
INFLUENCE OF INCENTIVES ON PERFORMANCE OF MAN BATAM EMPLOYEES

Arib Muhammady¹, Adi Irawan Setiyanto²

¹Major of Business Management, Politeknik Negeri Batam,
Email: aribmuhammady@gmail.com, Indonesia

²Major of Business Management, Politeknik Negeri Batam,
Email: adiirawan@polibatam.ac.id, Indonesia

ABSTRACT.

Institutions are one of the parties that cannot avoid various demands for changes and developments in the era of the industrial revolution 4.0. In dealing with these changes, institutions need a reliable and professional human resource (HR) in their fields. Therefore, an Institution needs to improve the quality of employees who work in it, because employees are one of the main and very important components of an institution or organization. Employee performance is one of the determining factors for the success of an institution or organization in achieving its goals. One way that can be taken to improve employee performance is by providing remuneration (incentives) to employees. This study aims to determine how the effect of incentives on employee performance MAN BATAM. This research is a quantitative descriptive study with the research sample being 88 employees of MAN BATAM. Data were obtained through questionnaires and interviews. The instrument used to collect data is a questionnaire that has been declared valid and reliable based on the results of the instrument trial. The research data were analyzed by simple linear regression analysis and partial significance test T (T-test) and processed with the SPSS 21 program. The results showed that incentives had a significant effect on the performance of MAN BATAM employees.

Keywords: *Industrial Revolution 4.0, Institution, Employee Performance, Incentive*

Introduction

Technological disruption, especially information technology, has shown the industrial revolution 4.0 which is marked by connectivity, interaction, and the development of digital systems, artificial intelligence, and virtual. This is what causes various changes in the needs and development of society in various fields of life (Joenaidy, 2019).

The agency is one of the parties that cannot avoid various demands for changes and developments in the era of the industrial revolution 4.0. In dealing with these changes, agencies need reliable and professional human resources (HR) in their fields. Therefore, an agency needs to improve the quality of employees who work in it, because employees are one of the main and very important components of an agency or organization. To support an agency's strategic goals and to carry out the growing challenges, it is necessary to have employees with performance that can achieve the set targets (*job goals*).

Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to achieve work results (Mangkunegara, 2017). Employee performance is one of the determining factors for the success of an agency or organization in achieving its goals. For this reason, the performance of employees can affect the overall performance of the agency. If the results of employee performance are not optimal, it will be able to affect the performance of the agency. Conversely, if employee performance increases, the effectiveness and productivity of the agency will also increase (Ataunur & Ariyanto, 2015).

Various efforts to improve employee performance certainly need to be done. One way that can be taken to improve employee performance is by providing remuneration (incentives) to employees so that within them a greater enthusiasm arises to improve work performance so that productivity and performance increase. Incentives are a form of financial encouragement to employees as company rewards to employees for achievements (Pratama, et al., 2016). According to Oktaria & Alexandro (2020) providing incentives from agencies or companies can increase employee morale. For an agency, incentives have an important meaning because incentives reflect the agency's efforts to maintain and improve the

welfare of its employees. Several studies on the effect of incentives on employee performance state that incentives affect employee performance (Putra & Aznedra, 2021; Syafriadi, 2021; Pratama, et al., 2016).

MAN BATAM is one of the agencies engaged in education in the city of Batam. Based on the results of observations at MAN BATAM, information was obtained that the incentives given to employees were considered too low, besides that the provision of incentives was not transparent, causing internal conflicts among employees. Therefore, researchers are interested in conducting research with the title "The Effect of Incentives on Employee Performance at MAN BATAM".

Theory and Literature

Attribution Theory

Attribution theory provides an explanation of how a person explains the causes of the behavior of others or himself (Luthan 1998). The cause of a person choosing a behavior can come from internal (dispositional attributions) and external (situational attributions). Internal causes tend to lead to aspects of individual behavior, something that already exists in a person such as personal traits, self-perceptions, abilities and motivations. While external causes are more directed to the environment that affects a person's behavior such as social conditions, social values, and community views. Based on this theory, an employee's performance can be influenced by the individual's internal factors as well as environmental factors. (Cacilia Sri : 2015)

Incentive

Incentives are rewards in the form of money given to those who can work beyond predetermined standards (Haeruddin, 2017). According to Moeherson (2014) incentives are a form of reward given by the company to employees as a form of appreciation for their achievements

Incentives are a form of appreciation given to employees so that they become an encouragement to do work to the fullest. This is supported by the results of several previous researchers Yusnita & Rohana (2022); Putra & Aznedra (2021); Effendy & Fadhillah (2018) show that incentives have a positive and significant effect on employee performance.

Performance

According to Harsuko (2011) performance is the extent to which a person has played his part in playing the organization's strategy, both in achieving specific goals related to individual roles and or by demonstrating competencies that are declared relevant to the organization. Performance is a multidimensional concept that includes 3 aspects, namely attitude, ability and achievement.

Based on the relationship between these variables, the hypothesis can be drawn from this study, namely:

Ho : There is no significant effect between incentives and employee performance.

Ha : There is a significant influence between incentives and employee performance.

Research methods

This research is a quantitative descriptive study with a total population of 112 employees of MAN BATAM. The number of samples was determined using the Slovin formula with a critical value or an accuracy limit of 5%.

$$n = \frac{N}{1 + N(e^2)}$$

Information :

n: the sample size you are looking for

N: population size

e: the critical value (limit of accuracy) desired

(Hartono, 2019).

By using the Slovin formula, the samples obtained

$$\text{are: } n = \frac{112}{1 + 112(0,05^2)}$$

$$n = 87,5 = 88$$

The instrument used in this study was adopted from Maziah (2016) which has been tested for validity and reliability so that it can be used to measure the independent variables, namely incentives and the dependent variable, namely employee performance. Data were obtained by conducting pre-research interviews and from the results of questionnaires distributed in the form of Google Forms to respondents. The data analysis

technique used in this research is descriptive statistics. Hypothesis testing is done by simple linear regression analysis, partial test (T-test) and R² determination test (Square) which is processed with the help of the SPSS 21 program.

Results and Discussion

Validity Test

In quantitative research, to find out whether or not the questions posed to the respondents are valid, a validity test is conducted. Validity test used is scale analysis and the corrected item-Total Correlation column is then compared with r table (5%).

Tabel 1
Incentive Variable Validity Test Results

Variable	r-count	r-table	Result
X.1	0.410	0.204	Valid
X.2	0.373	0.204	Valid
X.3	0.388	0.204	Valid
X.4	0.381	0.204	Valid
X.5	0.522	0.204	Valid
X.6	0.223	0.204	Valid
X.7	0.390	0.204	Valid
X.8	0.436	0.204	Valid
X.9	0.507	0.204	Valid

Tabel 2
Performance Variable Validity Test Results

Variable	r-count	r-table	Result
Y.1	0.327	0.204	Valid
Y.2	0.443	0.204	Valid
Y.3	0.298	0.204	Valid
Y.4	0.459	0.204	Valid
Y.5	0.587	0.204	Valid
Y.6	0.368	0.204	Valid
Y.7	0.351	0.204	Valid
Y.8	0.433	0.204	Valid
Y.9	0.435	0.204	Valid

Based on the results of data processing, shows that each indicator has been declared valid and ready to be analyzed because all r-count values are greater than the r-table (0.204). Based on the results of the incentive and performance reliability test, shows reliable because Cronbach's Alpha is above 0.60.

Reliability Test

A reliability test is used to measure the extent to which an instrument can be trusted. The measurement method used is the Alpha-Cronbach method (a). An instrument is said to be reliable if the Cronbach Alpha value is greater than 0.60.

Table 3
Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Item
.822	18

From the table above, Cronbach's Alpha has a value of 0.822, the value is greater than 0.60, so it can be concluded that the research instrument is reliable or in other words acceptable.

Table 4
Characteristics of Respondents

Classification		Number of Respondents
Status	Teacher	75
	Non Teacher	13
Gender	Male	39
	Female	49
Age	20-29	35
	30-39	37
	40-49	10
	50-59	6
Level of education	SMP	1
	SMA/MA	5
	D3/D4	1
	S1/Equivalent	74
	S2/ Equivalent	7
Years of service	1 – 5 Years	45
	6 – 10 Years	23
	11- 15 Years	20

The research sample in this study was 88 employees of MAN BATAM using the Slovin sampling technique in sampling. The following will detail the profile data of respondents who have participated in filling out the questionnaire. Profiles will be categorized based on teacher or non-teacher status, gender, age, education level and years of service.

Table 4 shows that employees at MAN BATAM are dominated by respondents who have the status of teachers with a total of 75 people or 85.23 percent of the total 88 employees. In terms of gender, more employees at MAN BATAM are female with 49 women or 55.68 percent of the total 88 employees. Judging by the age factor, it can be seen that MAN BATAM has the majority of employees in the middle age group, which is around 30 to 39 years as many as 37 employees or 42.05 percent. From the characteristics of respondents based on education level, it shows that the majority of MAN BATAM employees already have a bachelor's degree 1 with a total of 74 employees or 84.09 percent. Meanwhile, the grouping of respondents based on the years of service of many MAN BATAM employees who still have a working period of 1 to 5 years or 51.14 percent.

Description of Research

Variable X (Incentive)

Respondents in this study were employees of MAN BATAM with a sample of 88 respondents from 112 populations. This study determined the measurement scale using a Likert scale, namely: strongly agree (=5), agree (=4), undecided (=3), disagree (=2) strongly disagree (=1). In this study, incentives are measured through indicators of bonuses, rewards and allowances (Maziah, 2016).

The results of the recapitulation of respondents' responses regarding incentives can be seen in the following table:

Table 5
Respondent's Response to Bonus

No	Pernyataan	Tingkatan Jawaban Responden					TOTAL
		SS(5)	S(4)	R(3)	TS(2)	STS(1)	
1	Institusi memberi bonus jika mampu mencapai kinerja yang diharapkan	44 50,00%	40 45,45%	3 3,41%	1 1,14%	0 0%	88 100%
2	Bonus yang diterima dari institusi memuaskan	32 36,36%	43 48,86%	10 11,36%	3 3,41%	0 0%	88 100%
3	Pemberian bonus yang diberikan institusi cukup adil	20 22,73%	50 56,82%	14 15,91%	4 4,55%	0 0%	88 100%

Based on the table, it can be described some of the respondents' responses to the bonus indicators, it can be concluded that most of the respondents answered strongly agree with the first statement that the company gives bonuses if it can achieve the expected performance, which is 44 people or 50.00%, this states that employees MAN BATAM is given a bonus if it can achieve the expected performance. The responses to the second statement of bonuses received from the institution were satisfactory, namely 43 people, or 48.86%, and 4 people, or 4.55% who answered disagree. This shows that the employees of MAN BATAM are mostly satisfied with the bonuses received from the institution. Likewise, the third statement, namely that the bonus given by the institution is quite fair, where 50 respondents or 56.82% answered agree it can be proven that most of the employees of MAN BATAM feel fair enough in giving bonuses.

Table 6
Respondent's Response to Awards

No	Pernyataan	Tingkatan Jawaban Responden					TOTAL
		SS(5)	S(4)	R(3)	TS(2)	STS(1)	
1	Setiap hasil kerja yang telah dilaksanakan layak mendapat penghargaan	39 44,32%	38 43,18%	7 7,95%	4 4,55%	0 0%	88 100%
2	Penghargaan yang diberikan mendorong untuk dapat memberikan potensi terbaik bagi institusi	35 39,77%	47 53,41%	6 6,82%	0 0%	0 0%	88 100%
3	Pimpinan selalu memberikan pujian bila ada pegawai yang menjalankan pekerjaan yang memuaskan.	24 27,27%	41 46,89%	8 9,09%	12 13,64%	3 3,41%	88 100%

Based on the table regarding the award indicator, it can be seen that most of the respondents gave an agreed response to the award indicator. This shows that the awards given by the company are quite satisfactory. Where the first statement shows that the work that has been carried out deserves an award, employees are satisfied with the awards they get from the institution. This result is shown by 39 people or 44.32% who answered strongly agree and 38 people or 43.18% who answered agree. Judging from the second statement where the award given encourages to be able to provide the best potential for the institution, of 88 respondents 35 people, or 39.77% answered strongly agree, 47 people, or 53.41% answered agree and 6 people or 6.82% answered doubtfully, this shows that almost all employees of MAN BATAM feel compelled to give the best potential for the company when they receive awards from institutions. The third statement is that the leadership always gives praise when there are employees who do a satisfactory job, as many as 24 people or 27.27% answered strongly agree, 41 people, or 46.89% answered agree 12 people or 13.64% disagree and the rest answered doubtfully. - hesitant. It can be seen that most of the employees of MAN BATAM are satisfied with the leaders who always give praise when there are employees who do a satisfactory job.

Table 7
Respondents' Response to Allowance

No	Pernyataan	Tingkatan Jawaban Responden					TOTAL
		SS(5)	S(4)	R(3)	TS(2)	STS(1)	
1	Pemberian tunjangan membuat pegawai lebih loyal terhadap institusi	25 28,41%	39 44,32%	16 18,18%	5 5,68%	3 3,41%	88 100%
2	Tunjangan yang diberikan membuat pegawai merasa dihargai oleh institusi	37 42,05%	43 48,86%	6 6,82%	1 1,14%	1 1,14%	88 100%
3	Tunjangan yang diterima memotivasi semangat untuk bekerja lebih baik	40 45,45%	38 43,18%	7 7,95%	3 3,41%	0 0%	88 100%

Respondents' responses to the first statement of allowance indicators, namely the provision of allowances made employees more loyal to the institution, 25 people or 28.41% chose strongly

agree, 39 people, or 44.32% chose to agree, 5 people, or 5.68% chose to disagree, 3 people or 3.41% chose strongly disagree and the rest chose undecided. The respondents' answers, it shows that the provision of allowances can make employees more loyal to the institution. Based on the second statement, most employees feel valued by the institution if they are given benefits. This can be proven by 37 people or 42.05% who strongly agree, 43 people, or 48.86% who agree, 1 person, or 1.14% who disagree and strongly disagree, and the rest answered undecided. The third statement, the benefits received motivate the spirit to work better, 40 people, or 45.45% strongly agree, 38 people, or 43.18% agree, 3 people, or 3.41% disagree, and the rest are unsure. This shows that most of the employees of MAN BATAM already have the motivation and enthusiasm to work better if they are given allowances by the institution.

Variable Y (Performance)

Indicators that measure performance in this study are quality of work, the quantity of work, and timeliness. The results of the recapitulation of respondents' responses regarding performance can be seen in the following table.

Table 8
Respondent's Response to Work Quantity

No	Pernyataan	Tingkatan Jawaban Responden					TOTAL
		SS(5)	S(4)	R(3)	TS(2)	STS(1)	
1	Mampu mencapai kuantitas pekerjaan yang telah ditentukan oleh institusi	24 27,27%	49 55,68%	10 11,36%	5 5,68%	0 0%	88 100%
2	Mempunyai target kinerja yang harus dicapai dalam suatu periode	33 37,50%	52 59,09%	3 3,41%	0 0%	0 0%	88 100%
3	Mampu meningkatkan jumlah target pekerjaan dibandingkan dengan rekan kerja	18 20,45%	52 59,09%	14 15,91%	3 3,41%	1 1,14%	88 100%

It is explained that the respondents' answers in table 8 show that most of the respondents gave an agreeable answer to the work quantity of the employees. This shows that there is an assessment of the high performance of MAN BATAM employees. Based on the first statement that can achieve the quantity of work that has been determined by the institution 49

people or 55.68% chose to agree, 24 people, or 27.27% strongly agree, 5 people or 5.68% disagree and the rest are hesitant. This shows that most of the employees have reached the quantity of work determined by the institution. The second statement has a performance target that must be achieved in a period, as many as 33, or 37.50% chose strongly agree, 52 people or 59.09% chose to agree, and the rest chose to be unsure. It can be concluded that most employees already have performance targets that must be achieved in one period. The third statement can increase the number of work targets compared to colleagues, as many as 18 people, or 20.45% strongly agree, 52 people or 59.09% agree, 3 people or 3.41% disagree, 1 person or 1.14 strongly disagree and the rest are undecided Based on these results indicate that most employees have worked efficiently compared to other employees.

Table 9
Respondents' Responses to Quality of Work

No	Pernyataan	Tingkatan Jawaban Responden					TOTAL
		SS(5)	S(4)	R(3)	TS(2)	STS(1)	
1	Mampu menyelesaikan pekerjaan secara efektif dan efisien	29 32,95%	51 57,95%	8 9,09%	0 0%	0 0%	88 100%
2	Memiliki inisiatif untuk menyelesaikan permasalahan-permasalahan pekerjaan yang kadang muncul	25 28,41%	53 60,23%	10 11,36%	0 0%	0 0%	88 100%
3	Mampu menyesuaikan diri dengan cara kerja institusi	26 29,55%	57 64,77%	3 3,41%	2 2,27%	0 0%	88 100%

Respondents' responses regarding work quality indicators in the first statement, namely being able to complete work effectively and efficiently, as many as 29 or 32.95% strongly agree, 51 or 57.95% agree and the rest are unsure. This shows that the work obtained is quite fulfilled by the employee's performance. The second statement, most employees can solve word problems that sometimes arise. This is evidenced by as many as 25 people or 28.41% strongly agreeing, 53 people, or 60.23% agree and the rest are undecided. And the third statement, most employees have been able to adjust to the way the institution works but some can't, this is evidenced by the results of 26 respondents or 29.55% strongly

agree, 57 people, or 64.77% agree, 2 or 2.27 percent disagree and the rest are undecided.

Table 10
Respondent's Response to Timeliness

No	Pernyataan	Tingkatan Jawaban Responden					TOTAL
		SS(5)	S(4)	R(3)	TS(2)	STS(1)	
1	Dapat menyelesaikan pekerjaan tepat waktu	29 32,95%	45 51,14%	10 11,36%	4 4,55%	0 0%	88 100%
2	Selalu hadir tepat waktu	35 39,77%	38 43,18%	11 12,50%	3 3,41%	1 1,14%	88 100%
3	Selalu berusaha memanfaatkan waktu dengan baik	39 44,32%	44 50,00%	5 5,68%	0 0%	0 0%	88 100%

Respondents' responses related to punctuality indicators, the first statement was that most of the MAN BATAM employees were able to complete their work on time but some were not, this is evidenced by the respondents' answers as many as 29 people or 32.95% strongly agree, 45 people or 51, 14% agree, 4 people or 4.55% disagree and the rest are undecided. Based on the second statement that is always present on time, as many as 35 people, or 39.77% strongly agree, 45 people or 51.14% agree, 4 people or 4.55% disagree and the rest are hesitant. This proves that most employees are disciplined with time attendance. In the third statement, 39 people, or 44.32% strongly agree, 44 people or 50.00% agree and the rest are undecided. It can be seen that most of the employees of MAN BATAM have made good use of their time at work.

Simple Linear Regression Test

This simple linear regression test aims to determine the direction of the relationship between the independent variable and the dependent variable whether positive or negative and to predict the value of the dependent variable if the value of the independent variable increases or decreases. The results of simple regression analysis can be seen in the following table.

Table 11
Simplified Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	23.110	3.567		6.479	0.000
INSENTIF	.387	.095	.404	4.097	0.000

Based on the table, to determine the effect of incentives (X) on performance (Y) obtained a simple linear regression equation as follows: $Y = 23110 + 0.387 X$. Where:

Y= Performance dependent variable

X= Independent variable Incentive

From the linear regression equation, it can be interpreted that the constant value is 23.110, indicating that if there is no independent variable (incentive), then the dependent variable (performance) is 23.110. 0.387 is a coefficient value that indicates that for every 1% increase in incentives, employee performance will increase by 0.387.

Partial Test (T-test)

Table 12
Partial (T-test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	23.110	3.567		6.479	0.000
INSENTIF	.387	.095	.404	4.097	0.000

The test aims to measure how far the influence of the independent variables individually in explaining the dependent variable. Based on the results of table 9, the incentive variable count is 4.097 with degrees of freedom (df) = n-2. Then the table is 1,98793. Because count > table with a significant level in the table of 0.000, which means $0.000 < 0.05$, then H_0 is rejected and H_a is accepted, meaning that the provision of incentives can significantly affect the performance of MAN BATAM employees.

Determination Test

This test aims to determine whether the independent variable can explain the dependent variable in the study.

Table 13
Determination Test Results

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.404 ²	.162	.154	3.62993

Based on the table shows that the value of R Square is 0.163. It can be concluded that the variables studied contributed to the influence of the independent variable by 16.3% while the remaining 83.7% was influenced by other factors not found in this study. The reason why R Square is very low is that other factors influence it, especially the work environment, leadership, basic salary of employees and so on that are not included in this study due to limited time.

Conclusion

This study aims to determine whether incentives affect the performance of MAN BATAM employees. The results of hypothesis testing can be concluded that incentives have a positive and significant effect on the performance of MAN BATAM employees.

Suggestion

Suggestions for further research that chooses the same theme as this research, it is better to add new variables to add new references for other research and also to find out other variables that can affect employee performance.

References

Arikunto, Suharsimi. (2012). *Prosedur Penelitian*. Jakarta: Rineka Cipta.

Ataunur, I & Ariyanto, E. (2015). Pengaruh Kompetensi dan Pelatihan Terhadap Kinerja PT Adaro Energy TBK. *Jurnal Telaah Bisnis*, 135-149.

Ceacilia Sri, Mindarti. (2015). Pengaruh Karakteristik Individu Terhadap Kinerja Auditor. *Jurnal Volume XVIII No. 3 Universitas STIKUBANK*, 61.

Haeruddin, M. I. (2017). Pengaruh Gaji dan Insentif terhadap Kinerja Karyawan dan. *Jurnal Aplikasi Manajemen, Ekonomi dan Bisnis*.

Joenaiddy, A. M. (2019). Konsep dan Strategi Pembelajaran di Era Revolusi Industri 4.0. Yogyakarta: Laksana.

Larasati, S. (2018). *Manajemen Sumber Daya Manusia*. Yogyakarta: Deepublish.

Mangkunegara, A. A. (2017). *Manajemen Sumber Daya Manusia Perusahaan*. Bandung: PT. Remaja RosdaKarya.

Maziah. (2016). Pengaruh pemberian Insentif terhadap Kinerja Karyawan pada PT. BNI Syariah Makassar. *Jurnal UIN Alauddin Makassar*.

Moeheriono. (2014). *Pengukuran Kinerja Berbasis Kompetensi*. Jakarta: RajaGrafindo Persada.

Nafrizal, A. R., & Idris, S. (2012). Pengaruh Insentif, Motivasi Kerja, Gaya Kepemimpinan dan Budaya Organisasi terhadap Kepuasan Kerja serta Dampaknya pada Kinerja Personil POLRI pada Satuan Kerja Biro Operasi MAPOLDA Aceh. *Jurnal Ilmu Manajemen Pascasarjana Universitas Syiah Kuala*.

Pratama, M.T., Oktaviannur, M. &Dunan H. (2016). Pengaruh Insentif, Masa Kerja dan Pembagian Tugas terhadap Kinerja Tenaga Pemasar pada Bank Rakyat Indonesia Cabang Pringsewu. *Jurnal Visionist*, 62-17.

Putra, R. E. & Aznedra. (2021). Pengaruh Insentif, Perencanaan SDM, dan Audit SDM terhadap Kinerja Pegawai Rumah Sakit Umum Daerah Embung Farimah Batam. *Journal Of The Accounting Study Program Universitas Riau Kepulauan*, 26-35.

Raihan. (2017). *Metodologi Penelitian*. Jakarta: Universitas Islam Jakarta.

Rohana, E. Y. (2022). Pengaruh Insentif terhadap Kinerja Karyawan. *Jurnal Ilman: Jurnal Ilmu Manajemen*, 1-7.

Sugiyono. (2015). *Metode Penelitian Pendidikan : Pendekatan Kuantitatif, Kualitatif dan R & D*. Bandung: Alfabeta.

Sugiyono. (2017). *Metode Penelitian kuantitatif, kualitatif dan R & D*. Bandung: Alfabeta.

Syafriadi. (2021). Analisis Pengaruh Insentif dan Motivasi terhadap Kinerja Pegawai pada Kantor Dinas Pertanian Sumatera Utara. *Jurnal Ilmiah "JUMANSI STUDIO"*, 1-5.

Wibowo. (2014). *Manajemen Kinerja*. Jakarta: Rajawali Pers.

Yusuf, A. M. (2017). *Metode Penelitian : Kuantitatif, Kualitatif dan Penelitian Gabungan*. Jakarta: Kencana.

Yuwinda Astya Putri, A. M. (2021). Pengaruh Insentif Dan Disiplin Kerja Terhadap Kinerja Pegawai. *SIMPLEX: Journal of Economic Management*, 250-259.