# Effect Of Remuneration And Achievement Motivation To Be Sar Center Employee Performance Industries Results Plantation Makassar

Dr. Ali Baba, .SE.M.Si

## ABSTRACT

The purpose of this study was to determine and analyze the influence of remuneration and achievement motivation on employee performance Great Hall Industrial Crops Makassar, as well as to determine the most influential factor. All employees at the Great Hall of the Office of Industrial Crops Makassar, amounting to 67 people, whose status as an organic employees and those still in the work contract or during the orientation process. Due to the small population size or less than 100 people, the entire population is used as a sample (sample 100%). The analytical method used is multiple linear regression analysis. The results showed that the remuneration and achievement motivation significant effect on the performance of employees at the Great Hall of the Office of Industrial Crops Makassar, either partially or simultaneously with the level of a close relationship, where achievement motivation factor is the most influential factor.

Keywords: remuneration, achievement motivation and employee performance

#### **INTRODUCTION**

Human resources in the organization plays a very strategic and decisive. Besides its role as a manager, human resources also play a role as a determinant of the success of the organization in achieving its objectives. It shows that the necessary effective management of human resources so that organizational goals can be achieved with the maximum.

Performance is influenced by several factors. To determine the factors that influence the (determinants) of performance, there should be an assessment of performance theory. In general, physical and non-physical factors greatly affect performance. Various physical environmental conditions greatly affect the working conditions of employees. In addition, the condition of the physical environment will also affect the functioning of the non-physical environmental factors. On this occasion, the discussion focused on the non-physical environment, the actual conditions are very attached to the managerial system of the company. According Prawirosentono (2004) an employee's performance will be good, if the employee has a high motivation, willingness to work, their reward / decent wages and have hope for the future.

A positive attitude shown employee to the organization, the achievement motivation in self-reflection high employee. Business organization, in this context should provide the best way, with more attention to the employees so that they can work effectively. Achievement motivation into components that are very instrumental in realizing the quality of human resources. The need for high achievement is an impulse that arises in a person's attempt to achieve the set targets, work hard to achieve success and have the possibility to do something better than before.

Employees provide good performance for the advancement of the company, while the company provides the motivation, the same opportunity every employee to grow, and the appropriate remuneration for the performance of which has been given to company employees. Remuneration is itself a reward or remuneration by the company to the workforce as a result of the achievements that have been given in order to achieve company goals. This notion suggests that the presence in a business organization can not be ignored. Therefore, it will be directly related to the achievement of corporate goals.

Great Hall Plantation Industries outcome or abbreviated BBIHP, based in Makassar South Sulawesi is one of the technical unit under the National Research and development Industry Ministry of Industry. These institutions are required to carry out its duties and functions in a professional manner in accordance with the policy of the Ministry Perindustrian.Dalam run R & D policy, BBIHP based on the industrial development policy, and the policy Penelitiandan Industrial Development Agency and also not in spite of all the potential that exists, be it human resources, as well as the potential source dayaalam in South Sulawesi which must be in line with the policy of the Local Government of South Sulawesi.

Great Hall Industrial Crops as research institutions and industry standardization charged continuously melakukanperubahan-systematic and planned changes to the direction of improvements in order to exist and meaningful existence in providing research and standardization services for businesses in Indonesia industridan

Improved performance of the employee can not be separated from both internal stimuli that achievement motivation of the employees themselves or from external form of remuneration. In this case, either directly or indirectly, remuneration is one of the driving morale and productivity of employees, by exploiting and

using and maximizing available resources is expected to achieve optimal performance. Remuneration expected to provide encouragement and motivation for employees to continue to work diligently. Besides motivating, remuneration very important role in order to create high performance. This is because every employee has needs and expectations vary.

Based on the above background, the authors tried to lift the title "Influence of Achievement Motivation Against Remuneration and Employee Performance Hall of the Makassar Industrial Crops". The purpose of this study was to determine and analyze the influence of remuneration and motivation berprestasiterhadap employee performance at the Great Hall of the Office of Industrial Crops Makassar and determine the factors that most significantly affect the performance of employees at the Great Hall of the Office of Industrial Crops Makassar.

#### LITERATURE REVIEW

## Human Resource Management

Human resource management as well as with other functional areas of management, such as production management, marketing management, financial management, and so on, with such a specialized field of management studies on matters of human production factors management with all activity in an individual businesses, agencies businesses, companies, institutions and agencies, so that human resources can be exploited labor as productive, efficient and effective profuse in accordance with the expected goals.

Manullang (2012: 14) suggests the definition of human resource management (personnel) as the art and science of acquiring, advancing, and utilize workforce so that organizational goals can be realized in usability, as well as their enthusiasm to work from the workers.

Apart from the point where experts give a definition, it can be concluded that basically human resource management expands two functions, namely the basic functions of management which includes planning, organizing, directing, motivating, and supervision; and also the operational function, which involves the analysis of employment, recruitment, selection, placement, compensation, education and training, job execution assessment, transfer, promotion, training, employee morale, and the labor leadership.

However, that in human resource management, we mainly deal and managing *the human* element, not a material or financial. Therefore, attempts to utilize human resources to the maximum possible only high to profit when the employee / employees are treated humanely. While this does not mean that the humane treatment without equipped with a method or way of working and equipment (technology), will be able to realize the efficient execution of the work and effective for improving achievement and work productivity. In other words, the technology infrastructure is not much benefit in efforts to achieve a high performance, both quantity and quality, which served him when humans do not have a positive mental attitude to his work.

## Remuneration concept

Remuneration is employee benefits that can be salary, honoraria, allowances fixed, incentives, bonuses for achievement, termination, or retirement. whereas the notion of remuneration according to major Indonesian dictionary is "Purchasing a gift, (or other services), rewards. For the Civil Service, remuneration means employment benefits beyond the salary associated with the performance appraisal system. Existing remuneration body Ministry of Finance is the realignment of the provision for employee benefits in the form of allowances, known as Special Benefit Financial Guidance Nagara (TKPKN) to be based on the level of responsibility and risk positions / jobs in the waistband (Effendi, 2009).

Remuneration governance is an integral part of Policy Reforms. In the background, the awareness of the government's commitment to achieve at the same time *clean and good governance*. But at the level of implementation, changes and updates are carried out in order to realize good governance and the authority may not be able to be performed well (effective) without proper welfare of employees who mengawakinya. Changes and updates are carried out to remove the impression that the Government has been considered bad. Among others, marked by the indicator:

- 1.Buruknya quality public services (slow, no kepastianaturan / law, convoluted convolution, arrogant, have served or feudal style
- 2. Loaded with behavioral KKN (corruption, collusion, nepotism, etc.).
- 3. The low quality of discipline and work ethic of the state apparatus.
- 4. Kuaiitas.manajemen government unproductive, ineffective and inefficient.
- 5. The quality of public services that are not accountable and transparent.

#### **Concept Achievement Motivation**

Motivation is the driving force that causes a person willing to move the power capability and time to carry out all the activities that have the duty and responsibility so that obligations are met as well as the goals and objectives of the company realized. Humans have many basic motivation plays an important role in the world of work is motivated by the company / organization. While non-financial rewards over the situation

created by the working environment better and facilities that support the activities of its members in the work place, so that members of the organization feel comfortable and can work well.

In an organization, motivation has an important role, because it binds directly to individuals / people within the organization, the motivation of the capital to improve and develop the optimal organization. Bernson and Skiner say that motivation is working impulse arising from a person to behave in achieving its intended purpose.

Stoner (2003) say that motivation is one of the earliest concepts that occupied by the manager and researcher in the field of management. Preliminary studies on the famous motivation expressed by Frederick Taylor with traditional models and scientific management. According to this flow, managers determine the most efficient way to perform repetitive work and motivate employees with wage incentive system based on the number of products produced, the more that is produced by the greater employee wages. The underlying assumption is the manager know about the job better than the employees, who are basically lazy and can only be motivated by money.

Based on the description above can be concluded that achievement motivation is an impulse, the desire and the level of a person's willingness to expend effort in order to achieve the best performance. It is the level of achievement motivation a person can be seen from a sense of responsibility, consideration of risk, feedback, innovative creative, task completion time and the desire to be the best.

## **Performance Concept**

Handoko (2002) termed the performance (performance) denganprestasi work is the process through which organizations ataumenilai evaluate employee performance. Here is some understanding of the performance by some experts quoted by Guritno and Waridin (2005), namely:

According Winardi (1992) bersifatuniversal performance is a concept which is the operational effectiveness of the organization, its employees based bagianorganisasi and parts wherewith the standards and criteria set out earlier, because the organization is basically run by humans, then the actual performance is human behavior plays a role they do in an organization to meet the standards of behavior that has been set in order to produce the desired actions and outcomes.

Hariandja (2002) argue that the performance is the result produced by an employee or kerjayang real behavior that is displayed according to their role in the organization. Performance results achieved also means someone both quality and quantity in accordance with the responsibilities diberian him. In addition, the performance is influenced by the level of education, initiative, work experience, and motivation of employees. The results of one's work will provide feedback to the active itself to always do their work well and are expected to be menghasilkanmutu good job anyway. Education affects a person's performance because it can provide greater insight to initiate and innovate and the subsequent effect on its performance.

## **PREVIOUS RESEARCH**

Syahputra (2009) examines the "Analysis of Effect of Incentives And Benefits Risks Of Correctional Officer Performance Parts Safety In Prison Class II A Child Terrain". This study was analyzed by quantitative descriptive analysis and hypothesis testing with multiple linear regression. The results of this study concluded that both partial and simultaneous provision of incentives and allowances risk significant effect on the performance of correctional officers. Where the risk allowance have a greater influence than the provision of incentives to performance Penitentiary correctional officers in Class IIA-Child Medan.

Rohimat (2010) examines the "Contribution of Achievement Motivation and Organizational Culture on Performance of Environmental Education Department staff in Sumedang District". This study analyzed with descriptive and inferential statistical techniques. The results of this study concluded that both partial and simultaneously Achievement Motivation and Organizational Culture has a positive and significant impact on staff performance in environments Sumedang District Education Office. The study recommends the agency to develop a standard mechanism of implementation of tasks, functions and linkages necessary files examined units, improved human resource development, the assignment is done proportionally and relevant, and to streamline the number of workers in service.

Another study used as reference in this study is the research conducted by Sarmina (2009) examines the "Remuneration Against Increasing Influence of Achievement Motivation and Job Satisfaction Employee In Office of the Environment Directorate General of Taxes In Jakarta". Sarmina concluded that the increase in remuneration significant effect on achievement motivation by 9.8%, while 90.2% is influenced by other variables. In addition, the increase in remuneration significant effect on job satisfaction of 14.5%, while 85.5% is influenced by other variables.

Another study used as reference in this study is the research conducted by Juliantoro (2010) which examines the "Analysis of Effect of Remuneration, Motivation and Work Culture Work Against Employee Performance At Regional Office of Directorate General of Tax North Jakarta", using multiple linear regression

analysis from the processing and analysis of data that free variable remuneration accounted for 52.10%, independent variable motivation to work for 54.80% and 55.10% of the working culture. The work culture is the most dominant independent variable proportion of its contribution to the performance of employees in the Regional Office of Directorate General of Taxation in North Jakarta.

#### **CONCEPTUAL FRAMEWORK**

The need for achievement is the driving force that motivates the spirit of a person, because the need for achievement encourage someone to develop and actualize all the creativity and energy of its ability to achieve maximum performance. Someone will be enthusiastic for high achievers, provided that given the chance. Someone realized that with high achievement will be able to earn great rewards. Thus, the achievement motivation of employees within a motivating factor that is essential for the achievement of the employee performance improvement.

Remuneration is employee benefits that can be salary, honoraria, allowances fixed, incentives, bonuses for achievement, termination, or retirement. For the Civil Service, remuneration means employment benefits beyond salary.

Remuneration is very important to improve employee morale, motivate employees, and improve job satisfaction. The size of remuneration affect job performance / performance of employees, and employee satisfaction. Every employee in carrying out his duties can feel satisfied or dissatisfied, not in spite of the factors that influence it. If the employee is not satisfied with what obtained in the company work can lead to frustration, which in turn resulted in low employee performance. If remuneration is given appropriately and correctly, then the employees will gain job satisfaction and driven to achieve company goals. If it was not appropriate remuneration or less precisely the achievement and employee satisfaction will decrease.

Based on the theory put forward, then made a conceptual framework that can be formed as follows:



#### **HYPOTHESIS**

Based on the problems, theoretical studies, and a conceptual framework that has been put forward, the research hypothesis formulated as follows:

- 1. There is a significant influence remunerasidan achievement motivation on employee performance in the Great Hall of the Office of Industrial Crops Makassar.
- 2. Achievement motivation most dominanterhadap affect employee performance at the Great Hall of the Office of Industrial Crops Makassar.

## **RESEARCH METHODS**

## Location and Time Research

The research was conducted at the Great Hall of the Office of Industrial Crops (BBHIP) Makassar. When the study is planned for three months, ie from September to November 2014.

#### **Population and Sample**

In this study, the population is all employees at the Great Hall of the Office of Industrial Crops (BBHIP) Makassar. which amounted to 67 people. Due to the small population size or less than 100 people, the entire population is used as a sample (sample 100%)

## DATA ANALYSIS

In calculating the regression analysis, because of practical considerations, then all data is processed by using computer *software* applications *SPSS 22.0 for Windows*. From calculations using *the Full Regression* Model, obtained summary analysis results as follows (the results can be seen in the Appendix):

Coefficients <sup>a</sup>							
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
		В	Std. Error	Beta		_	
1	(Constant)	1,827	, 337		5,423	,000	
	x1	, 235	, 055	, 360	4.280	,000	
	x2	, 449	, 063	, 597	7,100	, 000	
a. Dep	pendent Variable	: y					

Table 1. Results of Linear Regression Coefficients	Analysis Bergandadengan SPSS 22.0 for Windows

Based on the results of data processing as shown in Table 11 *Coefficients* column *unstandardized* multiple linear regression equation as follows:

## Y = 1,827 + (0.235) X1 + (0.449) X2

Based on these equations can be described as follows:

- a. Constants (a) = 1.827. It shows constant prices, ie if the variable remuneration (X1), achievement motivation (X2) = 0, then kinerjapegawaiKantor Great Hall Industrial Crops (BBHIP) Makassar fixed at 1.827.
- b. X1 coefficient (b1) = 0.235. It shows that the variable remuneration positive effect on the performance of the staff of the Great Hall of Industrial Crops (BBHIP) Makassar, or in other words, if the variable remuneration is increased by one unit, then kinerjapegawaiKantor Great Hall Industrial Crops (BBHIP) Makassar will increase by 0.235.
- c. The coefficient of X2 (b2) = 0.449. It shows that achievement motivation variables influence positively to kinerjapegawaiKantor Great Hall Industrial Crops (BBHIP) Makassar, or in other words, if the variables of achievement motivation is increased by one unit, then the performance of employees of the Central Office of Industrial Crops (BBHIP) Makassar will increase amounted to 0.449.

## DISCUSSION

This study aims to identify and analyze the influence of remuneration and achievement motivation on employee performance (Y) at the Great Hall of the Office of Industrial Crops (BBHIP) Makassar

This study was conducted using descriptive analysis and statistical methods. In the descriptive analysis method obtained information containing the characteristics of respondents by sex, age, and education to the questions in the questionnaire. While the statistical methods of data processing carried out with SPSS Statistics 22.0 for Windows.

The results showed that the remuneration and the simultaneous achievement motivation simultaneously positive and significant effect on the performance of employees of the Central Office of Industrial Crops (BBHIP) Makassar.

The results showed that the remuneration of partial positive and significant effect on the performance of the staff of the Great Hall of Industrial Crops (BBHIP) Makassar, as well as for variable remuneration achievement motivation showed that a positive and significant effect on the performance of employees of the Central Office of Industrial Crops (BBHIP) Makassar.

Variables of achievement motivation of employees have a more dominant influence on employee performance. Motivation is basically the process that determines how much effort will be devoted to carrying out the work (Sunarto 2005: 16). Motivation or drive to work is crucial for the achievement of a goal, the efforts will be devoted to carrying out the work. Therefore both employees and companies must be able to motivate the highest achievement for the employees of the company, this is due to an increase in employee motivation will provide significant improvements to the employee in completing the work.

Based on research conducted dominant influence of motivation based on partial hypothesis test, is the motivation that comes from outside the employee (extrinsic) the amount of compensation to be obtained not in accordance with the work performed and relationships with co-workers are less well established, it This is consistent with the background that has been described previously.

Variable remuneration also has a positive and significant effect on the performance of employees, it is supported by theory Djokosusanto (2003: 42) who said that the remuneration has associated with employee performance can be explained in the diagnosis of remuneration models which states that the better the quality of

organizational factors, the better the performance of employees. With the remuneration the employee be easier to adjust to the corporate environment, and helps employees to support and influence employee satisfaction impact on employee performance.

These results are also supported and in line with previous research conducted by Lopez (2009) examined the "Influence of the Remuneration Against Employee Performance At Jabal CV Eternal Grace Terrain". This study uses multiple linear analysis associatifdenngan. The sample used in this study were as many as 32 people. Inimenunjukkan research results that the variable remuneration positive and significant impact on employee performance in CV Jabal Rahmat Abadi field with R<sup>2</sup> of 45%.

These results are also supported by previous studies of Asril, the (2012) examined the "Effect of Motivation and Discipline Work on Employee Performance PT. Reza FriskaPratama field ". In this study the method used deskriprif using multiple linear analysis. The results showed that the motivation and discipline of work positive and significant impact on the performance of employees of PT. Reza FriskaPratama field. From the test results determinsi coefficient ( $R^2$ ) shows that the relationship between motivation and discipline to employee performance with adjusted R-square of 65.4%, which means that there is a positive and significant effect on the performance of employees, and the rest is not described in this study.

Similarly Prihayanto research (2012) with the title Influence Remuneration and Employee Motivation to employee performance at PT Telkom Indonesia-Region IV ". In this research method is dekskriptif with multiple linear analysis. The results showed that the culture and employee motivation positive and significant impact on the performance of employees of PT Telkom Indonesia-Region IV. From the test results determinsai coefficient (R<sup>2</sup>) shows that the relationship between culture and motivation on employee performance amounted to 60.1%, which means that there is a positive and significant, and the rest is not described in this study.

## CONCLUSIONS AND SUGGESTIONS

## Conclusion

Based on the analysis and discussion can be summarized as follows:

- 1. Partially known that the remuneration of a significant effect on the performance of employees of the Central Office of Industrial Crops (BBHIP) Makassar, as well as achievement motivation significant effect on the performance of employees of the Central Office of Industrial Crops (BBHIP) Makassar.
- 2. Together stated remuneration and achievement motivation jointly affect the performance of employees of the Central Office of Industrial Crops (BBHIP) Makassar, where achievement motivation factor greater influence.

## Suggestion

Suggestions can be made in connection with the conclusions of the study are as follows:

- 1. Better management of the Central Office of Industrial Crops (BBHIP) Makassar in improving employee performance is more focused on providing motivation to employees, because the motivation variable in this study is the most dominant variable influence on employee performance.
- 2. Should the factors that motivate employees; both in terms of intrinsic and extrinsic who have significant influence on employee performance more attention, especially compensation to employees in order to provide optimum effect in improving the quality of employment.
- 3. Given that the remuneration also has a positive and significant impact on the performance of employees, the management of the Central Office of Industrial Crops (BBHIP) Makassar need to improve and increase their remuneration in order to improve employee performance.

## BIBLIOGRAPHY

- Alwi, Syafaruddin. 2001. Human Resource Management, Strategic Competitive Advantage, New York: Publisher Board of the Faculty of Economics.
- Dauda & Akingbade. 2010. Employee Incentive Management and Financial Participation in the Nigerian Banking Industry: Problems and Prospects. European Journal of Economics, Finance and Administrative Sciences. Issue 24. ISSN 1450-2275
- Dessler, Gary. 2005. Human Resource Management. Translation: Eli asked. Language Editor: Budi Supriyanto. Jakarta: Index.
- Effendi, Ihsan, HeriSyahrial, and Khairunsyah. 2009. "Influence Remuneration Reform Program Through Brokrasi Against Employees Disipin II Regional Office of Directorate General of State field". INNOVATION: Vol.6. 3, September 2009.
- Eris. Widhi: Performance Customs Belawan Not Smooth, [October 26 2014]. http://medan.tribunnews.com/2011/10/26/widhi-kinerja-bea-cukai-belawan-tidak-mulus

Erwin, Nursidin. "Unscrupulous Customs Belawan Allegedly Smuggling Case Involved 1,625 Tons Sugar Import", [October 222014].

http://interliveglobal.com/37/berita/113/hukum\_dan\_ham/138/oknum\_bea\_cukai\_belawan\_diduga\_te rlibat kasus penyelundupan 1625 ton gula impor

- Flippo, Edwin. P. 2001. Personnel Management and Human Resources. Sixth edition, New York: Erland.
- Ghozali, Imam. 2005. Applications Multivariate Analysis with SPSS. Third Edition. Semarang: Publisher Agency Diponegoro University.
- Gibson, James L, John M. Ivancevich and James H. Donnelly Jr. 2000. Organizations: Behavior, Structure and Process. Boston: McGraw-Hill Companies Inc.
- Gomes, Faustino Cardoso. 2003. Human Resource Management. Yogyakarta: Andi.
- Gujarati, D. 2004. Basic Economics. New York: Mc-Grawhill.
- Gunistiyo. 2009. Influence of Achievement Motivation, Motivation Affiliated And Motivation on Employee Performance Ruling In Private Bank city of Tegal .: University PancasakiTegal, Graduate Program.
- Guritno, Bambang and Waridin. 2005. Effect of Employee Perceptions Regarding Leadership Behavior, Job Satisfaction and Motivation on Employee Performance. JRBI, Vol.1 No. 1, pp.63-74.
- Handoko T. Hani. 2002. Personnel Management and Human Resources. Edition II. Fourteenth mold. Yogyakarta: BPFE.
- Hariandja, Old Marihot Efendi. 2002. Human Resource Management ,. Jakarta: Grasindo.
- Hariandja, Old Marihot Efendi. 2005. Human Resource Management Procurement, development, Pengkompensasian, and Peningkaan employee productivity, Third Matter. Jakarta: PT. Grasindo
- Hart, Jason W. et.al. 2004. Achievement Motivation, coworker Expected Performance, and Collective Task Motivation: Working Hard or Hardly Working ?. Journal of Applied Social Psychology, 34, 5, pp. 984-1000
- Hasibuan, M.SP. 2005. Human Resource Management, Revised Edition, London: Earth Literacy.
- Indriantoro, Nur and BambangSupomo. 2002. Business Research Methodology For Accounting and Management. Yogyakarta: BPFE.
- Juliantoro, FX 2010. Analysis of Effect of Remuneration, Motivation and Work Culture Work Against Employee Performance In KantorWilayah tax authorities in North Jakarta. London: University of Veterans National Development, Graduate Program.
- Kasmui. 2010. Effect Analysis Payroll System (Remuneration) Competency-Based Performance Against Executive Officer in the Office of Surveillance and Customs and Excise Type Madya Belawan. Terrain: University of North Sumatra, Graduate Program.
- Kuncoro, Mudrajad. 2003. Research Methods Business and Economics: How Researching and Writing Thesis. Jakarta: publisher.
- Mangkunagara Anwar King. 2011. Human Resource Management Company. Bandung: PT Youth Rosdakarya.
- Mathis, Robert L and John H. Jackson. 2006. Human Resource Management. Book I Translators: Jimmy Sadeli and BayuPrawiraHie, Jakarta: Salemba Four.
- Oluseyi, Shadare and Come, Hammed T. 2009. Influence of Work Motivation, Leadership Effectiveness and Time Management on Employees' Performance in Some Selected Industries in Ibadan, Oyo State, Nigeria. European Journal of Economics, Finance and Administrative Sciences. Issue 16. ISSN 1450-2275
- Palagia, Misail. Brasit, Nurdin and Amar, M. Yunus. 2010. Remuneration, Motivation, and Job Satisfaction Of KinerjavPegawai At the Tax Office in Makassar City: Hasanuddin University, Graduate Program.
- PrawirosentonoSuyadi. 2004. Employee Performance Policy. London: BPFE Yogyakarta.
- Rohimat, Mamat. 2010. Contributions of Achievement Motivation and Organizational Culture on Performance of Environmental Education Department staff in Sumedang District. Bandung: Indonesia University of Education, Graduate Program.
- Santoso, Urip. Remuneration of Civil Servants. [3 November 2012]. http://uripsantoso.wordpress.com/2012/11/03/remunerasi-pegawai-negeri-sipil/.
- Sarmina, Ucok. 2009. Effect of Increasing Achievement Motivation Remuneration and Employee Job Satisfaction In the Environmental Office of the Directorate General of Taxation In Jakarta. Jakarta: Financial Education and Training Agency.
- Simamora, Henry. 2004. Human Resource Management. Yogyakarta: SIE YKPN.
- Simanjuntak, Payman j. 2005. Management and Performance Evaluation. Jakarta: FE UI.
- Sopiah. 2008. Organizational Behavior. Yogyakarta: Andi Offset.
- Stagu: Table Allowances Additional Director General of Taxation Employees. Last Modified February 4, 2011. http://setagu.net/kementerianlembaga/tabel-tunjangan-tambahan-pegawai-dirjen-pajak
- Stoner, AF 2003. Management. Indonesian edition. Jakarta: Gramedia Group.
- Sugiyono. 2009. Quantitative Research Methods, Qualitative and R & D. New York: Alfabeta.

- Swietenia, Rita, 2009, Analysis of Effect of Leadership, Compensation and Work Discipline Against Job Characteristics And Its Implication to Employee Performance (Studies in Land Office Semarang), Journal of Economics - Management - Accounting, No. 26, Th. XVI, pp. 96-116
- Syahputra, Irwan. 2009. Analysis of Effect of Incentives And Benefits Risks Of Correctional Officer Performance Parts Safety In Prison Class II A Child Medan. Thesis. Terrain: University of North Sumatra, Graduate Program.

Umar, Husein. 2003. Organizational Behavior Research Methods. Jakarta: PT Gramedia Pustaka Utama.

- Wikiapbn: Special Benefit State Financial Development (TKPKN). Last Modified January 22, 2012. http://www.wikiapbn.org/artikel/Tunjangan\_Khusus\_Pembinaan\_Keuangan\_Negara
- [Anonymous]."We Customs officers naughty", [July 2011]. http://ekonomi.kompasiana.com/moneter/2011/07/13/nakalnya-petugas-bea-cukai-kita-379998.html

[Anonymous]. "Customs officers PoloniaHilangkan Person Potential Tax", [June 6, 2008]. http://beritasore.com/2008/06/06/oknum-petugas-bea-cukai-polonia-hilangkan-potensi-pajak/ The IISTE is a pioneer in the Open-Access hosting service and academic event management. The aim of the firm is Accelerating Global Knowledge Sharing.

More information about the firm can be found on the homepage: <u>http://www.iiste.org</u>

# **CALL FOR JOURNAL PAPERS**

There are more than 30 peer-reviewed academic journals hosted under the hosting platform.

**Prospective authors of journals can find the submission instruction on the following page:** <u>http://www.iiste.org/journals/</u> All the journals articles are available online to the readers all over the world without financial, legal, or technical barriers other than those inseparable from gaining access to the internet itself. Paper version of the journals is also available upon request of readers and authors.

## **MORE RESOURCES**

Book publication information: http://www.iiste.org/book/

Academic conference: http://www.iiste.org/conference/upcoming-conferences-call-for-paper/

# **IISTE Knowledge Sharing Partners**

EBSCO, Index Copernicus, Ulrich's Periodicals Directory, JournalTOCS, PKP Open Archives Harvester, Bielefeld Academic Search Engine, Elektronische Zeitschriftenbibliothek EZB, Open J-Gate, OCLC WorldCat, Universe Digtial Library, NewJour, Google Scholar

