

Do the Incentive Changes Affect Employee Performance?

Apakah Perubahan Insentif Berpengaruh ke Kinerja Karyawan?

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ABSTRACT

This purpose of this study is analyse the effect of incentive changes to the employee performance: effect of the rule changes of the award size for scientific publication authors, Intellectual Property Rights (IPR) and book publishers at one of the universities in Indonesia on the number of submissions for author awards. The research will apply quantitative analysis which will focus on award size changing that applied at one of the universities in Indonesia. The paired sample t test analysis will be used to investigate the changes of the total submission before and after the changes of the award size. It the result of this study finds that there is no significant affect incentive changes and employee performance (total of submissions after increasing award of authors) Therefore, this study shows that the nominal changes are not a significant factor to make lecturers motivated to write. It can be said that the effectiveness of the remuneration system is also influenced by good design and implementation. As an originality, this research is the only research that discusses remuneration in the university environment by focusing on the performance of lecturers in conducting research and scientific work.

Keywords: (Merit Payment System, Compensation, Incentive, Employee Performance)

ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh perubahan insentif terhadap kinerja karyawan: pengaruh perubahan aturan besaran penghargaan bagi penulis publikasi ilmiah, Hak Kekayaan Intelektual (HAKI) dan penerbit buku di salah satu universitas di Indonesia terhadap jumlah pengajuan penghargaan penulis. Penelitian ini akan menggunakan analisis kuantitatif yang berfokus pada perubahan besaran penghargaan yang diterapkan di salah satu universitas di Indonesia. Analisis paired sample t test akan digunakan untuk menyelidiki perubahan jumlah pengajuan sebelum dan sesudah perubahan ukuran penghargaan. Hasil dari penelitian ini menemukan bahwa tidak ada pengaruh yang signifikan antara perubahan insentif dan kinerja karyawan (jumlah pengajuan setelah peningkatan penghargaan penulis) Oleh karena itu, penelitian ini menunjukkan bahwa perubahan nominal bukanlah faktor yang signifikan untuk membuat dosen termotivasi untuk menulis. Dapat dikatakan bahwa efektivitas sistem remunerasi juga dipengaruhi oleh desain dan implementasi yang baik. Sebagai orisinalitas, penelitian ini merupakan satu-satunya penelitian yang membahas remunerasi di lingkungan perguruan tinggi dengan berfokus pada kinerja dosen dalam melakukan penelitian dan karya ilmiah.

Kata Kunci: Sistem Pembayaran Merit, Kompensasi, Insentif, Kinerja Karyawan

1. Introduction

The government's performance in the latest Kompas survey was observed to have increased steadily at 69.1% (Adytia, 2021). Despite the controversy over the indicators and methods used by Kompas R&D in the survey, this at least shows the government's image. Likewise, the performance of government institutions continues to get attention, because it is considered not as good as the performance of private institutions (Hidayah & Alvionita, 2020). Therefore, the demand for bureaucratic reform continues to be an interesting issue to be discussed in accordance with the basis of Law No. 17 of 2003 concerning State Finance, and one of the forms of bureaucratic reform is financial reform. One of the main agendas of state finance reform is the demand for a shift from traditional budgeting to performance-based

budgeting. Wigley & Lipman (1992) mentions this in the idea of a government entrepreneurship movement (enterprising the government), namely by improving services and budget/finance management. The strategic issue then is how to improve the managerial performance of government institutions, including universities. The universities must be able to be professional and fair in rewarding employees in return for the services that have been provided to universities. It encourages employees to be more motivated in carrying out and doing their tasks in order to realize the universities's goals (Taciana, 2013). The mutually beneficial working relationship has a positive impact, especially for the universities, because it can improve employee performance and universities's goals can be achieved (Putra, et al, 2021). Various efforts have been made by government agencies to improve performance, one of which is to provide compensation for HR performance. Compensation is the total of all awards given to employees in return for their services to the organization (Sinambela, 2016; Mondy & Martocchio, 2016), also is a contribution received for work that has been done (Mahathir, 2020). Compensation can be divided into two types, namely financial compensation and non financial compensation (Putra, et al, 2021). Financial compensation refers to a form of reward or reimbursement given to individuals as a result of their contributions in the work environment. It includes all elements of compensation that are monetary, provided in the form of salary, incentive, allowances, bonuses and other benefits that can be measured in monetary terms. Financial compensation is an important aspect of human resource management and can be a significant motivation factor for employees.

The Merit Payment System (MPS) is used to balance the compensation provided with the employee's work performance. In principle, MPS provides compensation based on employee's merit (Heneman & Wener, 2004; Rios, 2020). This approach is adopted in government agencies or institutions with the status of a Public Service Agency using a system known as remuneration, referring to PMK 176/2017. Remuneration is a form of compensation that considers the 3P's components, namely (1) rewards to employees for their commitment to certain positions or positions (pay for position), (2) awards to employees based on performance or performance achievements according to the agreed performance contract (pay for performance), and (3) security protection programs, facilities to support comfort and welfare determined by individual criteria (pay for people). Even though it has been carefully designed, the implementation of the remuneration system still creates pros and cons, or still leaves problems. According to PMK No. 176/2017, concerning BLU Remuneration guidelines, agencies with BLU status are given the authority to regulate the procedures for granting and calculating the amount of remuneration. So that the remuneration at one BLU can be different from the remuneration at other BLUs, depending on various aspects, including the source of funds or the capabilities of the BLU. All BLU work units are required to follow the BLU remuneration guidelines, but on the other hand also have flexibility in their financial management which can be sourced from the Pure State-Rupiah Revenue and Expenditure Budget (APBN-RM) and BLU funds sourced from the community, which is then called Non-Tax State Revenue. (PNBP).

Initial information was also obtained that the application of remuneration can increase employee motivation and performance to achieve agency performance targets and can control the expenditure of honorarium activities in a more accountable manner (Fadila, 2016). Based on the two grand theory: 1. Equity Theory: This theory suggests that individuals compare their inputs (such as effort and skills) and outcomes (such as pay and benefits) to those of others. If they perceive an inequity, it can lead to dissatisfaction and may prompt them to adjust their efforts or seek a change in compensation. 2. Expectancy Theory: This theory posits that individuals are motivated by the belief that their efforts will lead to high performance, resulting in rewards. In the context of compensation, employees are motivated when they believe that their hard work will be rewarded with fair and meaningful

compensation. Preliminary data in the field shows that there is still a view that using the old system (before the implementation of remuneration) was seen as better and fairer because by working harder, the compensation obtained is in line with the hard work, while with the remuneration system there are limitations that do not allow all performance to be rewarded proportionally. The issue of justice is also one of the prominent issues in the application of remuneration.

The importance of education in any society is beyond doubt that: education contributes to the training and improvement of specialists, research and development activities generate basic, applicable and new knowledge, it "generates" knowledge and specialists that meet socio-economic needs. requirements, contribute to the development of a special culture, etc. (Cenar, 2017). As a government institution in the field of education, university has different challenges from other government institutions, because it has different structure, different types of human resources (HR), and also different services. Universities have recently faced pressure to increase their share of commercialized R&D output, as well as to manage their intellectual property rights responsibly, including remuneration for authors. Svacina, et al. (2018) explain that the relationship between monetary incentives and award schemes for inventors or authors of works for employees at Czech universities

Previous research has shown that the effect of a reward management system in the form of remuneration on employee performance can be created through mediating variables such as motivation and job satisfaction (Martono et al., 2018). On the other hand, remuneration and job satisfaction are two very important factors in improving individual performance. In addition, remuneration can increase motivation and job satisfaction. The remuneration system is seen as being able to increase employee motivation at work (Fadilla, 2016). And in the results of the study explain the relationship between monetary incentives and reward schemes for inventors or authors of works for employees at Czech universities (Svacina, et al., 2018). This is because the nominal amount of remuneration received is in accordance with the class of position and the workload carried out. The workload is seen from the results of the evaluation and assessment of the previously agreed employee work contract. In this context, justice becomes the main issue because the amount of remuneration received is adjusted to the performance achieved, that is called by equity theory. Robbins and Judge (2008) said that equity theory is when employees are satisfied with the justice they feel. The essence of this theory of justice is that if an employee has a perception that the reward he receives is inadequate, two possibilities can occur, namely that a person will try to get a greater reward or reduce the intensity of the effort made in carrying out the tasks for which he is responsible (Siagian, 2013). The various issues above become an important background and the need for this research to be carried out, to examine the effect of the changes of awards or incentive toward employee performance such as Scientific publications, Intellectual Property Rights and Book Publishing on the number of submissions for author awards.

2. Literature Review

A. Incentive/ Compensation

Compensation is an integral part of organizational management (Feng et al, 2015). Compensation is everything that is received by employees as compensation for their contributions to the company or organization (Sedarmayanti, 2017 and Zainal et al., 2014). Broadly speaking, compensation is divided into two financial and non-financial (Zainal et al, 2014). The compensation structure consists of a pension fund, health insurance, life insurance, disability insurance, paid leave, paid vacation, flexible scheduling, and educational assistance (Ashraf, M., 2020). The compensation structure can be classified into three types of salary based on job, salary based on skills, and pay based on performance or competence (Ashraf, M., 2020). Compensation is given to employees with the aim of obtaining quality human

resources, retaining employees, ensure fairness, control costs, and improve administrative efficiency. Compensation given to employees consists of several components, namely salaries, wages, incentives, and indirect compensation (Zainal et al., 2014). There are several factors that influence the provision of compensation, namely work productivity, employee position, education, work experience, cost of living, and labor unions (Sedarmayanti, 2017). Compensation can be paid using several systems, namely the time, yield, and piece rate system. employee positions, education, work experience, cost of living, and labor unions. Compensation can be paid using several systems, namely the time, yield, and piece rate system. employee positions, education, work experience, cost of living, and labor unions (Sedarmayanti, 2017). Compensation can be paid using several systems, namely the time, yield, and piece rate system.

B. Remuneration

Efficient regulation of remuneration policies should be directed towards ensuring that remuneration policies and practices are aligned with effective risk management (Sholomo et al, 2012). There are four main components of remuneration, namely basic salary, annual bonus, stock options, long-term intensive plan (Ndzi, 2015), regular wages, minimum wages, overtime, subsidies, and welfare (Ndzi, 2015). However, most components of remuneration are measured according to the basic salary level. Several factors that influence in determining remuneration, one of which is the governance structure, ownership (Kang and Nanda, 2017), and company size (Aggarwal and Ghosh, 2014). Problems that often occur in remuneration are intensive mismatches, ratchet effects, weaknesses in systematic regulation, and remuneration committees (Wells, 2014). So a solution is needed to solve the remuneration problem by limiting executive salaries, and improving disclosure tools (Wells, 2014). To achieve efficient remuneration there are evaluations that must be considered, namely personal contributions, retention periods, negative contributions, hedging restrictions, transparency, timing, and manipulation (Sholomo et al, 2012).

C. Performance

Performance is a behavior that is relevant to the goals of the organization where people work in (Sedarmayanti, 2017; Hassanpour et al, 2021). According to Sedarmayanti (2017) performance consists of several levels, namely organizational performance, process performance, and individual performance. Performance can be assessed from two aspects, namely financial and non-financial (Hameed et al, 2021). The financial aspect consists of earnings per share, return on equity, and return on investment. Meanwhile, non-financial consists of customer satisfaction, average turnover, employee satisfaction, and product quality. To find out the level of performance possessed by employees, a performance assessment is carried out which aims to determine the level of employee achievement, provide appropriate rewards, encourage accountability from employees, increase motivation, and work ethic (Zainal et al, 2014). There are several aspects in conducting a performance assessment, namely by considering productivity, timeliness, quality, cost, and use of resources (Harbour in Sedarmayanti, 2017). Performance appraisal can be assessed with a rating scale, a list of questions, critical events, achievement records and observations. However, in conducting a performance appraisal, of course, there are inhibiting factors such as legal constraints and bias in conducting the assessment (Sedarmayanti, 2017)?

3. Research Methods

This study uses a type of quantitative research, according to Masyhuri and Zainuddin (2011), what is called quantitative research is a research that prioritizes the depth of the data obtained, in quantitative research it is not too detailed to the depth of the data . This research

focuses on the change in awarding criteria applied in one of the state universities, where the change occurred in 2019, the contents of the change are related to the amount of award given to authors for scientific publications, Intellectual Property Rights (HaKI) and book publishers. Therefore, in order to answer the purpose of this study, the authors use the paired sample t test for data that are normally distributed, while using the Welxocon test, specifically for data that are not normally distributed. T-test with Paired Sample t-Test is used to evaluate a particular treatment against the same sample in two different periods (Susilo & Ernawati, 2018). The test is intended to see whether or not there is a change in the total incentive submission of authors of scientific publications, Intellectual Property Rights (IPR) and book publishers before the change in the amount of the budget is implemented, namely in year 0 with after the implementation of the change in criteria, namely in year 1 and year 2. This study uses secondary data that sourced from the official remuneration website at the university, which includes total publication data from year 0 to year 2. The variables used in this study are remuneration and performance. Remuneration is something that employees get in return for the contributions they have given to the organization where they work (Surya, 2004: 8), in this study remuneration is measured by the amount of rewards obtained by the author. Performance is a behavior that is relevant to the goals of the organization where people work in (Sedarmayanti, 2017; Hassanpour et al, 2021), performance is measured by the number of submissions for author awards.

4. Results and Discussions

A. Descriptive Analysis

Descriptive analysis is research conducted to determine the existence of independent variables, either only on one or more variables (stand-alone variables) without making comparisons and looking for relationships between these variables and other variables. Sugiyono (2009:35). The following data is the total list of submissions for author awards that are entered on the official website of remuneration at the universities studied, which are divided into 6 criteria consisting of, Intellectual Property Rights (IPR), International Publications, Proceedings, National Publications, Campus Internal Published Books and Non-Internal Campus Books. The following is the total data for submitting the author's award in Year 0 to Year 1.

Table 1. Total Author Award Submissions

Submission Criteria	Total Author Award Submissions		
	Year 0	Year 1	Year 2
IPR	73	33	116
International Publications	43	65	134
Proceedings	37	120	161
National Publications	38	145	326
Campus Internal Published Books	35	44	25
Non-Internal Campus Books	13	19	49

Source: The official website for the remuneration of a university (2023)

Based on table 1 above, it can be seen that in year 1, which this year was the year there was a change in the criteria for awarding the author award, in that year there was an increase in the total submissions compared to the previous year except for the submission of Intellectual Property Rights (HaKI) which decreased, which only obtained 33 submissions, which is smaller than the previous year which obtained a total of 73 submissions. Then in year 2 again experienced a significant increase compared to year 0 and year 1, in year 2 almost all experienced a very significant increase, except for the submission criteria Campus Internal

Published Books experienced a considerable decline, even being the lowest submission during the research year.

B. Data analysis

Data analysis is one of the research processes that is carried out after all the data needed to solve the problems have fully obtained. The process in this study will be started by conducting a normality test to determine if the data used are normally distributed or not. Furthermore, if the results of the normality test are accepted, it is continued by testing the hypothesis by using a paired sample t test.

C. Normality test

The normality test is a data test to see whether the residual value is normally distributed or not (Ghazali, 2011:29). Data that is normally distributed will minimize the possibility of bias. In this study, to determine the normality of the data distribution using the Kolmogorov-Smirnov Test and Shaphiro-Wilk through the SPSS for windows program. The decision making criteria if the value of Sig. a variable is greater than the level of significant 5% (> 0.050) then the variable is normally distributed, whereas if the value of Sig. a variable is smaller than the level of significant 5% (< 0.050) then the variable is not normally distributed.

Table 2. Normality Test Results of Total Remuneration Submission

	Tests of Normality					
	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistics	df	Sig.	Statistics	df	Sig.
year_0	.268	6	.200*	.898	6	.360
year_1	.214	6	.200*	.900	6	.374
year_2	.238	6	.200*	.900	6	.376

Source: SPSS Output (2023)

Table 3. Remuneration Nominal Data Normality Test Results

	Tests of Normality					
	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistics	df	Sig.	Statistics	df	Sig.
year_1	.324	6	.048	.732	6	.013
year_2	.266	6	.200*	.853	6	.166

Source: SPSS Output (2023)

Based on table 2 the results of SPSS output on the testKolmogorov-Smirnov Testand Shaphiro-Wilk on data total remuneration application sig value is obtained. on any data above the 5% significance level, therefore it can be said that the data in this study are normally distributed and the research can be continued on the next test. While in table 3 are the results of normality testing on nominal remuneration data, the SPSS output shows that the 2023 data is normally distributed, but the year 0 data is not normally distributed because of the sig value. $0.013 < 0.05$, therefore this test will be carried out using the welxocon test (non-parametric test).

D. Hypothesis testing

In order to get answers to the questions in this study, a hypothesis test is needed. Therefore, in testing the hypothesis here, the researcher uses the paired sample t test, the results are as shown in Tables 3 and 4 below:

Table 4. Test Results Paired Sample t Test Year 0 & Year 1

Pair	Year 0- Year 1	Paired Differences			95% Confidence Interval of the Difference		t	df	Sig (2-tailed)
		Mean	Std.Deviation	Std.Error Mean	Lower	Upper			
		-3,12E+01	54.24171	22.1441	-88.08988	25.75655	-1.407	5	0.128

Source: SPSS Output (2023)

Table 5. Test Results Paired Sample t Test Year 0 & Year 1

Pair	Year 0- Year 1	Paired Differences			95% Confidence Interval of the Difference		t	df	Sig (2-tailed)
		Mean	Std.Deviation	Std.Error Mean	Lower	Upper			
		-9,53E+01	105.181111	42.94001	-205.71414	15.04748	-2.22	5	0.077

Source: SPSS Output (2023)

Table 6. Welcoxon Test Results

Test Statistics ^a	
	Year_0 - Year_1
Z	-2.023a
asymp. Sig. (2-tailed)	.043

Source: SPSS Output (2023)

The results of the paired sample t test in table 3 above find that the significance value obtained is 0.218, which in the policy-making provisions of the acceptance of the hypothesis the number is greater than the 5% significance level ($0.218 > 0.05$). These results indicate that the hypothesis cannot be accepted / rejected, so it can be said that there is no average difference between the total submissions in year 0 and the total submissions in year 1. Furthermore, in table 4 the results of the paired sample t test get a significance result of 0.077, this figure also shows greater than the 5% significance level ($0.07 > 0.05$) and these results indicate that in the year 0 and year 2 tests also reject the hypothesis, which means that there is also no difference in the average total submission of awards between year 0 and year 2. With regard to these results, it can be said that changes in the provisions of awards for authors for Scientific publications, Intellectual Property Rights and Book Publishing have no effect on the total Applications for Author Awards at the university or incentives has no effect to the performances.

Looking at the test results described above, the results from this study stated that there was no difference in the average award submission in year 0, 1 and 2 with 0 as a comparison year and was the last year the old award submission rules were applied which were later replaced with new award submission rules in year 1. The results are not in line with the results of the study explain the relationship between monetary incentives and reward schemes for inventors or authors of works for employees at Czech universities (Svacina, et al., 2018). The contrast of the results of this study is a signal that rewards in the form of remuneration are not always a factor that can improve performance number of authors' outputs or author's performance on scientific publications, intellectual property rights and book publishing which in this case is interpreted by the total number of submissions for author

awards. This is supported by the results of testing the average difference in nominal remuneration data, which shows that there is a difference between the year 0 and year 1 averages. This means that when viewed from changes in nominal remuneration, differences are found, on the contrary, there are no significant changes in the submission data. This shows that the nominal change is not a significant factor that makes lecturers especially motivated to write, be it scientific publications, intellectual property rights, and book publishing, but there are other factors that are not disclosed in this study. It could be due to a lack of motivation and lack of expertise in writing so that the increasing of incentive for writers (employee) is not significantly proportional to performance.

5. Conclusion

The contrast of the results of this study is a signal that rewards in the form of remuneration are not always a factor that can improve performance number of authors' outputs or author's performance on scientific publications, intellectual property rights and book publishing which in this case is interpreted by the total number of submissions for author awards. It could be due to a lack of motivation and lack of expertise in writing so that the increasing of incentive for writers (employee) is not significantly proportional to performance. Not only that, the effectiveness of the incentive system is also influenced by good design and implementation. Good design and implementation is a challenge for BLU agency leaders in formulating strategies for implementing incentive that can be distributed fairly and improve welfare for all elements in it, so as to create good performance and have implications for the achievement of BLU agency work programs. The researcher's recommendations regarding the results of this study are, firstly for university policy makers as the object of research, to reconsider the changes to the new rules regarding the nominal amount of awards or incentive for authors: Scientific publications, Intellectual Property Rights and Book Publishing, because they are considered not to provide a significant difference to the employee performance Secondly, for further researchers to conduct re-examination regarding other factors that have not been revealed in this research which could be factors that can influence the increase in the number of authors' output on scientific publications, intellectual property rights and book publishing. It would be better if further research combines quantitative and qualitative methods (mixed methods), to obtain more objective and detailed results. Because in this study we could not dig deeper into the reason that the increased incentive award did not significantly differ from the author's performance. Based on previous research, job satisfaction, motivation have a relationship or influence with remuneration, these variables can also be added in further research.

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