Effect of Work Motivation and Incentives on Employee Performance at COCO Gas Station Hm. Yamin Medan

Fahri Setidi, Abdul Fadly Syahana, Edward Alezandro Lbn. Raja, Karina Silaen

STIE Harapan Duri, Sekolah Tinggi Imu Ekonomi LMII, Sumatera Utara, Indonesia

ABSTRACT

This study uses qualitative research methods that contain numbers. The population in this study was all employees at COCO gas station HM.Yamin Medan. Sampling with sampling techniques saturated with samples of 26 employees. Data collection techniques using the dissemination of questionnaires with a likert scale that has 5 alternative answers. And analyzed using multiple linear regressions and coefficients of R^2 determination with SPSS software for windows version 16.

The results showed the following: (1) Work motivation has a positive and significant effect on the performance of employees at COCO gas stations HM.Yamin Medan, (2) Incentives do not have a positive and significant effect on the performance of employees at COCO gas stations HM.Yamin Medan, (3) There is a positive and significant influence between work motivation and incentives on employee performance at COCO gas stations HM.Medan yamin with correlation coefficient (R) of 0.724 and determination coefficient (R^2) of 0.524. This means that 52.4% of employees' performance is at COCO gas stations HM.Yamin Medan was influenced by work motivation and incentives, while the other 47.6% was determined by other variables not described in this study.

Keywords: Work Motivation, Insecentives and Employee Performance

1. Background

Public Refueling Station (GAS STATION) is a place to refuel vehicles engaged in the distribution of fuel, oil and gas (petroleum and gas) services to concern the lives of many people. Pertamina as the parent in all gas stations in Indonesia makes improvements with the gas station program "Pasti Pas!". "Pasti Pas" gas station is a certified Public Refueling Station that can provide the best service and meet world-class standards. Consumers can expect the quality and quantity of Motor Fuel (BBM) such as pertalite, pertamax and others are guaranteed and friendly service and comfortable facilities.

Oil and gas is an energy source for national economic activities, in addition to being a state foreign exchange resource that is entirely directly related to the defense and national security of PERTAMINA is a State-Owned Enterprise assigned by the Government to manage oil and gas activities in Indonesia. PERTAMINA as a State-Owned Enterprise established by Law No. 08/1971, due to changes in the global environment that affect business activities, especially in the world of petroleum in Indonesia, then PERTAMINA must turn into one company with a pure business identity.

In accordance with Law No. 22 / 2001 dated November 23, 2001 on Oil and Gas is the starting point of the change in the Legal Status of PERTAMINA and BUMN is transferred to the Company (PERSERO) under the name of PT. PERTAMINA (PERSERO) through PP No. 31 of 2003. All provisions of PERTAMINA including organizational structure, guidelines and work procedures as well as other matters relating to the implementation of PERTAMINA's duties and responsibilities as long as they are not contrary to the PP are declared valid until new provisions are established by the Company.

Human Resources Performance is a term derived from the word Job Performance or Actual Performance (work performance or actual

achievements achieved by a person). The definition of employee performance presented by Bambang Kusriyanto in A.A. Anwar Prabu Mangkunegara (2017: 9) is: "comparison of results achieved with the participation of time union workers (usually hourly)".

Motivation is a set of attitudes and values that influence an individual to achieve a specific thing according to the individual's goals. These attitudes and values are invisible things that give the power to encourage individuals to behave in achieving goals. The motivation consists of two components, namely: the direction of behavior (work to achieve goals), and the strength of behavior (how strong an individual's efforts in work). Motivation includes unique feelings, thoughts and past experiences that are part of the internal and external of the company. In addition, motivation can also be interpreted as the motivation of individuals to take action because they want to do it. If an individual is motivated, they will make a positive choice to do something, because it can satisfy their desires.

Incentives are a form of award given to employees related to employee contributions in achieving the company's goals. This is done as an effort to stimulate the morale of employees. The higher the performance of employees, the greater the incentives provided by the company.

The incentives provided will cause the employee's level of performance to be maximized. Similarly, with the motivation of employees such as the discipline of entering work, the spirit in work will lead to optimal employee performance. This is seen in coco gas station 11 201 107 or better known as COCO gas station HM.YAMIN located in medan that the optimal level of performance. Based on this, the author is interested to conduct research with the title "EFFECT OF WORK MOTIVATION AND INCENTIVES ON EMPLOYEE PERFORMANCE AT COCO GAS STATION HM.YAMIN MEDAN".

2. Problem Formulation
Based on the background above, then in this study put forward the formulation of the problem as follows:
1. How much does work motivation (X1) affect employee performance (Y) partially?
2. How much incentive (X2) affects employee performance (Y) partially?
3. How much influence does work motivation (X1) and incentives (X2) have on employee performance (Y) simultaneously?

3. Research Objectives
The objectives in this study are:
1. To find out how much work motivation (X1) is given to the performance of employees (Y) partially.

2. To find out how much incentive (X2) is given to employee performance (Y) partially.
3. To find out how much influence work motivation (X1) and incentives (X2) have on employee performance (Y) simultaneously.

4. Benefits of Research
The benefits expected in this study are:
1. For employees of COCO gas station HM.Yamin Medan It is expected that with this research can obtain positive and constructive inputs, which can be applied by the company to improve employee performance.

2. For Researchers
Adding knowledge and insight for the author on problems related to the field of human resource management, especially on problems related to work motivation and incentives related to the creation of good employee performance.

3. For the Wider Community
Adding knowledge and insight to the wider community so that the wider community can know how much influence work motivation and incentives on employee performance.

5. Work Motivation
Motivation is a set of attitudes and values that influence an individual to achieve a specific thing according to the individual's goals. These attitudes and values are invisible things that give the power to encourage individuals to behave in achieving goals. The motivation consists of two components, namely the direction of behavior (work to achieve goals), and the strength of behavior (how strong an individual's efforts in work). Motivation includes unique feelings, thoughts and past experiences that are part of the internal and external of the company.

So unique and important is motivation, many philosophers, social, psychology and management experts conduct research and issue theories about the factors that influence motivation and how individuals are motivated. According to Maslow in M. Manullang (2017: 231) each individual has needs that are hierarchically arranged from the most basic level to the highest level. Whenever the needs at the lowest level have been met then another higher need will arise. Motivation is the strength (energy) of a person that can give rise to a level of persistence and encycance in carrying out an activity, both from within the individual itself (intrinsic motivation) and from outside the individual (extrinsic motivation).

6. Incentives
Incentives are a form of award given to employees related to employee contributions in achieving the company's goals. This is done as an effort to stimulate

the improvement of employee morale. The higher the performance of employees, the greater the incentives provided by the company. The implementation of the incentive system is carried out to increase employee productivity to the resulting output. Therefore, providing incentives to employees will have an impact on the spirit in achieving good achievements and provide great performance for the company.

So, according to G.R. Terry incentives are a form of appreciation given to employees outside the wages or salaries received by employees can be in the form of awards / confirmations, facilities and opportunities to develop their abilities, and in the form of money and goods.

7. Employee Performance

According to Moeheriono (2014: 95) Performance can be known and measured if an individual or group of employees has had criteria or standards of success benchmarks set by the organization. Therefore, if

without the goals and targets set in the measurement, then the performance of a person or the performance of the organization cannot be known if there is no benchmark of success.

Furthermore, the definition of employee performance according to A.A. Anwar Prabu Mangkunegara (2017: 9) that "Employee performance (work performance) is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him".

8. Frame of Mind

According to Sapto Haryoko in Sugiyono (2018: 60) The frame of mind in a study needs to be put forward when in the study concerning two or more variables independently, then the researchers in addition to presenting theoretical descriptions for each variable, as well as arguments against variations in the magnitude of variables studied.

The thinking framework of this research can be described as follows:
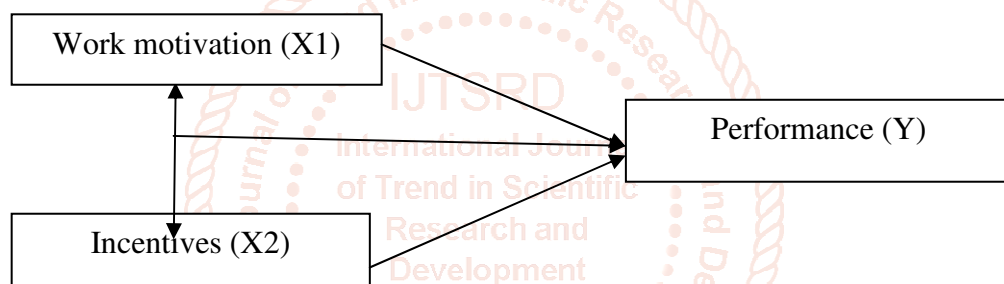
9. Previous Research

There have been several previous studies on employee performance and used to help get an idea in putting together a frame of mind in this study. In addition to knowing the similarities and differences of some studies and other factors, as a study that can develop the thinking insights of researchers, some of the studies studied are:

1. Research conducted by Iha Haryani Hatta and Widarto Rachbini 2015, entitled "ORGANIZATIONAL CULTURE, INCENTIVES, JOB SATISFACTION, AND EMPLOYEE PERFORMANCE AT PT AVRIST ASSURANCE" The purpose of this research is to know the influence of organizational culture and incentives on job satisfaction and employee performance. The research was conducted at PT Avrist Assurance, using 211 employees as respondents. The sampling techniques in this study were done randomly simply. The analysis was conducted with structural equation model (SEM) using Lisrel 8.5. The results found a significant influence between organizational culture and incentives on job satisfaction and employee performance, as well as a significant influence between job satisfaction and employee performance. The total influence of organizational culture on job satisfaction and employee performance is more dominant than the influence of total incentives on job satisfaction and employee performance.

2. Research conducted by Harli Yogi Kusuma 2015, titled "THE INFLUENCE OF INCENTIVES ON MOTIVATION AND PERFORMANCE (STUDY ON EMPLOYEES OF HOTEL GRAND PUJON VIEW MALANG REGENCY)" This study aims to determine the influence of incentives on work motivation and employee performance of Grand Pujon View Hotel Malang Regency. The type of research used in this study is explanatory research with quantitative approach. This study uses validity and reliability tests to precisely measure and disclose research data. Data analysis using descriptive and path analysis. The results showed that material incentives have a significant effect on work motivation, non-material incentives have a significant effect on work motivation, material incentives have a significant effect on performance, non-material incentives have a significant impact on performance and work motivation has a significant impact on performance. The results of the analysis prove that providing fair and viable incentives will have a

significant influence on the motivation and performance of employees. Therefore, incentives have a positive effect on employees' work.

3. Research conducted by Sagita Sukma Haryani 2015, entitled "THE EFFECT OF COMPENSATION ON WORK MOTIVATION AND PERFORMANCE (STUDY ON EMPLOYEES OF PT. TELEKOMUNIKASI INDONESIA, TBK MALANG)" PT Telekomunikasi Indonesia, Tbk Kandatel Malang is a company engaged in the largest provider of telecommunication services and networks in Indonesia. PT Telekomunikasi Indonesia, Tbk Kandatel Malang is a state-owned company that has quite a number of employees. One of the efforts to increase the motivation of employees of PT Telekomunikasi Indonesia, Tbk Kandatel Malang is by awarding compensation. It is hoped that the compensation can motivate employees to work better. Based on existing reality, the author is interested in conducting research with the title is The Effect of Compensation on Work Motivation and Employee Performance (Study on Employees of PT Telekomunikasi Indonesia, Tbk Kandatel Malang). With this research is expected to be able to know the effect of compensation on work motivation and employee performance. The population in this study amounted to 175 employees, while the sample in this study amounted to 64 employees. The results of this study showed the magnitude of the correlation coefficient between the variable Financial Compensation and Non-Financial Compensation with the variable work motivation, the value of R (correlation coefficient) of 0.821, this correlation value indicates that the influence of the variable Financial Compensation and Non-Financial Compensation with work motivation falls into the category is very strong.

4. Research conducted by Aidil Amin Effendy and Armina Fadhilah 2018, entitled "THE INFLUENCE OF INCENTIVES AND MOTIVATION ON EMPLOYEE PERFORMANCE AT PT. CALIBRAMED JAKARTA SELATAN" The purpose of this study is to find out how much incentives and motivations affect employee performance in PT. Calibramed, South Jakarta. In this study, independent variables are Incentive (X1) and Motivation (X2), while dependent variable is Employee Performance (Y). This type of research is quantitative research analyzed using statistics. The number of samples obtained by using saturated samples is making the entire population of PT employees. Calibramed became a sample of 52 respondents. Analyze data using SPSS Version 20. Sampling test techniques using census methods and data retrieval techniques include validity test, reliability test, classic assumption test including normality test, multicolumnity, heterokedastisity, and Multiple Linear Regression Test, Correlation Coefficient Test, Determination Coefficient Test, and Hypothesis Test. The results showed that Incentives had an influence of 19.7% on Employee Performance and Motivation had an influence of 47.6%, while the simultaneous influence of Incentives and Motivation on Employee Performance was 58.3%.

10. Premise
The premise contained in the previous research is:
1. Iha Haryani Hatta and Widarto Rachbini 2015, stated that there is a significant influence between organizational culture and incentives on job satisfaction and employee performance, as well as a significant influence between job satisfaction and employee performance. The total influence of organizational culture on job satisfaction and employee performance is more dominant than the influence of total incentives on job satisfaction and employee performance.

2. Harli Yogi Kusuma 2015, stated that the provision of fair and decent incentives will have a significant influence on the motivation and performance of employees. Therefore, incentives have a positive effect on employees' work.

3. Sagita Sukma Haryani 2015, stated that the magnitude of the correlation coefficient influences between the variable Financial Compensation and Non-Financial Compensation with the variable work motivation, the value of R (correlation coefficient) of 0.821, this correlation value indicates that the influence of the variable Financial Compensation and Non-Financial Compensation with work motivation falls into the category is very strong.

4. Aidil Amin Effendy and Armina Fadhilah 2018, stated that Incentives have an influence of 19.7% on Employee Performance and Motivation has an influence of 47.6%, while the simultaneous influence of Incentives and Motivation on Employee Performance is 58.3%.

11. Research Hypothesis

The author gets a provisional answer based on the premise of previous research, namely:

1. It is suspected that there is an influence between work motivation (X1) on employee performance (Y) partially.

2. It is suspected that there is an influence between incentives (X2) on the performance of employees (Y) partially.

3. It is suspected that there is an influence between work motives (X1) and incentives (X2) on the performance of employees (Y) simultaneously.

12. Research Methods

12.1. Types of Research

According to Sugiyono (2018: 9) Qualitative research method is a research method based on the philosophy of postpositivism, used to research on the condition of natural objects, (as opposed to experiments) where researchers are as a key instrument, data collection techniques are carried out triangulated (combined), data analysis is inductive / qualitative and qualitative research results emphasize more meaning than generalization.

12.2. Location and Time of Research

This research was conducted at COCO gas station HM. Yamin Medan which is located at Jl. Prof HM. Yamin No. 66 Medan.

The time of this study was conducted on August 01, 2020 until October 31, 2020.

12.3. Populations and Samples

According to V. Wiratna Sujarweni and Lila Retnani Utami (2019: 9) Population is the total number consisting of objects or subjects that have certain characteristics and qualities set by researchers to be researched and then drawn conclusions.

Samples are part of the number and characteristics that the population has. If the population is large and researchers are unlikely to study everything in the population, for example due to limited funds, energy and time, then researchers can use samples taken from that population. What is learned from that sample, the conclusion will be treatable to the population. Therefore, samples taken from the population must be completely representative (representative).

12.4. Data Collection Techniques

Data collection can be done in a variety of settings, various sources and various ways. When viewed from the settings, data can be collected on natural settings, in laboratories with experimental methods, at home with various respondents, at a seminar, discussion, on the street and others. When viewed from the data source, the data collection can use the primary source and the secondary source.

Premier sources are data sources that directly provide data to data collectors, and secondary sources are sources that do not directly provide data to data collectors, for example through others or through documents. Furthermore, when viewed in terms of ways or techniques of data collection, then this research data collection is done by way of interviews (interviews), questionnaires (quesioner) and observations (observations).

13. Results of Research and Discussion

13.1. Validity Test

Work Motivation Variable Validity Test Results

Question Items	r_{Count}	r_{Table}	Description
X1_1	0,441	0,3882	Valid
X1_2	0,772	0,3882	Valid
X1_3	0,624	0,3882	Valid
X1_4	0,613	0,3882	Valid
X1_5	0,504	0,3882	Valid
X1_6	0,443	0,3882	Valid
X1_7	0,502	0,3882	Valid
X1_8	0,398	0,3882	Valid

Based on the results of the Validity Test for the Work Motivation variable (X1) with the help of the SPSS program it can be explained that all statement items are completely valid with a cut off value greater than 0.3882.

Incentive Variable Validity Test Results

Question Items	r_{Count}	r_{Table}	Description
X2_1	0,398	0,3882	Valid
X2_2	0,680	0,3882	Valid
X2_3	0,723	0,3882	Valid
X2_4	0,772	0,3882	Valid
X2_5	0,805	0,3882	Valid
X2_6	0,560	0,3882	Valid
X2_7	0,590	0,3882	Valid

Question Items	r_{Count}	r_{Table}	Description
X2_1	0,398	0,3882	Valid
X2_2	0,680	0,3882	Valid
X2_3	0,723	0,3882	Valid
X2_4	0,772	0,3882	Valid
X2_5	0,805	0,3882	Valid
X2_6	0,560	0,3882	Valid
X2_7	0,590	0,3882	Valid

Based on the results of the Validity Test for incentive variables (X2) with the help of the SPSS program it can be explained that all declared items are completely valid with a cut off value greater than 0.3882.

Employee Performance Variable Validity Test Results

Based on the results of the Validity Test for Employee Performance (Y) variables with the help of the SPSS program it can be explained that all declared items are completely valid with a cut off value greater than 0.3882.

13.2. Reliability Test

Instrument Reliability Test Results

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.816	.816	3

Based on the test results above can be explained that the reliability of the statement can be accepted because Cronbach Alpha (α)>0.6 namely: 0.816 or 81.6 %. So, the data test tool or research instrument used in this study is a truly reliable statement.

13.3. Classic Assumption Test Results
13.3.1. Normality Test

Normal P-P Plot of Regression Standardized Residual
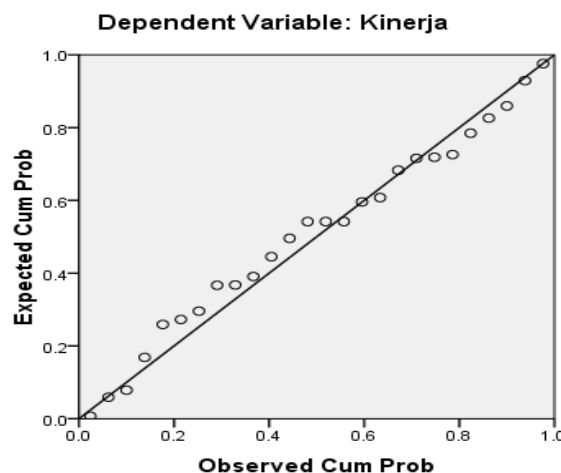
Based on the output of SPSS 16 program on Normal P-P Plot of Regression Standardized Residual can be seen that the data spread around the diagonal line indicating on the normal distribution so that the normality test is met.

### 13.3.2. Multicolonierity Test

Multicolerity Test Results

Coefficients[a]		
	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Motivation Work	.700	1.428
Incentives	.700	1.428
a. Dependent Variable: Employee Performance		

Based on the output of SPSS 16 program in table 4.10, it can be explained that the tolerance value of Work Motivation (X1) and Incentive (X2) variable is more than 0.10 which is 0.700 and vif value in Collinearity Statistics table is less than 10 i.e. 1,428 it can be concluded that there is no multicoliniearity or Non-multicoliniearity between independent variables.

13.3.3. Heteroskedastisity Test
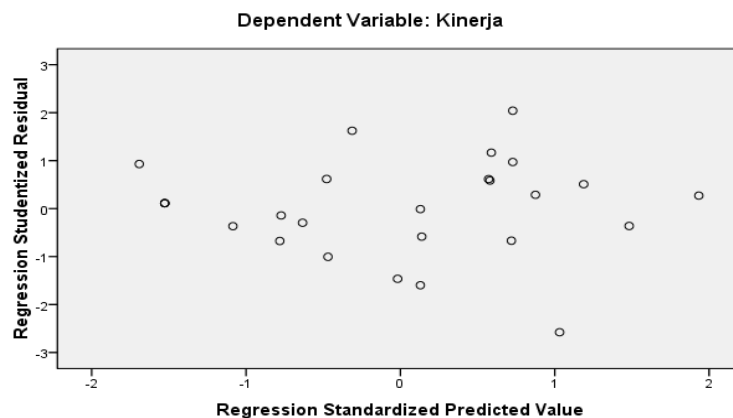
Based on scatterplot images, showing that the dots are spreading randomly, they spread above or below the number 0 on the Y axis and do not form a specific clear pattern. Therefore, the regression model is said to be no heteroskedastisitas

13.4. Multiple Linear Regression Results

Multiple Linear Regression Test Results

Coefficients[a]			
Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	4.863	6.132	
Motivation Work	.591	.179	.567
Incentives	.287	.209	.236
a. DependentVariable: Employee Performance			

Based on the test results above the results of multiple linear regression processing, the equation of multiple linear regression is obtained as follows:

Description:

Y: Employee Performance

X_1: Work Motivation

X_2: Incentives

e: Error

1. The constant value of multiple linear regression equations of 4,863 numbers indicates that if the work motivation and incentive constants, then the employee performance is 4,863.

2. X1 (Work Motivation) indicates a coefficient value of 0.591. This means that if there is an increase in work motivation factor of one unit against employees of COCO gas station HM.Yamin Medan then employee performance will also experience an increase of variable multiplier 0.591 with other independent assumptions considered constant.

3. X2 (Incentive) indicates a coefficient value of 0.591. This means that if there is an increase in incentive factors of one unit to employees of COCO gas stations HM.Yamin Medan then employee performance will also experience an increase of variable multiplier 0.591 with other independent assumptions considered constant.

13.5. Hypothesis Test Results
13.5.1. T. Test (Partial Test)

Test Results t (Partial Test)

Coefficients[a]		
Model	**t**	**Sig.**
(Constant)	.793	.436
Motivation Work	3.299	.003
Incentives	1.375	.182
a. Dependent Variable: Employee Performance		

Based on the t Test (Partial Test) assisted by the SPSS program, it can be explained that:

1. Working Motivation Variables (X1)

The value of work motivation t_{Count} is 3,299 and the value of t_{table} with sig a = 0.05 with df = 26, then the value of ttabel is 1.70562, so $t_{Count} > t_{table}$ (3,299 > 1.70562. So it can be concluded that the motivation of work has a positive and significant effect (0.003 < 0.05) partially on the performance of employees at COCO gas stations HM.Yamin Medan, then on the motivation of work Ho accepted and Ha rejected.

2. Incentive Variables (X2)

The value of incentive t_{Count} is 1,375 and the value of t_{table} with sig a = 0.05 with df = 26, then the value of ttabel is 1.70562, so $t_{Count} < t_{Count}$ (1,375 < 1.70562. Based on significant (0.182 > 0.05). This indicates that there is a significant influence of incentives (X2) on employee performance (Y) at COCO gas stations HM.Yamin Medan, then on incentive Ho was rejected and Ha accepted.

13.5.2. F Test (Simultaneous Test)

F Test Results (Simultaneous Test)

ANOVA[b]					
Model	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
Regression	94.684	2	47.342	12.671	.000[a]
Residual	85.931	23	3.736		
Total	180.615	25			
a. Predictors: (Constant), Incentives, Motivation Work					
b. Dependent Variable: Performance					

Based on the results of SPSS processing in Results test F (simultaneous test) can be seen that F_{count} of 12,671 with a confidence level of 0.95 (a = 0.05), then $F_{count} > F_{table}$ (12,671 > 3.37) and a significant score of 0.000 < 0.05 so Ho was rejected and Ha accepted. This suggests that independent variables (work motivation and incentives) have a significant simultaneous effect on employee performance. Thus, good policies regarding work motivation and incentives can improve the performance of employees at COCO gas stations HM.Yamin Medan. However, if one of the variables decreases, it can also decrease the performance of employees, this is because both variables affect the performance of employees.

13.6. Coefficient of Determination R2

Determination Coefficient Test Results

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.724[a]	.524	.483	1.93291	1.396
a. Predictors: (Constant), Incentives, Motivation Work					
b. Dependent Variable: Performance					

Based on the test results above R Square (R2) number of 0.524 shows that Work Motivation (X1) and Incentives (X2) affect Employee Performance (Y) by 52.4%, while the remaining 47.6% can be influenced by other factors not studied in this study.

14. Conclusion

Research on the influence of work motivation and incentives on employee performance at COCO gas stations HM.Yamin Medan concluded that:

1. Based on the test t variable work motivation, t_{Count} value of work motivation t_{Count} is 3,299 and the value of t_{table} with sig a = 0.05 with df = 26, then the value of ttabel is 1.70562, so $t_{Count} > t_{table}$ (3,299 > 1.70562. So it can be concluded that the motivation of work has a positive and significant effect (0.003 < 0.05) partially on the performance of employees at COCO gas stations HM.Yamin Medan.

2. Based on the incentive variable t test, the value of incentive t_{Count} is 1,375 and the value of t_{table} with sig a = 0.05 with df = 26, then the value of t_{table} is 1.70562, so $t_{Count} < t_{table}$ (1,375 < 1.70562. So it can be concluded that incentives do not have a positive and significant effect (0.182 > 0.05) the partially. Performance of employees at COCO gas stations HM.Yamin Medan.

3. Based on the results of the F test (simultaneous test) it can be concluded that F_{Count} amounted to 12,671 with a confidence level of 0.95 (a = 0.05), then F $_{Count}$ > F_{table} 12,671 > 3.37) and a significant value of 0.000 < 0.05 so that Ho was rejected and Ha accepted. This suggests that independent variables (work motivation and incentives) have a significant simultaneous effect on employee performance.

4. R Square value = 0.524 means Work Motivation (X1) and Incentive (X2) affect Employee Performance (Y) by 52.4%, while the remaining 47.6% can be influenced by other factors not studied in this study.

15. Advice

After conducting research and calculation of the data collected, then there are several points of advice that the author wants to convey to the GAS STATION COCO HM.Yamin Medan. The suggestions are:

1. Based on the results of research that shows that work motivation has a positive and significant effect, the company is expected to maintain and improve the provision of employee work motivation in order to create maximum employee performance.

2. Based on the results of research that shows that incentives do not have a positive and significant effect, the company is expected to increase employee incentives in order to create maximum employee performance.

3. Provide welfare to employees and so forth so that employees give loyalty to gas stations COCO HM.Yamin Medan as well as achieving the desired expectations with good performance results.

LIBRARY LIST
Book Source

[1] Handoko T. Hani. Manajemen Personalia & Sumber Daya Manusia. 2014. Edisi 2. Yogyakarta: Universitas Gadjah Mada Yogyakarta

[2] Handoko T. Hani. Manajemen. 2017. Edisi 2. Yogyakarta: Universitas Gadjah Mada Yogyakarta

[3] Hasibuan Malayu. Manajemen Sumber Daya Manusia. 2016. Edisi Revisi. Jakarta: Bumi Aksara

[4] Hasibuan Malayu. Manajemen Sumber Daya Manusia. 2019. Edisi Revisi. Jakarta: Bumi Aksara

[5] Mangkunegara A.A. Anwar Prabu. Evaluasi Kinerja SDM. 2017. Bandung: Refika Aditama

[6] M. Manullang. Manajemen Sumber Daya Manusia. 2016. Medan: Akasha Sakti

[7] Moeheriono. Pengukuran Kinerja Berbasis Kompetensi. 2014. Edisi Revisi. Surabaya: Rajawali Pers

[8] Moleong Lexy J. Metodologi Penelitian Kualitatif. 2017. Edisi Revisi. Bandung: Rosda

[9] Munandar Ashar Sunyoto. Psikologi Industri dan Organisasi. 2014. Jakarta: Universitas Indonesia

[10] Samsudin Sadili. Manajemen Sumber Daya Manusia. 2010. Bandung: Pustaka Setia

[11] Sugiyono. Metode Penelitian Kuantitatif, Kualitatif dan R&D. 2018. Yogyakarta: Alfabeta

[12] Sugiyono. Metode Penelitian Kualitatif. 2020. Yogyakarta: Alfabeta

[13] Sujarweni V. Wiratna dan Utami Lila Retnani. The Master Book Of SPSS. 2019. Yogyakarta: Startup

[14] Sitanggang H.D. Melva dan Lbn. Raja Togu Harlen. Metodologi Penelitian. 2015. Medan: CV. Indah Karunia Jaya

Journal Resources

[1] Iha Haryani Hatta dan Widarto Rachbini 2015. *Budaya Organisasi, Insentif, Kepuasan Kerja, Dan Kinerja Karyawan Pada PT Avrist Assurance*. Jurnal Manajemen/Volume XIX, No. 01 Februari 2015: 74-84.

[2] Harli Yogi Kusuma 2015. *Pengaruh Insentif Terhadap Motivasi Dan Kinerja (Studi Pada Karyawan Hotel Grand Pujon View Kabupaten Malang)*. Jurnal Administrasi Bisnis (JAB)|Vol. 23 No. 1 Juni 2015.

[3] Sagita Sukma Haryani 2015. *Pengaruh Kompensasi Terhadap Motivasi Kerja Dan Kinerja (Studi Pada Karyawan PT. Telekomunikasi Indonesia, Tbk Malang)*. Jurnal Administrasi Bisnis (JAB)|Vol. 25 No. 1 Agustus 2015.

[4] Aidil Amin Effendy dan Armina Fadhilah 2018. *Pengaruh Insentif Dan Motivasi Terhadap Kinerja Karyawan Pada PT. Calibramed Jakarta Selatan*. JIMF (Jurnal Ilmiah Manajemen Forkamma), Vol.1, No.3, Mei 2018.

[5] Edhi Wasisto.*Pengaruh Insenti Terhadap Motivasi Kerja Dan Kinerja Pegawai STIE Adi Unggul Bhirawa Surakata*. ADVANCE Edisi Februari 2014 issn: 2337 – 5221

[6] M. Syaharudin, Diana K. Sulianti Tobing dan Mohammad Nurhasan Rasyid. *Pengaruh Motivasi dan Insentif Terhadap Kinerja Karyawan Melalui Komitmen Organisasi Pada Senyum Media Stationary Jember*. Jurnal Bisnis dan Manajemen Vol. 10, No. 3 September 2016.