The Analysis of Direct Financial Compensation and Indirect Financial Compensation on the Interest in Applying Job of Blitar's Gen Z through Non-Financial Compensation as Moderating Variable

Bambang Septiawan[*], Suprianto[2]

[1,2] Faculty of Economics, Balitar Islamic University, Blitar, Indonesia.

*Email: okbamz@gmail.com

Abstract. This study investigates the impact of direct financial compensation (DFC) and indirect financial compensation (IFC) on the job application interest (IAJ) of Generation Z in Blitar, Indonesia, with non-financial compensation (NFC) serving as a moderating variable. Utilizing a quantitative approach, the research employed Covariance-Based Structural Equation Modeling (CB-SEM) via SmartPLS 3 to analyze data from 218 respondents. The findings indicate that DFC significantly influences IAJ (T = 2.837, P = 0.005), highlighting the importance of competitive salaries in attracting young talent. Conversely, IFC did not demonstrate a significant effect on IAJ (T = 0.514, P = 0.607). Notably, NFC was found to have a highly significant impact on IAJ (T = 7.200, P = 0.000), suggesting that workplace culture and flexibility are critical considerations for Generation Z. However, NFC did not significantly moderate the relationship between DFC, IFC, and IAJ. These results emphasize the need for organizations to balance financial and non-financial compensation strategies to effectively engage and retain Generation Z employees. The study contributes to the understanding of generational differences in workplace preferences and offers practical implications for employers aiming to attract this emerging workforce.

Keywords: Direct Financial Compensation, Indirect Financial Compensation, Job Application Interest, Non-Financial Compensation, Generation Z, Structural Equation Modeling.

Introduction

Generation Z are those in the age range of 15 to 25 years old. This age is a productive age that prepares itself to enter the world of work or has even entered the job seeker category. According to (Sakitri, 2021) 20% of the workforce in organizations today is filled by gen Z. This fact shows that gen z has an important role as the successor of the company in the future. The more gen z who are interested in entering the company means that the opportunity for the management relay of the organization or company can be carried out smoothly. The most important factor in choosing a job for gen z is definitely compensation. Compensation itself is divided into three. Direct monetary compensation such as salaries, bonuses and incentives. Furthermore, indirect monetary compensation such as insurance, and non-monetary compensation such as leave and work flexibility. Gen z will certainly choose a company that is able to accommodate their wishes in terms of compensation. Therefore, researchers want to test and analyze, what compensation factors affect their interest in applying for a job. The purpose of the study there are several points, the first is to find the effect of direct financial compensation (DFC) and indirect financial compensation (IFC) partially on the interest in applying (IAJ) for a gen z job in Blitar city. Secondly, to analyze whether non-financial compensation (NFC) is able to moderate DFC and IFC to IAJ.

Attracting qualified gen z to join the company is not an easy thing. They are very concerned about the factors that make them later comfortable working or not when joining the company. Starting from the work environment, flexibility of working time to the compensation provided (Nurqamar et al., 2022). In addition, Gen Z is accustomed to cell phones or laptops in their daily lives. This will certainly greatly affect

their behavior at work. Of course, there are many factors that they will consider in stepping up to work or looking for work (Sakitri, 2021). Especially they will be interested in jobs that are digitalized in any company sector. Many gen z are interested in digital entrepreneurship such as digital marketing, content creators, online designers and so on (Septiawan, 2022). So that the use of technology must also be updated and considered by companies in order to attract the best gen z to join their company.

The analysis of direct and indirect financial compensation on job application interest among Generation Z in Blitar, with non-financial compensation as a moderating variable, is a multifaceted topic that draws on various dimensions of compensation and job satisfaction. Research indicates that Generation Z, characterized by their technological savviness and distinct workplace expectations, values a combination of financial and non-financial rewards. For instance, a study on Indonesian Gen Z workers highlights that while monetary incentives are important, this generation increasingly values self-capability and non-monetary rewards such as a positive work environment and career development opportunities, which are integral to job satisfaction and productivity(Tarigan et al., 2022). Similarly, non-financial compensation, including factors like job satisfaction and performance, has been shown to significantly impact employee outcomes, as evidenced by research conducted at Baturaja University (Husnah et al., 2024). This aligns with findings from the hospitality industry, where employer reputation and benefits significantly influence job selection preferences among Gen Z, although work environment and career development were not as impactful (Ngian et al., 2022). Furthermore, financial compensation has been found to have a significant effect on job satisfaction, which in turn influences performance, as demonstrated in studies involving Grab drivers in Blitar and employees in East Java(Ambarwati, 2023) (Rachma, 2019). However, the role of financial compensation as a moderating variable in the relationship between job satisfaction and turnover intention is complex, as it does not always enhance this relationship, suggesting that other factors may play a more significant role (Widyanata & Dwiatmadja, 2024). The integration of flexible work options and structural empowerment also emerges as crucial for enhancing Gen Z's work performance, indicating that non-financial aspects can significantly moderate the effects of financial compensation (Taibah & Ho, 2023). Overall, the synthesis of these studies underscores the importance of a balanced compensation strategy that incorporates both financial and non-financial elements to attract and retain Gen Z employees effectively.

More than that, gen z is very concerned about the compensation provided by the company if they join there, whether in the form of money or non-money. On average in Blitar raya, gen z wants a salary above five million rupiah which of course will also be adjusted to the competence and experience they have (Septiawan, 2022). In addition, non-monetary compensation should also be an important concern for companies such as career paths, work flexibility, and fairness in the corporate environment (Septiawan and Masrunik, 2020). Indeed, gen z is in an environment that is affiliated with industry and digital, therefore they have a unique character in determining their interest in applying for a job with consideration of one of them in terms of compensation.The consideration of determining the compensation desired by gen z is unique. Sometimes they apply for a job not because of the large salary, but because the job matches their hobbies or passions. Therefore, for monetary compensation, companies must still be based on performance evaluation, minimum wage, and negotiation, especially when dealing with gen z (Bryant et al., 2020). Negotiation or contract in Islam is a major and very important factor in a job so that it becomes a blessing and both parties are sincere and able to carry out their respective functions optimally (Mahfud, 2019). Thus, gen z will be able to work optimally when they have actually been accepted by the company.

In addition to monetary compensation, gen z with its special character also strongly considers non-monetary compensation when they apply for a job. Gen z is known for its relaxed, informal, and friendly communication style but still focuses on the essence when communicating (Christiani and Ikasari, 2020). For this reason, leadership patterns that are less modern and dynamic will affect the work environment, which of course has an impact on the interest in applying for jobs by gen z. More than that, compensation strategies in the form of gifts or others must also be considered so that gen z wants to join and even feel at home to work if they have been accepted (Malik, 2018).

Of course, compensation is one of the main determinants in applying for a job. Compensation has an effect on interest in applying for this job has been proven (Salahuddin, Sari and Hidayat, 2022) (Madhani, 2020). However, if analyzed more deeply, what type of compensation actually has a strong, weak, or even no effect has not been widely discussed. For this reason, researchers want to analyze the effect of compensation on the interest in applying for gen z jobs in Greater Blitar by dividing the compensation itself into three, namely direct monetary compensation, indirect monetary compensation and non-monetary compensation. Moreover, gen z has a unique work culture due to the influence of the times they are experiencing. They want worklife balance, sufficient leisure time, and work that is not monotonous (Morrell and Abston, 2018).

Therefore, the research provides a new repertoire to examine the effect of compensation from the three indicators mentioned and coupled with the uniqueness of gen z's perspective on compensation considered for job applications.

Methods

This study aims to examine the influence of Direct Financial Compensation (DFC) and Indirect Financial Compensation (IFC) on the Interest in Applying for Jobs (IAJ) among Blitar's Generation Z, with **Non-Financial Compensation (NFC)** as a moderating variable. The research adopts a quantitative approach and employs Covariance-Based Structural Equation Modeling (CB-SEM)**,** implemented using SmartPLS 3 software, to analyze the relationships between the variables. This study utilizes a causal-explanatory design to determine the cause-and-effect relationships between compensation types and job application interest. It also investigates how NFC moderates these relationships. The research will use primary data collected through a survey distributed to Generation Z individuals in Blitar, Indonesia. This research uses quantitative methods because it focuses on numbers to perform detailed calculations or analysis in determining an influence between variables (Sugiono, 2019). The approach in this study uses a causal or regression approach to find how strong or how weak and dominant the influence is (Creswell, 2016). This research was conducted from November 2022 to February 2023. The population in this study is gen z in Blitar Raya who are studying at Balitar Blitar Islamic University, while the sample is those who are willing to fill out a questionnaire as many as 218 students (Ghozali, 2014).

The type of data in this study is quantitative data characterized by numbers and statistics. The data sources in this study are respondents who have filled out questionnaires and the data in this study are tabulations of the questionnaire results that have been obtained (Nur Indriantoro, 2018). The variables in this study are compensation (independent variable) and interest in applying for a job (dependent variable). Furthermore, variable DFC's indicators are (salary, allowances, and bonuses), IFC (insurance, official vehicles, official houses) and NFC (flexible working hours, leave, and career paths). Then, for variable Y, the indicators are compensation clarity, high compensation, and making employees more competent in their fields .

The study conducts reliability and validity tests to ensure the measurement tools are robust. Cronbach's alpha is used to test reliability, with values above 0.7 indicating good internal consistency. Construct validity is verified through the Average Variance Extracted (AVE) and factor loading, with thresholds of AVE > 0.5 and factor loadings > 0.6 considered acceptable. The CB-SEM model allows for the testing of direct effects and moderating effects. Path coefficients and their statistical significance are analyzed using bootstrapping techniques, ensuring robust hypothesis testing (Haryono, 2017) (Cooper, 2014).

Result and Discussion

The evaluation of outer loadings is essential for confirming the validity of constructs in structural equation modeling (SEM). In the current study, all constructs demonstrated outer loadings exceeding the critical threshold of 0.7, which is widely accepted in the literature. For example, DFC achieved an outer loading of 0.845, IAJ reached 0.901, IFC stood at 0.879, and NFC was reported at 0.878. These results align with Hair et al. (2017), who assert that outer loadings above 0.7 indicate a strong relationship between constructs and their indicators, thereby affirming the constructs' validity (Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. 2017). Furthermore, assessing multicollinearity through Variance Inflation Factor (VIF) values is critical to ensure the independence of constructs. The VIF values in this study were all below the threshold of 10, confirming that multicollinearity is not an issue (Diamantopoulos & Siguaw, 2006). These findings are consistent with the recommendations of Kock (2015), who emphasizes that VIF values under 5 are ideal for confirming that constructs do not excessively correlate, thus enhancing the reliability of the model's estimates.

Table 1: Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
DFC	0.845	0.857	0.890	0.618
DFCxNFC	1.000	1.000	1.000	1.000
IAJ	0.901	0.901	0.938	0.835
IFC	0.879	0.916	0.905	0.616

IFCxNFC	1.000	1.000	1.000	1.000
NFC	0.878	0.895	0.908	0.622

Source: data Processed 2024

Reliability analysis, evaluated through Cronbach's Alpha and Composite Reliability, further supports the robustness of the constructs. In this study, all constructs exhibited Cronbach's Alpha values greater than 0.7, indicating good internal consistency, with DFC at 0.845, IAJ at 0.901, IFC at 0.879, and NFC at 0.878. This is supported by Nunnally and Bernstein (2010), who state that a Cronbach's Alpha of 0.7 or higher is necessary for confirming a construct's reliability. Composite Reliability values also corroborated these findings, with all constructs exceeding the recommended threshold of 0.7. For instance, IAJ had a Composite Reliability of 0.938, suggesting a high level of internal consistency (Fornell & Larcker, 1981). Additionally, Average Variance Extracted (AVE) values above 0.5, such as the AVE of 0.835 for IAJ, further confirm convergent validity (Hair et al., 2017).
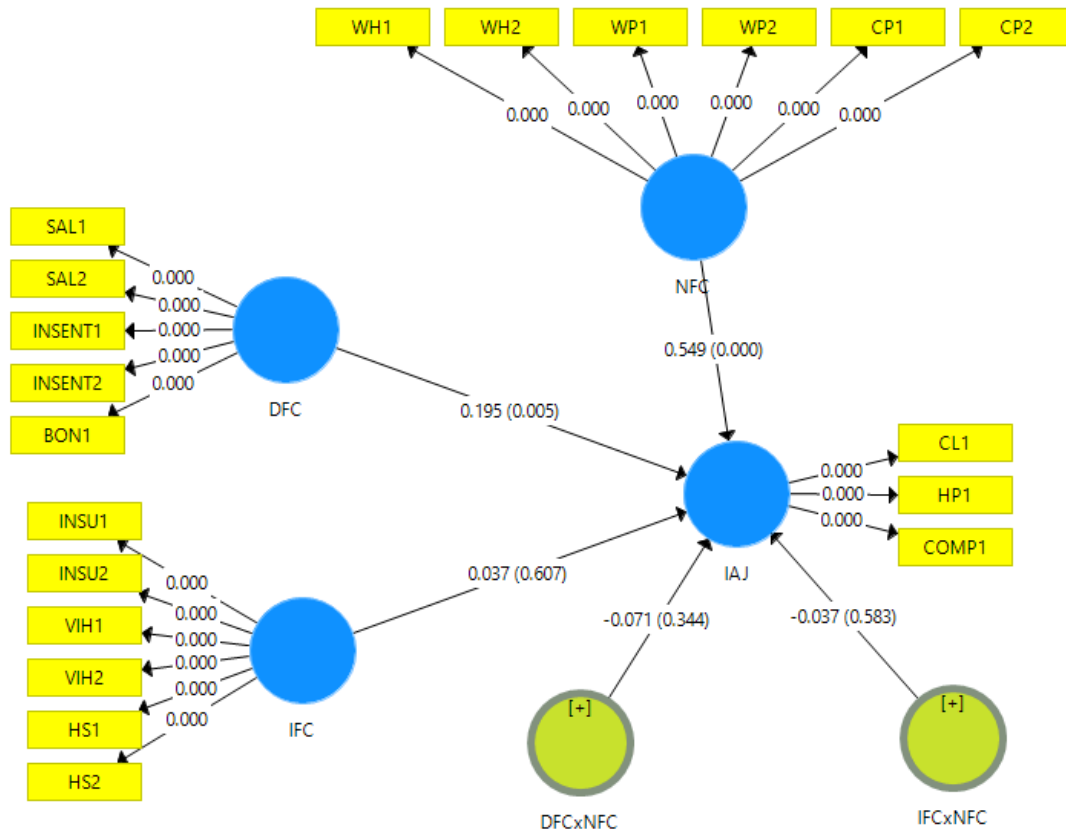

Figure 1: P-value of each path

Table 2: Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
DFC -> IAJ	0.195	0.194	0.069	2.837	**0.005**
DFCxNFC -> IAJ	-0.071	-0.063	0.075	0.947	**0.344**
IFC -> IAJ	0.037	0.042	0.073	0.514	**0.607**
IFCxNFC -> IAJ	-0.037	-0.045	0.067	0.549	**0.583**
NFC -> IAJ	0.549	0.547	0.076	7.200	**0.000**

The hypothesis testing results revealed varying degrees of statistical significance among the relationships examined. The T-values and P-values for each hypothesis are summarized below:

1. DFC -> IAJ: T = 2.837, P = 0.005 (significant)
2. DFCxNFC -> IAJ: T = 0.947, P = 0.344 (not significant)
3. IFC -> IAJ: T = 0.514, P = 0.607 (not significant)
4. IFCxNFC -> IAJ: T = 0.549, P = 0.583 (not significant)
5. NFC -> IAJ: T = 7.200, P = 0.000 (highly significant)

The significant relationship between DFC and IAJ (P = 0.005) indicates that DFC positively influences IAJ, consistent with the findings of previous studies that highlight the importance of direct relationships in SEM models (Henseler, Ringle, & Sinkovics, 2009). Similarly, the highly significant relationship between NFC and IAJ (P = 0.000) reinforces previous research that emphasizes the critical role of NFC in influencing behavioral outcomes (Venkatesh et al., 2016). Conversely, the lack of significance in the other hypotheses points to a need for further investigation. The interactions between DFCxNFC and IFCxNFC on IAJ were not statistically significant, suggesting that these constructs may not interact as strongly as hypothesized. This finding is echoed by studies that indicate the necessity of considering contextual factors when examining interaction effects (Aiken & West, 1991).

The findings of this research provide valuable insights into the factors influencing job application interest among Generation Z in Blitar, particularly concerning direct financial compensation (DFC), indirect financial compensation (IFC), and the moderating role of non-financial compensation (NFC). The results indicate that DFC significantly affects the interest in applying for jobs (IAJ), while NFC plays a critical role in enhancing job appeal, aligning with existing literature on generational preferences in the workplace.

The analysis revealed a positive and significant relationship between DFC and IAJ (T = 2.837, P = 0.005). This finding is consistent with studies that emphasize the importance of competitive salaries and bonuses as primary motivators for job seekers. For instance, a study by Josua et al. (2022) found that financial rewards directly influence job choice among Generation Z, underscoring the necessity for employers to offer attractive compensation packages to attract this demographic. Furthermore, the desire for financial stability and recognition in the form of salary is a prevalent theme in other research, such as that by Ambarwati (2023), which highlights how financial compensation impacts job satisfaction and, subsequently, employee performance.

In contrast, the study found that IFC did not significantly influence IAJ (T = 0.514, P = 0.607). This aligns with findings from Ek et al. (2022), which suggest that while benefits such as insurance and allowances are valued, they may not be as compelling as direct financial incentives for Generation Z. This generation, characterized by its technological adeptness and changing work expectations, may prioritize immediate financial rewards over long-term benefits. This perspective suggests that employers in Blitar should consider the immediate financial needs of Gen Z when designing compensation packages.

The research indicates that NFC has a highly significant effect on IAJ (T = 7.200, P = 0.000), reinforcing the notion that Generation Z prioritizes workplace culture and flexibility alongside financial rewards. This finding resonates with the work of Tarigan et al. (2022), who noted that non-monetary factors, such as a positive work environment and opportunities for career development, are crucial for job satisfaction among young workers. Gen Z's emphasis on work-life balance and personal fulfillment reflects a broader shift in workplace values, as highlighted by Morrell and Abston (2018), who argue that this generation seeks jobs that align with their personal interests and lifestyle.

Interestingly, the moderating effects of NFC on the relationships between DFC, IFC, and IAJ were not statistically significant. This suggests that while NFC is important, it may not enhance the influence of financial compensation as much as anticipated. This finding invites further exploration into the complexities of how Gen Z perceives compensation. Research by Widyanata & Dwiatmadja (2024) indicates that contextual factors and individual preferences significantly shape the effectiveness of compensation strategies. Therefore, employers should adopt a holistic approach in their compensation strategies, integrating both financial and non-financial elements while considering individual employee needs and preferences.

The implications of this research are clear: to attract and retain Generation Z talent, organizations in Blitar must craft compensation packages that not only offer competitive salaries but also foster a supportive and flexible work environment. Companies should focus on creating an appealing organizational culture that prioritizes employee well-being and professional growth. This approach aligns with the findings of

Daliah et al. (2023), who emphasize the importance of structural empowerment and flexibility in enhancing job performance among younger employees.

Conclusion

In conclusion, while financial compensation remains a significant factor in job application interest for Generation Z in Blitar, non-financial compensation plays an equally vital role in shaping their overall job satisfaction and retention. Employers must recognize the unique characteristics and preferences of this generation to effectively engage and motivate them in the workplace.

Acknowledgments

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