

THE IMPORTANCE AND PERFORMANCE ANALYSIS OF COMPENSATION PROGRAM IN REGIONAL OFFICE OF DJKN SULUTTENGGOMALUT AT MANADO

*ANALISA TINGKAT KEPENTINGAN DAN KINERJA PROGRAM KOMPENSASI
PADA KANTOR WILAYAH DJKN SULUTTENGGOMALUT DI MANADO*

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ABSTRACT

Today, the institutions have required to have qualified human resource in order to achieve their goals. Employees do not only determine what the institution will be, but also how it will grow to be better entity. The study aims to find the Importance and Performance Analysis of Compensation Program in Regional Office of DJKN Suluttenggomalut at Manado. The research type is a descriptive quantitative. 49 employees of Regional Office of DJKN Suluttenggomalut at Manado were surveyed as samples. The result shows the program in Quadrant I (TKPKN, Children Allowance, Wife/Husband Allowance) is important but the performance is not good to employee. Quadrant II (Salary, TUKIN and Meal Cost) the programs are important and have a good performance for the employee. In Quadrant III (Rice Allowance) has a low of importance and performance. In Quadrant IV (Overtime and Honorarium Team) the programs are not important but have a good of performance to employee.

Keywords: Compensation, Importance and Performance Analysis

ABSTRAK

Institusi sekarang ini diharuskan untuk mempunyai sumber daya manusia yang berkualitas untuk mencapai tujuan institusi itu sendiri. Pegawai tidak hanya menentukan organisasi akan menjadi seperti apa, tapi juga bagaimana institusi akan berkembang menjadi suatu kesatuan. Institusi akan lebih baik jika memiliki pegawai yang bagus dan berkualitas. Tujuan dari penelitian ini adalah menganalisa tingkat kepentingan dan kinerja program kompensasi di kantor wilayah DJKN Suluttenggomalut di Manado. Penelitian ini menggunakan metode kuantitatif deskriptif. Data didapatkan menggunakan kuesioner dari 49 pegawai di kantor wilayah DJKN Suluttenggomalut di Manado dengan teknis analisa saturated sampling dan menggunakan Importance-Performance Analysis (IPA). Hasil dari penelitian ini menunjukkan bahwa Kuadran I (TKPKN, Tunjangan Anak, dan Tunjangan Istri/Suami) program tersebut penting untuk pegawai sedangkan kinerja dari program kompensasi tidak baik. Di Kuadran II (Gaji, TUKIN, dan Uang Makan) merupakan program yang penting dan memiliki kinerja yang baik terhadap kariawan. Di Kuadran III (Tunjangan Beras) menunjukkan bahwa program kompensasi tersebut tidak penting dan juga memiliki kinerja yang buruk terhadap pegawai. Dan di Kuadran IV (Lembur dan Honor Tim) menunjukkan bahwa program kompensasi tersebut tidak penting tapi memiliki kinerja yang baik untuk pegawai.

Kata Kunci: Kompensasi, Importance and Performance Analysis

1. INTRODUCTION

Research Background

The unlimited wants and needs are the basic condition of human existence which means that people are never totally satisfied with the quantity and variety of goods and services they consume. They are always more and something different. Thus the human needs related to the economic essence and the economic is related to the business. Business is then simply a system that produces goods and services to satisfy the needs of our Society. Economics use the term factors of production to refer to the four basic inputs such as natural resources, capital, human resources, and entrepreneurship. Human resources represent another critical input in every economic system. Human resources include anyone who works in the company, and the part of human resource is the employees.

Business competition among companies globally is very tight, if companies want to be a winner or to survive their business, they must to improve competitiveness and performance. Improvement is the most important thing in business. Company should have qualified employee and capable to give their best to the company's satisfying. If the company expects its employees to do their best, the companies also have to appreciate it. Company must provide some programs that can meet the needs of employees and support their performance. Compensation program is one of the program created by the company to the employees. Compensation as a employee's benefits program that is very important in order to realize the goal of the company, but the employee's compensation program should be based on existing prepared regulations and based on the ability of the company.

The satisfying performance achievement depends on employees performance. Every employee has a responsibility of their work and organization has a duty to appreciate it. To appreciate it there are several way are provided, for the example by giving compensation. Compensation program as a program to increase employee performance. In Ministry of Finance, they have a compensation program for employee and it was given every year. In addition, there are many existing compensation program at the Regional Office of the General Directorate of National Properties (DJKN), it intend to improve employee performance. Therefore, the researcher is interested to conducted, with the title "The Importance and Performance Analysis of Compensation Program in Regional Office of DJKN Suluttenggomalut at Manado".

Research Objective

According to the research problem that have been stated above, two main problems that can be fulfilled in this research are given as follow:

1. To identify the importance of compensation program in Regional Office of DJKN Suluttenggomalut at Manado.
2. To identify the performance of compensation program in Regional Office of DJKN Suluttenggomalut at Manado.

Literature Reviews

Human Resource Management

Mondy (2012) defined Human Resource Management is the utilization of individuals to achieve organization objectives. Basically, all manager get things done through the efforts of others. Consequently, managers at every level must concern themselves with HRM.

Compensation

Compensation is the total of all rewards provided employees in return for their services. The overall of purposes of providing compensation are to attract, retain, and motivate employees. The components of a total compensation program are divided by two categories (Mondy, 2012), there are:

1. Financial compensation : (1) direct financial compensation consist of wages, salaries, commissions, bonuses, (2) indirect financial compensation consist of indirect required benefits (social security, unemployment compensation, worker compensation, family and medical leave), discretionary benefits (payment for time not work, health care, life insurance, retirement plans, disability protection, premium pay, employee services, employee stock options plans), and voluntary benefits.
2. Nonfinancial compensation : (1) the job consist of meaningful and satisfying job, recognition for accomplishment, feeling of achievement, possibility of increased responsibility, opportunity for growth and advancement enjoy doing the job, (2) job environment consist of sound policies, capable managers, competent employees congenial co-workers, appropriate status symbol, working condition.

Laws and Regulations Related to The Compensation Programs in Regional Office of DJKN Suluttenggomalu at Manado city

1. Indonesian government regulation No. 30 of 2015 about changing the seventeenth on Government Regulation No. 7 of 1977 regarding of salaries regulation for civil servants.
2. Indonesian Minister of Finance regulation Number 53 / PMK.02 / 2014 about standard input costs of fiscal year in 2015. These regulations related to the rules of compensation that will be given to honorarium team in General Directorate of National Properties.
3. Regulation of President in Republic of Indonesia number 156 of 2014 about the performance allowance of employees in the ministry of finance.
4. Minister of Finance regulation Number 110/ PMK.05/2010 about giving a food cost and the payment procedures of food cost for civil servants.
5. Based on exchequer Perdirjen PER-33 / NT / 2013 about Increasing the amount of tunjangan beras in 2013.
6. PP 13 In 1980, Changes And Adding to Government Regulation No. 7 of 1977 Concerning the Rules of Civil Servants Salary. The regulation related to children allowance.
7. Indonesian government regulation Number 51 of 1992 on amendment of government regulation No. 7 of 1977 concerning the rules of civil servants salary as amended, the latest by Government Regulation No. 15 of 1985, this regulation related to wife/husband allowance.
8. Basic law of overtime in PMK No. 125 / PMK.05 / 2009 about overtime and overtime payment for the civil servants.

2. RESEARCH METHODS

Type of Research

Type of research is descriptive quantitative research. Aliaga and Gunderson (2002), quantitative research is explaining phenomena by collecting numerical data that are analysed using mathematically based methods (in particular statistic).

Place and Time of Research

The place of this research is in Manado city, North Sulawesi, Indonesia. The questionnaire will be spread in Regional Office of DJKN Suluttenggomalut that located in jl. Bethesda, No 6-8, 5th floors, Manado. This resarch starts from September- November 2015 (3 Months).

Population and Sampling Method

The population of this research is employee in Regional Office of DJKN Suluttenggomalut at Manado which is consist of 49 employees. The sampling design is saturated sampling .

Data Collection Method

Primary data is data originated by the researcher specifically to address the research problem. The researcher had got the primary data from the result of questionnaires. Questionnaires have distributed to the respondents, so they have responded directly on the questionnaire. There are two section in the questionnaire that should be filled in by the respondents. The first section asked about respondent’s identities and the second section asked about things that related with the variables.

Data Analysis Method

Validity and Reliability Test

In this study, there are 49 questionnaires that the results have been collected and have been tested with using validity and reliability test with the SPSS application. Validity is using Correlation index in Pearson Product Moment and Reliability is using Alpha Cronbach.

Importance and Performance Anslysis

Slack (1991) presented an IPA model that considered a relationship between importance and performance and theorized that target level of performance for particular product attributes should be proportional to the importance of those attributes. In other words, importance is seen as viewed as a reflection of the relative value of the various quality attributes to consumers.

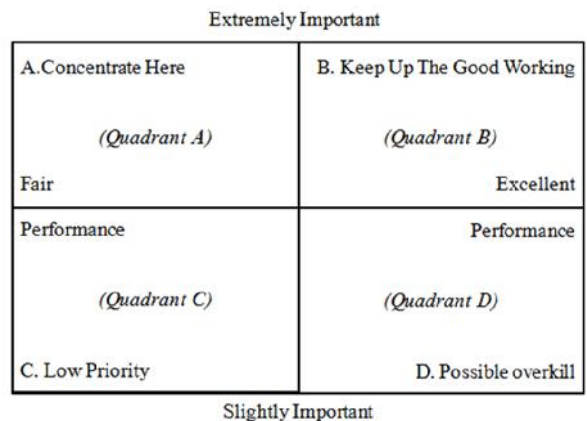


Figure 1. Importance and Performance Anslysis Model
 Source: Slack, 1991.

1. In quadrant 1, importance is high but performance is low. The quadrant is labeled as “Concentrate Here”, indicating the existing systems require urgent corrective action and thus should be given top priority.
2. In quadrant 2 indicate high importance and high performance, which indicates that existing system have strengths and should continue being maintained. This category is labeled as “Keep Up Good work”.
3. In contrast, the category of low performance and low importance items make the third quadrant labeled as “Low Priority”, while the systems discontinuation.
4. Quadrant 4 represents low importance and high performance, which suggested insignificant strengths and a possibility that the resources invested may better be diverted elsewhere

3. RESULTS AND DISCUSSION

Validity Test Result

By comparing correlation index in Pearson Product Moment with significance level of 5%, it can be seen a research instrument is valid or not. If probability of correlation is less than 0.05 (5%) then the research instrument is stated as valid.

Table 1. Validity Test of The Importance

Attributes	Correlation		Status
	r.count		
Salary	,929	0,05	Valid
TKPKN(Employee Benefit)	,911	0,05	Valid
TUKIN(Reward to Employee Performance	,884	0,05	Valid
Wife/Husband Allowance	,962	0,05	Valid
Children Allowance	,962	0,05	Valid
Rice Allowance	,961	0,05	Valid
Meal Cost	,944	0,05	Valid
Overtime	,919	0,05	Valid
Honorarium Team	,800	0,05	Valid

Source: Data processed, 2015.

Table 2. Validity Test of The Performance

Attributes	Correlation		Status
	r.count		
Salary	,911	0,05	Valid
TKPKN(Employee Benefit)	,922	0,05	Valid
TUKIN(Reward to Employee Performance	,882	0,05	Valid
Wife/Husband Allowance	,916	0,05	Valid
Children Allowance	,914	0,05	Valid
Rice Allowance	,945	0,05	Valid
Meal Cost	,893	0,05	Valid
Overtime	,793	0,05	Valid
Honorarium Team	,798	0,05	Valid

Source: Data processed, 2015.

Table 1 and Table 2 show that the correlation index are valid.

Reliability Test

The reliability test in this research uses Cronbach Alpha. A result of a reliability test generated by using statistical software SPSS. According to Sekaran (2003:311), the interpretation of Cronbach Alpha is less 0.6 indicates unsatisfactory internal consistency or consider than the data is unreliable, 0.7 indicates that the data is acceptable, and 0.8 indicates good internal consistency or consider that the data resulted is reliable.

In table 3 shows that Alpha Cronbach is 0,976 which is above the acceptance limit of 0,6, therefore the research instruments is reliable. And also in table 3.4 shows that Alpha Cronbach is 0,966 which is above the acceptance limit of 0,6, therefore the research instruments is reliable.

Table 3. Reliability Test of Importance

Cronbach's Alpha	N of Items
,976	9

Source: Data processed, 2015.

Table 4. Reliability Test of Performance

Cronbach's Alpha	N of Items
,966	9

Source: Data processed, 2015.

Importance-Performance Analysis Result

The result are based on questionnaires that are collected from respondents. This results below are tabulated by microsoft excel. Table 5 result are based on data average scale of importance and performance. The average value of importance and performance set up the compensation program in four quadrants (figure 2). This table consist of attributes of importance, importance mean, performance mean, quadrant.

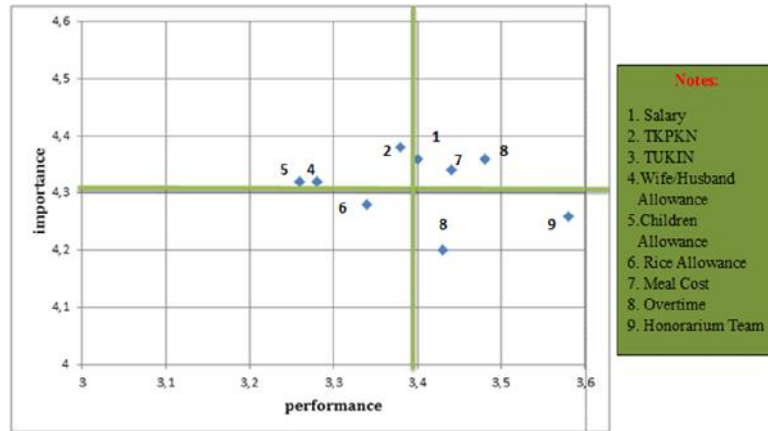
Table 5. Attributes, Importance Mean, Performance Mean, Quadrant

Attributes of Compensation	Importance Mean (Y)	Performance Mean (X)	Quadrant
Salary	4,36	3,4	II
TKPKN(Employee Benefit)	4,38	3,38	I
TUKIN(Reward To Employee Performance)	4,36	3,48	II
Wife/husband Allowance	4,32	3,28	I
Children Allowance	4,32	3,26	I
Rice Allowance	4,28	3,34	III
Meal Cost	4,34	3,44	II
Overtime	4,26	3,58	IV
Honorarium Team	4,2	3,43	IV
Average	4,31	3,39	

Source: Data processed, 2015.

Table 5 shows the importance of TKPKN(employee benefit) as the requested has the highest mean (y=4,38) followed by Salary (y=4,36), TUKIN(reward to employee performance) (y=4,36), meal cost (y=4,34), Children Allowance (y=4,32), Wife/husband Allowance (y=4,32), Rice Allowance (y=4,28), Overtime (y=4,26), and last is Honorarium Team (y=4,2). Meanwhile, the performance of Overtime has the highest mean (x=3,58), followed by TUKIN (reward to employee performance) (x=3,48), Meal Cost (x=3,44), Honorarium Team (x=3,43), Salary (x=3,4), TKPKN(employee benefit) (x=3,38), Rice Allowance(x=3,34), Wife/Husband Allowance (x=3,28), and Children Allowance (x=3,26).

Figure 2. Data Plotting of Compensations Program Attributes



Source: Data processed, 2015.

Figure 2 shows Children Allowance, Wife/Husband Allowance, and TKPKN(employee benefit) are located in quadrant I (Concentrate Here), it means that three part of compensations are expenses to jobsite is perceived to be very important to employees, but performance is level are fairly low.

Salary, Meal Cost, and TUKIN(reward to employee performance) are located in quadrant II. It means Salary, Meal Cost, and TUKIN are perceived to be very important to employees in Regional Office of DJKN Suluttenggomlut at Manado, and has a high level of performance in these activities. In this case salary and meal cost will be given by General Directorate of National Asse (DJKN)t to employee monthly, but TUKIN are the compensation that will be given by General Directorate of National Asset one time for every year and this compensation is giving a big value for every employee to do the best for their job. All the aspects in this program are necessary for employees, the message here is to keep up the good work.

Rice Allowance is located in the quadrant III. It is assessed as low priority, which means that factors is not really important for the employees and at the same time has the lowest performance level compered with the others.

Overtime and Honorarium Team are located in the quadrant IV. This cell contains attributes of low importance, but where the performance is relatively high. This quadrant shows that the employees in Regional Office of DJKN Suluttenggomlut at Manado are satisfied with the performance of overtime and Honorarium Team, but it is not important to them.

Discussion

This research has identified nine attributes of Compensation Program in Regional Office of DJKN Suluttenggomalut at Manado, namely: Salary, TKPKN(Employee Benefit), TUKIN(Reward to Employee Performance), Children Allowance, Wife/Husband Allowance, Rice Allowance, Meal Cost, Overtime, and Honorarium Team.

Researcher has considered all attributes/factors which come from the sort of theories, books, journal and some other supporting sources in constructing the whole research. Questionnaire is used to collect data and Likert scale is used to scoring data. The data then is tabulated and analyzed with Importance and Performance Analysis Methode.

The types of respondents of questionnaire divided according to gender, age, educational level, marriage status, and class or rank as a civil servant and questionnaire is distribute to 50 respondents. Respondents are the employee in Regional Office of General Directorate of National Asset in Manado. 76% of respondents are male and female is 24%, the highest percentage of respondents age is 34% which is 31-40 years old, followed by age more then 50 years old which is 32%, then age between 21-30 which is 22% and age between 41-50 years old is 12% and there is no respondent aged under 20 years old. Form 50 respondents, 18% are single and 82% are marriage. About educational level, highest percentage is bachelor(60%), diploma(20%), senior high school(18%), and other(2%). All the respondents are civil servant, they have a different grade as civil servant such as grade IIc(12%), grade IId(12%), grade IIIa(16%), grade IIIb(20%), grade IIIc(12%), grade IIId(14%), grade IVa(8%), grade IVb(4%) and grade IVc(2%).

By using the questionnaire the data will be collected and it is usefull methode to collect the answer from respondent to see and analyze the importance and performance Compensation Program in Regional Office of DJKN Suluttenggomalut at Manado to answer the research question: How are the Importance and Performance of Compensation Program Regional Office of DJKN Suluttenggomalut at Manado?

Therefore, the result is in quadrant I there are three attributes which are TKPKN(Employee Benefit), Children Allowance, Wife/Husband Allowance. TKPKN(Employee Benefit) had a highest value of importance compare with other attributes which is 4,38 and the value of performance which is 3,38 , it means that TKPKN is perceived to be very important to the employee, but the performance level is fairly low. TKPKN is the compensation that given to employee as specially who are working at financial institution. General Directorate of National Asset (DJKN) should give a special attention in this attributes. According to respondents, TKPKN is very important because this is an additional income other than the salary that they receive each month, but the amount of TKPKN is less or not sufficient to what they wants and needs.

Children Allowance had a value of importance which is 4,32 and the lowest value of performance compare with other attributes which is 3,26. The attributes is located in quadrant I, it means that this attribute is very important, but the performance is unsatisfy to employees. Basically Children Allowance for all civil servant in Indonesia are the same amount and it has been set in the law by government. This allowance given to civil servants who are married and have children. Based on questionnaires recap, employee regard that this attribute was very important but they was not satisfied with the performance of the allowance who granted by the government, so that attribute need to be considered.

Meanwhile, Wife/Husband Allowance had a value of importance which is 4,32 and value of performance is 3,28. The attributes is located in quadrant I, it means that the importance is high but the performance is low. Allowance for Wife/Husband actually has been established by the

legislation of the Indonesian government and with the same amount of allowance for all civil servants in Indonesia. Wife / Husband Allowance is given to employees who have been married. In quadrant II there are three attributes which are Salary, TUKIN (Reward to Employee Performance), and Meal Cost. Salary had a value of importance which is 4,36 and a value of performance is 3,4, it means that the importance is high and the performance is high too. The employees were satisfied and considered that its performance is good. Although their allowances as an employee in financial institution bigger than the salary, but they were satisfied with the performance because of the amount of salary that is given are compliant with their status as civil servants and equal / same among all the civil servants in Indonesia. The only difference is level of civil servant, because of higher level as a civil servant, the higher the salary is received.

TUKIN (Reward to Employee Performance) had a value of importance which is 4,36 and had a value of performance which 3,48. TUKIN is located in quadrant II, it means that TUKIN has a high importance and high performance. In quadrant II TUKIN has a highest value of performance compared with Salary and Meal Cost, so TUKIN has an excellent performance. The employees were consider that this attribute was very important. Although they are only accepted this compensation once a year but they are very satisfied with the program. TUKIN as a existing compensation program that have strengths because it will greatly affect the work performance of employees. In quadrant III there is one attribute, namely Rice Allowance. This attribute had a value of Importance which is 4,28 and a value of performance which is 3,34. If Rice Allowance is located in quadrant III it means that the attributes has low performance and low importance. Employees in Regional Office of General Directorate of National Asset think that Rice Allowance is not really effective to them and they are unsatisfy with this compensation program.

Rice allowance is categorized as a low priority of compensation program. In quadrant IV there are two attributes of compensation program, namely Overtime and Honorarium Team. Overtime had a value of Importance which is 4,26 and had a value of Performance which is 3,58. In the value of performance, Overtime has a highest score, it means that overtime's performance is really good for employee, but it is not importance. Because in quadrant IV represent low importance and high performance.

Honorarium Team had a value of Importance which is 4,2 and had a value of Performance which is 3,43. It is located in quadrant IV, it means that Honorarium Team in Regional Office of General Directorate of National Asset in Manado is low importance and high performance. In this case the importance of this attributes is lowest compared with other attributes, it means that some of employee didn't care with this attribute, the reason is because not all of the employee be a part of team and only the employee who become a part of the team that will get the compensation. This attributes is not important for some employee but in the other hand it is very satisfying for other employee.

4. CONCLUSION AND RECOMMENDATION

Conclusion

This research has identified nine attributes of compensation program in Regional Office of DJKN Suluttenggamalut at Manado, namely: Salary, TKPKN (Employee Benefit), TUKIN (Reward to Employee Performance), Children Allowance, Wife/husband Allowance, Rice Allowance, Meal Cost, Overtime, Honorarium Team. The Importance and Performance Analysis is used to compare them according to employee perspective towards their level of Importance and Performance.

The conclusions drawn this research are as follow:

1. The Importance of compensation program in Quadrant I (TKPKN, Children Allowance, Wife/Husband Allowance) and in Quadrant II (Salary, TUKIN and Meal Cost) are important for the employee. In Quadrant III (Rice Allowance) and Quadrant IV (Overtime and Honorarium Team) the compensation attributes are in below average level of importance.
2. The Performance of compensation program in Quadrant II (Salary, TUKIN and Meal Cost) and in Quadrant IV (Overtime and Honorarium Team) the attributes have a good performance toward employee. In Quadrant I (TKPKN, Children Allowance, Wife/Husband Allowance) and In Quadrant III (Rice Allowance) the attributes performance are not good.

Recommendation

1. Based on the attributes that located in quadrant I, which is TKPKN (Employee Benefit), Children Allowance, and Wife/husband Allowance, Regional Office of DJKN Suluttenggomalut at Manado should concentrate in this quadrant or give a special attention in order to improve and increase the performance of TKPKN (Employee Benefit), Children Allowance, and Wife/husband Allowance, because those attributes is important to employee. Those attributes should be given top priority by General Directorate Office (DJKN).
2. Salary, TUKIN (Reward to Employee Performance), and Meal Cost are located in quadrant II, it means that Regional Office of DJKN Suluttenggomalut at Manado just need to keep up the good work. The attributes in quadrant II are the most important attributes to employee, then General Directorate Office should always give the good attantion in order to make maximize the current performance that have been achieved, because the attributes in quadrant II are the important factor that giving a high value to supporting the compensation program in Regional Office of DJKN Suluttenggomalut at Manado and very effective to employee performance.
3. Rice Allowance is located in quadrant III. The attribute is not important to employee. It means that the attribute has low priority and Regional Office of DJKN Suluttenggomalut at Manado should not give more attention to this attribute.
4. Overtime and Honorarium Team are located in quadarant IV. This cell contains attributes of low importance but the performance is relatively high. It means that suggested insignificant strengths and the attributes are possibility diverted elsewhere. Overtime is not important to employee because in one year they are only one time(no routine) to do overtime. And also honorarium team, just some people who can get its benefits. Although the employee does not really notice the important of this compensation program, but it does for company. So it's better for the company to allocate the resource to the main priorities of attribute such as in quadrant I.

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