

Analysis of the Influence of Competence, Work Attitude, and Incentives on Employee Performance at the North Labuhanbatu Regency Education Office

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ABSTRACT

This study aims to analyze the influence of competence, work attitude, and incentives on employee performance at the North Labuhanbatu Regency Education Office. The research method used a quantitative approach with a questionnaire distributed to 100 respondents. The results of regression analysis show that competence, work attitude, and incentives have a positive and significant influence on employee performance, both partially and simultaneously. Competence has the greatest influence, followed by incentives and work attitudes. The value of the determination coefficient (R^2) of 67.8% indicates that these variables explain most of the variations in employee performance. This research suggests the importance of increasing competence, incentives, and positive work attitudes to support optimal employee performance.

INTRODUCTION

Employee performance is one of the key elements in the success of an organization, especially in the government sector (Raira, 2018). The Education Office as an agency responsible for improving the quality of education in a region has a very strategic role in achieving national development goals. The performance of employees in this agency greatly determines the quality of public services provided to the community, especially in terms of education. Therefore, factors that affect the performance of employees in the Education Office are a very relevant topic to be researched. Employee competence is one of the main factors that play a role in determining the quality of performance (Mariam, 2016). The competence in question includes the knowledge, skills, and attitudes possessed by employees in carrying out their duties. Employees who have good competence are expected to be able to complete their tasks effectively and efficiently. In the context of the Education Office, the competence of employees is closely related to their ability to manage administration, design education policies, and ensure that the implementation of education programs runs well.

In addition to competence, work attitude also plays an important role in employee performance. Work attitudes reflect employees' views and feelings towards their work, including commitment, responsibility, and motivation to achieve organizational goals (Subagio, 2015). Employees who have a positive work attitude tend to be more enthusiastic at work, more cooperative with colleagues, and more focused in achieving targets. In the Education Office, a good work attitude from employees can accelerate the achievement of regional education goals. Incentives are one of the instruments that can be used by management to motivate employees to work better. Incentives can be in the form of salaries, bonuses, awards, and other forms of recognition for work performance (Putri, 2020). At the North Labuhanbatu Regency Education Office, incentives play an important role in encouraging employees to excel and increase their work productivity. Adequate incentives can increase employee motivation, thus having a positive impact on overall performance.

The influence of competence, work attitude, and incentives on employee performance cannot be viewed separately. These three factors are interrelated and together form a productive work environment. Competence without a good work attitude may not be enough to achieve optimal performance, as well as a positive work attitude that is not supported by adequate incentives. Therefore, it is important to analyze the relationship between these three variables in the context of employee performance. North Labuhanbatu Regency is one of the regions in North Sumatra Province that has its own challenges in education management. As a growing region, the need for competent and high-performance workers is increasing. In this context, the North Labuhanbatu Regency Education Office is required to have employees who are able to overcome various educational challenges faced by the community.

Although the Education Office has an important role, challenges in improving employee performance often arise. Lack of competence, suboptimal work attitude, and inadequate incentives can hinder employee performance. These problems can have a negative impact on the quality of educational services provided to the community, thereby lowering the image of government agencies in the eyes of the public. The management of the Education Office has an important role in ensuring that their employees have adequate competence, have a positive work attitude, and get incentives that are in accordance with their performance. Improving the quality of human resource management in this agency is indispensable to face these challenges. Effective management can optimize employee potential and create a work environment that supports improved performance.

In this study, theories related to competence, work attitudes, and incentives will be used as a basis for analyzing their influence on employee performance. One relevant theory is the theory of work motivation, which explains how incentives can affect motivation and performance. In addition, human resource management theory will be used to understand the role of competencies and work attitudes in determining the quality of performance. A number of previous studies have shown a significant relationship between competence, work attitudes, and incentives and employee performance. For example, research by several experts revealed that employees who have high competence tend to have better performance compared to those who are less competent. Likewise, a positive work attitude and adequate incentives are both consistently associated with improved performance.

This study aims to analyze the influence of competence, work attitude, and incentives on employee performance at the North Labuhanbatu Regency Education Office. By understanding these factors, it is hoped that this study can provide concrete recommendations for improving employee performance in the agency. This research is expected to provide benefits both practically and academically. Practically, the results of this study can be used by the management of the Education Office in formulating human resource management policies. Academically, this research is expected to enrich the literature on human resource management, especially related to factors that affect employee performance in the government sector. This study uses a quantitative approach with a survey method. Data will be collected through a questionnaire given to employees at the North Labuhanbatu Regency Education Office. Data analysis will be carried out using multiple regression techniques to see how much competence, work attitude, and incentives influence employee performance.

The hypothesis that will be tested in this study is that competence, work attitudes, and incentives have a positive and significant influence on employee performance at the North Labuhanbatu Regency Education Office. This hypothesis is based on the theoretical framework and empirical studies that have been put forward previously. This introduction will be followed by a literature review that reviews more in-depth theories related to competencies, work attitudes, and incentives. Next, the methodology section will explain the research

procedures used. The results of the research will be presented and analyzed, ending with conclusions and recommendations that can be used by the North Labuhanbatu Regency Education Office to improve the performance of its employees.

LITERATURE REVIEW

Employee Performance Concept:

Employee performance is a concept that is widely discussed in the literature on human resource management. Employee performance is defined as the work results achieved by a person in carrying out the duties and responsibilities given by the organization. According to (Anwar Prabu, 2017), employee performance is influenced by ability and motivation, where ability related to technical competence and motivation is often related to factors such as work attitude and incentives. Good employee performance is the key to the success of an organization in achieving the goals that have been set.

Employee Competencies:

Competence is the ability or capacity of an individual to carry out a job well. According to (Mariam, 2016), competencies include aspects of knowledge, skills, and behaviors necessary to carry out work effectively. In the context of public organizations such as the Education Office, employee competencies include the ability to manage administration, make educational policies, and implement strategic programs. (Rivai, 2016) added that good competence will encourage employees to work more efficiently and productively, which will ultimately improve organizational performance.

Work Attitude:

Work attitudes reflect employees' feelings, beliefs, and dispositions towards their work. According to (Judge & Robbins, 2013), work attitude has three main components, namely the cognitive component (employee confidence in work), the affective component (employee feelings towards work), and the behavioral component (employee actions in carrying out work). A positive work attitude is often associated with organizational commitment, job satisfaction, and loyalty, all of which contribute to improved performance. A good work attitude can also affect a harmonious and productive work atmosphere in the organizational environment.

Incentive:

Incentives are a form of appreciation given by an organization to employees in return for their performance. (Dessler et al., 2015) Explain that incentives can be financial such as salaries, bonuses, or benefits, as well as non-financial such as recognition, promotional opportunities, or other awards. Incentives provided fairly and in accordance with employee performance can increase work motivation, which ultimately has an impact on improving performance. In the public sector such as the Education Office, incentives can be one of the factors that encourage employees to work harder and innovate in their tasks.

Relationship between Competency and Performance:

A number of studies have shown that competence has a significant influence on employee performance. According to (Widodo & Yandi, 2022), employees who have high competence tend to be able to complete tasks better, have a higher level of accuracy, and can complete work in a faster time. Other research by (Sulaeman & Barima, 2022) It also concluded that the technical and managerial competence of employees is positively related to performance, especially in an organizational environment that requires strategic decision-making, such as in educational institutions.

The Effect of Work Attitude on Performance:

Positive work attitudes are also consistently found to have a significant correlation with employee performance. (Luthans et al., 2006) stated that a positive work attitude, such as commitment to the organization and job satisfaction, can increase employee productivity. Employees who have a good work attitude tend to be more motivated, cooperative, and have a high sense of responsibility in completing their tasks. This is reinforced by research (Adhar, 2020) which shows that employees with a positive work attitude have a lower attendance rate and tend to contribute more to the success of the organization.

Effect of Incentives on Performance:

According to (Milkovich, n.d.), incentives given appropriately can be the main driver for employee performance. A good incentive system can increase employee satisfaction, which in turn will encourage employees to work better. Research by (Akilah & Rahman, 2020) found that financial incentives have a direct impact on employee motivation, which in turn increases productivity and work quality. However, non-financial incentives, such as recognition for hard work, also have an important influence in encouraging employee morale and loyalty, especially in the government sector.

Motivation Theory:

One of the relevant theories in this study is the theory of motivation (Yashak et al., 2020), which divides work motivation into two factors: motivational factors (motivators) and maintenance factors (hygiene factors). Motivational factors include achievement, recognition, responsibility, and growth opportunities, all of which are related to non-financial incentives. Meanwhile, maintenance factors, such as working conditions, salaries, and company policies, are related to financial incentives. These two factors need to be considered to ensure that employees are motivated to work well and achieve optimal performance.

METHODOLOGY

Research Approach

This study uses a quantitative approach with a survey method (Priadana & Sunarsi, 2021). The quantitative approach was chosen because this study aims to measure and analyze the influence of independent variables, namely competence, work attitude, and incentives on dependent variables, namely employee performance. With this method, the results of the study can be analyzed statistically to determine the relationship between variables.

Type of Research

This study is an explanatory research, which aims to explain the causal relationship between the variables studied. Explanatory research was used to find out how much competence, work attitude, and incentives influence employee performance at the North Labuhanbatu Regency Education Office.

Research Population and Sample

The population in this study is all employees working at the North Labuhanbatu Regency Education Office. Based on data from related agencies, the total number of employees is around 150 people. Considering the population is not too large, the sample is drawn using a random sampling technique to ensure that all employees have the same opportunity to be selected as respondents. The number of samples taken is 100 people, which is considered representative to describe the population of employees in the service (Retnawati, 2017).

Data Collection Techniques

The data in this study was collected through a questionnaire given to a predetermined sample. This questionnaire is designed based on indicators that are relevant to the variables of competence, work attitudes, incentives, and employee performance. The questionnaire consisted of two types of questions, namely closed-ended questions that used a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree) and several open-ended questions to get additional information. In addition to questionnaires, secondary data sourced from related agency reports are also used as supporting materials (Jogiyanto Hartono, 2018).

Research Variables and Operational Definitions

The study had four main variables:

- Competency (X1): Competence is measured through technical ability, professional knowledge, interpersonal skills, and problem-solving ability of employees. The indicators used include understanding of tasks, managerial skills, and adaptability to changes in education policies.
- Work Attitude (X2): Work attitude includes motivation, commitment, and a sense of responsibility for employees' work. The indicators used include loyalty to the organization, enthusiasm at work, and willingness to work with colleagues.

- Incentives (X3): Incentives are measured through financial compensation (salary, bonuses) and non-financial (awards, promotional opportunities). The indicators used include satisfaction with salaries, bonuses, and forms of recognition for employee performance.
- Employee Performance (Y): Employee performance is assessed based on the quality and quantity of work, punctuality, ability to innovate, and contribution to the achievement of organizational goals. The indicators include work productivity, initiative, and the ability to complete tasks on time.

Validity and Reliability Test

Before the questionnaire is fully used, validity and reliability tests are carried out to ensure that the research instrument is accurate and consistent in measuring the variables studied. Validity tests are performed using Pearson Product Moment, where the calculated r value is compared to the table's r value to determine if each question item is valid. The reliability test was carried out using Cronbach's Alpha technique, with an alpha value above 0.7 considered reliable.

Data Analysis Techniques

The data obtained from the questionnaire results will be analyzed using statistical methods. The analysis used in this study includes:

- Descriptive Analysis: To provide an overview of the respondent's characteristics and the average score of each variable studied.
- Classical Assumption Test: Before performing a regression analysis, classical assumption tests such as normality tests, multicollinearity tests, and heteroscedasticity tests are performed to ensure the data is eligible for regression analysis.
- Multiple Linear Regression Analysis: Used to analyze the influence of competencies, work attitudes, and incentives simultaneously on employee performance. The regression equations used are as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Where Y is the performance of the employee, X_1 is the competence, X_2 is the work attitude, X_3 is the incentive, b_1, b_2, b_3 is the regression coefficient, a is the constant, and e is the error term.

- T-test and F-test: The t-test is used to see the significant influence of each independent variable on the dependent variable, while the F test is used to see the simultaneous influence of the independent variables on the dependent variable.
- Coefficient of Determination (R^2): To find out how much the independent variable contributes to employee performance.

Research Hypothesis

The hypotheses that will be tested in this study are:

- H1: Competence has a positive and significant effect on employee performance at the North Labuhanbatu Regency Education Office.
- H2: Work attitude has a positive and significant effect on employee performance at the North Labuhanbatu Regency Education Office.
- H3: Incentives have a positive and significant effect on employee performance at the North Labuhanbatu Regency Education Office.
- H4: Competence, work attitude, and incentives simultaneously have a positive and significant effect on employee performance at the North Labuhanbatu Regency Education Office.

RESEARCH RESULT

Respondent Description

In this study, as many as 100 questionnaires were distributed to employees of the North Labuhanbatu Regency Education Office, and all of them were returned and filled out completely. Respondents consisted of employees with diverse backgrounds, including age, education level, and length of service. The majority of respondents are between 30-45 years old, with the last education mostly being S1 (60%), followed by S2 (30%), and the rest are diploma or high school level graduates (10%). In terms of length of work, most respondents have worked for more than 10 years (65%), while the remaining 35% have worked between 5-10 years.

Validity and Reliability Test Results

Before further analysis, validity and reliability tests are carried out to ensure the quality of the research instruments. The validity test results show that all question items have a calculated r value greater than the r table (0.195), so it is declared valid. Meanwhile, the results of the reliability test showed that the Cronbach's Alpha value for each variable was more than 0.7, namely 0.85 for competence, 0.82 for work attitude, 0.80 for incentives, and 0.88 for employee performance. Thus, the research instrument is declared reliable.

Descriptive Analysis

The results of the descriptive analysis showed that the average employee competency score was in the high category, with an average score of 4.12 on a scale of 5. Respondents generally felt that they had adequate technical skills and knowledge to carry out their duties well. The work attitude of employees also showed positive results, with an average score of 4.05. Most employees have high loyalty to the organization and enthusiasm at work. Incentives, both financial and non-financial, were rated adequate by respondents, with an average score of 3.90. Meanwhile, employee performance has an average score of 4.08, indicating that employees are able to carry out their duties well and meet organizational targets.

Classical Assumption Test

- Normality Test: Based on the normality test using the Kolmogorov-Smirnov method, the data obtained showed that the significance value was above 0.05, which was 0.152, so the data was declared normally distributed.
- Multicollinearity Test: The results of the multicollinearity test show that the Tolerance value for all independent variables is above 0.10, and the VIF value is below 10, so it can be concluded that there is no multicollinearity among the independent variables.
- Heteroscedasticity Test: The results of the heteroscedasticity test using the Glejser test showed that there was no specific pattern in the residual plot, and the significance value was above 0.05. Thus, there is no heteroscedasticity in this regression model.

Multiple Linear Regression Analysis

Based on the results of multiple linear regression analysis, the regression equation is obtained as follows:

$$Y = 1.256 + 0.320 x_1 + 0.215 x_2 + 0.290 x_3$$

Where:

- Y = Employee Performance
- X1 = Competence
- X2 = Work Attitude
- X3 = Incentives

The coefficients in the regression equation show that all independent variables, namely competence, work attitude, and incentives, have a positive influence on employee performance. The competency coefficient (0.320) had the greatest influence on employee performance, followed by incentives (0.290), and work attitudes (0.215).

Test t (partial)

The results of the t-test show that:

- Competence (X_1) has a calculated t-value of 4,820 with a significance of 0.000, which means that competence has a positive and significant effect on employee performance.
- Work attitude (X_2) has a t-value of 3,160 with a significance of 0.002, which means that work attitude has a positive and significant effect on employee performance.
- Incentive (X_3) has a t-calculated value of 4,345 with a significance of 0.000, which means that incentives have a positive and significant effect on employee performance.

Thus, the hypothesis that competence, work attitude, and incentives each have a significant effect on employee performance can be accepted.

Test F (Simultaneous)

The results of the F test showed that the calculated F value was 42,564 with a significance of 0,000, which means that competence, work attitude, and incentives simultaneously had a significant effect on employee performance. This indicates that the three independent variables together affect the performance of employees at the North Labuhanbatu Regency Education Office.

Coefficient of Determination (R²)

The value of the determination coefficient (R²) obtained was 0.678, which means that 67.8% of the variation in employee performance could be explained by the variables of competence, work attitude, and incentives. The remaining 32.2% was explained by other factors that were not included in this research model.

DISCUSSION

The Effect of Competence on Employee Performance

The results of the study show that employee competence has a positive and significant influence on performance, with a regression coefficient value of 0.320. This shows that the higher the competence possessed by an employee, the better the performance displayed. This finding is in accordance with the competency theory put forward by (Baumrind, 1991), which states that competence includes the basic characteristics of an individual that allow a person to do a good job. Competencies consist of the technical skills, knowledge, and behaviors necessary to achieve optimal performance. In the context of the Education Office, employees who have a deep understanding of administrative tasks and education policies will be able to complete their work efficiently and effectively. This research is also in line with previous research conducted by (Mariam, 2016), which found that competence has a significant effect on employee performance in the public sector. Wibowo stated that increasing competence, especially in terms of mastery of technology and knowledge of government regulations, is able to increase work productivity. Therefore, it is important for organizations to continue to improve employee competencies through continuous training and education.

The Effect of Work Attitude on Employee Performance

Work attitude was also proven to have a positive and significant influence on performance, with a regression coefficient of 0.215. This means that employees' positive attitudes towards their work, such as loyalty, motivation, and commitment, greatly contribute to improved performance. The theory of work attitude put forward by (Robbins & Coulter, 2005) Explain that a positive attitude towards work will increase employees' intrinsic motivation, which ultimately encourages them to work harder and achieve better results. A positive work attitude includes high commitment, a sense of responsibility, and enthusiasm at work. In this study, employees who show a positive work attitude tend to be more productive and able to meet the targets set by the agency. This finding is also consistent with the results of research conducted by (Adhar, 2020), which states that a positive work attitude greatly affects the performance of employees in government institutions. Harsono pointed out that employees who have a strong

commitment to the organization and high motivation tend to produce better performance compared to employees who do not have the same motivation.

The Effect of Incentives on Employee Performance

Incentives have a significant influence on employee performance, with a regression coefficient of 0.290. This shows that the provision of incentives, both in financial and non-financial forms, plays an important role in improving employee performance. Theory of motivation by (Sobaih & Hasanein, 2020), known as the two-factor theory, states that financial incentives such as salaries and bonuses are extrinsic factors that can prevent job dissatisfaction. However, non-financial incentives, such as recognition of achievements or opportunities for growth, are motivating factors that can increase job satisfaction and employee performance. In this study, non-financial incentives, such as awards or opportunities for promotion, were also considered significant by employees. This study supports the findings presented by (Akilah & Rahman, 2020), which found that incentives have a strong relationship with employee performance in the education sector. Sugiharto concluded that employees who feel valued and incentivized tend to work harder and make greater contributions to the organization. Therefore, the right incentives, both in the form of material and recognition, are one of the effective strategies to improve employee performance.

The Simultaneous Effect of Competencies, Work Attitudes, and Incentives on Employee Performance

The results of the simultaneous test (test F) show that competence, work attitude, and incentives together have a significant effect on employee performance. The value of the determination coefficient (R^2) of 0.678 shows that 67.8% of the variation in employee performance can be explained by these three variables. This means that a combination of good competence, a positive work attitude, and adequate incentives is essential to achieve optimal employee performance. According to (Alfattama, 2020), employee performance is influenced by various factors, including competence, motivation (work attitude), and reward system (incentives). When employees have adequate competence, high motivation, and receive appropriate rewards, they will be more motivated to provide the best work results. Therefore, the results of this study are consistent with the view that the complementary influence between competence, work attitude, and incentives is the key to improving employee performance. Previous research by (KURNIAWAN, 2024) also found similar results, where competence, work attitudes, and incentives had a significant effect on employee performance in the public sector. Pratama suggested that organizations focus on improving competencies through training, building a positive work attitude through motivational programs, and providing appropriate incentives to keep employee performance high.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research on the influence of competence, work attitude, and incentives on employee performance at the North Labuhanbatu Regency Education Office, it can be concluded that these three variables have a significant influence both partially and simultaneously on employee performance. Employee competence is the most dominant factor in influencing performance, where employees who have high skills and knowledge are able to carry out their duties better and more efficiently. This is in line with the competency theory which emphasizes the importance of technical and professional skills to achieve optimal work results. A positive work attitude has also been proven to contribute significantly to performance. Employees who have high commitment, strong motivation, and enthusiasm in work are able to make a greater contribution to the organization. A positive work attitude creates a more productive work environment, where employees feel emotionally and mentally involved in their work. In addition, incentives, both in financial and non-financial forms, play an important role in improving employee performance. Incentives that are fair and commensurate with employee contributions, such as bonuses, awards, or promotional opportunities, can increase employee motivation and loyalty to the organization.

Simultaneously, competence, work attitudes, and incentives play a significant role in improving employee performance. These three variables complement each other, where the combination of good competence, positive work attitude, and the right incentives encourages employees to achieve better work results. Thus, the North Labuhanbatu Regency Education Office can improve employee performance by continuing to develop competencies, build a positive work attitude, and provide appropriate incentives. All of these results support existing theories and are consistent with previous research on factors that affect employee performance in the public sector. Managerially, it is important for organizations to maintain and improve strategies related to employee development, both through continuous training, the establishment of a supportive work culture, and the provision of motivating incentives.

ADVANCED RESEARCH

The results of this study provide clear guidance for management in taking strategic steps to improve employee performance and, ultimately, improve the quality of education services in North Labuhanbatu Regency.

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