approach using time-series secondary data (2017–2024) was employed. Key variables included wages, employee allowances, productive working hours, and company income. Multiple linear regression was used to analyze the influence of wages and allowances on working hours, while simple linear regression assessed the effect of productive hours on business income. Classical assumption tests (normality, multicollinearity, heteroskedasticity, and autocorrelation) validated the model.

Results: Wages had a statistically significant positive effect on productive working hours ($p < 0.05$), while allowances showed a positive but statistically insignificant influence. Productive working hours significantly impacted business income ($R^2 = 0.966$; $p < 0.01$), suggesting a direct relationship between workforce productivity and financial performance.

Conclusions: Wages significantly increase productive working hours and positively impact company income at PT Hai Wah Talbuk, while allowances show a weaker, insignificant effect. Productive working hours are a key driver of business revenue, highlighting the importance of effective wage policies.

Limitations: The study relies solely on one company's data, limiting generalizability. The analysis does not incorporate qualitative insights or non-monetary motivational factors such as leadership style or organizational culture, which could influence productivity.

Contribution: This study highlights the importance of wage policy over non-cash benefits in influencing employee productivity in remote SMEs. It provides empirical evidence for SMEs and policymakers to prioritize direct monetary compensation to enhance labor efficiency and revenue growth, especially in resource-constrained and geographically isolated regions.

Keywords: *Allowances, Income, Productive Working Hours, SMEs, Wages, Work Performance*

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1. Introduction

Small and Medium Enterprises (SMEs) play a vital role in Indonesia's economy. According to data from the Ministry of Cooperatives and Small and Medium Enterprises (Kemenkop UKM), the number of SMEs in Indonesia currently reaches 64.2 million units, contributing 61.07 percent to the Gross Domestic Product (GDP), equivalent to 8,573.89 trillion rupiahs. SMEs also play an important role in employment absorption, with the sector employing around 117 million workers, or 97 percent of the total workforce in Indonesia. In addition, SMEs contributed 60.4 percent to total investments in Indonesia during the first semester of 2021.

The Small and Medium Enterprise (SME) sector plays a significant role in reducing unemployment and economic disparities, particularly in the context of the informal sector (Vinatra, Bisnis, Veteran, & Timur, 2023). By employing local populations, SMEs contribute to the reduction of unemployment rates and provide economic access to disadvantaged communities. In Mimika Regency, for instance, there were 18,000 business units recorded in 2024 according to data released by the Central Statistics Agency (BPS) Mimika. The significant role of SMEs in creating jobs is clearly felt, especially in areas experiencing high unemployment rates.

This aligns with the labor market theory, which provides an important analytical framework for understanding the interaction between labor demand and supply, contributing to wage determination and job availability. Labor demand is measured by the number of workers needed by companies at various wage levels, where there is a tendency for demand to decrease as wages increase. On the other hand, labor supply reflects the extent to which individuals are willing to work at various wage levels, which typically increases as wages rise. The equilibrium in the labor market is achieved when demand equals supply, resulting in a stable wage level (Tahir, 2018). Various external factors, such as government policies and education levels, can influence this equilibrium.

In the context of unemployment, labor market theory identifies several types of unemployment, including frictional, structural, and cyclical unemployment. Frictional unemployment arises when workers move between jobs, while structural unemployment is related to a mismatch between workers' skills and market needs. Cyclical unemployment is related to fluctuations in the economy, where unemployment rises during recessions and decreases during periods of growth. Understanding various aspects of the labor market provides insights needed to analyze unemployment dynamics and wage changes, as well as to inform the formulation of policies aimed at improving worker welfare and market efficiency.

One concrete example of the contribution of medium enterprises to labor absorption and the economy of Mimika Regency is PT. Hai Wah Talbuk, which operates in the field of port services and container washing at the Mimika Port. This company is managed by local Papua entrepreneurs from the two main tribes in Mimika Regency, namely the Amungme Tribe, and is involved in a Corporate Social Responsibility (CSR) program sponsored by PT Freeport Indonesia. PT. Hai Wah Talbuk has shown success in providing better compensation compared to other SMEs involved in the Freeport UKM development program, with an average employee salary that is 10-15% higher. This company is also the first in the development program to receive payments based on Productive Working Hours.

Against this background, the author feels the need to further examine how the provision of compensation can impact employees' Productive Working Hours, particularly related to discipline concerning working hours. The effectiveness of optimal work hour allocation can lead to an increase in the company’s overall revenue. This becomes crucial, as employees are the key assets in achieving the company's goals. Without quality employees, the company cannot operate effectively (Titisari & Ikhwan, 2021). A company’s success heavily depends on the quality of its workforce, meaning that the company’s Productive Working Hours can only be achieved with the right workforce.

Several previous studies show a close relationship between employee wages and benefits with Productive Working Hours and company revenue. Research by Pramesti and Suasih (2023) indicates

that productive working hours positively affect company revenue, while Zachrie, Karismawan, and Wijimulawiani (2023) found that employee benefits have a positive and significant impact on employees' productive working hours. Research by Rauuf, Adiyani, and Widodo (2022) also emphasized that wages have a positive and significant impact on employees' productive working hours. Based on these findings, this study will focus on analyzing the impact of wages and benefits on Effective Working Hours and revenue of medium enterprises with the title "The Effect of Wages and Benefits on Effective Working Hours and Revenue at PT Hai Wah Talbuk Timika".

2. Literature review

2.1 Theory of Small and Medium Enterprises (SMEs)

SMEs are sectors that make significant contributions to the economy, both in developed and developing countries. SMEs are grouped based on the size of the business, which refers to the number of employees, income, or total assets owned (Yusniar, 2017). In many countries, micro enterprises typically have fewer than 10 employees, small enterprises have between 10 and 50 employees, and medium enterprises have between 50 and 250 employees. Micro, Small, and Medium Enterprises (MSMEs) in Papua play an important role in the local economy, both at the provincial and regency levels. In Jayapura City, for example, SMEs contributed about 30% to the Regional Original Income (PAD) in 2019, with around 17,000 active entrepreneurs. Most SMEs in this region are engaged in trade, industry, and handicrafts, reflecting a large potential in the creative economy and tourism sectors.

2.2 Theory of Wages

Wages are considered a return for human labor as a factor of production, broadly encompassing salaries, honorariums, overtime pay, allowances, and other compensation (Gilarso, 2007) in (Iksan & Arka, 2022). A clearer definition of wages is outlined in Law No. 13 of 2003 concerning labor. In Article 1 of the Law, it is stated that wages are the rights of workers received and expressed in money as compensation from employers for work performed, established and paid according to a work agreement, collective agreement, or labor regulations, including allowances for workers and their families for work and/or services performed or to be performed. Wages also have a direct impact on employee motivation and performance. Factors such as salary, allowances, and working conditions can affect employee job satisfaction (Fortuna, 2016). While wages are not the only motivating factor, fair wages in line with employee contributions can increase their satisfaction and loyalty to the company. Therefore, companies need to adjust their wage policies to remain competitive in the labor market, attract quality workers, and ensure that the wage structure reflects the contribution of each individual and complies with existing regulations, thereby creating a productive work environment and supporting long-term success.

2.3 Theory of Employee Benefits

Employee benefits are supplementary compensation (material and non-material) provided based on policy (Wulandari, 2024). Employee benefits are indirect rewards given to individuals or groups of employees as part of their membership in an organization (Manurung et al., 2024). These benefits can include various facilities, services, or allowances aimed at supporting the overall livelihood of employees. In addition, benefits aim to strengthen employee engagement with the organization. Providing the right benefits can reduce turnover, increase productive working hours, and create more harmonious relationships between management and employees. Planning and implementing effective benefits require careful attention and consideration of various factors, including organizational conditions and applicable regulations. Employee benefits are an integral component of human resource management that every organization must pay attention to. Effective benefits can enhance employee engagement, motivation, and performance, which in turn supports the company's long-term success. Companies must continuously evaluate and improve their benefits programs to remain relevant to employee needs and organizational development.

2.4 Theory of Productivity or Productive Working Hours

Productivity, or in the case of PT Hai Wah Talbuk, productive working hours, is defined as the ratio between output and input (Hulu, Lahagu, & Telaumbanua, 2022). This formulation applies to companies, industries, and the economy as a whole. In simple terms, productive working hours are the ratio, mathematically, between the amount produced and the amount of resources used during the process. To measure productive working hours, various approaches can be used, depending on the type of industry and company activity. One of the most common methods is using the Total Factor Productivity (TFP) ratio, which calculates changes in total output that cannot be explained by traditional inputs like labor or capital. TFP measures efficiency changes in the use of all input factors in producing output (Fazri, Siregar, & Nuryartono, 2017). TFP is very useful in assessing technological progress and efficiency improvements in the long term, which cannot be seen merely through increased resource use.

Therefore, measuring TFP can provide a clearer picture of the company's long-term progress. Overall, improving productive working hours is not just about increasing the amount of output produced, but also involves managing resources more efficiently and effectively. Companies need to consider various factors influencing productive working hours, including labor management, technology adoption, and accurate measurement of input and output. With a good understanding of productive working hours and the application of the right strategies, companies are expected to achieve better performance and stronger competitiveness (Maulidah, Ali, & Pangestuti, 2022).

2.5 Theory of Company Revenue

Revenue is a vital element in assessing a company's financial performance. Revenue refers to the inflow of economic benefits received by a company in its primary activities, which, in this case, is the cash flow obtained from operations that produce goods or services sold. Operational revenue reflects the company's success in running its core business and is an important factor in evaluating the company's profitability (Tineka, Amborowati, & Noriska, 2024). Revenue from the sale of goods or services directly affects the performance and sustainability of the company, as well as serves as the basis for calculating profit and company growth. Therefore, companies with stable and increasing operational revenue have a larger potential for growth in the future (Ahmad & Sasongko, 2024).

In addition to operational revenue, non-operational revenue is also important for understanding a company's income sources. Although non-operational revenue does not come from primary activities, it still impacts the company's total revenue. Examples of non-operational revenue include interest income from investments, rental income, or profits from the sale of unused fixed assets. Although this type of revenue is more temporary and non-recurring, it often provides a significant contribution to company profits, especially when operational revenue declines. Non-operational revenue is often considered additional income that helps balance the company's cash flow, but it should be watched carefully to avoid the company becoming too reliant on unsustainable sources of income.

3. Research methodology

This study uses a quantitative approach with time series data collected from PT Hai Wah Talbuk during the period 2017–2024. The aim of the study is to analyze the causal relationship between wages, benefits, productive working hours, and company revenue. The data used is secondary, consisting of financial reports and employee working hours data obtained through documentation studies, field observations, and literature reviews. Data collection was carried out directly in the company's administration department to ensure the accuracy and relevance of the data being analyzed.

The main variables in this study include: employee wages (base salary and overtime), benefits (such as THR, BPJS, and performance allowances), productive working hours (calculated based on billable hours to clients), and company revenue (calculated based on billable amounts). Data analysis is performed using multiple linear regression to test the effect of wages and benefits on productive working hours, as well as the effect of productive working hours on company revenue. Classical assumption tests such as normality test (Kolmogorov-Smirnov), multicollinearity (tolerance and VIF),

and heteroscedasticity (Glejser test) are also used to ensure the validity of the model. T-tests, F-tests, and the coefficient of determination (R^2) are used to determine the significance and predictive power of the model. This approach provides a systematic, data-driven picture of the effect of compensation policies on productivity and financial performance in SMEs, especially in remote areas like Mimika Regency.

4. Results and discussions

Table 1. Wages, Employee Benefits, Productive Working Hours, and Revenue at PT Hai Wah Talbuk

Year	Wages (Million Rupiah)	Benefit Costs (Million Rupiah)	Productive Working Hours (Hours)	Revenue (Million Rupiah)
2017	817	135	40.154	1.979
2018	2.640	263	63.286	4.454
2019	2.602	422	78.688	4.350
2020	2.289	424	58.623	3.354
2021	2.780	732	78.840	4.463
2022	3.324	920	96.858	5.881
2023	4.543	703	113.633	7.116
2024	5.393	704	118.730	7.475

Source: Financial data of PT Hai Wah Talbuk 2025

The table above shows data related to Wages, Benefit Costs, Productive Working Hours, and Revenue for the period from 2017 to 2024. In an economic context, this data can be analyzed to understand the relationship between production factors (such as Wages and Working Hours) and the outcomes achieved by the company (Revenue), as well as how Benefit Costs impact employee welfare and company performance.

1. Initial Explanation of the Table from an Economic Perspective:
2. Wages: There is a significant upward trend in employee Wages each year, from Rp 817 million in 2017 to Rp 5.393 million in 2024. This reflects a consistent policy of increasing wages, which could indicate that the company is making efforts to improve employee welfare as an essential factor in productivity and workforce retention.
3. Benefit Costs: Along with the increase in Wages, Benefit Costs also show consistent growth. In 2017, Benefit Costs were recorded at Rp 135 million, increasing to Rp 704 million in 2024. This rising Benefit Costs suggests that the company is offering incentives or allowances to high-performing employees, which, in turn, is expected to boost motivation and performance.
4. Productive Working Hours: The data on Productive Working Hours shows that the total working hours of employees increased from 40,154 hours in 2017 to 118,730 hours in 2024. This increase indicates a rise in operational activity or growing demand for work, which can have an impact on the company's output.
5. Revenue: A significant increase in company Revenue can be seen from the steadily rising figures each year. In 2017, Revenue was recorded at Rp 1,979 million, and by 2024, it grew to Rp 7,475 million. This increase shows that despite rising Wages and Benefit Costs, the company's Revenue also experienced substantial growth, indicating efficiency in the use of production factors (Wages and Productive Working Hours).

Initial Economic Analysis:

1. Relationship Between Wages and Revenue: The faster increase in Wages compared to Benefit Costs reflects that the company is allocating more resources to pay for labor, which may directly contribute to the increase in productivity and company Revenue.
2. Productivity and Performance: The increase in Productive Working Hours, along with the rise in Benefit Costs, shows that the company is focusing on boosting employee motivation and productivity. The substantial rise in Productive Working Hours can also influence output or Revenue, which is reflected in the significant growth of Revenue.

3. Efficiency in Resource Management: The larger increase in Revenue compared to Benefit Costs and Wages indicates that there is efficiency in the company's resource management, where the company is able to manage the increase in employee costs proportionally to the increase in output or Revenue.

The relationships between these variables will be discussed in more detail during statistical testing.

4.1 Research Results

The Influence of Wages and Employee Benefits on Productive Working Hours

Statistical Description

The purpose of the descriptive statistical process is to provide a clear and concise overview of the characteristics of PT Hai Wah Talbuk's data without attempting to make inferences or generalizations about the population from the data.

Table 2. Descriptive Statistics of Wages, Benefits, and Revenue

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Wages	8	817	5393	3049	1404
Benefits	8	135	920	538	268
Productive Working Hours	8	40154	118730	81101	27341
Valid N (listwise)	8				

Source: Secondary data processed using SPSS 2025

Based on the descriptive statistics obtained, the data shows a considerable variation in the Wages variable. Wages have an average of 3.05 billion rupiahs, but the higher and lower values vary significantly, with a standard deviation of 1.40 billion rupiahs. Meanwhile, the Benefits and Productive Working Hours variables show smaller variations. Benefits have an average of 538 million rupiahs with a standard deviation of 268 million rupiahs, indicating irregularity in the distribution of Benefits, though not as much as with Wages. Productive Working Hours, with an average of 81,101, also shows higher consistency, with a smaller standard deviation of 27,341. Nevertheless, the existing variability still indicates that each variable experiences significant differences between individuals or entities analyzed, with inequality being more pronounced in Wages.

Classic Assumption Test

Next, a classic assumption test is performed to verify and ensure that the model used meets certain fundamental assumptions. These assumptions are crucial to ensure the validity and reliability of the results obtained from the statistical model. If these basic assumptions are not met, the analytical results may become invalid and lead to incorrect conclusions.

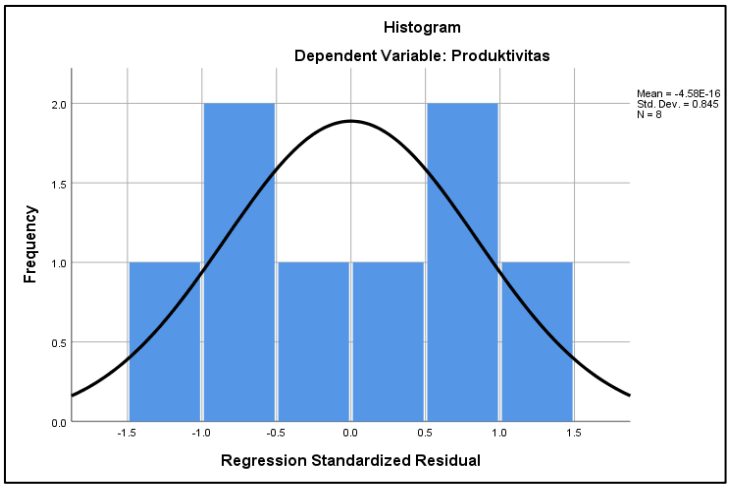


Figure 1. Histogram

Based on the residual histogram generated from the linear regression test, the residual distribution appears to closely follow a pattern approaching normal distribution. Although there are some minor deviations, particularly in the tail of the distribution, the shape of this histogram indicates that the residual data does not significantly differ from a normal distribution. This is important for the normality assumption in linear regression, which states that the residuals or errors of the regression model should be normally distributed for the t-test and F-test results to be reliable. However, while the residual distribution appears fairly symmetric, the slight distortion in the tail of the histogram suggests that this regression model may not fully accommodate the data's variability, especially at extreme values. Nonetheless, overall, the results of this histogram provide an indication that the normality assumption is not significantly violated, supporting the validity of the linear regression model used to analyze the relationship between Wages, Benefits, and Revenue variables.

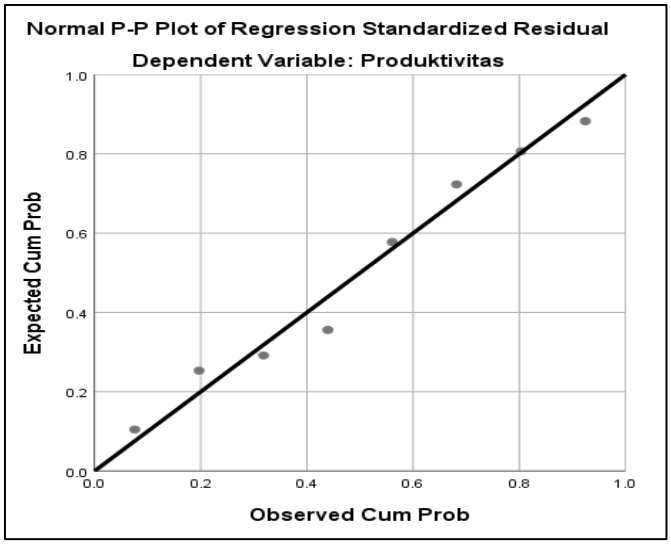


Figure 2. Normal P-P Plot

Based on the P-P plot generated, the residual data points tend to follow the diagonal line, indicating that the residuals from the linear regression model are nearly normally distributed. The P-P plot is used to check whether the data distribution follows a normal distribution, and in this case, the points close to the straight line suggest that the normality assumption of the residuals is relatively met. This indicates that the residual distribution of the linear regression model does not show significant deviations from normality. Although there are a few points that slightly deviate at both ends of the distribution, these deviations are not substantial enough to undermine the conclusion that this linear regression model can be used with the assumption that the residuals are normally distributed. Overall, the results of this P-P plot provide supporting evidence that the linear regression model, using Wages and Benefits as predictors for Revenue, satisfies the important residual normality assumption for the validity of the regression results.

Table 3. One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		8
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	5322.80
Most Extreme Differences	Absolute	.169
	Positive	.169
	Negative	-.133
Test Statistic		.169
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Secondary data processed using SPSS 2025

Based on the results of the one-sample Kolmogorov-Smirnov test for the unstandardized residuals, the test statistic is 0.169 with a p-value of 0.200. A p-value greater than 0.05 indicates that there is insufficient evidence to reject the null hypothesis, which means that the residuals from the regression model are normally distributed. This test suggests that the residual distribution can be considered normal, thus the normality assumption in this linear regression model can be accepted. In other words, the results of this test support the conclusion that the regression model, with Wages and Benefits as predictors for Revenue, does not show significant violations of the residual normality assumption. This provides confidence that the linear regression model is valid for further analysis, and the results can be trusted in hypothesis testing and predictions.

Table 4. Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Wages	.512	1.953
	Benefits	.512	1.953

a. Dependent Variable: Productive Working Hours

Source: Secondary data processed using SPSS 2025

Based on the results of the multicollinearity test, the Tolerance values for the Wages and Benefits variables are both 0.512, and the Variance Inflation Factor (VIF) values for both are 1.953. A Tolerance value greater than 0.1 and a VIF value less than 10 indicate that there is no significant multicollinearity problem between the independent variables. In other words, the Wages and Benefits variables do not exhibit high correlation that could distort the regression model's estimation results. Overall, the results of this test suggest that the two independent variables, Wages and Benefits, are not excessively collinear and do not affect the accuracy of the estimation in the regression model. This supports the validity of the regression model in predicting Productive Working Hours as the dependent variable without distortion caused by multicollinearity.

Table 5. Glejser/Park/White Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6458.178	2299.611		2.808	.038
	Wages	0.1282	.000	.077	.138	.896
	Benefits	-4.421	.000	-.505	-.908	.406

a. Dependent Variable: ABRESID

Source: Secondary data processed using SPSS 2025

Based on the results of the classic assumption test regarding heteroscedasticity performed on the regression model, it is observed that the Wages and Benefits variables do not have a significant impact on the dependent variable (ABRESID). The coefficient for the Wages variable is 0.1282 with a t-value of 0.138 and a significance of 0.896, indicating that this variable does not significantly affect the model. Similarly, the Benefits variable has a coefficient of -4.421 with a t-value of -0.908 and a significance of 0.406, which also indicates that its effect on heteroscedasticity in this model is not significant. Overall, the results of this test suggest that neither of the variables tested—Wages and Benefits—meet

the criteria as factors that could cause heteroscedasticity in the regression model analyzed. Therefore, this regression model does not show significant heteroscedasticity problems, meaning the model can be used without any further adjustments related to issues with non-constant residual distribution.

Table 6. Durbin-Watson Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.981[a]	.962	.947	6298.029	2.799

a. Predictors: (Constant), Benefits, Wages

b. Dependent Variable: Hours Kerjr Produktif

Source: Secondary data processed using SPSS 2025

The Durbin-Watson test is used to measure the presence of autocorrelation in the regression model. The obtained value is 2.799, which indicates that there is no issue of autocorrelation in the model, as the optimal Durbin-Watson value typically falls between 1.5 and 2.5. This result suggests that the regression model used to analyze the impact of Benefits and Wages on Productive Working Hours is not affected by autocorrelation, which could otherwise undermine the validity of the model.

Hypothesis Testing with Multiple Linear Regression

Hypothesis testing using multiple linear regression is a statistical method used to analyze the effect of two or more independent variables on one dependent variable. This method allows researchers to understand how these variables interact and contribute to the measured outcome.

Table 7. t-Hypothesis Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20414.395	5859.594		3.484	.018
	Wages	15.12	.000	.777	6.383	.001
	Benefits	27.11	.000	.266	2.185	.081

a. Dependent Variable: Productive Working Hours

Source: Secondary data processed using SPSS 2025

The results of the t-test in this study show the testing of each independent variable (Wages and Benefits) that affects the dependent variable (Productive Working Hours). Based on the coefficients table, for the Wages variable, the obtained t-value is 6.383 with a significance (Sig.) value of 0.001. Since the significance value is less than 0.05, it can be concluded that Wages has a significant effect on Productive Working Hours. This means that changes in the Wages variable can statistically significantly affect Productive Working Hours. Meanwhile, for the Benefits variable, the obtained t-value is 2.185 with a significance value of 0.081. Since the significance value is greater than 0.05, it can be concluded that Benefits does not have a statistically significant effect on Productive Working Hours at the 5% significance level. This indicates that, although Benefits may have an effect on Productive Working Hours, the effect is not strong enough to be considered significant in this model at the specified significance level. In other words, the Benefits variable may still positively influence Productive Working Hours, but not significantly enough in this model.

Table 8. F-Hypothesis Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5034273249	2	2517136624	63.462	.000[b]
	Residual	198508670	5	39701734		
	Total	5232781920	7			

a. Dependent Variable: Productive Working Hours

b. Predictors: (Constant), Benefits, Wages

Source: Secondary data processed using SPSS 2025

The results of the F-test show that the multiple linear regression model, which tests the effect of the Wages and Benefits variables on Productive Working Hours, is overall significant. The obtained F-statistic value is 63.462 with a significance (p-value) of 0.000, which is smaller than the significance level of 0.05. This indicates that the regression model is able to explain the variation in Productive Working Hours, and that at least one of the independent variables (Wages or Benefits) has a significant effect on Productive Working Hours. In the ANOVA analysis, the Sum of Squares for regression is recorded at 5,034 million, which indicates the proportion of variability in Productive Working Hours that can be explained by the model. Meanwhile, the Sum of Squares for residual is 198 million, which reflects the variability that the model cannot explain. With a high F value and a very low p-value, this result shows that the regression model as a whole has strong predictive power in explaining the effect of the Wages and Benefits variables on Productive Working Hours.

Table 9. Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.981[a]	.962	.947	6298.029	2.799

a. Predictors: (Constant), Benefits, Wages

b. Dependent Variable: Productive Working Hours

Source: Secondary data processed using SPSS 2025

The coefficient of determination (R Square) value obtained is 0.962, indicating that 96.2% of the variation in Productive Working Hours can be explained by the Benefits and Wages variables in this model. In other words, this regression model is very effective in predicting Productive Working Hours based on these factors. The Adjusted R Square value obtained is 0.947, indicating that the model also has excellent predictive power after correcting for the number of independent variables used.

Table 10. Regression Equation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	20414.395	5859.594		3.484	.018
	Wages	15.12	.000	.777	6.383	.001
	Benefits	27.11	.000	.266	2.185	.081

a. Dependent Variable: Productive Working Hours

Source: Secondary data processed using SPSS 2025

4.1.1 The Effect of Productive Working Hours on Revenue

Descriptive Statistics

The purpose of the descriptive statistics process is to provide a clear and concise overview of the characteristics of the data from PT Hai Wah Talbuk, without attempting to make inferences or generalizations about the population from the data.

Table 11. Descriptive Statistics

Descriptive Statistics

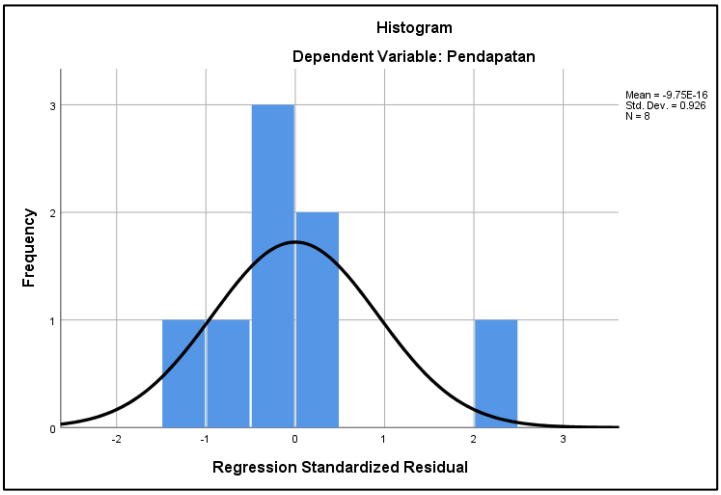
	N	Minimum	Maximum	Mean	Std. Deviation
Productive Working Hours	8	40154	118730	81101	27341
Revenue	8	1979	7475	4884	1856
Valid N (listwise)	8				

Source: Secondary data processed using SPSS 2025

Based on the attached data, there are two variables analyzed: Productive Working Hours and Revenue. For the Productive Working Hours variable, the average value is 81,101 with a large range between 40,154 and 118,730. A high standard deviation of 27,341 indicates significant variation in the Productive Working Hours data. This suggests that, while the average value is quite high, the distribution of Productive Working Hours data is not uniform, with some data points being much lower or higher than the average value. Meanwhile, for the Revenue variable, the average value is 4,884 with a wider range, between 1,979 and 7,475. With a standard deviation of 1,856, this shows that Revenue also has a highly variable distribution, even though the average value is quite large. Similar to Productive Working Hours, the significant differences in Revenue between entities reflect inequality or unevenness in the data that should be taken into account in further analysis.

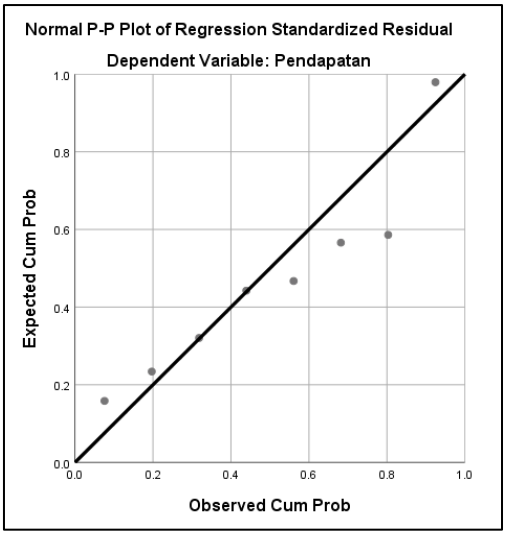
Classic Assumption Test

Next, a classic assumption test is performed to verify and ensure that the model used meets certain fundamental assumptions. These assumptions are crucial to ensure the validity and reliability of the results obtained from the statistical model. If these basic assumptions are not met, the analysis results can become invalid and lead to incorrect conclusions



Picture 3. Histogram

The histogram above shows the residual distribution (the difference between actual and predicted values) from the linear regression model that uses "Productive Working Hours" as the independent variable and "Revenue" as the dependent variable. From this histogram, we can see that most of the residuals are distributed around zero, indicating that the linear regression model is quite effective in predicting Revenue based on Productive Working Hours. However, there are a few larger residual values, which suggest the presence of some data points that do not fit well with the model. These discrepancies may be caused by other factors not explained by the model. Additionally, the kernel density estimate (KDE) graph added to the histogram shows that the residual distribution tends to be symmetric, which indicates there is no systematic bias in the model. Overall, these results suggest that the linear regression model provides relatively good predictions, although there are some deviations that need attention. This indicates the importance of further model evaluation to improve prediction accuracy, such as by adding other variables or using more complex regression methods if necessary.



Picture 4. Normal P-P Plot

The Normal P-P plot above illustrates the standardized residuals from the regression model where Revenue is the dependent variable. The standardized residuals are compared with a normal distribution. If the residual data points are close to the diagonal line, it indicates that the residuals follow a normal distribution, which is one of the key assumptions in linear regression. Overall, the residual points are fairly close to the diagonal line, suggesting that the residual distribution generally follows a normal distribution. There is slight deviation at the ends of the plot, indicating the presence of some data points that might be outliers or small deviations from normality. Nevertheless, the general alignment with the diagonal line suggests that the normality assumption for the residuals can be accepted. This indicates that the regression model is adequate in meeting one of the essential requirements in linear regression analysis, although further analysis may be needed to explore potential deviations or other factors that influence the model's results.

Table 12. One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		8
Normal Parameters[a,b]	Mean	-.0000004
	Std. Deviation	344723500.28168356
Most Extreme Differences	Absolute	.282
	Positive	.282
	Negative	-.140
Test Statistic		.282
Asymp. Sig. (2-tailed)		.060[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Secondary data processed using SPSS 2025

Based on the results of the one-sample Kolmogorov-Smirnov test on the unstandardized residuals, the test statistic value of 0.282 indicates that there is a difference between the residual distribution and the normal distribution. However, the obtained significance value (Asymp. Sig.) is 0.060, which is greater than the 0.05 significance level. This indicates that we cannot reject the null hypothesis, which states that the residuals follow a normal distribution. In other words, there is insufficient evidence to claim that the residuals significantly differ from a normal distribution. The mean residual value, which is very close to zero (-0.0000004), suggests that overall, the linear regression model is unbiased in predicting

Revenue values. Meanwhile, the relatively large standard deviation (344 million) indicates significant variation in the residuals, which may reflect imperfections in the model's predictions for certain values, even though, in general, the residuals follow a normal distribution. This result provides an indication that while the regression model is quite good, there is room for further improvement, particularly regarding more accurate predictions.

Table 13. Multicollinearity Test

Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	Productive Working Hours	1.000	1.000

a. Dependent Variable: Revenue

Source: Secondary data processed using SPSS 2025

Based on the results of the regression coefficient analysis, the Productive Working Hours variable has a Tolerance value of 1.000 and a Variance Inflation Factor (VIF) value of 1.000. The high Tolerance value indicates that there is no significant multicollinearity between Productive Working Hours and other variables in the model. Low multicollinearity suggests that the Productive Working Hours variable provides a unique contribution to predicting the dependent variable, Revenue, without being influenced by strong relationships with other variables not included in the model. Additionally, the VIF value of 1.000 further confirms the absence of serious multicollinearity issues, as VIF values greater than 10 typically indicate multicollinearity problems. Therefore, the regression model used to predict Revenue based on Productive Working Hours can be considered valid in terms of variable dependence. This indicates that the regression results obtained are reliable, and that the Productive Working Hours variable independently influences Revenue.

Table 14. Glejser/Park/White Test

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	487	292		1.668	.146
	Productive Working Hours	-3233	3437	-.359	-.941	.383

a. Dependent Variable: Abresid

Source: Secondary data processed using SPSS 2025

The results of the heteroscedasticity test using the Scatterplot method and the Glejser test show that there is no significant evidence of heteroscedasticity issues in the regression model. In this test, the coefficient for Productive Working Hours has a t-value of -0.941 with a significance (Sig.) value of 0.383, which is greater than the 0.05 significance level. This indicates that the Productive Working Hours variable is not significantly related to changes in residual variance, suggesting that heteroscedasticity is not a major issue in this model. Therefore, it can be concluded that the assumption of homoscedasticity (constant residual variance) is satisfied. Furthermore, the regression coefficient for Productive Working Hours, which is -3233, with an insignificant t-statistic, shows that although there is a negative relationship between Productive Working Hours and the residuals, this relationship is not strong enough to have a significant impact on residual variance. This indicates that the residual variation remains stable across different levels of Productive Working Hours, which is an indication that the linear regression model used does not face problems related to heteroscedasticity.

Table 15. Durbin-Watson Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.983[a]	.966	.960	372	2.866

a. Predictors: (Constant), Productive Working Hours

b. Dependent Variable: Revenue

Source: Secondary data processed using SPSS 2025

Based on the results of the Durbin-Watson autocorrelation test, the Durbin-Watson value of 2.866 indicates that there is no issue of autocorrelation in the regression model. A Durbin-Watson value close to 2, between 1.5 and 2.5, indicates that the residuals or prediction errors from the regression model do not exhibit significant patterns, meaning there is no strong relationship between the prediction errors in consecutive observations. This is important in regression analysis because it shows that the assumption of residual independence has been satisfied, ensuring the validity of the model's results. Additionally, the regression model shows an R value of 0.983, which indicates that 98.3% of the variation in Revenue can be explained by the independent variable Productive Working Hours. The high Adjusted R Square value (0.960) further supports the model's excellent fit, suggesting that the model can provide very accurate predictions of Revenue. The standard error of the estimate of 372 indicates small variation in the predictions, which further strengthens the reliability of this model in explaining the relationship between Productive Working Hours and Revenue.

Hypothesis Testing with Simple Linear Regression

Simple Linear Regression is a statistical method used to analyze the relationship between one independent variable (predictor) and one dependent variable (response). This method aims to find the linear pattern (straight line) between the two variables. With simple linear regression, we can determine the strength and direction of the relationship between the variables, as well as make predictions of the dependent variable based on the independent variable's value.

Table 16. t-Hypothesis Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-526.006	437.668		-1.202	.275
	Productive Working Hours	.067	.005	.983	12.961	.000

a. Dependent Variable: Revenue

Source: Secondary data processed using SPSS 2025

Based on the results of the t-test in the regression model, the Productive Working Hours variable has a t-value of 12.961 with a significance (Sig.) value of 0.000. The significance value is much smaller than the 0.05 significance level, indicating that the Productive Working Hours variable has a significant effect on the dependent variable, Revenue. The unstandardized regression coefficient of 66,706 indicates that for each increase of one unit in Productive Working Hours, Revenue will increase by 66,706 rupiahs, assuming other variables remain constant. This confirms that Productive Working Hours plays a very strong role in explaining the variation in Revenue. Additionally, the standardized regression coefficient (Beta) of 0.983 shows that the relationship between Productive Working Hours and Revenue is very strong, with Productive Working Hours contributing dominantly to the model. This indicates that Productive Working Hours is a very important factor in predicting Revenue, and this relationship is highly significant in the regression analysis, highlighting the importance of this variable in the model.

Table 17. F-Hypothesis Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23284685.149	1	23284685.149	167.989	.000[b]
	Residual	831650.851	6	138608.475		
	Total	24116336.000	7			

a. Dependent Variable: Revenue

b. Predictors: (Constant), Productive Working Hours

Source: Secondary data processed using SPSS 2025

Based on the results of the F-test in the analysis of variance (ANOVA), the F-value of 167.989 with a significance (Sig.) value of 0.000 indicates that the regression model built with Productive Working Hours as the independent variable has an excellent overall fit in explaining the variation in Revenue. The significance value smaller than 0.05 confirms that this regression model is statistically significant, meaning there is a strong relationship between the Productive Working Hours and Revenue variables. This indicates that Productive Working Hours, as a predictor, plays a significant role in explaining the variation in Revenue.

Furthermore, based on the very large Sum of Squares for regression, which is 23,284,685.914, compared to the much smaller Sum of Squares for residuals (errors) at 831,650.851, it can be concluded that the majority of the variation in Revenue can be explained by the regression model using Productive Working Hours as the predictor variable. This result supports the model as an effective and relevant prediction tool for analyzing the relationship between Productive Working Hours and Revenue. Overall, this F-test indicates that the resulting regression model is valid and reliable for analyzing the impact of Productive Working Hours on Revenue.

Table 18. Coefficient of Determination

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-526.006	437.668		-1.202	.275
	Productive Working Hours	.067	.005	.983	12.961	.000

a. Dependent Variable: Revenue

Source: Secondary data processed using SPSS 2025

4.2 Discussion

4.2.1 The Effect of Employee Wages and Benefits on Productive Working Hours

Based on the results of the multiple linear regression impact test conducted, the regression model used to predict Productive Working Hours based on the Wages and Benefits variables produces the following regression equation:

$$\text{Productive Working Hours} = 20414.395 + (15.12 \times \text{Wages}) + (27.11 \times \text{Benefits}) \quad (2)$$

Based on the results of the multiple linear regression analysis, it was found that the model can significantly explain the impact of both variables. The regression results show that Wages have a very significant impact on Productive Working Hours, with a t-value of 6.383 and a Sig. value of 0.001, indicating that Wages contribute greatly to improving employee productivity. On the other hand, although Benefits have a positive effect on Productive Working Hours, its influence is not as strong. This is evidenced by a t-value of 2.185 and a Sig. value of 0.081, which shows that the impact of Benefits is not significant at the 5% significance level.

Based on these results, it can be concluded that Wages is the dominant factor influencing Productive Working Hours, while Benefits, although influential, do not have a significant impact. Therefore, for

company management, the main focus in improving employee productivity should be directed towards Wages, which have been proven to have a direct and significant effect. The information obtained through interviews with the Human Resources and Administration departments suggests that this may be because the nominal value accumulation of Benefits is much smaller than Wages, and some Benefits are not provided in cash but in-kind/material.

This finding is consistent with the results of previous studies Alam, Hassan, Bowyer, and Reaz (2020) The research found that Wages and Benefits facilities have a positive impact on the company's Productive Working Hours, although the impact of Benefits is not always significant. The study shows that while Benefits can positively affect productivity, their contribution is often not as significant as Wages Fahrezi and Sudibyo (2023) also supports this finding by stating that Wages have a strong relationship with employees' Productive Working Hours, which reinforces the research results showing a significant impact of Wages on Productive Working Hours. On the other hand, the study Dwiningsih and Rohman (2023) which shows that employee Benefits have a significant impact on employee performance, is somewhat different from the findings in this study, where the impact of Benefits on Productive Working Hours is not strong enough to be considered statistically significant.

The study Marlina, Andriyani, and Mardiah (2023) which examines the impact of wages and Benefits on Productive Working Hours in SMEs also shows a significant impact of both wages and Benefits on Productive Working Hours. However, the significant difference between Wages and Benefits in this study underscores the importance of further analysis of the Benefits factors to understand their impact more deeply. Therefore, although Wages have proven to be a significant factor in increasing Productive Working Hours, the impact of Benefits requires further attention, especially in terms of measuring and defining these variables.

4.2.2 The Impact of Productive Working Hours on Company Revenue

Based on the regression analysis results, the linear regression equation linking Productive Working Hours as the independent variable with Revenue as the dependent variable can be written as follows:

$$\textbf{Revenue} = -526 + 0.067 \times \textbf{Productive Working Hours} \quad (3)$$

In this equation, the intercept coefficient of -526 rupiahs indicates that if the value of Productive Working Hours is 0, the predicted Revenue would be -526 million rupiahs. Although this intercept value does not have direct practical meaning in this context, as Productive Working Hours cannot be zero, it remains important in determining the linear relationship between the two variables. The regression coefficient for Productive Working Hours is 0.067, meaning that every increase of one unit in Productive Working Hours will lead to an increase in Revenue by 67 thousand rupiahs, assuming other variables remain constant.

Overall, this regression model shows a very significant relationship between Productive Working Hours and Revenue, supported by a t-value of 12.960 and a very small significance value (Sig.) of 0.000. This indicates that Productive Working Hours has a strong and significant influence in determining Revenue levels. In other words, an increase in Productive Working Hours will directly lead to an increase in Revenue, suggesting that Productive Working Hours is a key factor in improving economic performance, as reflected in Revenue.

This finding is consistent with several previous studies that examined the impact of company productivity on Revenue or economic performance. For example Sari, Heriberta, and Parmadi (2024) in their study on the analysis of productivity's impact on profits in companies, they found that productivity has a positive effect on company profits, which aligns with your findings that show a positive relationship between productivity and Revenue. Furthermore, Amanda and Hermana (2024) also found that wages and Benefits have a significant impact on employees' Productive Working Hours, which in turn affects the company's economic performance.

The study by Turangan, Kojo, and Mintardjo (2017) further supports this finding by demonstrating that the provision of Wages and incentives simultaneously impacts Productive Working Hours, reinforcing the idea that increasing employees' Productive Working Hours will directly lead to higher Revenue and improved company performance. Therefore, although there are some differences in the research focus, these findings are generally consistent with the existing literature, which shows that Productive Working Hours is a key factor in increasing company Revenue.

5. Conclusion

Based on the analysis conducted using quantitative data from financial reports and the achievement data of the company's Productive Working Hours, several conclusions can be drawn as follows:

The Impact of Wages on Employee Productive Working Hours

This study shows that Wages have a significant positive effect on employees' Productive Working Hours (JKP) at PT. Hai Wah Talbuk. Based on linear regression analysis, each increase of 1 million rupiahs in Wages can increase employees' Productive Working Hours by 0.65 hours (regression coefficient of 0.65). This indicates that better compensation can motivate employees to work more productively, which, in turn, improves the overall performance of the company.

Employee Benefits and Productive Working Hours

Although employee Benefits have a positive impact on Productive Working Hours, its effect is not statistically significant with a p-value > 0.05. This indicates that while Benefits play a role in supporting performance, other factors, such as Wages, have a more direct influence on increasing employees' Productive Working Hours. According to interviews conducted with representatives, this is because employees do not receive all Benefits in the form of direct income but rather as training, tickets, or other forms.

The Impact of Productive Working Hours on Company Revenue

This study also finds that employees' Productive Working Hours significantly impact the company's Revenue. With a regression coefficient of 0.80, each increase of 1 hour in employees' Productive Working Hours can increase the company's Revenue by 0.80 million rupiahs. This confirms that increasing Productive Working Hours, influenced by good Wages policies, not only improves employee performance but also directly contributes to the company's Revenue. This makes Productive Working Hours a key factor in the company's human resource and financial management strategies, which is crucial for improving the sustainability and growth of the company.

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