

The Analysis of Incentive Effect on Motivation and Employee Performance at PT Jamsostek (Persero) Medan Branch

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ABSTRACT

The purpose of this study is to determine and explain the significance of the effect of Material Incentives and Non-Material Incentives on Work Motivation, the effect of Material Incentives and Non-Material Incentives on Employee Performance, and the effect of Work Motivation on Employee Performance. The type of research used in this research is explanatory research, and the research method used is quantitative. The population in this study amounted to 36 employees of PT Jamsostek (Persero) Medan Branch. The number of samples was 36 employees using the Population sampling technique. The data was processed using a computer program SPSS 20 for windows. Based on the results of inferential analysis using path analysis which shows the significant value of F, namely $0.000 < 0.05$ (alpha). The path coefficient values are 0.345 and 0.479 for Material Incentives (X1) and Non-Material Incentives (X2) on Work Motivation (Y1), the path coefficient value is 0.322 and 0.316 for Material Incentives (X1) and Non-Material Incentives (X2) on Employee Performance (Y2). The path coefficient value is 0.346 for Work Motivation (Y1) on Employee Performance (Y2). Likewise, the value of Adjusted R Square is 0.497 for Work Motivation (Y1) and 0.686 for Employee Performance (Y2). It shows that the Material Incentive and Non-Material Incentive variables significantly affect Work Motivation and Employee Performance, either directly or indirectly.

Keywords: incentives, work motivation, employee performance

INTRODUCTION

The role of employees is vital in a company, so this factor must be managed as much as possible. Providing adequate rewards or incentives to employees needs special attention to carry out their duties and develop their abilities as much as possible. They are providing high and relevant incentives when employees work will affect employee performance. The provision of incentives is considered very important for employees considering that there are too many needs of employees, and it is hoped that incentives can improve the welfare of employees. In addition, incentives can motivate employees to be able to improve their performance. Besides incentives, it is also necessary to motivate so that

employees work well, following the results of research conducted by Oktaria (2020), Haedar (2015), Nurani (2015), Bonner (2000).

The motivations such as good wages, safe work, a conducive working atmosphere, respect for the work performed, fair and wise leadership, reasonable direction and orders, organizations or workplaces that are respected by society or by seeking incentives that are proportional and is also progressive, which means that it is by the career path. Providing appropriate incentives can motivate employees because employees feel valued according to their abilities and performance. Incentives can also increase the welfare of life and build work motivation to be achieved optimally. However, it must be considered by management to achieve the standard.

The term incentive system is generally used to describe plans for paying wages linked directly or indirectly to various standards of employee performance or organizational profitability. Compensation and incentives have a very close relationship, where incentives are a component of compensation, and both are very decisive in achieving the goals and objectives of the organization as a whole. Incentives can be formulated as adequate remuneration for employees whose performance exceeds the predetermined standards. Incentives are a driving factor for employees to work better so that employee performance can increase. According to Mustofa (2021), Wasis (2020), Motivation moderates the effect of incentives on performance, which means that if the incentives are better accompanied by higher motivation, the performance will be higher. Based on the research results, it shows that incentives can increase employee performance and motivation, and work motivation mediates incentives in improving employee performance

In order to get a clearer understanding, below are some management experts who have expressed an understanding of incentives. Incentives are additional remuneration given to certain employees whose performance is above the standard performance. This incentive is a tool used by supporters of the fair principle in providing compensation (Hasibuan, 2017). Incentives are a form of motivation expressed in the form of money based on high performance and a sense of recognition from employee performance and contributions to the organization (company) (Mangkunegara, 2016).

According to the opinion of the experts above, an incentive is an encouragement for someone to want to work well and to be able to achieve a higher level of performance so that it can arouse the work passion and motivation of an employee, so someone wants to work well if there is motivation in him. In addition, company motivation needs to create work passion and motivation because even though motivation has been formed, if it is not accompanied by work passion, the employee will still not work as expected.

Motivation is the provision of a driving force that creates excitement for someone's work so that they are willing to work together, work effectively, and are integrated with all their efforts to achieve satisfaction (Hasibuan, 2017). The importance of motivation because motivation is what causes, channels, and supports human behavior so that they are willing to work hard and enthusiastically to achieve optimal results. Motivation is increasingly essential because managers share work with their subordinates to do it well and be integrated with the desired goals (Hasibuan, 2017).

Based on the above understanding, we have to consider the quality and intensity of our efforts and togetherness. The effort that is directed and consistent with the organization's goals is the kind of effort we should make. Motivated individuals stay put on a task long enough to achieve their goals.

Every human being has the potential to act in various forms of activity. The ability to act is acquired by humans either naturally (from birth) or learned. Even though humans can behave in a certain way, that behavior is only actualized at certain times. The potential for specific behavior is called the ability, while the expression of this potential is known as performance. Operationally, performance can be defined as the action or implementation of a task that a person has completed within a specific and measurable time.

Performance results from work quality and quantity achieved by an employee in carrying out his duties by the responsibilities assigned to him (Mangkunegara, 2018). In other words, performance is the work achieved by a person in carrying out the tasks assigned to him by established criteria. Three main factors affect performance, namely individual (workability), work effort (desire to work), and organizational support (opportunity to work). Thus, there are four elements in performance: job functions, the factors that affect employee performance, the achievement of organizational goals, and a specific period (Tika, 2018). From some of the definitions stated, actual performance is an action taken by an individual to complete within a certain period to be measured

METHOD

Based on the research objectives, the research used is explanatory. According to Singarimbun (2012), explanatory research is a study that explains the causal relationship between variables through hypothesis testing. Based on this understanding, it can be seen that explanatory research can be helpful to explain the influence of the tested variables using statistical

testing. In this study, it will be known whether there is a significant effect of incentives on work motivation and employee performance at PT. Jamsostek (Persero) Medan Branch. The analysis technique used includes descriptive analysis and path analysis. In this study, the descriptive analysis describes each variable regarding the respondent's response to the items studied. The inferential analysis consists of path analysis.

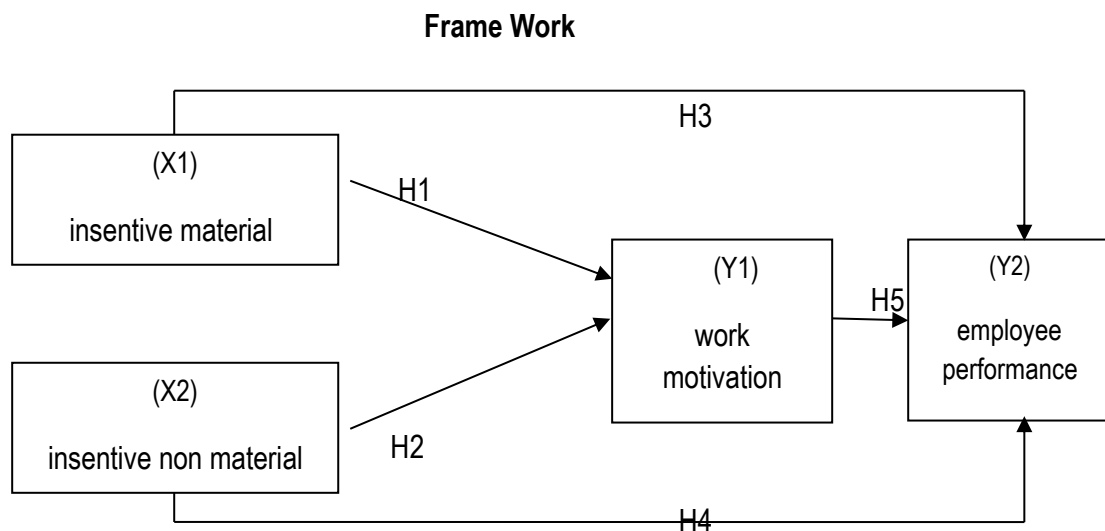


Figure: 1. Frame Work
The analysis of incentive effect on motivation
and employee performance

The hypotheses to be tested in this study are as follows:

1. H1: There is a significant effect of the material incentive variable (X1) on work motivation (Y1).
2. H2: There is a significant influence of the non-material incentive variable (X2) on work motivation (Y1).
3. H3: There is a significant effect of the material incentive variable (X1) on work motivation (Y1).
4. H4: There is a significant effect of non-material incentive variables (X2) on employee performance (Y2).
5. H5: There is a significant effect of work motivation (Y1) on employee performance (Y2).

RESULT and DISCUSSION

Path analysis is used to determine the magnitude of the direct and indirect effects of variable X1 (material incentives) and variable X2 (non-material incentives) on variables Y1 (work motivation) and Y2 (employee performance). The first independent variable in this study, namely material incentive (X1), consists of 2 indicators studied, namely money and social security; in total, there are five items studied for material incentive variables, namely the suitability of bonus performing, the fulfillment of pension benefits. In addition, in old age, the fulfillment of sick leave while still getting a salary, meeting the need for holiday allowances, and meeting medical expenses needs.

The second independent variable is non-material incentives (X2); there are two indicators

studied, namely awards and work conditions, in which five items were studied in total, namely getting praise for the work carried out, getting a promotion or promotion according to company regulations, getting an award certificate. In addition, for good performance, comfort in the workspace, conformity to work needs with working hours. The dependent variable in this study is the work motivation variable (Y1), with

three indicators examined for existence, relationship, and growth, and the employee performance variable (Y2), with three indicators examined in terms of quality, quantity, and timeliness. The results of data processing through calculations with SPSS 15 software can be seen in Table 1 regarding the recapitulation of path analysis results.

Table 1. Results of Analysis of the Effect of Material Incentives (X1) and Non-Material Incentives (X2) on Work Motivation (Y1)

Independent Variable.	Standard Coefficient. Beta	t-Count	t-Table	Significant.	Information
X1	0.345	2.423	2.021	0.021	Sig.
X2	0.479	3.367	2.021	0.002	Sig.
Depend. Var	Y1				
R	0.725				
R Square	0.525				
Adjusted R Square	0.497				
Sig.	0.000				

Source: Research 2020

From the statistical test results, the material incentive variable (X1) has a significant effect with the path coefficient value of 0.345. Furthermore, the t-Count obtained is 2.423, more significant than the t-table of 2.021, with a significance level of 5%. Thus, it shows that the material incentive variable (X1) significantly affects work motivation (Y1). From the results of statistical calculations, the non-material incentive variable (X2) has a significant effect with a path

coefficient value of 0.479. Furthermore, the t-Count obtained was 3,367 greater than the t-table of 2,021 with a significance level of 5%. Thus, it shows that non-material incentives (X2) significantly affect work motivation (Y1). In this analysis, an Adjusted R Square of 0.497 shows that the amount of support for the independent variable for the dependent variable is 49.7%, and the rest comes from other variables not included in this study.

Table 2: Results of Analysis of the Effect of Material Incentives (X1) and Non-Material Incentives (X2) on Employee Performance (Y2).

Independent Variable	Standard Coefficient Beta	t-Count	t-Table	Significant	Information
X1	0.322	2.645	2.021	0.013	Significant
X2	0.316	2.431	2.021	0.021	Significant
Depend. Var	Y2				
R	0.844				
R Square	0.713				
Adjusted R Square	0.686				
Sig.	0.000				

Source: Research 2020

From the results of statistical calculations, the Material Incentive variable (X1) has a significant

effect with a path coefficient value of 0.322. Furthermore, the t-Count obtained is 2,645 greater than the t-table of 2,021 with a significance level of 5%. It shows that the material incentive variable (X1) significantly affects employee performance (Y2). From statistical calculations, the non-material incentive variable (X2) has a significant effect with a path coefficient value of 0.316. The t value obtained was 2,431

greater than the t table 2,021 with a significance level of 5%. It shows that the non-material incentive variable (X2) significantly affects employee performance (Y2). In this analysis, an Adjusted R Square of 0.686 is obtained, which indicates that the amount of support for free variables for the dependent variable is 68.6%, and the rest comes from other variables not included in this study.

Tabel 3. Results of the Analysis of the Effect of Work Motivation (Y1) on Employee Performance (Y2)

Dependent. Variable.	Standard Coeffition Beta	t-Count	t-Table	Significant	Information
Y1	0.346	2.519	2.021	0.017	Significant
Depend. Var					
R					
R Square					
Adjusted R Square					
Sig.					

Source: Research 2020

The results of statistical calculations, the work motivation variable (Y1), significantly influence the path coefficient value of 0.346. The t-Count obtained was 2,519 greater than the t-table of 2,021 with a significance level of 5%. It shows that the work motivation variable (Y1) significantly affects the employee performance variable (Y2). In this analysis, the value of Adjusted R Square is 0.686, which indicates that the amount of support for the independent variable for the dependent variable is 68.6%, and the rest comes from other variables not included in this study.

Indirect Effect of Material Incentives (X1), Non-Material Incentives (X2) on Employee Performance (Y2) through Work Motivation Variables (Y1)

The results of path analysis in Table 1, Table 2, and Table 3 show the indirect effect of material incentive variables (X1), non-material incentives (X2) on employee performance (Y2) through work motivation variables (Y1), namely

the indirect effect of material incentives (X1) on employee performance (Y2) through the work motivation variable (Y1) of:

$$(PY_{21}) \times (PY_{2Y_1}) = 0.322 \times 0.346 = 0.111$$

It can be concluded that there is an indirect effect of material incentives (X1) directly on employee performance (Y2). So, the work motivation variable has a significant employee performance (Y2) through the work motivation variable (Y1) of 0.111.

The indirect effect of non-material incentives (X2) on employee performance (Y2) through work motivation variables (Y1) is: $(PY_{22}) \times (PY_{2Y_1}) = 0.316 \times 0.346 = 0.109$. It can be concluded that there is an indirect effect of non-material incentives (X2) on employee performance (Y2) through the work motivation variable (Y1) of 0.109. Based on Table 1, Table 2, and Table 3, the resulting path equation is as follows:

$$Y1 = 0.345X_1 + 0.479X_2$$

$$Y2 = 0.322X_1 + 0.316X_2 + 0.346Y_1$$

Table 4. Comparison Table of Direct Effect and Total Effect

Exogen Variable	Endogen Variable.	Direct Efeck	Total Efect	t-Count	Significant	Information
X1	Y1	0.345	0.345	2.423	0.021	Significant
X2	Y1	0.479	0.479	3.367	0.002	Significant

X1	Y1	0.322	0.322	2.645	0.013	Significant
X2	Y2	0.316	0.316	2.431	0.021	Significant
Y1	Y2	0.346	0.346	2.519	0.017	Significant

Source: Research 2020

Table 5. Comparison of Direct Effect, Indirect Effect, and Total Effect

Exogen Variable	Endogen Variable.	Direct Effect	Among Variable	Indirect Effect	Total Effect	Information
X ₁	Y ₁	0.322	Y ₁	0.322 x 0.346 = 0.111	0.322+ 0.111 = 0.432	DE<TE
X ₂	Y ₂	0.316	Y ₁	0.316 x 0.109 = 0.425	0.316+ 0.425 = 0.741	DE<TE

Source: Research 2020

From Table 4 and Table 5, it can be seen that the influence of material incentive variables (X₁) and non-material incentives (X₂) on employee performance (Y₂) through work motivation (Y₁) shows that contribution to the effect of material incentives and non-material incentives on employee performance.

Discussion

- Hypothesis 1** states a significant direct effect between the material incentive variable (X₁) on work motivation (Y₁). This hypothesis can be proven by a path coefficient of 0.345, a probability value of 0.021 (0.000 < 0.05). So it can be concluded that the existence of the material incentive variable (X₁) has a significant effect on work motivation (Y₁). Moreover, it illustrates that the items in the material incentive variables have been fulfilled and suitable for PT. Jamsostek (Persero) Medan Branch so that it can influence and be able to work motivation of employees.
- Hypothesis 2** states that there is a significant direct effect between non-material incentive variables (X₂) and significantly affects work motivation (Y₁). This hypothesis can be proven by a path coefficient of 0.479, a probability value of 0.002 (0.000 < 0.05). So it can be concluded that non-material incentive variables (X₂) significantly affect work motivation (Y₁). It illustrates that the non-material incentive variables have been fulfilled and are suitable to be applied to PT. Jamsostek (Persero) Medan Branch so that it can influence and be able to work motivation of employees.
- Hypothesis 3** states that there is a significant direct effect between the material incentive variables (X₁) and significantly affects employee performance (Y₂). This hypothesis can be proven by a path coefficient of 0.322, a probability value of 0.013 (0.000 < 0.05). So, the material incentive has a more significant influence than the influence of the two variables. Variable (X₁) has a significant effect on work motivation (Y₁). It illustrates that the items in the material incentive variables have been fulfilled and suitable for PT. Jamsostek (Persero) Medan Branch so that it can affect employee performance. Similarity with result research of Zaputri (2013), Candrawati (2013), Mamdani (2016) The Influence of Material and Non-Material Incentives on Employee Performance, where the two types of motivation have the same strong effect on employee performance, therefore companies must pay attention to providing incentives both materially and non-materially.
- Hypothesis 4** states that there is a significant direct effect between non-material incentive variables (X₂) and significantly affects employee performance (Y₂). This hypothesis can be proven by a path coefficient of 0.316, a probability value of 0.021 (0.000 < 0.05). So it can be concluded that non-material incentive variables (X₂) have a significant effect on employee performance (Y₂). Moreover, it illustrates that the Non-Material Incentive variables have been fulfilled and suitable for PT.

Jamsostek (Persero) Medan Branch so that it can affect employee performance.

5. **Hypothesis 5** states that there is a significant direct effect between work motivation (Y1) and significantly affects employee performance (Y2). This hypothesis can be proven by a path coefficient of 0.346, a probability value of 0.017 ($0.000 < 0.05$). So it can be concluded that the work motivation variable (Y1) has a significant effect on employee performance (Y2). It illustrates that the items in the work motivation variable have been fulfilled and are suitable to be applied to PT. Jamsostek (Persero) Medan Branch so that it can affect employee performance. The results of this study have a similarity with the research of which states that motivation has a significant. Like Effendy (2018), Marhumi (2018), there is an effect of incentives and motivation on performance. However, motivation has a more significant effect on employee performance, indicating that incentives are less intense in affecting employee performance.

From the results of this study, it can be interpreted that material incentives and non-material incentives have a significant indirect effect on employee performance through work motivation. Based on path analysis, it is proven that work motivation has a strong influence on employee performance by comparing the magnitude of the direct effect of variables X1 and X2 on Y2 of 0.322 and 0.316. The magnitude of the total effect (overall effect) of variables X1 and X2 on Y2 through Y1 amounted to 0.433 and 0.425. Furthermore, due to the Indirect Effect (indirect effect) of the motivation variable (Y1) of 0.111 and 0.109.

Based on the results of this analysis, it can be seen that work motivation has a substantial contribution to the indirect effect of incentives on employee performance at PT. Jamsostek (Persero) Medan Branch. It illustrates that the role of the company here

It is essential to maintain a high level of motivation and even better if it can increase the motivation of the already high employee. How companies provide an incentive system that is

even more motivating will also encourage employees to improve their performance, such as the timeliness of providing incentives to employees. Fulfilling employee needs and contributing to short-term benefits and building employee motivation for long-term success long for the company and the employees. Based on this explanation, the work motivation variable significantly affects the employee performance of PT. Jamsostek (Persero) Medan Branch and variable material incentives and non-material incentives will need to be fulfilled if the employees have received work motivation.

The results of this study have similarities with the research of Maharani (2009), who also states that material incentives and non-material incentives have a significant effect on performance. Thus this study has similarities with research conducted by Ikram (2007), Syah (2009), and Maharani (2009) so that the results of these previous studies can strengthen the results of this study. Furthermore, Oktaria (2020), Haedar (2015), Nurani (2015), Bonner (2000) Incentives have a powerful and significant effect on employee performance Zaputri (2013), Candrawati (2013) Mamdani (2016). Therefore, the Effect of Material and Non-Material Incentives on Job Satisfaction and Employee Performance where the two types of motivation have an equally strong effect on employee performance, companies must pay attention to providing incentives both materially and non-material.

Meanwhile, according to Mustofa (2021), Wasis (2020), motivation moderates the effect of incentives on performance, which means that if the incentives are better accompanied by higher motivation, the performance will be higher. Based on the research results, it shows that incentives can increase employee performance and motivation, and work motivation mediates incentives in improving employee performance

Previous researchers who examined incentives and motivation on employee performance stated a positive and significant relationship even though some said that incentives did not substantially affect performance, but all of them greatly influenced. Therefore the results of this study are in line with previous studies.

The difference between this study and previous research lies in the use of variables where material incentives and non-material incentives are the independent variables, work motivation as the intermediate variable, employee performance as the dependent variable, and developing these three variables study.

CONCLUSION

Through the results of descriptive analysis, it is known that Material Incentives and Non-Material Incentives at PT. Jamsostek (Persero) Medan Branch is very high with an average of 4.04 and 3.85, while for work motivation obtained high results with an average of 3.75 and for employee performance obtained very high results with an average of 3.86. Furthermore, through the results of path analysis, it is known that material incentives and non-material incentives have a significant direct effect on work motivation, as well as the effect of material incentives and non-material incentives on employee performance has a significant effect, and the effect of work motivation on employee performance has a significant effect on PT. Jamsostek (Persero) Medan Branch.

In the results of the calculation of the analysis (path), the total effect of material incentives on work motivation is 0.345 from the direct effect of 0.345, and the indirect effect is 0, while the total effect of the effect of non-material incentives on work motivation is 0.479 from the direct effect of 0.479 and the indirect effect is 0. Likewise, the effect of material incentives on employee performance is 0.433 from the sum of the direct effect of 0.322 and the indirect effect of 0.111, and the effect of non-material incentives on employee performance is 0.425 from the sum of the direct effect of 0.316 and the indirect effect of 0.109. Moreover, the effect of work motivation on employee performance results in 0.346 from the direct effect of 0.346 and the indirect effect of 0. Thus, through the results of path analysis, it is known that work motivation can strengthen the effect of material incentives and no incentives—n material indirectly on the performance of employees of PT. Jamsostek (Persero) Medan Branch.

Suggestion

Companies should better evaluate retirement benefits for employees and provide a certificate of appreciation for good employee performance and provide opportunities to develop employee careers at work. Because of these items obtained a mean of 3.86 for material incentives, 3.64 for non-material incentives, and 3.53 for work motivation. This improvement is expected to provide work motivation for employees and impact increasing the performance of PT employees. Jamsostek (Persero) Medan Branch.

In addition to providing incentives to company employees, it is expected to increase employee motivation to improve employee performance for the next researcher. Therefore, it is advisable to include variables relating to ability (Ability) and opportunity (Opportunity) because ability and opportunity also significantly affect employee performance. So, the ability and opportunity variables can be fulfilled for further research by the theory that $P = M \times A \times O$.

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