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## The Implementation of Remuneration Based Performance in Sharia State University in Indonesia

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### **ABSTRACT**

The purpose of this study is to determine: the implementation of remuneration based performance in sharia state university in Indonesia (*IAIN-Institut Agama Islam Negeri*). This study aims to determine the influence of remuneration, job satisfaction, achievement motivation, and organizational culture on employee performance.

Research method used in this study using a survey within the university staff. The multiple regression results indicate that remuneration, job satisfaction, achievement motivation, and organizational culture has a significant positive contribution to the performance of employees.

## INTRODUCTION

### BACKGROUND OF PROBLEM

In the effort to build *good governance*, public sectors are demanded to be responsible for the actions. To achieve *good governance* it surely needs qualified human resources. The improvement of human resources is expected to be able to give advantages for the organization. Civil servants are expected to be able to give good service for the creation of good bureaucracy.

Professional civil servants are must able to compete, and able to anticipate this rapid world development in numerous aspects so that it can improve a high service and performance (Maarif, 2003). This affirms that the improvement of civil servants quality is one of the most important in the development of public service. According to Rothwell (2000), he identified that factors that affect performance are: data and information, resource, tools and environment, work result consequence, skill and knowledge, ability, motivation and intensive and reward.

Mackay (1997) stated that there are two types of recompense given by the employees, they are Remuneration and Reward. Remuneration is the monetary value of the compensation an employee receives inreturn for the performance of their contacted duties and responsibilities. Reward on the otherhand cover both remuneration and other tangible and in tangible gains of value to the employee.

The meager salary obtained causes the low commitment and performance of employees. Adequate salary obtained is expected to able to give contribution for organization. Employees will have more commitment toward organization if the obtained salary is adequate. Remuneration is part of payroll system. To increase the wealth and performance of employees government applies remuneration system. Remuneration may affects the attitude of employees and this attitude may affect company's productivity and profitability. (Therriault & St-Onge, 2000).

Resource-based approach shows that the level of uniformity between the compensation system and other organizational factors creates an interesting value to attract, motivate and retain the appropriate individual (Heninger, 2000). Performance can not be achieved optimally when remuneration is not given in proportion (Ivancevich: 2001).

Remuneration based performance is remuneration distribution that in accordance with the increase in employee performance. If employees provide high performance, they will be obtained remuneration which is also high. Reformation of bureaucratic policy is the remuneration in the Indonesian sharia state University which is expected to be able to increase the service toward the community.

## LITERATURE REVIEW

### Employees' Performance

Performance is the result of the quality and quantity of work achieved by employees in performing their duties in accordance to the responsibilities given to him. (Mangkunagara, 2007). Handoko (2002) termed the performance as a work achievement that is the process which the organization evaluates and values the achievement of the employees.

The Assessment of performance is an attempt of comparing an actual achievement of employees to the work achievement expected of him (Dessler, 2000). According to Dessler (2000) there are five factors in the popular assessment of the performance, they are:

- 1) Work achievement, including: accuracy, carefulness, skill, and reception of output.
- 2) Work quantity, including: output volume and contribution.
- 3) Leadership needed, including, need suggestion, direction and improvement.
- 4) Discipline, including: presence, punishment, slips, regulation, reliable, and punctuality.
- 5) Communication, including: the relation among employees or with the leader and communication media.

### **Remuneration**

A good compensation is required for the management of human resources. With good compensation, employees will feel more be appreciated so that they are resulting recommencement to the organization. Handoko (1993) states that compensation is important for employee as an individual, it is because the amount of compensation reflects the size of their work among the employees themselves, family, and community. Compensation may in form of financial and non-financial, such as promotion, salary, and additional salary.

In accordance to the Regulation of the Indonesia Minister of Relegion No. 49 Year 2014 (Indonesia Sharia State University regulator), remuneration is given based on achievement and work attendance of Civil Servant (*PNS-Pegawai Negeri Sipil*). Achievement of the employees is based on an employment contract agreed between the employees and the immediate supervisor. In addition to performance achievements and work attendance, performance benefit is provided in accordance to the class of positions.

The remuneration class position is discussed by the leaders in Sharia state University (*IAIN-Institute Agama Islam Negeri*). The results of this deliberation are then proposed to the head for approval. In the event of a change of office for the official class structural adjustment performance benefits awarded in the following month starting from the determination of the relevant officials. Whereas when there is a change in the official class general functional positions, adjusting the performance benefits awarded in the next budget.

Performance allowance for candidates of Civil Servants is given by 80% from the number of performance allowance on the offices to be occupied. In addition, if there are civil servants who are carrying out the study task, the performance allowance is given by 50%.

The addition of performance allowance is granted by 50% from o difference in class performance allowance on upper positions for employees who get better value performance achievements. Reduction of performance allowance applies to:

- 1) Employees who do not work or are not in place of duty;
- 2) Employees are late for work;
- 3) Employees who go back before the time;
- 4) Employees who do not fill the attendance list and or;
- 5) Employee who was sentenced to discipline punishment

Employee who are absent will be sentenced a reduction of 3% performance allowance for each day. As for the employee who is absent from work more than three (3) working days due to illness without testimonial letter of undergoing hospital inpatient will be subjected to to reduction of performance allowance by 2% per day.

Employee who is imposed temporary dismissal from the position of civil servant because of a legal case or detention by the authorities is not given performance allowance. If the court decisions that have a fixed law states that an employee is not guilty then the performance allowance is given back by the next month. Certain functional official which is removed from office because they do not meet the required appropriate number of credits, then it is given performance benefits in relation to his education.

### **Work Satisfaction**

Work satisfaction is defined by Handoko (2000) as the emotional state of pleasant or unpleasant where employees view their works. Satisfaction reflects the feelings of a person toward his works. It is seen in the positive attitude of employees towards working and everything encountered in the work environment.

Job satisfaction is the general attitude towards someone's work that shows the difference between the number of awards received by workers and the amount that they believe they should receive (Robbins, 2003).

Greenberg and Baron (2003) describe work satisfaction as a positive or a negative attitude by the individual toward their jobs. Besides that, Gibson (2000) reported work satisfaction as the attitude of the workers about their jobs.

### **Motivation for Achievement**

According to Santrock (2007), motivation is a process of encouragement, direction, and persistence behavior. It means that the attitude that has motivation is an energetic behavior, directed, and last a long time.

According to Robbins (2007) motivation is a process that acts on the intensity, direction and duration on the individual efforts on the achievement of targets. Meanwhile, according to the Tua (2002) these are the factors that drive and encourage behavior or desire for someone to perform an activity that is expressed in form of hard or weak effort.

According to Atkinson & Raynor (in Santrock, 2003), motivation for achievement is a motive to accomplish something, to achieve a standard of success, and make an effort with the purpose to make success. Someone who has high motivation for achievement owns hope for greater success than the fear of failure as well as the diligently on every attempts when he is faced with a task or situation that is increasingly difficult.

### **Organizational Culture**

Moeljono, 2005 defines that organizational culture as a pattern which consist of trust and values that give meaning for the member of organization and rules for the member to behave in their organization. Yuwono et al (2005) also states that organizational culture is basic assumption patterns which are believed together that a group studied as a thing that can solve external and integration adaptation problems, that has been well-worked so that it is stated as valid and thus it is being taught toward new members as the appropriate ways to view, think, and feel connected to the problem faced.

## HYPOTHESIS

Remuneration may affect employees' attitude and this attitude affects company's productivity and profitability (Therriault & St-Onge, 2000). Remuneration distribution is considered as effective because this system is more like recompense, if the employees are satisfy with what has been given by the company, and then they will give contribution for their organization. Thus, the employees' performance will increase. Olubunmi (2015) states that the higher remuneration packages cause higher work productivity and also there is a significant relation between remuneration package and worker's spirit. Muogbo (2013) shows that justice in the remuneration package tends to produce higher performance from the employees. Research from Sajuyogne, et.al. (2013) concludes that reward dimension (wages, performance allowance, acknowledgement and commendation) has a significant positive effect toward employees' performance. Sandilyan, et.al. (2012) concludes that the best way to maintain the motivation of employees is by remuneration and reward, and most of organization understand and apply it in order to get the best performance of their employees. Wekesa dan Nyaroo (2013) in their research show that remuneration affects toward the performance of teacher in school. Poor remuneration is often given as the cause of low teacher morale, leading to several strikes

Based on the descriptions above, then the hypothesis of this research can be formulated as follow:

H<sub>1</sub>: remuneration positively affects the performance of Indonesia Sharia State University civil servants.

An individual with high work satisfaction will show a positive attitude toward his job and vice versa, an individual without work satisfaction will show negative attitude toward his work. The previous research conducted by Naji (2014) uses variable of work satisfaction. He uses questionnaire method in his research. Research from Arshadi (2010) shows that employee's need satisfaction can emerge a wide effect toward work motivation and work achievement. Autonomy support with need satisfaction, and need satisfaction correlates to the work motivation and work performance. Aftab and Idrees (2012) also showed the same result that there is a positive relationship between work satisfaction and employee performance. Work satisfaction is an important factor on the performance of employees and forecasters work behavior. The benefits of job satisfaction for an organization are to reduce complaints and complaints in regard to the labor turnover and to reduce the absenteeism and training costs and also to improve the timeliness and morale of workers. While the study of Khan, et.al. (2012) shows that work satisfaction aspects such as pay, promotion, job safety and security, working conditions of work autonomy, relationships with colleagues, relationship with supervisor, and the nature of the work to significantly affect the level of work satisfaction among the medical institutions which are autonomous in Pakistan.

Research form Latha (2015) concludes that employees' satisfaction that has been perfected refers to the higher level of employees' retention. Organization spends a significant number in many activities to increase work satisfaction.

While other research from Platisa, et.al. (2014) that concludes that there is a relation between work satisfaction and performance in the sector of nursery. In this term, work satisfaction is affected by the appropriate management role in create good climate in work place. The second hypothesis of this research is:

H<sub>2</sub>: work satisfaction positively affects the performance of Indonesia Sharia State University civil servants.

Good motivation for achievement will encourage employees to perform well anyway. Research from Darolia, et.al (2010) show that the perceived organizational support, monetary advantage, affective commitment, achievement needs (motivation), and an ongoing commitment simultaneously affect the performance of the employee. Partially the seven components of work motivation are positively correlated with the performance of employees. Motivational components: monetary benefitt, non-financial rewards and achievements show simple levels but significantly which is associated to the performance. Research from Elamparuthi and Jambulingam (2014) show the employees who demonstrate high motivation. Motivation procedure usually starts with someone to recognize the unmet needs. Then the goal was established to achieve and how to meet those needs.

Research from Ganta (2014) shows that worker that is motivated and eager to work he run, he would be responsible to do his best to work through their production capabilities and to improve his performance. Maduka and Okafor (2014) also show the same results that the purpose of motivation will cause people to put their best efforts with enthusiasm and effectiveness to achieve and hope to exceed the goals of the organizational purpose.

Research from Salleh, et.al (2011), shows that the affiliation motivation and work performance are positively related. People with higher level of motivational affiliation and with a strong tendency to build interpersonal relationships with others are more likely to do their job. The third hypothesis in this study is:

H<sub>3</sub>: Motivation for achievement positively affects the performance of Indonesia Sharia State University civil servants

Research from Agwu (2014) shows three findings, they are 1) organizational culture on decentralization gives employees a greater intrinsic rewards rather than the other traditional way of governments. 2) There is a significant relationship between organizational culture and an increased commitment of employees. 3) There is a significant relationship between organizational culture and employee productivity improvements.

Research from Ehtesham, et.al. (2011) shows that organizational culture has a significant positive relationship to the performance of management practices. Organizational culture implicitly describes the nature of the culture of organizational performance, while performance of management practices is as the foundation of human resources to support the view that employees and managers will give benefit from understanding the culture of the organization as contextual factors. The key to good performance is a strong culture. While the study of Shahzad, et.al. (2013) concludes that there is a relationship between organizational culture and the employees' performance. Organizational culture

has a positive impact on the performance of employees who work in the homes of selected software in Pakistan.

Uddin, et.al (2013) shows that organizational culture has a significant positive effect toward the performance of the organization. While research from Wanjiku and Agusioma (2014) concludes that organizational culture has a great influence on the performance as it dictates on how things are done by the philosophy of organization, work environment, organizational stability and performance targets. Then the hypothesis in this study is:

H4: organizational culture positively affects the performance Indonesia Sharia State University civil servants

## RESEARCH METHOD

This research is using quantitative approach which is survey method. In a quantitative research it uses descriptive statistic and multiple regressions analysis. Data obtained from the given questionnaire to Indonesia Sharia State University civil servants. This research is a hypothetical testing.

This research is to understand the implementation of remuneration in Indonesia Sharia State University and also to test whether remuneration, work satisfaction, and motivation for achievement affect toward performance Indonesia Sharia State University civil servants. Dependent variable of this research is employees' performance, while the independent variables are remuneration, work satisfaction and motivation for achievement.

### Questionnaire Distribution Description

The samples used in this study are 60 respondents. Most of the respondent in this research is male in amount of 31 respondents (51.7%) while the female is in amount of 29 respondents (48.3%). In the side of age it can seen that most of the respondents are in the age of 30-40 which is in amount of 35 people (58.3%), the second majority of respondent is in age of <30 which in amount of 15 people (25.0%), the third majority is in the age of 41-50 years old with the amount of 9 people (15.0%), and the less is in the age of >50 which is 1 person (1.7%).

	Performance	Remuneration	Satisfaction	Motivation	Organizational Culture
N	60	60	60	60	60
Mean	45,2667	24,0500	28,5000	65,0500	76,1333
Std. Error of Mean	,63906	,40646	,50338	,85318	1,26791
Median	46,0000	25,0000	29,5000	65,0000	77,0000
Mode	45,00	25,00	30,00	66,00	77,00
Std. Deviation	4,95015	3,14845	3,89915	6,60874	9,82123
Variance	24,504	9,913	15,203	43,675	96,456
Range	36,00	12,00	20,00	44,00	55,00
Minimum	19,00	18,00	15,00	34,00	44,00
Maximum	55,00	30,00	35,00	78,00	99,00

## Hypothetical Test

### Multiple Regression Analysis

Data analysis result by using multiple regression analysis is expected to analyze the effect of remuneration, work satisfaction, work motivation, and organizational culture toward performance. Based on the measurement it is obtained the regression result as follow:

Result of multiple regression analysis					
Variabel		Unstandardized		t	Sig.
Dependent	Independent	B	Std. Error		
Performance	(Constant)	-4,532	5,144	-,881	,382
	Remuneration	,436	,142	3,060	,003
	Satisfaction	,288	,124	2,316	,024
	Motivation	,305	,065	4,721	,000
	Culture	,148	,043	3,436	,001

Based on the regression analysis result, it can be written the regression model formula as follows:

$$Y = -4,532 + 0,436 X_1 + 0,288 X_2 + 0,305 X_3 + 0,148 X_4$$

In the regression formula above, it shows that the higher independent variables are, the higher also the performance that can be achieved.

### Determinant Coefficient

Determinant coefficient ( $R^2$ ) states the variation total percentage of dependent variable that can be explained by independent variable within the model. For the regression model with one independent variable the determinant coefficient is shown by using *R square* ( $R^2$ ) value and for the regression model using two or more independent variables, the determinant variables is shown by using *adjusted R square value* (*adj R<sup>2</sup>*). This research is using *adj R<sup>2</sup>*, with the result as seen in the table below.

Multiple Linear Regression Result					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,801 <sup>a</sup>	,641	,615	3,07185	2,455

This model determinant coefficient (Adjusted R Square) is 0.615. This value shows that the ability of all independent variables explain the change of dependent variable. By the determinant coefficient value which is quite advanced (0.615) then it can be concluded that remuneration, satisfaction, motivation, and

organizational culture able to explain 61.5% of the performance. While the rest 38.5%, it can be explained by other variables which are not involved in this model. By considering that, it can be stated that the model built is a good model.

**F test**

F test is performed in order to define the *good of fit test* or *regression model appropriateness test* to be used in conducting hypothetical analysis of the research. The result of F test can be seen on the table below.

<b>F Test Result</b>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	926,739	4	231,685	24,553	,000 <sup>b</sup>
	Residual	518,994	55	9,436		
	Total	1445,733	59			

a. Dependent Variable: performance

b. Predictors: (Constant), Culture, Remuneration, Motivasi, Satisfaction

F test result as seen in table shows that the very significant value is 0.000. This value proves that independent variables, they are remuneration, satisfaction, motivation and organization culture are significantly affect performance dependent variable. Because its significant value or error is very low, then it can be concluded that models that were built are appropriate and having mistake smaller than which can be accepted.

**T test**

T test is used to examine the independent variables toward the dependent variable in the research as it mentioned in the hypothesis of this research. Besides to examine that, it can also be used to understand the regression coefficient sign of each independent variable toward the dependent variable. The result of t test can be seen the table below.

<b>T Test Result</b>						
Variable		Unstandardized Coefficients		T	Sig.	alpha Explanation
Dependent	Independent	B	Std. Error			
Performance	Remuneration	,436	,142	3,060	,003	0,05 Significant
	Satisfaction	,288	,124	2,316	,024	0,05 Significant
	Motivation	,305	,065	4,721	,000	0,05 Significant
	Culture	,148	,043	3,436	,001	0,05 Significant

From the result of statistical t test, it can be explained as follows:  
Hypothesis 1: remuneration positively affects the civil servants' performance in Indonesia Sharia State University.

Based on the t test result, it shows that the remuneration variable partially affects the performance on the significance level 0.05, with the remuneration sig value  $0.003 < 0.05$ . Whereas the coefficient sign on remuneration variable is positive with the value 0.436. It means that the increase of remuneration value as much as 1, will affect the increase of performance as much as 0.436. Vice versa, the decrease of remuneration value will also reduce the performance. The interpretation of this hypothesis is accepted which is remuneration positively affects the civil servants' performance in Indonesia Sharia State University.

Hypothesis 2: work satisfaction positively affects the civil servants' performance in Indonesia Sharia State University.

Based on the t test result, it shows that the remuneration variable partially affects the performance on the significance level 0.05, with the work satisfaction sig value  $0.024 < 0.05$ . Whereas the coefficients sign on work satisfaction variable is positive with the value 0.288. It means that the increase of work satisfaction value as much as 1, will affect the increase of performance as much as 0.288. Vice versa, the decrease of work satisfaction value will also reduce the performance. The interpretation of this hypothesis is accepted which is work satisfaction positively affects the civil servants' performance in Indonesia Sharia State University.

Hypothesis 3: work motivation positively affects the civil servants' performance in Indonesia Sharia State University.

Based on the t test result, it shows that the remuneration variable partially affects the performance on the significance level 0.05, with the work motivation sig value  $0.000 < 0.05$ . Whereas the coefficients sign on work motivation variable is positive with the value 0.305. It means that the increase of work motivation value as much as 1, will affect the increase of performance as much as 0.305. Vice versa, the decrease of work motivation value will also reduce the performance. The interpretation of this hypothesis is accepted which is work motivation positively affects the civil servants' performance in Indonesia Sharia State University.

Hypothesis 4: organizational culture positively affects the civil servants' performance in Indonesia Sharia State University.

Based on the t test result, it shows that the remuneration variable partially affects the performance on the significance level 0.05, with the organizational culture sig value  $0.001 < 0.05$ . Whereas the coefficients sign on organizational culture variable is positive with the value 0.305. It means that the increase of organizational culture value as much as 1, will affect the increase of performance as much as 0.305. Vice versa, the decrease of organizational culture value will also reduce the performance. The interpretation of this hypothesis is accepted

which is organizational culture positively affects the civil servants' performance in Indonesia Sharia State University.

### **CONCLUSION**

Based on the result of statistical analysis can be drawn conclusions as follows:

Remuneration, work satisfaction, work motivation and organizational together affect the variable of the civil servants' performance in Indonesia Sharia State University. Remuneration positively affects toward the performance of civil servants. The sufficient distribution of remuneration or performance allowances is expected to able to increase the employees' performance. Work satisfaction positively affects toward the performance of civil servants. If employees satisfy with their work, then it can stated that their performance is also increasing. Work motivation positively affects toward the performance of civil servants. If Employee is having a high motivation, then his performances will also increasing. Organizational culture positively affects toward the performance of civil servants. A good organizational culture supports the employee to increase his performance.

### **RESEARCH LIMITATION**

Based on the conclusion about the effect of remuneration, work satisfaction, work motivation and organizational culture toward performance, it is sure that there are limitations. Those limitations is about population used in this research is consists of one institution only so that the result of the research is insufficient to be generalized.

### **IMPLEMENTATION**

Based on the analysis, the implementation of this research the can be used as the consideration in order make a policy in increasing employees' performance where in this research, remuneration, work satisfaction, work motivation and organizational culture affect toward the performance of civil servants in Sharia State University in Indonesia

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