THE EFFECT OF REMUNERATION ON MOTIVATION THAT IMPLICATES EMPLOYEE'S PERFORMANCE IN XYZ COMPANY

Aldi Cahyanugroho[*)1], **Musa Hubeis**[**)], **and Hari Wijayanto**[***)]

[*)] School of Business, Bogor Agricultural University
Pajajaran Road, Bogor 16151
[**)] Department of Management, Faculty of Economics and Management, Bogor Agricultural University
Kamper Road Wing 2 Level 5, IPB Darmaga Campus, Bogor 16680
[***)] Department of Statistics, Faculty of Mathematics and Natural Sciences, Bogor Agricultural University
Meranti Road, Wing 22, IPB Darmaga Campus, Bogor 16680

ABSTRACT

PT XYZ is foreign investment company on food and beverages manufacturer with health benefit positioning. PT XYZ is willing to consistent of safety, quality and productivity (SQP) aspect, therefore should be encouraged by high quality human resources. Employee motivation was stimulated by remuneration program in order to increase employee performance in PT XYZ. The aim of this study was to analyze remuneration effect towards employee motivation and it's implication to employee performance at PT XYZ using employee perception. The population of this study is taken from staff level to supervisor level from 10 Departments. The numbers of sample are 132 people. The sampling technique used in the study was stratified with purposive and convenience sampling method with the analytical method using Structural Equation Modeling (SEM). The result of this study shows remuneration has significant effect towards employee motivation and employee performance, while motivation has insignificant effect towards employee performance. SEM results show each highest coefficient are wages based on needs indicator at remuneration variable, individual development indicator at variable motivation and obedience indicator at employee performance variable. Management of PT XYZ should be maintaining components of remuneration, motivation and employee performance that's already had good score and also pay attention to component of remuneration which has low score index to enhance employee motivation and also employee performance.

Keywords: employee motivation, employee performance, remuneration, SEM

ABSTRAK

PT XYZ merupakan perusahaan penanaman modal asing (PMA) dibidang manufaktur makanan dan minuman dengan positioning manfaat kesehatan. PT XYZ ingin konsisten pada aspek safety, quality and productivity (SQP), oleh karena itu perlu didorong sumber daya manusia (SDM) yang bermutu. PT XYZ memberikan stimulan remunerasi untuk memotivasi pegawai dalam rangka meningkatkan kinerja SDM. Penelitian ini bertujuan menganalisis pengaruh remunerasi terhadap motivasi yang berimplikasi pada kinerja pegawai di PT XYZ menggunakan persepsi pegawai. Populasi penelitian ini merupakan seluruh pegawai jabatan staf sampai jabatan supervisor dari 10 departemen di PT XYZ, dengan jumlah contoh 132 orang. Teknik pengambilan contoh menggunakan stratified with purposive and convenience sampling. Teknik analisis data menggunakan Structural Equation Modelling (SEM). Hasil penelitian menunjukkan remunerasi berpengaruh nyata terhadap motivasi pegawai dan kinerja pegawai, akan tetapi motivasi tidak berpengaruh nyata terhadap kinerja pegawai. Hasil analisis SEM menunjukkan masing-masing koefisien tertinggi adalah indikator upah berdasarkan kebutuhan pada peubah remunerasi, indikator pengembangan kemajuan individu pada peubah motivasi dan indikator ketaatan pada peubah kinerja pegawai. Manajemen perusahaan PT XYZ sebaiknya memelihara komponen penyusun remunerasi, motivasi dan kinerja pegawai yang sudah baik serta memberi perhatian pada komponen penyusun remunerasi dengan nilai indeks rendah untuk meningkatkan motivasi dan kinerja pegawainya.

Kata Kunci: kinerja pegawai, motivasi, remunerasi, SEM

[1] Corresponding author:
  Email: acahyanugroho@gmail.com

INTRODUCTION

Consumer goods industry market in Indonesia is experiencing positive growth. According Fisamawati (2013), an increase of 9,6% in 2011 from the previous year, with the industry's market value has reached Rp 165,95 trillion. In 2010, the value of sales of consumer goods rose 11% over the previous year. The market growth in this industry is closely associated with increased sales in several companies, both multinational and local companies. Intense competition in the consumer goods industry was inevitable. Food and Beverage Association (GAPMMI) estimated sales value of food products and beverages in 2015 reach Rp 1,000 trillion (Bernando et al. 2015). Further Bernando suggests that the increasing population and growing middle class income communities, the projected improvement in the economy with increased purchasing power, as well as the rapid growth of modern retail outlets drive the demand for food and beverage industry. Bernando et al. (2015) also suggested AC Nielsen study showed 48% of total spending middle class income in Indonesia is for the Fast Moving Consumer Goods (FMCG), especially food and beverages.

XYZ is a PMA company of manufacturing consumer goods such as food and beverage products with the positioning of health benefits. The tight level of competition food and beverage industry, as well as the growth of middle class income people make XYZ needs to consistently improve quality product and improve efficiency of time, as well as production costs in order to compete a more competitive. Every member of an organization has its own interests and goals when joining the organization. Efficiency and effectiveness in carrying out business activities should be supported by quality performance of human resources (HR).

Ahmad (2013) suggested that the SDM is rated as one of the elements that hold the key advantages of the company, because the ability to think creatively and innovate. Labor has a great potential to run the company's activities. According Purwadi (2012) manager works with three organizations: physical resources, financial and human resources, but human resources are the most important because it has a strategic place. Hariandja (2007) suggested that HR performance was the work of an employee or real behavior that is displayed in accordance with its role in the organization. Employee performance is something that is very important in the organization's efforts to achieve its objectives and create professional resources and contributive. The company will face challenges such as changes in the business environment and the working environment, so companies should conduct proactive HR development. Companies can achieve its main objectives through policies and appropriate wage systems, thus ensuring the company's ability to attract, retain and motivate high-quality employees.

According to Baba (2015), employees will give good performance for the needs of the company if the company gives them motivation in equal opportunities for employees to grow and decent remuneration for their employees. Remuneration is given by the company to its employees. The remuneration system can create positive job competition among employees. Differences will appear between the lazy diligent employees, employees who want to learn or does not want to learn. Remuneration intended to stimulate employees to be motivated to do the work, which is expected to be generated employee performance is much better and the maximum.

The study results of Muogbo (2013) in line with the theory of justice in giving remuneration significant effect on employee performance. Gustika (2013) and Baba (2015) on the results of the study stated that the remuneration significantly affect employee performance. Results of research conducted Hameed et al. (2014) and Rizal et al. (2014). They state that the remuneration significantly affects employee motivation. Studies conducted Ernanto (2015) states that motivation significantly affects employee performance. Studies conducted Widyastuti (2010) shows the influence of the perception of employee remuneration, motivation and discipline of work on the performance was very strong and real. Studies conducted Boedianto (2012) indicates that the variable remuneration was positively related to employee performance. Studies conducted Idrees et al. (2015) showed a positive relationship between salaries, training and motivation on employee performance, but wages have a strong influence on employee performance compared to the training and motivation.

Research on the impact of remuneration on motivation which has implications on the performance of employees at PT XYZ is repeating previous research that has been done at government agencies. The study was conducted on foreign companies operating in FMCG food and beverage industry is facing a growing

and increasingly fierce competition. The Company is committed to consistent with aspects of safety, quality and productivity (SQP). These aspects need to be encouraged by the quality of human resources; therefore XYZ wants to improve the quality of human resources through a program of continuous improvement in competition among employees on the activities of Continuous Improvement (CI) and discordant thoughts on Idea activities for Improvement (IFI). According to Blaga and Jozsef (2014), the program makes employees become more responsible, more careful and more involved in the work, when to feel appreciated, so that ultimately increase productivity.

A constraint facing the company is not yet apparent increase employee motivation and productivity, although the company has provided a stimulant remuneration in the form of reward, direct appreciation and additional employee ratings points since 2014. Improving the quality of human resources through the CI and the IFI program has not reached the target of the number of participants between before and after their remuneration. The level of the delay period after their employee remuneration in 2014 compared to the period before their 2013 remuneration has not experienced the change is real, it is feared could lead to decreased work productivity and discipline.

The purpose of this research is to analyze the perception of employees against remuneration, motivation and performance of employees at PT XYZ, analyze relationships and the influence of remuneration to the employees' motivation in PT XYZ, analyze the relationship and the influence of remuneration to employee performance in PT XYZ, analyze relationships and the influence of motivation on employee performance and formulate the company's efforts to improve employee performance.

METHODS

This research was conducted at PT XYZ is located in the district of Sukabumi, Cicurug West Java with research data collection time in August 2015. The study was conducted using descriptive method, based on case studies. Data collection and information use: (1) The questionnaire survey method, (2) observation, that is direct observation in PT XYZ and (3) the study of literature, including reviewing the company's data and literature search.

Sampling in this study using a stratified with purposive and convenience sampling, which is a technique stratification (class) to choose their own deliberate parties respondent. The population in this study was all employees at PT XYZ ranging from office staff to the office supervisor. Total population is 360 people, where respondents who selected 132 people from 10 different departments with the composition of the office staff of 99 people and 33 people from the office supervisor. The number of respondents that it meets the rule of thumb for SEM sample.

The primary data collection using a questionnaire containing some point statement Likert scale consists of five alternative answers. According Sugiyono (2007) Likert scale used to measure attitudes, opinions and perceptions person or a group of social phenomenon. Analysis of the data by the method of the average score (Umar, 2005) is used to determine how the level of respondents' perceptions of the statements given by researcher to the respondent. The data is processed by the software Statistical Package for Social Science (SPSS) version 16.0. In order to determine the interpretation of perception indicators of each variable, it takes an interval scale to reflect these categories. Range interval criteria used in the study, that: (1,00 to 1,80) = Very Low; (1,81 to 2,60) = Low; (2,61 to 3,40) = Average; (3,41 to 4,20) = Good; (4,21 to 5,00) = Very Good.

Questionnaires were collected to test the validity of using the facilities bivariate Pearson Correlation Analysis and reliability testing using the facilities of Reliability Analysis of Cronbach's Alpha in SPSS 16.0. Validity and reliability are used to test the consistency and research instruments (Priyatno, 2008).

Analysis of the data in this study uses the analysis of Structural Equation Modeling (SEM). Structural Equation Model is an approach to the statistical techniques to analyze the relationship and attachment latent variables, indicator variables and measurement error (Irawan, 2015). Data is processed into structural equation models with software of Linear Structural Relationship (LISREL) version 8.51.

Framework model was developed based on the theoretical study and the results of previous research. Factors remuneration used is based upon Samsudin (2006), while the motivational factors and the performance of employees refer to Umar (2005). The framework study is presented in Figure 1.
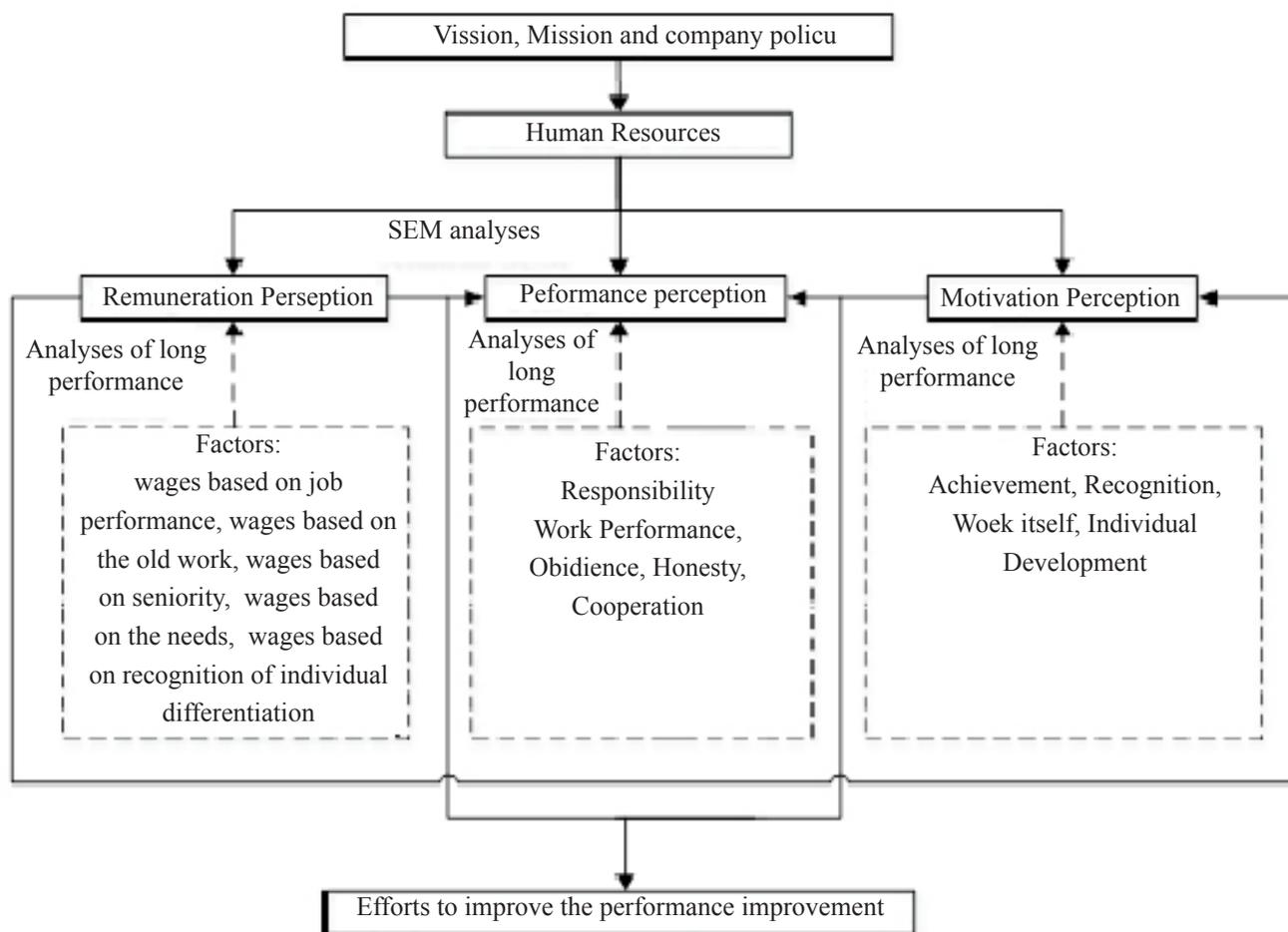
Figure 1. Conceptual framework

RESULTS

Characteristic of Respondents

Characteristics of respondents majority are male (83%), the productive age group between 20 to 30 years (56%), department / unit manufacturing (33%), married status having children (65%), length of 3 to 7 years (36%), the level of undergraduate education (45%), domicile in Sukabumi (81%) and sub Cicurug (66%).

Results of correlation characteristics of the respondents indicated a correlation of age and marital status to occupation, education level, years of service. There is a correlation sex with tenure, but there is no correlation with gender and education level positions. Results of correlation characteristics of respondents can be seen in Table 1.

Validity and Reliability Questionnaire

Validity test results using bivariate Pearson Correlation Analysis of the variable remuneration, motivation and performance of employees showed correlation with the total score, p-value 0,003 at the 5% significance level, it is valid (Priyatno, 2008). The results of reliability test using Cronbach's Alpha Reliability Analysis showed that the questionnaire consisting of variable remuneration, motivation and performance of employees with respective values 0,907; 0,907 and 0,902, the questionnaires revealed reliable, because Alpha coefficients is greater than 0,6 (Priyatno, 2008).

Employee Perception of the Remuneration, Motivation and Performance

The results of questionnaires by respondents who had been tabulated into index values to declare the respondents in fact the field. This being the case, the results are as follows:

1. Employee perceptions of the remuneration

The index value of variable remuneration of 3,25 includes in the medium category. This means that the employee gives the perception that is still not

up to expectations of the remuneration policy applied and granted the company to employees. The management company should give more attention to the wage remuneration component based on length of employment and wages based on need. Perceptions of the variable remuneration in XYZ Company are presented in Table 2.

Wages based on job performance directly linking wages with work performance has been demonstrated by the employees. Wages based on length of employment means the wage rate determined on the basis of the length of employee conduct or complete a task. Wages that is based on seniority, is based on years of service or seniority of the employee in an organization. Wages that is based on the need demonstrated wages of the employees, is based on the degree of urgency of basic life needs of employees. Wages that is based on the recognition of individual differences that are in good criterion with the wage system has reflected the principles of justice.

Respondents' perceptions of variable remuneration between staff positions with the supervisor is not significantly different at the 5% significance level. Indicators of wages by the duration of the work (p-value 0,032) at the variable remuneration is significantly different at 5% significance level, while other indicators is not significantly different (p-value 0,776> 0,05).

2. Employee perception towards motivation

The index value of variables motivation is 3,54 including in both categories. This means that employees provide a good perception of motivation in the work at XYZ. The management company should give more attention to the motivational component caused by the work itself and achievement motivation. Perceptions of the variable motivation in PT XYZ are listed in Table 3.

Every employee wants success in his work, so we can say that these employees have good achievement and lead to a positive attitude to always perform the job well. Aspects of recognition and awards given company have met the expectations of employees in general with good criterion from the analysis of a range of criteria. Unpopular and less challenging job tends to be a boring routine and does not become the pride, so it requires the kind of work varied and more challenging. Responsibility is how the sense of pride that is owned by an employee if get an assignment or if given a certain responsibility. Individual development is the extent to which the company gives an opportunity to the employees to perform personal development.

Table 1 Results of correlation characteristics of respondents

Free variables	Bound variables	p-value	Correlation coefficient	Statistic test	Corelation
Age	Position	0,000	0,273	Kendall's tau_b	Weak
Age	Level of education	0,000	-0,281	Kendall's tau_b	Weak
Age	Working Period	0,000	0,659	Kendall's tau_b	Strong
Gender	Position	0,787	0,023	Cramer coefficient	Very Weak
Gender	Level of education	0,066	0,203	Cramer coefficient	Very Weak
Gender	Working Period	0,040	0,752	Cramer coefficient	Very Strong
Marital status	Position	0,002	0,358	Cramer coefficient	Weak
Marital status	Level of education	0,000	0,342	Cramer coefficient	Weak
Marital status	Work Period	0,001	0,744	Cramer coefficient	Very Strong

Real Corelation if p-value < 0,05

Table 2. Perceptions of variable remuneration

Factors	Item (R)	Index	Criteria
Wages based on job performance	6,7,8,15,17	3,27	Medium
Wages based on length of employment	10,12,20	3,01	Medium
Wages by seniority	13,14,16	3,29	Medium
Wages based on the needs	1,2,4,18	3,12	Medium
Wages by the recognition of individual differences	3,5,9,11,19	3,58	Good
Index of variable remuneration		3,25	Medium

Respondents' perceptions of motivation variables between office staff supervisor is not significantly different at the 5% significance level. All the indicators forming the motivation in this study are not significantly different at the 5% significance level (p-value 0,248> 0,05).

3. Perception of employee on employee performance

The index value variable of employee performance is 3,59 including in both categories. This means that employees provide a good perception of the performance of duty in XYZ. In this case all the questions is rated as good thing by the respondent, this means that performance of employees at PT XYZ is good according to the respondents' assessment. Perceptions of the variable performance of employees at PT XYZ are listed in Table 4.

Responsibility is the ability of an employee to complete the work assigned to him with best possible way and in a timely manner, and dare to bear the risk of its decision or actions. Job performance is a work that can actually be achieved by the employee in performing the tasks assigned to him. Obedience is the ability of an employee to obey any official laws and regulations, obeying orders given by official authorities and the ability to violate the specified prohibition. Honesty is an employee's sincerity in implementing the tasks and the ability not to abuse the authority given to him.

Cooperation is the ability of an employee to work together with others in completing tasks determined, so as to achieve efficiency and effectiveness as much as possible

Respondents' perceptions of employee performance variables between office staff and supervisor are not significantly different at the 5% significance level. All the indicators forming the performance of employees in this study are not significantly different at the 5% significance level (p-value 0,775> 0,05).

Relations of Remuneration, Motivation and Employee Performance

Relationship and influence between the variables in this study can be seen in Figure 2. Path diagram in Figure 2 describes the t-value of each indicator and the variables were analyzed using SEM, according Ghozali (2005) an indicator is said to be significant if it is on t the table was at the 5% significance level (1,96). An indicator of achievement (Y1) is as forming the motivation and the responsibility variables (Y6) is as the determinant variables performance of employees that does not have the t-value. It is automatically set by the software by making one lambda load factor of any existing latent variable with a value of 1 or 2. Latent variables are standardized to unit variance, which is assigning values 1 on the diagonal component of the matrix.

Table 3. Perception variable of employee motivation

Factor	Item (M)	Index	Criteria
Achievement	1,2,3,4	3,38	Medium
Recognition	5,6,7,8	3,63	Good
The job itself	9,10,11,12	3,29	Medium
Responsibility	13,14,15,16	3,89	Good
Development of individual progress	17,18,19,20	3,54	Good
Variable index of employee's motivation		3,54	Good

Table 4. Perception variable of employee performance

Factors	Item (R)	Index	Criteria
Responsibility	5,6,11,19	3,58	Good
Job Performance	1,2,3,8	3,63	Good
Obedience	7,9,10,20	3,50	Good
Honesty	4,12,13,14	3,63	Good
Cooperation	15,16,17,18	3,62	Good
Variable Index of Employee performance		3,59	Good

Thus, all the latent variables in the model are treated as latent exogenous variables, and there is one piece of factors that are set as the differentiating factor, where the load factor = 1. Path diagram results show a positive relationship and the real effect of remuneration variable on motivation variable (t-value 2,57) and remuneration variable on employee performance variables (t-value of 3,08) is greater than t-table at the 5% significance level (1,96). Motivation variable relationship with employee performance variables have the t-value (1,79) which is smaller than t-table at the 5% significance level (1,96), then there is a positive association with the motivation of employee performance, but there is not real effect. Variables motivation does not really affect performance of variables, but variables influenced by the performance over variable remuneration. Recapitulation of the SEM analysis which includes the value of a load factor, the t-value and the influence are presented in Table 5.

Purwani (2009), Hameed et al. (2014) and Rizal et al. (2014) state that the remuneration significantly affects motivation but it does not significantly affect the performance of employees. The results are consistent with research conducted Gustika (2013), Muogbo (2013) and Baba (2015) states that the remuneration significantly affects employee performance.

1. Relationship between the remuneration with the constituent indicators

The results of SEM analysis showed variable remuneration forming indicator used to contribute positively to the value of load factors ranging from the highest wage X4 based on need (0,74), X2 wages by working time (0,70), X3 wages according to seniority (0,65), X1 wages based on job performance (0,63) and X5 wages according to the recognition of individual differences (0,63). According Simamora (2006) the purpose of remuneration is to attract employees, retain competent employees and motivate employees. Remuneration policies and systems are applied effectively in helping to achieve these goals, according to Ruky (2006), the policy must be fair, competitive, comply with laws and regulations. Furthermore it must be feasible for employees. Company XYZ should focus on the indicator with the largest value of that load factors. They are wages based on the needs and conduct periodic evaluations regarding remuneration.

Table 5. Recapitulation of the results of the SEM analysis

X	Remuneration Factors	Charge Factor	t-value	Influence
1	Wages based on job performance	0,63	7,29	Real
2	Wages according to old work	0,70	8,40	Real
3	Wages by seniority	0,65	7,57	Real
4	Wages based on the needs	0,74	8,89	Real
5	Wages by the recognition of individual differences	0,63	7,27	Real
Y	Motivation factors	Charge factor	t-value	Influence
1	Achievement	0,27		Real
2	Recognition	0,92	3,19	Real
3	The job itself	0,51	2,90	Real
4	Responsible	0,55	2,95	Real
5	Development of individual progress	0,98	3,19	Real
Y	Employee Performance Factors	Charge Factors	t-value	Influence
6	Responsible	0,73		Real
7	Work performance	0,47	5,17	Real
8	Obedience	0,92	9,52	Real
9	Honesty	0,36	8,90	Real
10	Cooperation	077	8,59	Real
H	Relationship and Influence	Charge Factors	t-value	Influence
1	Remuneration - motivation	0,41	2,57	Real
2	Remuneration - employee performance	0,34	3,08	Real
3	Motivation - employee performance	0,21	1,79	Not Real

2. Motivation relationship with the constituent indicators

The results of SEM analysis showed shaper indicator variables that uses motivation to contribute positively to the value of load factors ranging from the highest is the development of an individual's progress Y5 (0,98), Y2 recognition (0,92), Y4 responsibility (0,55), Y3 jobs themselves (0,51) and Y1 achievement (0,27). Indicators of achievement with the smallest value of load factors need to be a concern for the company, due to the low achievement motivation that is waned to be activated in a series of activities such as CI. Development progress of individuals with the highest scores indicates that the company gives an opportunity to the employees to perform personal development, but individual employees to develop each individual to gain knowledge of the company for himself as a provision in the future.

3. Relationship with employee performance indicators constituent

The results of SEM analysis showed variable performance indicators forming employees who used to contribute positively to the value of load factors ranging from the highest is Y8 (obedience 0,92), Y10 (cooperation 0,77), Y6 (responsibilities 0,73), Y7

(feat work 0,47) and Y9 (honesty 0,36). Indicators of adherence to the value of the highest load factors indicate that the individual will tend to persist in the organization because of their awareness of the individual will be huge losses experienced if not obedient to the organization. Indicators of honesty with the smallest value of load factors need to be a concern for company XYZ because honesty is the feelings of employees on duty to perform which must be given to the organization.

Managerial Implications

Based on the results of the evaluation of the relationship and influence between the variables, the priority of enhancement of employee performance through variable remuneration and motivation in XYZ can be done by increasing the remuneration component of the index being good at forming part of the remuneration of wages by the duration of employment and wages based on need. Companies should maintain the components of remuneration, motivation and performance of employees who have been through an evaluation every year. Components of achievement motivation showed desire in employees to provide good work for the company, need to be reviewed because grain performance appraisal allows employees get promoted is still rated doubtful by the respondent.
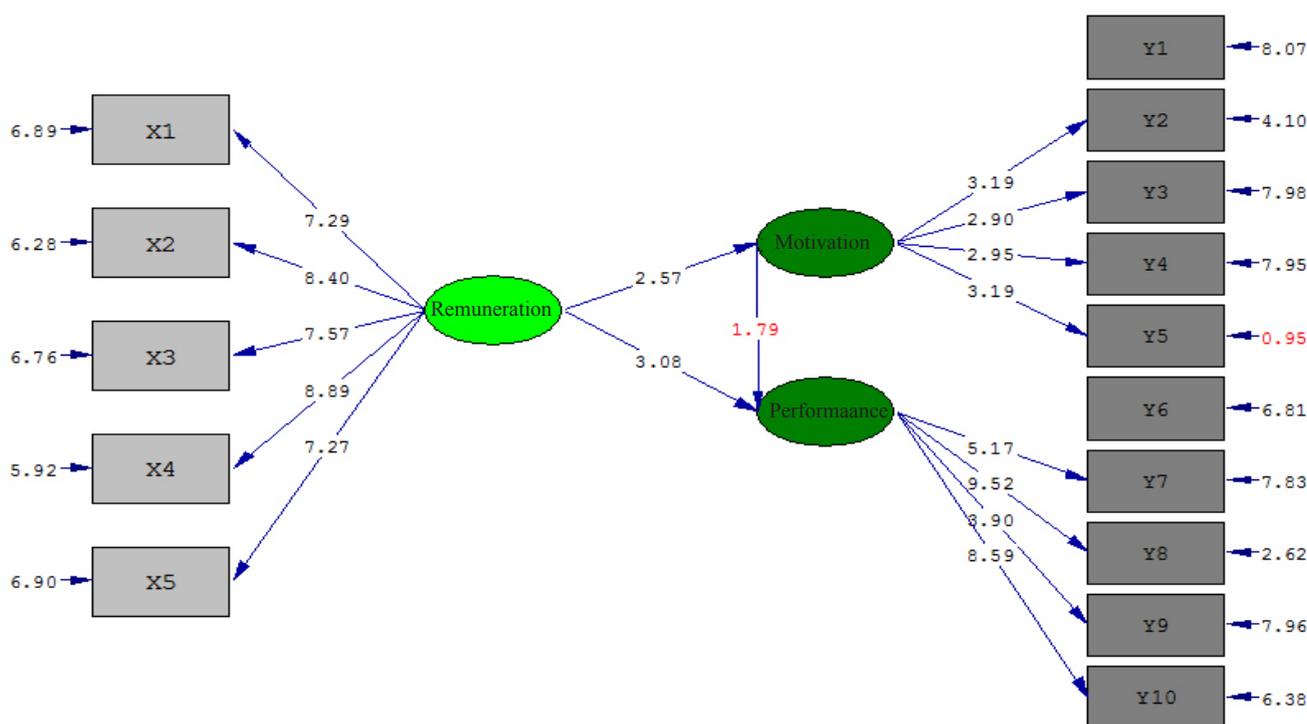

Figure 2. Path diagram t-value results of the analysis of the structural model of remuneration relationship with the motivation and performance of employees

CONCLUSIONS AND RECOMMENDATION

Conclusions

Implementation of the remuneration in XYZ Company during this time is generally perceived as being by the respondents with the lowest perceived value of the wages indicator-based on the needs and wage based on length of employment. Motivation employee at XYZ Company based on the perception of respondents with both criteria index with the lowest perceived value is the work itself. Meanwhile, the performance of employees at XYZ Company is based on the perception of respondents with good criterion index value at the lowest perception indicators obedience. Remuneration has a positive relationship and a real influence on the motivation and remuneration has a positive relationship and a real influence on employee performance. Motivation has a positive relationship, but it does not significantly affect the performance of employees. In order to improve the performance of employees, it cannot directly through motivation but through remuneration, by a way of improvement and periodically review the remuneration component which significantly give real effect.

Recommendations

In this study can be generated suggestions for the company that the company should increase the value of the index criteria remuneration component to be good enough to improve the motivation and performance of employees. An improved forming component of remuneration includes performance-based wages, wages based on the recognition, wages according to seniority and wages based on need. Unlike the wage based on the recognition of individual differences with a good performance, it should be retained. Similarly, the fundamental building block of motivation with criteria of index value has been good to be sustainable. Furthermore, companies should maintain the components of remuneration, motivation, employee performance that is good through an annual evaluation. Suggestions on further research, it should be added other variables such as climate and job satisfaction.

REFERENCES

Ahmad. 2013. Pengembangan sistem kompensasi untuk kepuasan kerja pegawai dengan logika fuzzy. *Jurnal Ilmiah Teknik Industri* 1(1):12–23.

Baba A. 2015. Effect of remuneration and achievement motivation to be SAR center employee performance industries results plantation Makasar. *Journal of Economic and Sustainable Development* 6(5):217–224.

Bernando FR, Maulendra MA, Dewi NK, Paramita S, Harisandi A, Sukaesih M, Setyawati A. 2015. Industry Update: Makanan Minuman. *Office of Chief Economist Bank Mandiri* 4:1–4.

Boedianto S. 2012. Pengaruh pemberian remunerasi terhadap kinerja pegawai lembaga pemasyarakatan klas iia anak Blitar. *Jurnal Ilmu Manajemen: Revitalisasi* 1(3):49–56.

Blaga P, Jozsef B. 2014a. Human resources, quality circles and innovation. *Proceding Economic and Finance* 15:1458–1462. doi:10.1016/S2212-5671(14)00611-X.

Ernanto B, Baga LM, Sunarti E. 2015. Pengaruh penerapan budaya perusahaan terhadap motivasi kerja dan kinerja karyawan di PT Rekayasa Industri. *Jurnal Aplikasi Bisnis dan Manajemen.* 1(1):1–11. DOI: 10.17358/JABM.1.1.1

Fisamawati. 2013. Terdorong oleh tumbuhnya kelas menengah. Marketing.co.id. http://www.marketing.co.id/terdorong-oleh-tumbuhnya-kelas-menengah. [10 Mei 2013].

Ghozali I. 2005. *Aplikasi Analisis Multivariate dengan SPSS.* Semarang: Badan Penerbit UNDIP.

Gustika R. 2013. Pengaruh pemberian remunerasi terhadap kinerja anggota POLRI Polres Pasaman. Elektronik *Jurnal Apresiasi Ekonomi* 1(1):22–31.

Hameed A, Ramzan M, Zubair HMK, Ali G, Arslan M. 2014. Impact of compensation on employee performance (empirical evidence from banking sector of Pakistan). *International Journal of Business and Social Science* 5(2):302–309.

Hariandja MTE. 2007. *Manajemen Sumber Daya Manusia: Pengadaan, Pengembangan, Pengkompensasian dan Peningkatan Produktivitas Pegawai.* Jakarta: Grasindo.

Idrees Z, Xinping X, Shafi K, Hua L, Nazeer A. 2015. Effect of salary, training and motivation on job performance of employees. *American Journal of Business, Economics and Management* 3(2):55–58.

Irawan A, Maarif MS, Affandi MJ. 2015. Faktor-faktor yang memengaruhi kinerja pegawai negeri sipil di Direktorat Jenderal Pendidikan Tinggi. *Jurnal Aplikasi Bisnis dan Manajemen* 1(1):55-64. DOI: 10.17358/JABM.1.1.55

Muogbo US. 2013. The influence of motivation on employee's performance: a study of some selected firms in Anambra State. *An International Journal of Arts and Humanities* 2(3):134-151.

Priyatno D. 2008. *Mandiri Belajar SPSS untuk Analisis Data dan Uji Statistik.* Yogyakarta: Mediakom.

Purwadi D. 2012. The Role of Japanese human resource planning practices for increasing industrial competitiveness. *Jurnal Social Behavior Science* 65:253-259.doi: 10.1016/j.sbspro.2012.11.119.

Purwani R. 2009. Hubungan sistem remunerasi baru dengan motivasi dan kinerja pegawai PT Pertamina Geothermal Energy Kantor Pusat Jakarta [tesis]. Bogor: Sekolah Program Pascasarjana, Institut Pertanian Bogor.

Rizal M, Idrus MS, Djumahir, Mintarti R. 2014. Effect of compensation on motivation, organizational commitment and employee performance (studies at local revenue management in Kendari city). *International Journal of Business and Management Invention* 3(2):64–79.

Ruky AS. 2006. *Sistem Manajemen Kinerja.* Jakarta: PT Gramedia Pustaka Utama.

Samsudin S. 2006. *Manajemen Sumber Daya Manusia.* Bandung: Pustaka Setia.

Simamora H. 2006. *Manajemen Sumber Daya Manusia.* Yogyakarta: YKPN.

Sugiyono. 2007. *Metode Penelitian Administrasi: Pendekatan Kuantitatif, Kualitatif dan R&D.* Bandung: Alfabeta.

Umar H. 2005. *Riset Sumberdaya Manusia dalam Organisasi.* Jakarta: PT Gramedia Pustaka Utama.

Widyastuti Y. 2010. Pengaruh persepsi remunerasi pegawai, motivasi kerja dan disiplin kerja terhadap kinerja pegawai di kantor pelayanan perbendaharaan negara (kppn) percontohan serang provinsi banten. *Jurnal Administrasi Publik* 1(2):1–17.