

THE ROLE OF MOTIVATION IN MEDIATING THE EFFECT OF COMPENSATION ON EMPLOYEES' PERFORMANCE AT CV. BELILAS MOTORINDO MANDIRI

Raja Marwan Indra Saputra^{1*}, Agustedi²

¹Doctoral Student Program in Management Science, Indonesia School of Economics (STIESIA), Surabaya, Indonesia and a Lecturer at the Indragiri School of Economics (STIE-I) Rengat.

²Doctoral of Management Indonesia School of Economic (STIESIA) Surabaya, Indonesia

*Corresponding Author: marwan@stieindragiri.ac.id.

Abstract: In achieving company goals, it is inseparable from employees. Employees are important assets in the company, therefore employees are required to improve high performance so that the company will meet the planned goals. Because of this, the main focus of this research was to analyze employees' performance at CV. Belilas Motorindo Mandiri, therefore the purpose of this study was to analyze the effect of compensation on motivation, compensation on employees' performance and motivation on employees' performance and the effect of compensation on employees' performance mediated by motivation at CV. Belilas Motorindo Mandiri. Researchers took the population of employees CV. Belilas Motorindo Mandiri with the total number of 34 people. This sampling method was chosen by using a saturated sampling technique (census). The data of this study were analyzed using quantitative methods and all data obtained were processed by path analysis operated through the application of IBM SPSS version 21. The results of this study indicated that: (1) Compensation has a positive and significant effect on motivation. (2) Compensation has a positive and significant effect on employees' performance. (3) Motivation has a positive and significant effect on employees' performance. (4) Motivation mediated the effect of compensation on employees' performance in a positive and significant way.

Keywords: Compensation, Motivation, Employees' Performance

1. Introduction.

Human resources are the only resources that have feelings, desires, skills, knowledge, encouragement, power, and work (ratio, taste and intention). All of these potential human resources affect the organization's efforts in achieving its goals. No matter how advanced technology, development of information, availability of capital and adequate materials, without qualified human resources it will be difficult for the organization to achieve its goals. Employees who have high and good performance will support the achievement of the goals that have been planned by the company. (Widodo & Sami'an, 2013). For this reason, every company needs to pay attention to and regulate the existence of its employees as an effort to improve good performance (Shahzad et al., 2010). According to Agus Darma in Ady and Wijono (2013), Employees' performance is the result of work that can be achieved by a group of people in an organization with their respective authorities and responsibilities, in order to achieve the goals of the organization concerned legally, not violating the law, and in accordance with morals and ethics. Performance is said to be good and satisfying if the results achieved are in accordance with predetermined standards (Racmawati & Daryanto, 2013:16)

In Indragiri Hulu Regency there are many companies engaged in selling motorcycles, one of them is CV. Belilas Motorindo Mandiri. Companies must be able to compete with similar companies. Winning fierce competition in motorcycle sales cannot be separated from employees' performance. Employees who work must be able to sell motorbikes in accordance with the targets set by the company. Following were the targets and realization of CV motorcycle sales Belilas Motorindo Belilas in 2018 to 2020.

Table 1.Target and Realization of motorcycle sales CV. Belilas Motorindo Belilas 2018 to 2020.

No	Year	Target	Realization	Percentage
1	2018	3,500 Units	3,271 Units	93.46%
2	2019	3,500 Units	2,729 Units	77.97%
3	2020	3,500 Units	2,285 Units	65.29%

Source: CV. Belilas Motorindo Belilas

Table 1 showed the performance of employees in selling motorbikes has decreased, besides that, employees who work are still not able to achieve the targets set by CV. Belilas Motorindo Belilas. Employees who work with high performance will be able to achieve predetermined targets. Because effective performance is when there is a similarity between the target and realization or in other words the percentage reaches 100%. According to Indrayani (2018) that the higher the realization achieved, the better the performance that has been achieved.

The factors that influence employees' performance theoretically according to Wirawan (2009: 28) say that compensation is an important factor in improving employees' performance. Compensation reflects the value of an employee's work among other employees in achieving what he has done and according to Mangkunegara (2009:118) motivation has a relationship with performance. Employees who have high work motivation will improve employees' performance. Giving motivation is one way to move and direct employees so that they can achieve their respective duties properly in accordance with company goals. The following describes the two factors that affect performance. The first factor is that compensation affects performance. Compensation is a determining factor for an employee to produce excellent employees' performance and compensation has a relationship with employees' performance. The results of empirical research such as Thamrin et al (2020), Astuti and Sari (2018), Sinaga and Hidayat (2020), Alwi and Sugiono (2019), Suprana and Ratnawati (2012), Setiawan and Mujiati (2016), Thamrin et al. al (2020) The results of his research prove that compensation has an effect on employees' performance. However, there are differences in the results of research conducted by Ekhsan and Septian (2020) that compensation has no effect on employees' performance and Kusjono and Ratnasari (2019) whose research results state that compensation has no effect on employees' performance. The results of empirical research such as Thamrin et al (2020), Astuti and Sari (2018), Sinaga and Hidayat (2020), Alwi and Sugiono (2019), Suprana and Ratnawati (2012), Setiawan and Mujiati (2016), Thamrin et al. al (2020) The results of his research prove that compensation has an effect on employees' performance. However, there are differences in the results of research conducted by Ekhsan and Septian (2020) that compensation has no effect on employees' performance and Kusjono and Ratnasari (2019) whose research results state that compensation has no effect on employees' performance. The results of empirical research such as Thamrin et al (2020), Rini Astuti and Indah Sari (2018), Sinaga and Hidayat (2020), Alwi and Sugiono (2019), Suprana and Ratnawati (2012), Setiawan and Mujiati (2016), Thamrin et al. al (2020) The results of his research prove that compensation has an effect on employees' performance. However, there are differences in the results of research conducted by Ekhsan and Septian (2020) that compensation has no effect on employees' performance and Kusjono and Ratnasari (2019) whose research results state that compensation has no effect on employees' performance.

Thamrin et al (2020) The results of his research prove that compensation has an effect on employees' performance. However, there are differences in the results of research conducted by Ekhsan and Septian (2020) that compensation has no effect on employees' performance and Kusjono and Ratnasari (2019) whose research results state that compensation has no effect on employees' performance. Thamrin et al (2020) The results of his research prove that compensation has an effect on employees' performance. However, there are differences in the results of research conducted by Ekhsan and Septian (2020) that compensation has no effect on employees' performance and Kusjono and Ratnasari (2019) whose research results state that compensation has no effect on employees' performance.

The second factor is the influence of motivation on employees' performance. Where the results of the study show that motivation has an effect on employees' performance. Kurniawan and Alimudin (2015) and Arianto and Kurniawan (2020) found that motivation had a positive effect on employees' performance. Different research results by Siregar (2019), research by Herawati and Ermawati (2020) showed different results, namely motivation had no effect on employees' performance. Motivation can also be a mediating variable between compensation and employees' performance. This is evidenced by the results of research by Puri et al (2016), motivation mediates the relationship between compensation and employees' performance. The motivation possessed by employees is the encouragement of employees to achieve the targets set by the company,

Based on several studies that have been conducted previously, and Based on the phenomenon, the research gap can be seen to be inconsistent. So research on employees' performance on CV. Belilas Motorindo Mandiri is interesting to examine, so the authors wish to analyze more deeply by conducting research with the title: The role of motivation in mediating the effect of compensation on employees' performance on CV. Belilas Motorindo Mandiri.

2. Literature Review

Employees' performance

Performance is the result that exists in a process that provides a reference and measure for a certain period based on the terms and agreements that have been made previously. Employees' performance is also the result of implementing a company's goals, therefore good performance is an important thing for all employees to do. The term performance comes from the word "Job Performance" or "Actual Performance" (work achievement or actual achievement achieved by someone). Performance can be defined as the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him. (Mangkunegara, 2011:67). Performance (performance) is a description of the level of achievement of the implementation of a program of activities or policies in realizing the goals, objectives, vision, and mission of the organization as outlined through the strategic planning of an organization. Performance can be known and measured if an individual or group of employees already has criteria or benchmark success standards set by the organization. (Moheriono, 2009:60). Performance is a condition related to the success of the organization in carrying out its mission, which can be measured from the level of productivity, service quality, responsiveness, responsibility, and accountability which these measures will be applied to the measurement of organizational performance achieved. (Tangkilisan, 2005:178). Performance is a result of work achieved by a person in carrying out the tasks assigned to him based on skills, experience, and sincerity. (Mulyadi, 2015:109)

Employees' performance can be objectively and accurately evaluated through performance level benchmarks. This measurement means providing an opportunity for employees to know their level of performance. The following employees' performance indicators are as follows: (Sedarmayanti, 2010:51), 1) Quality of Work is the quality of work that is achieved based on

the requirements of high suitability and readiness which in turn will give birth to awards and progress and organizational development through systematic increase in knowledge and skills according to the rapidly increasing demands of science and technology. 2) Punctuality (Pomptnees) is related to whether or not the completion time of the work with the planned target time. Every work is endeavored to be completed according to the plan so as not to interfere with other work. 3) Initiative, namely having self-awareness to do something in carrying out tasks and responsibilities. Subordinates or employees can carry out tasks without having to depend continuously on superiors. 4) Capability is among several factors that influence a person, it turns out that what can be intervened or treated through education and training is a factor that can be developed. 5) Communication (Communication) is the interaction carried out by superiors to subordinates to express suggestions and opinions in solving problems at hand. Communication will lead to better cooperation and there will be more harmonious relationships between employees and superiors which can also create a feeling of sharing the same fate.

Compensation

Basically, people who work also want to earn money to fulfill their needs. For this reason, an employee begins to appreciate hard work and increasingly shows his performance to the company and the company rewards employees' performance by providing compensation. Compensation also gives importance to employees and individuals, because the amount of compensation reflects a measure of the value of their work between the employees themselves, their families, and the community. Compensation is all income in the form of money, goods directly or indirectly received by employees in return for services provided to the company. (Hasibuan, 2017:119). Compensation is something that employees receive as compensation for their achievements in carrying out their duties. (Nurjaman, 2014:179). Compensation is something that is considered comparable. (Mangkunegara, 2014:83)

The purpose of compensation are: (Rivai and Ella, 2011:359)

1. Obtain quality human resources. Compensation that is high enough is needed to attract applicants. Pay rates must be responsive to labor market supply and demand as employers compete for the desired employees.
2. Retain existing employees. Employees can leave if the amount of compensation is not competitive and this will result in higher employee turnover.
3. Guarantee justice. Compensation management always strives for internal and external justice to be realized. Internal justice requires that pay be linked to the relative value of a job so that equal work is paid the same amount. External equity means that payments to workers are comparable to other firms in the labor market.
4. Reward the desired behavior. Payments should reinforce desired behavior and act as incentives for future behavior improvement, effective compensation plans, rewarding performance, obedience, experience, responsibility, and other behaviors.
5. Control costs. A rational compensation system helps companies acquire and retain employees at a reasonable cost. Without effective compensation management, workers may be underpaid or overpaid.
6. Follow the rule of law. A healthy salary and wage system takes into account legal factors issued by the government and ensures the fulfillment of employee needs.
7. Facilitates understanding. The compensation management system should be easily understood by HR specialists, operations managers and employees.

8. Improve administrative efficiency. Wage and payroll programs should be designed to be managed efficiently, making the HR information system optimal, although this goal should be a secondary consideration compared to other goals.

There are several compensation indicators, namely: (Hasibuan, 2012:86)

1. Salary is money given every month to employees as compensation for their contributions.
2. Wages are rewards given directly to employees based on hours worked.
3. Incentives are financial rewards given directly to employees whose performance exceeds the specified standards.
4. Allowances are compensation given to certain employees in return for their sacrifices.
5. Facilities are supporting facilities provided by the organization

Motivation

Motivation is a condition that moves a person towards a certain goal related to the task. Motivation is also a willingness to expend a high level of effort towards organizational goals, which is conditioned by the ability of that effort to fulfill an individual need. To achieve the goals that have been set by a company or organization, employees often need motivation to achieve these goals. The following understanding of motivation can be seen. Motivation is a suggestion or encouragement that arises because it is given by someone to another person or from oneself (Andri and Endang, 2015:71). Motivation is a willingness to try as optimally as possible in achieving organizational goals which is influenced by the ability of the business to satisfy several individual needs. (Hasibuan, 2014:96). Motivation is a term commonly used to determine a person's intentions for something to achieve certain goals, such as money, safety, prestige, and so on. However, the specific goals that many people seem to strive for in analysis often turn out to be tools for achieving other, more fundamental, goals. Thus, wealth, security (safety), status, and all kinds of other ends that are seen as behavioral causality are merely decorations to achieve the ultimate goal of each person, which is to be himself. (Siswanto, 2003:266) However, the specific goals that many people seem to strive for in analysis often turn out to be tools for achieving other, more fundamental, goals. Thus, wealth, security (safety), status, and all kinds of other ends that are seen as behavioral causality are merely decorations to achieve the ultimate goal of each person, which is to be himself. (Siswanto, 2003:266) However, the specific goals that many people seem to strive for in analysis often turn out to be tools for achieving other, more fundamental, goals. Thus, wealth, security (safety), status, and all kinds of other ends that are seen as behavioral causality are merely decorations to achieve the ultimate goal of each person, which is to be himself. (Siswanto, 2003:266)

Providing motivation is intended to stimulate and encourage employees or individuals to work more effectively and efficiently in order to achieve company or organizational goals. The objectives of providing motivation to employees are as follows: (Hasibuan, 2014: 97)

1. Encouraging employee passion and enthusiasm.
2. Improve employee morale and job satisfaction.
3. Increase employee productivity.
4. Maintaining the loyalty and stability of the company's employees.
5. Improve discipline and reduce employee absenteeism.
6. Streamline the procurement of employees.
7. Creating a good working atmosphere and relationship.
8. Increase employee creativity and participation.
9. Increase the level of employee welfare.

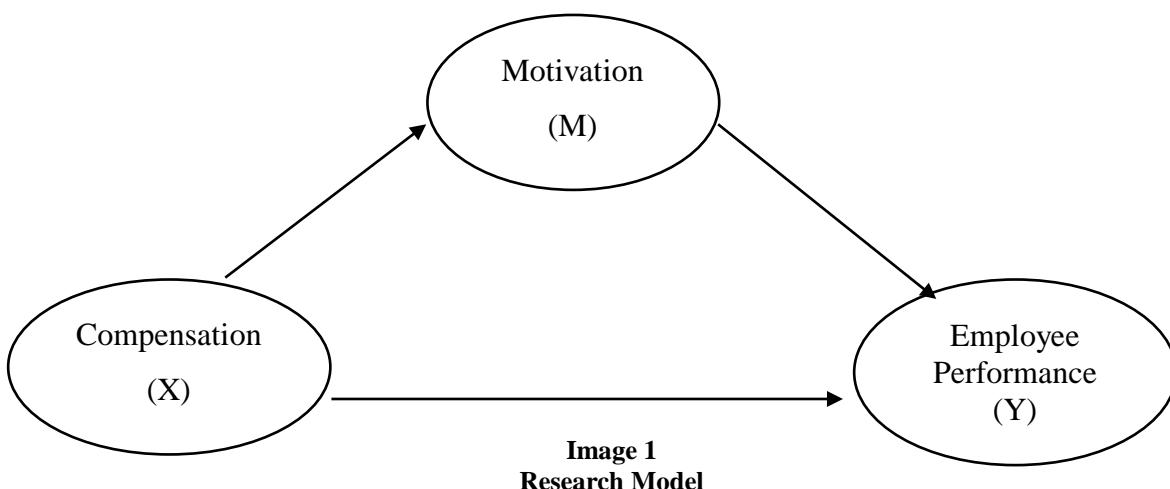
10. Enhancing employees' sense of responsibility towards their duties.

The motivation indicators are as follows: (Mangkunegara, 2013:111)

1. Hard work. That is doing activities to the best of their ability.
2. Future orientation. That is interpreting what will happen in the future and planning for it.
3. Efforts to move forward. That is doing activities to achieve goals.
4. Selected co-workers. Namely choosing colleagues who can be invited to work together to achieve goals.
5. High level of ambition. That is what is desired that may be achieved by effort or struggle.
6. Task/goal orientation. That is leadership shown by a focus on jobs and responsibilities.
7. Perseverance. That is a continuous effort to achieve certain goals without giving up easily to achieve success.
8. Utilization of time. That is a situation where workers can do everything they want without coercion

Research Model

Based on the description above, the research model can be designed as follows:



Hypothesis

Based on the background of the problem and the research model above, the research hypothesis can be formulated as follows:

Hypothesis 1: Compensation affects motivation

Hypothesis 2: Compensation affects employees' performance

Hypothesis 3: Motivation affects employees' performance

Hypothesis 4: Motivation acts as a mediating variable between compensation and employees' performance.

3. Method

Research Design and Population

The object of this research was all employees of CV. Belilas Motorindo Mandiri. This study used quantitative methods. The population in this study were all 34 employees. The number of samples were 34 respondents who were selected using the Saturated Sampling (Census) method. Data collection techniques used observation, library studies and questionnaires. The data analysis technique used in this research was path analysis.

Variables and Operational Definitions

In conducting this research, the researcher used compensation, motivation and employees' performance variables. 1) Compensation variable. Compensation is the reward received by the employee for what he has done for the company. The compensation indicators are salary, wages, incentives, allowances and facilities. 2) Motivation variable. Motivation is encouragement from within employees and from outside to carry out a job so that the goals of the company can be achieved. Indicators of motivation are hard work, future orientation, effort to move forward, high level of ideals, task/target orientation, perseverance and time utilization. 3) Employees' performance variables. Employees' performance is the result obtained by employees on what has been determined by the company. Employees' performance indicators are quality of work, punctuality, initiative, ability and communication.

4. Results and Discussion

Validity and Reliability Test

The validity test used was to measure the validity of the questionnaire, after the validity test was carried out, the reliability test was carried out. Furthermore, in conducting the validity test by looking at the correlation coefficient > 0.3 , if the correlation coefficient was greater than 0.3 it means the questionnaire was valid, so was Reliability, if the Croanbach Alpha was greater than 0.6 it means reliable. The following were the results of the Validity and Reliability test of each compensation variable, employee motivation and performance.

Table 2. Validity and Reliability Test Results

Statement	Correlation Coefficient $>$ 0.3	Croanbach's Alpha $>$ 0.6	Information
Compensation (X)			
X1	0.832		Valid and Reliable
X2	0.811		Valid and Reliable
X3	0.793	0.827	Valid and Reliable
X4	0.814		Valid and Reliable
X5	0.826		Valid and Reliable
Motivation (M)			
M1	0.792		Valid and Reliable
M2	0.825	0.817	Valid and Reliable
M3	0.803		Valid and Reliable
M4	0.812		Valid and Reliable
M5	0.818		Valid and Reliable
M6	0.822		Valid and Reliable
M7	0.819		Valid and Reliable
Employees' performance (Y)			
Y1	0.792		Valid and Reliable
Y2	0.787		Valid and Reliable
Y3	0.823	0.806	Valid and Reliable
Y4	0.804		Valid and Reliable
Y5	0.813		Valid and Reliable

Source of Processed Data, 2021.

From table 2, it can be seen that all questionnaires of compensation, motivation and employees' performance variables distributed were valid and reliable. It can be seen from the correlation coefficient of each statement item greater than 0.3 and also each variable has a Croanbach's Alpha value greater than 0.6 then it is said to be reliable.

Path Analysis

Statistical calculations in path analysis use regression analysis which is used as a tool with the computer program of SPSS For Windows version 21.

Table 3. Results of Pathway Analysis of the Direct Effect of Compensation on Motivation

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	2,322	0.399		5,435	0.000
Compensation (X)	0.534	0.092	0.534	5,919	0.000
R Square	= 0.523				

Data Source Processed, 2021

The equation from the analysis of the table above was $M = 0,534X + e_1$

From the table above, the Standardized Coefficients value of 0.523 was obtained which was the path value, meaning that compensation has a positive influence on motivation. Significant value <0.05 , from these results, the compensation variable directly has a positive and significant effect on the motivation variable.

Table 4. Results of Path Analysis of the Direct Effect of Compensation on Employees' performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	1,124	0.396		3,376	0.002
Compensation (X)	0.182	0.094	0.184	2,132	0.013
R Square	= 0.421				

Data Source Processed, 2021

The equation from the table analysis above was $Y = 0.184X + e_2$

From the table above, the Standardized Coefficients value of 0.184 was obtained which was the path value, meaning that compensation has a positive influence on employees' performance. Significant value <0.05 , from these results, the compensation variable directly has a positive and significant effect on the employees' performance variable.

Table 5. Results of Pathway Analysis of the Direct Effect of Motivation on Employees' performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	2,457	0.396		5,623	0.000
Compensation (X)	0.614	0.112	0.611	6,118	0.000
R Square	= 0.721				

Data Source Processed, 2021

The equation from the table analysis above was $Y = 0.611X + e_2$

From the table above, the Standardized Coefficients value of 0.184 was obtained which was the path value, meaning that motivation has a positive influence on employees' performance. Significant value <0.05 , from these results, the motivation variable directly has a positive and significant effect on the employees' performance variable.

To calculate the magnitude of the indirect effect was to multiply the two coefficients on the two equations.

$$\text{Indirect effect} = 0.534 \times 0.611 = 0.326$$

So the magnitude of the indirect effect of compensation on employees' performance through motivation was 0.326. This means that the effect of compensation on employees' performance through motivation was greater than the effect of compensation on employees' performance directly because $0.326 > 0.184$.

In this study, the results of the Sobel test were carried out with the help of an online calculator. Sobel test can be seen in the following picture:

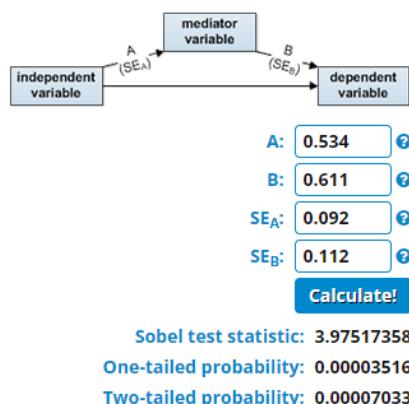


Figure 2. Sobel Test

Figure 2 showed the one-tailed probability value of <0.05 and the two-tailed probability value of <0.05 . It means that the results of the Sobel test of compensation on employees' performance with motivation as a mediating variable were positive and significant.

Following were the results of the analysis of compensation variables on employees' performance through motivation as a mediation in the picture below:

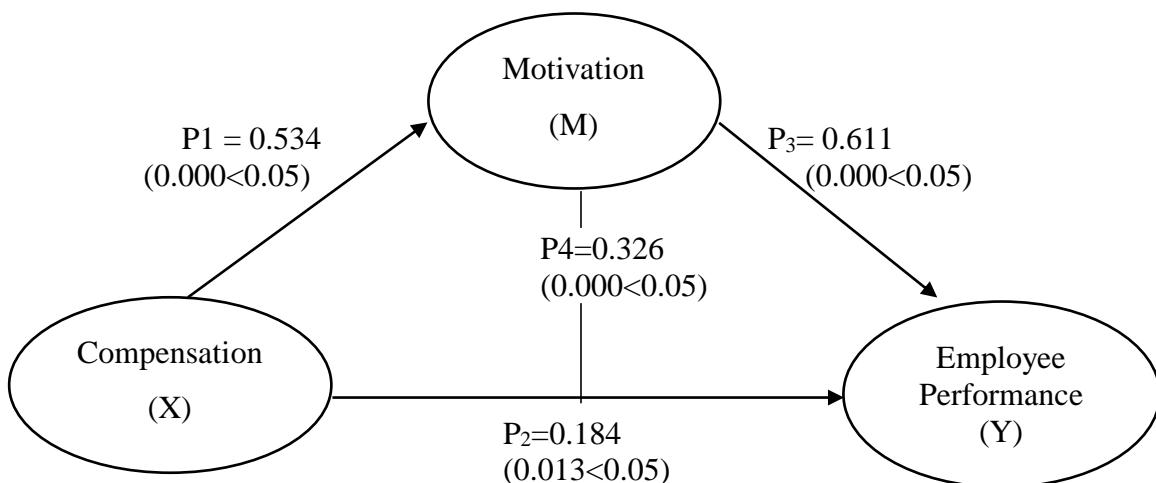


Figure 3. Path Diagram

Figure 3 shows that: 1) Compensation (X) directly has a positive and significant effect on motivation (M). 2) Compensation (X) directly has a positive and significant effect on employees' performance (Y). 3) Motivation (M) has a direct positive and significant effect on employees' performance (Y). 4) There was an indirect effect between compensation on employees' performance mediated by motivation. It can be concluded that motivation partially

mediated the effect of compensation on employees' performance. This is in accordance with the theory put forward by MacKinnon in Arlinda (2015), if the independent variable on the dependent variable is statistically significant and there is significant mediation as well, it is called partially mediated.

Compensation for motivation

Based on the results of the study indicate that there was a significant influence between compensation on motivation. The results of this study were supported by studies: Ulfa et al (2013); Kusuma (2015) that compensation has an effect on motivation. The higher the compensation paid, the higher the employee's motivation at work.

Compensation for employees' performance.

Based on the results of the study indicate that there was a significant influence between compensation on employees' performance. The results of this study were supported by the following studies: Palukan et al (2019); Isvandiari (2017) that compensation has an effect on employees' performance. Where compensation is an employee's reason for working in the company, if the compensation given is greater, the employee will work with high performance.

Motivation on employees' performance

Based on the results of the study indicate that there was a significant influence between motivation on employees' performance. The results of this study are supported by studies: Ulfa et al (2013); Sandrea et al (2013) that motivation affects employees' performance. Where employees who have employees' motivation will improve employees' performance as desired by the company.

Motivation acts as a mediating variable between compensation and employees' performance.

Based on the results of the study indicated that motivation mediated the effect of compensation on employees' performance in a positive and significant way. The results of this study were supported by research by Puri et al (2016) that there was a positive and significant effect of compensation on employees' performance mediated by motivation. Where it can be said that good compensation is also supported by motivation it will produce good employees' performance. Of course, it is said that the role of motivation in mediating compensation and performance can contribute to the process of optimizing employees' performance that has been planned in their work.

5. Conclusions

Based on the test results using path analysis to examine the effect of several variables on employees' performance, the conclusion that the researcher drew in this article was that compensation has a positive and significant effect on motivation. Compensation has a positive and significant effect on employees' performance. motivation has a positive and significant effect on employees' performance. Motivation mediates the effect of compensation on employees' performance in a positive and significant way.

Acknowledgments

The author would like to thank for the completion and publication of this article. The author thank the leadership and respondents CV. Belilas Motorindo Mandiri for their willingness to be a research respondents. All colleagues who have provided material and spiritual support. Especially for the editors and committee of ICOBUS (2st International Conference on Business

& Social Science) who have given the author the opportunity to present and publish his research articles. Overall, the writer expects criticism and suggestions in order to make the next articles better.

Reference

- Adi, F dan D. Wijono. 2013. Pengaruh Motivasi kerja terhadap kinerja karyawan. *Makspreneur*. 2(2):101-112
- Andri dan Endang. 2015. *Pengantar Manajemen* (3 in 1), Penerbit Media Tera, Yogyakarta
- Alwi, M dan E. Sugiono. 2019. Pengaruh Rekrutmen, Penempatan Kerja dan Kompensasi terhadap Kinerja Karyawan PT. Indoturbine Jakarta Pusat. *Oikonomia*. 15(2):98-112.
- Astuti, R dan I. Sari. 2018. Pengaruh Pelatihan dan Kompensasi terhadap Kinerja Karyawan pada PT. Kemasindo Cepat Nusantara Medan. *Senar*. 461-468
- Dwianto, A.S dan P. Purnamasari. 2019. Pengaruh Kompensasi Terhadap Kinerja Karyawan Pada PT. JAEIL INDONESIA. *Jurnal Ekonomi & Ekonomi Syariah*. 2(2) :209-223
- Ekhsan, M dan B. Septian. 2020. Pengaruh Stres Kerja, Konflik Kerja dan Kompensasi terhadap Kinerja Karyawan PT. Cabinindo Putra. *Jurnal Manajemen Strategik Kewirausahaan*. 1(1):11-18
- Furqan, M., Thamrin, B. Semmaila dan Aminuddin. 2020. Pengaruh Kepemimpinan, Kompensasi dan Motivasi Kerja Terhadap Kinerja Karyawan PT. Bank Rakyat Indonesia Unit Salo Cabang Pinrang. *Paradok*. 3(2):147-156.
- Kusuma, Y.B., B.S Sunuharyo dan M.A. Musadieq. 2015. *Pengaruh Kompensasi terhadap Motivasi Kerja, Kepuasan Kerja, dan Kinerja Karyawan* (Studi pada Karyawan Tetap PT. Otsuka Indonesia di Lawang, Malang)
- Isvandiari, A. 2017. Pengaruh Kompensasi dan Disiplin Kerja Terhadap Kinerja Karyawan Bagian Produksi PG. Meritjan Kediri. *JIBEKA*. 11(1):1-8
- Kusjono, G dan P. Ratnasari. 2019. Pengaruh Motivasi Dan Kompensasi terhadap Kinerja Karyawan Pada PT. Sumber Tenaga Lestari (Citylight Apartment) Tangerang Selatan. *Jenius*. 2(2):224-243
- Hasibuan, M.S.P. 2014. *Manajemen Sumber Daya Manusia*, Cetakan keempatbelas, Jakarta ,Penerbit : Bumi Aksara.
- _____. 2012. *Manajemen Sumber Daya Manusia*, Cetakan keempatbelas, Jakarta ,Penerbit : Bumi Aksara.
- _____. 2012. *Manajemen SDM*. Edisi Revisi, Cetakan Ke Tigabelas. Jakarta : Bumi Aksara.
- _____. 2005. *Evaluasi Kinerja Sumber Daya Manusia*, Refika Aditama. Jakarta
- _____. 2014. *Manajemen Sumber Daya Manusia*. PT. Erlangga, Jakarta.
- _____. 2009. *Manajemen Sumber Daya Manusia Perusahaan*, Bandung : PT Remaja Rosdakarya
- _____. 2011. *Manajemen Sumber Daya Perusahaan*. PT . Remaja Rosdakarya. Bandung.
- _____. 2017. *Manajemen Sumber Daya Manusia*, Jakarta: PT Bumi Aksara.
- Indrayani dan Khairunnisa. 2018. Analisis Pengukuran Kinerja Dengan Menggunakan Konsep Value for Money Pada Pemerintah Kota Lhokseumawe (Studi Kasus Pada Dpkad Kota Lhokseumawe Periode 2014-2016). *Jurnal Akuntansi dan keuangan*, 6(1):1–10.
- Kurniawan, H. dan A. Alimudin. 2015. Pengaruh Kepuasan Kerja, Motivasi Kerja dan Kedisiplinan terhadap kinerja Karyawan PT. Garam (Persero). *e-Jurnal Ilmu Manajemen MAGISTRA*. 1(2): 2442-4315.
- Moheriono. 2009. *Pengukuran Kinerja Berbasis Kompetensi: Competency Based Human Resource Management*. Jakarta: Ghalia Indonesia.

- Mulyadi. 2015. *Akuntansi Biaya*, Edisi 5. Yogyakarta : Sekolah Tinggi Ilmu Manajemen YKPN.
- Nurjaman, K. 2014. *Manajemen Personalia*. Bandung : CV Pustaka Setia
- Nurmin A. dan H. Kurniawan. 2020. Pengaruh Motivasi dan Lingkungan Kerja Terhadap Kinerja Karyawan. *Jenius*. 3(3):312-321.
- Poluakan, A.K., R.F. Runtuwene dan S.A.P. Sambul. 2019. Pengaruh Kompensasi Terhadap Kinerja Pegawai PT. PLN (Persero) UP3 Manado. *Jurnal Administrasi Bisnis (JAB)*. 9(2):70-77.
- Rachmawati, T. & Daryanto, 2013. *Penilaian Kinerja Profesi Guru dan Angka Kreditnya*. Yogyakarta: Gava Media
- Rivai, dan Ella 2009, *Manajemen Sumber Daya Manusia*. Jakarta: PT Raja
- Sandhria, A.F., K. Rahardjo dan H.N. Utami. 2013. Pengaruh Motivasi Terhadap Kinerja Karyawan (Studi Pada Karyawan PT. Pln (Persero) Distribusi Jawa Timur Area Pelayanan Dan Jaringan Malang). *Jurnal Administrasi Bisnis*.
- Sastrohadiwiryo, S. 2003. *Manajemen Tenaga Kerja Indonesia, Pendekatan Administrasi dan Operasional*. Jakarta: Bumi Aksara.
- Sedarmayanti, 2010, *Sumber Daya Manusia dan Produktivitas Kerja* , cetakan kedua, penerbit: Mandar Maju. Bandung
- Setiawan, K.A dan N.W. Mujiati. 2016. Pengaruh Gaya Kepemimpinan dan Kompensasi terhadap Kinerja Karyawan PT. Astra Honda Nusa Dua Kabupaten Badung. *E-Jurnal Manajemen Unud*. 5(12):7956-7983
- _____, 2013. Pengaruh Motivasi Kerja Terhadap Kinerja Karyawan (Survei Karyawan Pada PT. Axa Financial Indonesia Sales Office Malang). *Jurnal Administrasi Bisnis*.
- Shahzad, K.,K.U. Rehman, & M. Abbas. 2010. HR Practices and Leadership Style as Predictors of Employee Attitude and Behavior: Evidence From Pakistan. *European Journal of Social Sciences*. Vol. 14, No. 3, pp: 417-426
- Sinaga, T.S dan R. Hidayat. 2020. Pengaruh Motivasi dan Kompensasi terhadap kinerja Karyawan pada PT. Kereta Api Indonesia. *Jurnal Ilmu Manajemen*. 2(1):15-22
- Suprana, R dan I. Ratnawati. 2012. *Analisis Pengaruh Kepuasan Kompensasi dan Komitmen Organisasional terhadap Kinerja Karyawan* (Studi Pada Kantor Pusat Bank Jateng Semarang)
- Tangkilisan, H.N.S. 2005. *Manajemen Publik*. Jakarta: PT. Grasindo.
- Ulfa, M , K. Rahardjo dan I. Ruhana. 2013. Pengaruh Kompensasi terhadap Motivasi Kerja dan Kinerja Karyawan (Studi pada Karyawan Auto 2000 Malang Sutoyo). *Jurnal Administrasi Bisnis*.
- Widodo, F.A.S. & Sami'an. 2013. Hubungan Employee Engagement dengan Perilaku Produktif Karyawan. *Psikologi Industri dan Organisasi*, 2(1):1–6.