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Employee Training Efforts And Incentive Provision Towards Improving Employee Performance Through Customer Service At Kembar Ponsel Medan

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Abstract

This study was conducted to determine the efforts of employee training and providing incentives to improve employee performance through customer service at Kembar Ponsel Medan. The variables in this study consist of four independent variables, Job Training (X1) and Incentives (X2), while the dependent variable is Performance Improvement (Y) and the mediating variable is Service (Z). The research method used is a quantitative approach. Simultaneously, employee training efforts (X1) and providing incentives (X2) have a positive and significant influence on improving performance (Y). The combination of training that improves abilities and incentives that increase motivation is a very effective strategy to achieve optimal employee performance, namely the F-value (38,357) is greater than the F-table (3.34) with a significance value (0.000) less than 0.05. Simultaneously, employee training efforts (X1) and incentives (X2) have a positive and significant influence on customer service (Z), with the calculated F- value (11.326) greater than the F-table (3.34), and the significance value (0.000) less than 0.05. Thus, the synergy between increased capability (through training) and motivation (through incentives) results in higher service quality. Customer service (Z) is proven to act as an intervening variable that mediates the effect of incentives (X2) on performance improvement (Y). This means that incentives not only directly improve performance but also indirectly by motivating employees to provide better service, which ultimately improves performance.
Keywords: Incentives, Performance, Service, Training.

A. INTRODUCTION

Kembar Ponsel Medan is one of the largest mobile phone and accessories retail centers in Medan. This store is widely known for offering a variety of mobile phone brands and types, from mid-range to premium, as well as additional services such as trade-ins, credit purchases, and the sale of complementary accessories.

With its modern service concept and dynamic work environment, Kembar Ponsel attracts customers from various backgrounds, both individuals and businesses. This business contributes to the development of the trade and communications technology sectors in Medan, while also creating employment opportunities for the surrounding community.

To support business continuity and growth, the presence and performance of employees are vital factors. Employees not only function as operational implementers but also as the spearhead in providing direct service to customers. Therefore, the quality of service provided is greatly influenced by the extent to which employees are trained, valued, and supported by management. Excellent customer service cannot be achieved without competent, motivated employees who feel valued by the company. However, based on initial observations at Kembar

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Ponsel Medan, several issues were identified that could impact the quality of employee performance and ultimately impact customer service.

First, a lack of employee training. Employees who do not receive regular and targeted training tend to have limited product knowledge, communication skills, and understanding of work procedures. This can result in suboptimal service, errors in conveying product information, and a decline in customer trust in the company. A possible solution is for management to develop and implement regular training programs tailored to work needs and developments in mobile phone technology. Training can cover product mastery, customer service, and sales skills.

Second, there is a lack of equitable incentives for employees. Unequal incentives create a sense of injustice among employees. This can lower morale, increase internal conflict, and create a hostile work environment. The best solution is for companies to develop a fair and transparent incentive system based on the performance, productivity, and contribution of each employee. This system must also be communicated openly to foster trust and work enthusiasm.

Third, a decline in employee performance due to the lack of a transparent incentive system. Employees feel less motivated to perform better if there is no clear recognition of their work. This can result in decreased productivity, potentially increasing absenteeism, and a lack of employee initiative. The solution requires an objective performance evaluation system, accompanied by clear and easy-to-understand indicators. Incentives can be awarded based on measurable performance achievements.

Terakhir, belum maksimalnya pelayanan terhadap pelanggan. Pelayanan yang kurang optimal akan mempengaruhi kepuasan pelanggan, yang pada gilirannya dapat menurunkan loyalitas pelanggan dan citra perusahaan di mata publik. Solusinya adalah selain melalui pelatihan dan motivasi internal, perusahaan dapat menerapkan sistem umpan balik dari pelanggan (customer feedback system) untuk mengetahui kekurangan layanan dan meningkatkan kualitas pelayanan berdasarkan masukan yang diterima.

The various issues that have arisen indicate that efforts to improve employee performance at Kembar Ponsel Medan are heavily influenced by several important factors, such as the availability of adequate training, a fair incentive system, and a focus on improving the quality of customer service. Based on this, this study aims to analyze in more depth how employee training and incentives contribute to improving employee performance through customer service at Kembar Ponsel Medan.

Based on this background, the author is interested in conducting a study entitled "Employee Training and Incentives to Improve Employee Performance Through Customer Service at Kembar Ponsel Medan." This research is important because training and incentives play a significant role in improving employee performance, particularly in providing customer service. With trained and motivated employees, service quality will improve, which positively impacts customer satisfaction and loyalty. This study aims to determine the extent of training and incentives' influence on employee performance and provide input for Kembar Ponsel Medan's management in improving its human resource development strategy.

B. LITERATURE REVIEW
Employee Training

Employee training is a planned process aimed at improving an individual's skills, knowledge, and work attitudes so they can perform tasks professionally and efficiently. According to Fahrozi et al. (2022) and Karim & Islam (2019), training is not only a formal obligation but also a strategic investment in sustainable human resource development so that employees can work effectively and contribute to achieving organizational goals.

The primary goal of employee training is to enhance individual competency and support organizational performance. Nainggolan (2021) explains that training aims to improve performance, enhance technological mastery, accelerate new employee adaptation, resolve operational problems, and prepare employees for job promotions. Meanwhile, Widodo (2015) adds that training also functions to increase productivity, work quality, morale, and workplace safety, while supporting effective human resource planning within the organization.

According to Simamora (2014), types of employee training include technical training focused on improving work skills relevant to specific areas of work; managerial training developing leadership and decision-making skills; soft skills training strengthening communication and teamwork skills; and orientation training helping new employees adapt to the work environment.

The success of an employee training program is influenced by several key factors, including the quality of the training program, management and organizational support, employee motivation and readiness, and the suitability of the material to job requirements (Gilley & Maycunich, 2012). Training that is designed with quality and fully supported by management will be more effective in improving employee skills and performance.

Employee Training Indicators

Noe (2017) in his book Employee Training and Development states that the success of employee training can be measured by several main indicators, namely:

- Training Relevance: The extent to which the training material aligns with the employee's duties and responsibilities.
- Competency Enhancement: The employee's ability to master new skills after training.
- Job Application: The extent to which the employee can implement the knowledge and skills acquired in their work.
- Evaluation and Feedback: The process of assessing the effectiveness of the training, including periodic evaluations.

Incentive

Incentives are a form of reward given by companies to employees as a token of appreciation for their work performance, with the goal of increasing motivation, productivity, and loyalty. According to Hasibuan (2005) and Rivai (2014), incentives serve as a stimulus that drives performance and must be distributed fairly and proportionally to positively impact work morale.

The primary purpose of incentives is to encourage employees to improve the quality and quantity of their work and foster a sense of responsibility for their duties (Rivai, 2013). Furthermore, Rivai (2011) emphasizes that incentive programs help achieve compensation equity by linking payments directly to performance, thereby achieving individual and organizational goals in a balanced manner.

According to Sarwoto (2010), incentives come in two types: material and non-material. Material incentives are financial, such as bonuses, allowances, and commissions, and aim to improve employee well-being. Non-material incentives, on the other hand, include non-financial rewards such as certificates, commendations, or special work facilities that foster pride and job satisfaction. Both types of incentives serve the same purpose: to increase motivation, performance, and loyalty to the organization.

Factors influencing incentives include individual or group performance, the company's financial condition, the organization's compensation policy, and employee expectations and needs (Robbins & Judge, 2016). Good performance is the primary basis for determining the size of incentives, while the company's financial condition determines its ability to provide them.

Incentive Provision Indicators

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According to Siagian (2009) incentive indicators cover five main aspects: performance appropriateness, length of service, seniority, fairness, and appropriateness. Performance appropriateness means the amount of incentives is adjusted to the employee's work results. Length of service indicates that incentives can be awarded based on the employee's length of service within a specific period. Seniority emphasizes the provision of incentives to employees with long service as a form of appreciation for their loyalty. Fairness means incentives must be awarded proportionally to the contributions and sacrifices made. Meanwhile, appropriateness emphasizes that incentives need to be aligned with similar company standards to remain competitive and fair.

Employee Performance

Performance is the work results achieved by an individual in carrying out their duties according to their assigned responsibilities, both in terms of quality and quantity. Performance indicates an individual's level of success in achieving organizational goals effectively and efficiently. In addition to work results, performance also encompasses attitude, discipline, and contribution to the achievement of the organization's vision and mission.

The primary purpose of performance measurement is to motivate employees to work according to established standards and achieve organizational targets. This measurement also serves to provide feedback on work results, suppress undesirable behavior, and reinforce positive behavior through a reward system, both intrinsic and extrinsic.

Employee performance consists of several types, namely task performance (the ability to complete primary tasks), contextual performance (support for the work environment), adaptive performance (the ability to adapt to change), proactive performance (taking the initiative to improve work systems), and relational performance (the ability to build good relationships with colleagues and customers). Each type of performance complements each other and plays a crucial role in maintaining organizational success.

Employee performance is influenced by two main factors: ability and motivation. Ability encompasses intellectual potential, knowledge, and skills that support task execution, while motivation reflects the employee's inner drive to achieve organizational goals.

Employee Performance Indicators

According to Mangkunegara (2017), performance indicators include five main aspects: accuracy, work results, punctuality, speed, and work targets. Accuracy reflects an employee's ability to work carefully and accurately without error. Work results indicate the quality and quantity of output produced according to company standards. Punctuality reflects discipline in completing tasks within specified deadlines. Speed relates to the ability to complete work quickly without sacrificing quality. Meanwhile, work targets indicate an employee's ability to achieve or exceed predetermined goals, reflecting motivation and dedication to their work.

Customer Service

According to Gronroos in Chandra et al. (2020) and Kotler & Keller (2016), service is not just an end result, but an interactive process that builds customer experience and satisfaction. Service encompasses communication, attitude, and a company's response to customer needs. Good service is a crucial strategy for creating added value and differentiating a company from competitors.

The primary goal of customer service is to create satisfaction, build loyalty, and provide a positive experience that impacts the company's image and sustainability. According to Kotler & Keller (2016) and Zeithaml et al. (2018), quality service can meet or even exceed customer expectations, thereby increasing retention and reducing customer churn rates.

According to Zeithaml et al. (2018), types of customer service include face-to-face service, which creates a direct connection between employees and customers; telephone service, which facilitates remote access to assistance; and digital service, via email, live chat,

or social media, which provides ease and speed of communication. These three types of service are essential for adapting to modern customer needs.

According to Handi Irawan (2007), factors influencing customer service include product and service quality, which determines customer satisfaction; price influences perceived value; emotional factors create brand bonds; and ease of access enhances customer convenience. The synergy of all these factors is the foundation for a company's success in providing superior and sustainable service.

Customer Service Indicators

According to Tjiptono (2014), consumer satisfaction indicators include three main aspects, namely (1) Conformity to expectations describes the extent to which the product or service received by consumers matches their expectations, (2) Interest in revisiting shows the consumer's desire to continue using the product or service in the future, and (3) willingness to recommend reflects the level of satisfaction that encourages customers to suggest the product to others.

C. RESEARCH METHODOLGY

This study used a quantitative approach with causal-comparative and descriptive methods to examine the effect of employee training and incentives on employee performance through customer service at Kembar Ponsel Medan. The population in this study was all 30 employees of Kembar Ponsel Medan. Due to the relatively small number, the entire population was sampled using a saturated sampling technique (Sahir, 2021). Data collection techniques in this study consisted of primary and secondary data. Primary data were obtained directly through a Likert-scale questionnaire, structured interviews, and observations of employee behavior in providing service. Meanwhile, secondary data were obtained from documentation studies in the form of official company documents and literature review through relevant journals, books, and scientific publications to strengthen the theoretical basis and analysis of the study.

The data analysis technique in this study involved several stages: instrument testing, classical assumption testing, multiple linear regression analysis, path analysis, hypothesis testing, and coefficient of determination (R^2) testing. Instrument testing was conducted using Pearson Product Moment validity and Cronbach's Alpha reliability testing to ensure the questionnaire was valid and consistent. Furthermore, classical assumption tests include normality tests (Kolmogorov-Smirnov), multicollinearity (VIF and Tolerance), and heteroscedasticity (Glejser Test) to ensure the data meets the requirements of regression analysis. Multiple linear regression analysis is used to test the effect of employee training (X1) and incentive provision (X2) on employee performance (Y), while path analysis is conducted to determine the role of customer service (Z) as a mediating variable. Hypothesis testing is carried out through t-tests and F-tests, while the coefficient of determination (R^2) test is used to determine the extent to which the independent variables are able to explain the dependent variable.

D. RESULT AND DISCUSSION

The characteristics of the respondents in this study indicate that the majority of respondents were female (90%), while 10% were male. Based on age, the majority of respondents were 21–25 years old (80%), followed by 26–30 years old (13%), and the least were 15–20 years old (7%). Based on length of service, the majority of respondents had worked for 1–5 years (90%), while 6–10 years (10%). In terms of education, the majority of respondents had a high school/vocational high school education (74%), followed by a bachelor's degree (23%), and a diploma (3%). Thus, respondents were dominated by young, female employees, with secondary education, and had work experience between 1 and 5 years.

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Data Quality Test
Validity Test

Table 1. Validity Test Results

Variables	Item	R Table	R Count	Information
X1	X1.1	0.361	0.818	Valid
	X1.2	0.361	0.905	Valid
	X1.3	0.361	0.746	Valid
	X1.4	0.361	0.874	Valid
	X1.5	0.361	0.812	Valid
	X1.6	0.361	0.866	Valid
	X1.7	0.361	0.696	Valid
	X1.8	0.361	0.855	Valid
	X1.9	0.361	0.888	Valid
	X1.10	0.361	0.871	Valid
	X1.11	0.361	0.844	Valid
	X1.12	0.361	0.911	Valid
	X1.13	0.361	0.849	Valid
	X1.14	0.361	0.874	Valid
	X1.15	0.361	0.906	Valid
	X1.16	0.361	0.703	Valid
	X1.17	0.361	0.779	Valid
	X1.18	0.361	0.623	Valid
	X1.19	0.361	0.847	Valid
	X1.20	0.361	0.854	Valid
X2	X2.1	0.361	0.733	Valid
	X2.2	0.361	0.771	Valid
	X2.3	0.361	0.667	Valid
	X2.4	0.361	0.558	Valid
	X2.5	0.361	0.739	Valid
	X2.6	0.361	0.660	Valid
	X2.7	0.361	0.685	Valid
	X2.8	0.361	0.717	Valid
	X2.9	0.361	0.696	Valid
	X2.10	0.361	0.730	Valid
	X2.11	0.361	0.465	Valid
	X2.12	0.361	0.773	Valid
	X2.13	0.361	0.779	Valid
	X2.14	0.361	0.808	Valid
	X2.15	0.361	0.875	Valid
	X2.16	0.361	0.704	Valid
	X2.17	0.361	0.768	Valid
	X2.18	0.361	0.729	Valid
	X2.19	0.361	0.707	Valid
	X2.20	0.361	0.724	Valid
Y	Y.1	0.361	0.850	Valid
	Y.2	0.361	0.815	Valid

Variables	Item	R Table	R Count	Information
	Y.3	0.361	0.910	Valid
	Y.4	0.361	0.886	Valid
	Y.5	0.361	0.779	Valid
	Y.6	0.361	0.884	Valid
	Y.7	0.361	0.904	Valid
	Y.8	0.361	0.867	Valid
	Y.9	0.361	0.935	Valid
	Y.10	0.361	0.859	Valid
	Y.11	0.361	0.905	Valid
	Y.12	0.361	0.919	Valid
	Y.13	0.361	0.914	Valid
	Y.14	0.361	0.895	Valid
	Y.15	0.361	0.846	Valid
	Y.16	0.361	0.909	Valid
	Y.17	0.361	0.919	Valid
	Y.18	0.361	0.847	Valid
	Y.19	0.361	0.851	Valid
	Y.20	0.361	0.795	Valid
	Z.1	0.361	0.928	Valid
	Z.2	0.361	0.839	Valid
	Z.3	0.361	0.877	Valid
	Z.4	0.361	0.928	Valid
	Z.5	0.361	0.805	Valid
	Z.6	0.361	0.916	Valid
	Z.7	0.361	0.772	Valid
	Z.8	0.361	0.850	Valid
	Z.9	0.361	0.856	Valid
	Z.10	0.361	0.894	Valid
Z	Z.11	0.361	0.868	Valid
	Z.12	0.361	0.909	Valid
	Z.13	0.361	0.852	Valid
	Z.14	0.361	0.839	Valid
	Z.15	0.361	0.843	Valid
	Z.16	0.361	0.894	Valid
	Z.17	0.361	0.928	Valid
	Z.18	0.361	0.865	Valid
	Z.19	0.361	0.894	Valid
	Z.20	0.361	0.788	Valid

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the table above, it can be concluded that all statements from the questionnaire regarding employee training variables, incentive provision, employee performance and customer service are declared valid because the calculated r value is greater than the table r value (0.278) as the basis for making decisions for validity testing.

Reliability Test

Table 2. Reliability Test Results

Variable	Cronbach Alpha	Sig.	Keterangan
Pelatihan karyawan (X1)	0,974	0.60	Reliabel
Pemberian insentif (X2)	0,947	0.60	Reliabel
Kinerja karyawan (Y)	0,984	0.60	Reliabel
Pelayanan kepada *customer* (Z)	0,982	0.60	Reliabel

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the table above, it can be concluded that the variables of employee training, incentive provision, employee performance and customer service are stated to be reliable because the Cronbach Alpha value is greater than Sig. (0.60) as the basis for making decisions on reliability testing.

Classical Assumption Test
Normality Test

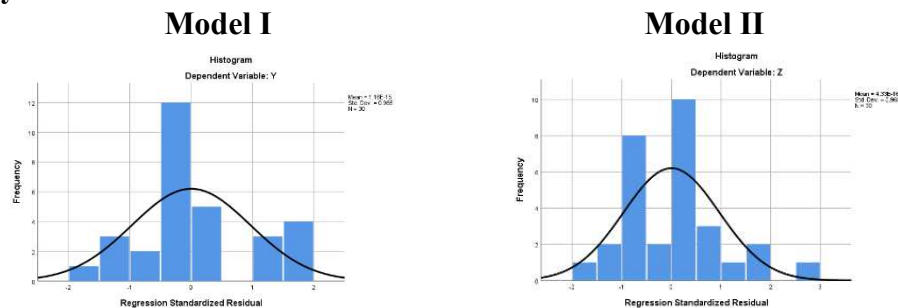**Model I**   **Model II**

Figure 1. Histogram Normality Test
Source: IBM SPSS Statistics Data Processing Results, 2025

Based on the results of the histogram test for Model I and Model II, it is known that both models exhibit a symmetrical curve pattern that follows the histogram line. This indicates that the data on the employee training and incentive variables are normally distributed with respect to the employee performance variable (Model I) and the customer service variable (Model II). Thus, it can be concluded that the research data meets the assumption of normality based on the results of the histogram test.

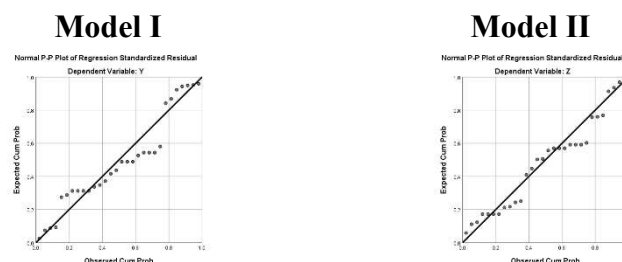**Model I**   **Model II**

Figure 2. Normality Test for P-P Plot
Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the results of the normal probability plot test for models I and II, it can be seen that the residual points spread along the diagonal line, which indicates that the data distribution approaches a normal distribution. Thus, it can be concluded that the residuals from the regression model of employee training and incentives on employee performance (model I)

and on customer service (model II) have met the assumption of normality, in accordance with the basis for decision making in the probability plot test.

Table 3. KS Test Results

Hasil Uji Normalitas Kolmogorov-Smirnov (Model I dan II)

Keterangan	Model I	Model II
N (Jumlah Sampel)	30	30
Mean	0.0000000	0.0000000
Std. Deviation	5.50310974	6.88068321
Most Extreme Difference (Absolute)	0.189	0.161
Most Extreme Difference (Positive)	0.189	0.161
Most Extreme Difference (Negative)	-0.121	-0.070
Test Statistic	0.189	0.161
Asymp. Sig. (2-tailed)	0.008	0.047
Monte Carlo Sig. (2-tailed)	0.213	0.374
99% CI (Lower Bound)	0.202	0.362
99% CI (Upper Bound)	0.223	0.386
Kesimpulan	Normal (Sig. > 0.05)	Normal (Sig. > 0.05)

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the results of the One Sample Kolmogorov-Smirnov test on Model I and Model II, the Monte Carlo Sig. (2-tailed) values were 0.213 and 0.374, respectively, both of which were greater than 0.05. This indicates that the residual data from both regression models are normally distributed. Thus, the assumption of normality in the regression analysis on both models has been met.

Multicollinearity Test

Table 4. Multicollinearity Test Results

Hasil Uji Multikolinieritas Model I

Coefficients^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	.263	3.808
	X2	.263	3.808
a. Dependent Variable: Y			

Hasil Uji Multikolinieritas Model II

Coefficients^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	.263	3.808
	X2	.263	3.808
a. Dependent Variable: Z			

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the results of the multicollinearity test in Model I and Model II, a Tolerance value of 0.263 (> 0.10) and a VIF value of 3.808 (< 10.00) were obtained for both independent variables, namely Employee Training and Incentive Provision. These results indicate that there are no symptoms of multicollinearity in both regression models. Thus, the relationship between the independent variables is considered not to influence each other excessively, so that the regression model is declared stable and suitable for use in further analysis.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Hasil Uji Heteroskedastisitas Model I

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.213	4.988		3.451	.002
	X1	-.042	.111	-.125	-.376	.710
	X2	-.115	.111	-.347	-1.039	.308
a. Dependent Variable: ABS						

Hasil Uji Heteroskedastisitas Model II

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19.882	6.005		3.311	.003
	X1	-.226	.134	-.564	-1.685	.104
	X2	.054	.133	.136	.407	.687
a. Dependent Variable: ABS_2						

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the heteroscedasticity test results for Model I, the significance value for the Employee Training variable was 0.710 and for the Incentives variable was 0.308, both greater than 0.05. Meanwhile, in Model II, the significance value for the Employee Training variable was 0.104 and for the Incentives variable was 0.687, also greater than 0.05.

Thus, both regression models, Model I (on performance improvement) and Model II (on customer service), did not exhibit heteroscedasticity, thus confirming that the regression models were good and met the classical assumptions of regression analysis.

Multiple Linear Regression Analysis

Table 6. Results of Multiple Linear Regression Test Model I

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.372	8.605		1.554	.132
	X1	.073	.192	.073	.380	.707
	X2	.795	.191	.797	4.158	.000
a. Dependent Variable: Y						

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the data processing results, the regression equation was obtained:

$$Y = 13.372 + 0.073X_1 + 0.795X_2 + e$$

This shows the effect of Employee Training (X_1) and Incentives (X_2) on Employee Performance (Y). A constant value of 13.372 means that if both independent variables are zero, Employee Performance remains at 13.372. The X_1 regression coefficient of 0.073 indicates that each unit increase in Employee Training will increase Employee Performance by

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0.073. However, with a significance value of 0.707 > 0.05, this variable has no significant effect. Conversely, the X_2 regression coefficient of 0.795 with a significance value of 0.000 < 0.05 indicates that Incentives have a positive and significant effect on Employee Performance. Thus, Incentives are the dominant factor in improving employee performance compared to Employee Training.

Table 7. Results of Multiple Linear Regression Test Model II

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	38.781	10.684		3.630	.001
	X1	.209	.239	.242	.874	.390
	X2	.391	.237	.456	1.647	.111

a. Dependent Variable: Z

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the data processing results, the regression equation was obtained:

$$Z = 38.781 + 0.209X_1 + 0.391X_2 + e$$

This shows the effect of Employee Training (X_1) and Incentives (X_2) on Customer Service (Z). A constant value of 38.781 means that if both independent variables are zero, Customer Service remains at 38.781. The X_1 regression coefficient of 0.209 with a significance value of 0.390 > 0.05 indicates that Employee Training has no significant effect on Customer Service. Meanwhile, the X_2 regression coefficient of 0.391 with a significance value of 0.111 > 0.05 also indicates that Incentives have no significant effect on Customer Service. Thus, the two independent variables in this model do not have a significant effect, although both have a positive relationship towards service improvement.

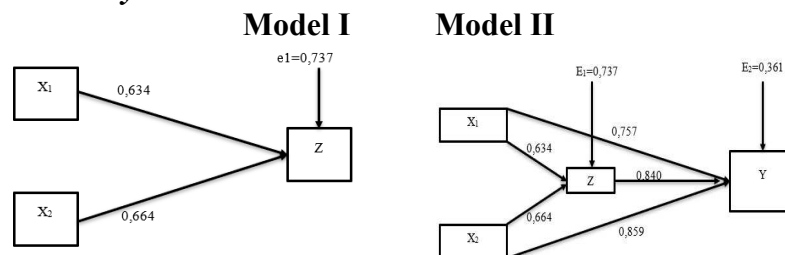**Analisis Jalur/*Path Analysis***

Figure 3. Path Diagram
Source: Processed by Researchers, 2025

Based on the path analysis results of Models I and II, the relationship between the variables in the study showed a positive and significant influence. In Model I, the influence of Employee Training (X_1) and Incentives (X_2) on Customer Service (Z) had path coefficients of 0.634 and 0.664, respectively, with an R^2 value of 0.456, indicating that both variables contributed 45.6% to Customer Service. The error (E_1) value of 0.737 indicates that there is still a 54.4% influence from other variables outside the model.

In Model II, the influence of Employee Training (X_1), Incentives (X_2), and Customer Service (Z) on Performance Improvement (Y) had path coefficients of 0.757, 0.859, and 0.840, respectively. The R^2 value of 0.869 indicates that the independent variables in the model explain 86.9% of the variation in employee performance improvement, while the remaining 13.1% is explained by other factors outside the study, with an error (E_2) value of 0.361.

The results of the indirect effect calculation indicate that Employee Training (X_1) has an indirect effect on Employee Performance (Y) through Customer Service (Z) of 0.4799, while Incentives (X_2) has an indirect effect of 0.5027. Thus, the total effect of X_1 on Y is 1.2369, and the total effect of X_2 on Y is 1.3617. These results indicate that incentives have the most dominant influence on improving employee performance, both directly and through customer service mediation.

Hypothesis Testing
Partial Test (T-Test)

Tabel 8. Hasil Uji T

No	Independent Variables	Dependent Variable	Regression Coefficient (β)	t-count	t-table	Sig. (p-value)	Information
1	Employee Training Efforts (X_1)	Performance Improvement (Y)	0,757 (75,7%)	6,129	2,051	0,000	Positive and significant impact
2	Provision of Incentives (X_2)	Performance Improvement (Y)	0,859 (85,9%)	8,887	2,051	0,000	Positive and significant impact
3	Employee Training Efforts (X_1)	Customer Service (Z)	0,634 (63,4%)	4,335	2,051	0,000	Positive and significant impact
4	Provision of Incentives (X_2)	Customer Service (Z)	0,664 (66,4%)	4,698	2,051	0,000	Positive and significant impact

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the t-test results presented in Table 1, it can be explained that the variable Employee Training Efforts (X_1) on Employee Performance (Y) has a regression coefficient of 0.757 (75.7%), with a calculated t-value of 6.129 > t-table value of 2.051 and a significance value of 0.000 < 0.05. This indicates that employee training has a positive and significant effect on performance improvement. This means that the better the training provided by the company to employees, the higher the resulting performance. These results support the theory that training can improve employee abilities, skills, and work productivity in carrying out their duties.

Furthermore, the variable Incentives (X_2) on Employee Performance (Y) shows a regression coefficient of 0.859 (85.9%), with a calculated t-value of 8.887 > t-table value of 2.051 and a significance value of 0.000 < 0.05. These results confirm that incentives have a positive and significant effect on employee performance. This means that the greater or more appropriate the incentive system provided, the higher the employee motivation and performance. Therefore, incentives are a key driving factor in increasing employee morale and productivity.

Meanwhile, the variable Employee Training Efforts (X_1) on Customer Service (Z) has a regression coefficient of 0.634 (63.4%), a calculated t-value of 4.335 > t-table value of 2.051, and a significance level of 0.000 < 0.05. This proves that employee training has a positive and significant effect on improving service quality. The better the training program implemented, the greater the employee's ability to provide excellent service to customers. In other words, training not only impacts internal performance but also external customer satisfaction.

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Finally, the variable Incentives (X_2) on Customer Service (Z) has a regression coefficient of 0.664 (66.4%), with a calculated t-value of 4.698 > t-table value of 2.051 and a significance level of 0.000 < 0.05. These results indicate that providing incentives has a positive and significant impact on customer service. This means that when employees are recognized for their performance, work motivation increases, which in turn improves service quality. Therefore, providing appropriate incentives can strengthen employee commitment to providing the best possible service to customers.

Simultaneous Test (F Test)

Table 9. H5 Test Results

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2530.387	2	1265.193	38.357	.000ᵇ
	Residual	890.580	27	32.984		
	Total	3420.967	29			

a. Dependent Variable: Y
b. Predictors: (Constant), X2, X1

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on table 4.12 of the F test results (simultaneous) above, it is known that the calculated F value is 38.357 and is greater than the F value of table 3.34 and the significance value is 0.000 or less than 0.05, so it can be concluded that the variables of employee training efforts and the provision of incentives together (simultaneously) have a positive and significant influence simultaneously on employee performance variables.

Tabel 10. Hasil Uji H6

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1151.830	2	575.915	11.326	.000ᵇ
	Residual	1372.970	27	50.851		
	Total	2524.800	29			

a. Dependent Variable: Z
b. Predictors: (Constant), X2, X1

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on table 4.17 of the F test results (simultaneous) above, it is known that the calculated F value is 11,326 and is greater than the F value of table 3.34 and the significance value is 0.000 or less than 0.05, so it can be concluded that the variables of employee training efforts and the provision of incentives together (simultaneously) have a positive and significant influence simultaneously on the customer service variable.

Coefficient of Determination Test (R^2)

Table 11. Results of the Determination Coefficient Test

Hasil Uji Koefisien Determinasi (R^2) Model I

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.860a	.740	.720	5.743
a. Predictors: (Constant), X2, X1				

Hasil Uji Koefisien Determinasi (R^2) Model II

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.675a	.456	.416	7.131
a. Predictors: (Constant), X2, X1				

Source: Data Processing Results from IBM SPSS Statistics 2025

Based on the results of the coefficient of determination (R^2) test in the table above, it can be concluded that in Model I, the R-square value of 0.720, or 72.0%, indicates that the Employee Training and Incentives variables explain 72.0% of the variation in Employee Performance, while the remaining 28.0% is explained by other variables outside this study. This indicates that the model has a fairly strong ability to explain the influence between variables. Meanwhile, in Model II, the R-square value of 0.416, or 41.6%, indicates that the Employee Training and Incentives variables explain 41.6% of the variation in Customer Service, with the remaining 58.4% influenced by other factors not examined. Thus, both models demonstrate a positive influence between training and incentives on performance and service improvement, although the influence is stronger on employee performance than on customer service.

The results indicate that employee training efforts have a positive and significant impact on performance improvement. The regression coefficient value of 75.7% and the t-test results (6.129 > 2.051; sig. 0.000 < 0.05) confirm that the better the training provided, the higher the employee performance. Training provides increased knowledge, skills, and work abilities, which impact work effectiveness and efficiency. These results align with research by Lipia Kosdianti and Didi Sunardi (2021) and Ridwan Fahrozi et al. (2022), which showed that training has a significant influence on improving employee performance.

Furthermore, the provision of incentives has also been shown to have a positive and significant effect on performance improvement. With a regression coefficient value of 85.9% and t-test results (8.887 > 2.051; sig. 0.000 < 0.05), it indicates that the greater the incentive provided, the higher the employee's work motivation to achieve targets. Incentives serve as a form of recognition for work performance and serve as an external motivating factor that increases productivity. Research by Said Almaududi et al. (2021) and Fadli Yudistira et al. (2023) also support the effectiveness of incentives in improving employee motivation and performance.

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The results also show that employee training efforts significantly impact customer service. The regression coefficient value of 63.4% and the calculated t-value (4.335 > 2.051; significant value 0.000 < 0.05) indicate that good training can improve employees' ability to provide quality service. Training that emphasizes communication, empathy, and problem-solving will produce employees who are more responsive to customer needs. This finding is consistent with research by Lubis, Haroen, and Wijayaningsih (2023), which confirmed that training improves employee service competency.

Similarly, incentives have a positive and significant impact on customer service. The regression coefficient of 66.4%, the calculated t-value (4.698 > 2.051), and the significance value (0.000 < 0.05) indicate that incentives encourage employees to provide the best service to earn rewards. This demonstrates that a service performance-based reward system effectively increases customer satisfaction. Research by Sondari and Suryani (2021) also found that incentives are closely related to improved service quality.

Simultaneously, the F-test results indicate that employee training and incentives together have a positive and significant impact on performance improvement. The calculated F-value (38.357 > 3.34) and the significance value (0.000 < 0.05) indicate that the combination of training and incentives is an effective strategy for improving employee performance. These findings align with research by Aldi Fadhil Lukita and Heni Hirawati (2021), which found that training and compensation significantly impact performance when implemented simultaneously.

Furthermore, training and incentives simultaneously significantly impacted customer service, with an F-value of 11.326 > 3.34 and a significance level of 0.000 < 0.05. This indicates that the synergy between capacity building through training and motivation through incentives effectively improves service quality. Training equips employees with technical and interpersonal skills, while incentives motivate them to maximize their application.

Finally, the analysis shows that customer service acts as a mediating variable between training and incentives and improved employee performance. This means that the influence of training and incentives on performance is not only direct but also through improved service quality. Trained and motivated employees will provide better service, thereby increasing customer satisfaction and overall performance. These results align with research by Sandhy (2018), Dahmiri and Sakta (2014), and Yusuf and Asyhari (2017), which emphasizes the importance of service as a bridge between motivation and improved performance.

E. CONCLUSION

Based on the research results, it can be concluded that employee training efforts and incentives have a positive and significant impact on improving employee performance at Kembar Ponsel Medan, both partially and simultaneously. The training provided improves employee skills and professionalism, while incentives serve as an effective external driver in increasing work motivation. Both have also been shown to influence customer service, with good service being a crucial bridge to improving overall performance. Thus, customer service acts as a mediating variable, strengthening the relationship between incentives and improved employee performance.

Based on these results, it is recommended that Kembar Ponsel Medan continue to maintain and improve its training programs and incentive systems, ensuring they are fair, relevant, and oriented toward improving customer service. Customer service should be a primary focus of the company's strategy, given its significant contribution to performance. For future research, it is recommended to add other variables such as job satisfaction, organizational commitment, or work culture, as well as expand the sample size to make the results more comprehensive and comparable with similar companies in other regions.

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