

The Effect of Providing Additional Employee Income on Employee Performance

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Abstract. Additional employee income is compensation received by civil servants which aims to improve employee performance. This study aims to determine the effect of providing additional employee income on employee performance at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency. This research is a correlation research using a quantitative approach. Data collection techniques using the observation method, questionnaire/questionnaire method and documentation method. Data analysis techniques in this study used descriptive analysis techniques and inferential statistical analysis. The results showed that the indicators of the additional employee income variable were in the very good category, while the employee performance variables were in the very high category. So it can be concluded that there is a significant influence between the provision of additional employee income on employee performance at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency. Providing additional employee income will improve performance and make employees aware of the duties and responsibilities given. The results of this study stated that after getting additional employee income, employees were more active and diligent at work so that their performance increased.

Keywords: Additional employee income, employee performance;

1. Introduction

The office is a place that is used to carry out work processes that are carried out routinely to achieve the goals set by the relevant institution/agency. The achievement of these goals is largely influenced by the human resource factor. The human resources referred to here are office employees (Asriel et al., 2016; Ridwan et al., 2018).

Every employee in an institution/agency is required to make a positive contribution through good performance, considering the good name of the institution or agency depends on the performance of its employees. Performance is a measure of success as an office in carrying out its duties and functions. Many employee performance problems are often associated with low welfare received (Achmad Ruki, 2011; Erawati et al., 2017a; Norani et al., 2015; Wibowo, 2011). Welfare is a basic need that is closely related to employee performance. Several factors supporting the performance of civil servants, one of which is compensation. Compensation given to civil servants is called additional employee income. In accordance with its objectives, namely to improve employee performance, improve the quality of community services and improve employee welfare (Handayani, 2017; Hatta, 2020).

Civil servants play a major role in determining the success of the implementation of government and the creation of excellent service to the community. This is quite reasonable because civil servants are the driving force of the government bureaucracy, both the central government and regional governments. In addition, the role of civil servants in the future is as a facilitator by prioritizing good, fast, accurate and professional public services. However, there are several cases involving civil servants, such as corruption cases. Based on the findings of the Indonesian Corruption Watch (ICW), there were 315 cases of corruption with 348 defendants at the beginning of the first semester of 2017. Over the past 3 (three) years, the number of perpetrators of corruption from civil servants has continued to experience. ICW Coordinator, Adnan The increase in the number of civil servants involved in corruption shows that the implementation of the bureaucratic reform agenda and internal staff in government institutions has not run

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optimally. One of the facts, in the first six months of 2017, the Riau High Court arrested 56 perpetrators of corruption during January - June 2017 and the majority came from civil servants who totaled 34 people (Kurniawan & Pujiyono, 2918).

Based on the Barru Regent Regulation Number 22 of 2018 Concerning Additional Income for Civil Servants and civil servants within the scope of the Barru Regency government which was officially enacted on June 4, 2018. Additionally, employee income is obtained every month for civil servants based on rank or position. The purpose of additional employee income is to improve employee performance. So, it is hoped that with the issuance of a decree containing the implementation of this additional employee income policy, employees are expected to feel satisfaction with civil servants for all the services they have provided in serving the community.

Based on the results of observations and preliminary interviews conducted by researchers in September 2021 it was found that civil servants at the Office of the Barru Regency Personnel and Human Resource Development Agency received additional employee income as contained in the (Barru Regent Regulation Number 22 of 2018 Concerning Additional Income for Civil Servants, 2018) and civil servants within the scope of the Barru Regency government which was officially enacted June 4 2018. Meanwhile, based on the results of the initial interview with the researcher, it is known that before getting additional income, employees provide good performance but after getting additional performance-based income, employees improve their performance more. Based on the observations of researchers, employees at the Barru Regency BKPSDM office showed good performance because when there were people or other employees who wanted to be served, they quickly provided good service. Not only that, but employees also take breaks at predetermined times, namely 12.00 - 13.00 WITA. Based on this, researchers are interested in examining "The Effect of Providing Additional Employee Income on Employee Performance at the Office of the Bureau of Personnel and Human Resource Development in Barru Regency".

2. Method

This research is a correlation research using a quantitative approach. This research was conducted at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency. This study aims to determine the effect of additional employee income on employee performance at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency. Data collection techniques used in this research are observation, questionnaires and documentation then the results of the research will be described in accordance with the results of data processing that has been carried out.

Respondents in this study were all civil servants at the Bureau of Personnel and Human Resources Development in Barru Regency. Questionnaires/questionnaires distributed to civil servants amounted to 20 statements, each of which 2 variables were divided into 10 statements, then the data would be analyzed using quantitative research data analysis proposed by Sugiyono (Sugiyono, 2018), namely descriptive statistical analysis and inferential statistical analysis. Descriptive statistical analysis uses the percentage formula, average (mean) and standard deviation formula while inferential statistical analysis uses the data normality test, simple linear regression analysis and product moment correlation analysis.

3. Results and Discussion

The results of the study include an overview of additional employee income, an overview of employee performance. The research results consist of descriptive statistical analysis and inferential statistical analysis.

3.1 Descriptive statistics

Descriptive analysis in this study to find out the general description of information technology and employee performance and the effect of additional employee income on employee performance is described as follows:

Additional Description of Employee Income

The results of the study show that the additional income of employees at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency is in the very high category, as shown in table 1.

Table 1: An Overview of Additional Employee Income

No	Indicator	n	N	%	Category
1	Discipline Assessment	907	930	97.52	Very high
2	Performance assessment	611	620	98.54	Very high
Amount		1518	1550	97,93	Very high

Source: Questionnaire Results, 2022

Based on table 1, it can be seen that the additional income of employees at the Barru Regency Personnel and Human Resources Development Agency Office is in the very high category with a percentage rate of 97.93%. The explanation of each indicator, namely: a). Additional Employee Income, namely the data used in this study is data that has been collected from the results of questionnaires / questionnaires given to 31 respondents, namely 31 civil servants who became the research sample. The variable of additional employee income is measured based on 2 indicators, namely discipline assessment and employee performance assessment. b). Employee Discipline, namely discipline is a feeling of one's obedience or obedience to the responsibilities given. Based on the results of research on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that employee discipline is in the very good category with a percentage level of 97.52%. This shows that civil servants have very good work discipline in terms of the results of observations made by researchers based on the perspective of attendance following incoming and outgoing calls, attendance at carrying out the Monday flag raising ceremony, attendance at carrying out national awareness ceremonies and commemoration of national holidays. attendance in following daily working hours and attendance in following working days. The activities are described as follows: 1) Calling in which is held at 07.10 WITA; 2) Homecoming ceremony held at 16.00 WITA; 3) The flag raising ceremony will be held on Monday; 4) National awareness ceremonies and commemoration of national holidays such as the 17 August 1945 Ceremony, National Awakening Day, National Education Day, Heroes' Day, Youth Pledge Day and other national holidays; 5) Daily working hours start at 07.30 - 16.00 WITA; and 6) The intended working day is Monday-Friday. In line with this, there is a manual attendance that is owned by each employee as proof of accountability for attendance which can show high employee discipline. Where the attendance manual shows that employees are present at the office at 07.00 WITA, take a break at 12.00 WITA and go home from work at 16.00 WITA. c). Employee Performance, namely performance is the result of work in the form of quality and quantity achieved by a person in carrying out the tasks assigned to him. The results of research on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency show that employee performance is in the very good category with a percentage level of 98.54%. Based on the results of observations made by researchers that civil servants have fulfilled the timeliness of providing daily reports, having daily reports, carrying out basic tasks and carrying out additional tasks. The

results of these observations are described as follows: 1) Fulfilling the punctuality of providing daily reports means that employees at the BKPSDM Office of Barru Regency provide daily reports on time; 2) Having a daily report means that every employee at the Barru District BKPSDM Office has a daily report that can be accounted for; 3) Carrying out the main tasks is an obligation for every employee at the Barru Regency BKPSDM Office based on their respective duties and fields; 4) Carry out additional tasks, meaning that employees at the Barru Regency BKPSDM Office carry out additional tasks given to achieve goals. In addition, based on the results of observations, there are several activities carried out by employees in their respective places during working hours equipped with adequate office facilities such as computers, printers and others. Where employees prepare daily reports to be given to the head of their respective fields. 3) Carrying out the main tasks is an obligation for every employee at the Barru Regency BKPSDM Office based on their respective duties and fields; 4) Carry out additional tasks, meaning that employees at the Barru Regency BKPSDM Office carry out additional tasks given to achieve goals. In addition, based on the results of observations, there are several activities carried out by employees in their respective places during working hours equipped with adequate office facilities such as computers, printers and others. Where employees prepare daily reports to be given to the head of their respective fields.

Employee Performance Overview

The data used in this study is data that has been collected from the results of a research questionnaire/questionnaire given to 31 respondents, namely 31 civil servants who are the research samples. Employee performance variables can be measured based on 4 indicators, namely quality, quantity, implementation of duties and responsibilities which can be described as follows: a). Quality, namely the level of good or bad something. Based on the results of research conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that the quality of employee work is in the very high category with a percentage rate of 91.39%. This shows that employees provide the best quality at work. Besides that, based on the results of observations, it is known that the quality of work of employees is classified as very good, including they carry out office work carefully, routinely check the results of work that has been completed, and always ensure that the results of the work carried out are as expected. b). Quantity, namely everything related to the amount of work that can be expressed in numbers. Based on the results of research conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that the quantity of employee work is in the very high category with a percentage level of 89.46%. Besides that, Based on the results of observations, it was found that employees showed very good work quantity, including employees who were able to complete a large number of tasks given, but the results were still as expected. In addition, employees can move quickly at work and are able to complete tasks based on the given time target. c). Execution of tasks, namely actions taken by authorized parties based on their respective duties to achieve goals. Based on the results of research conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that the implementation of employee duties is in the very high category with a percentage level of 89.35%. In addition, based on the results of observations it is known that employees reflect good task execution. This is proven by employees always carrying out orders and directions from the leadership properly and following work procedures and schedules. The intended work procedures are stages and procedures for good work, while the intended work schedule is that employees are able to follow the set work schedule, namely coming to the office at 07.30 WITA and leaving the office at 16.00 WITA. This is in line with the existence of manual attendance and the presence of employees during

office working hours. d). Responsibilities, namely obligations that must be carried out by someone in accordance with their respective functions. Based on the results of research conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that the implementation of employee duties is in the very high category with a percentage level of 94.19%. Observation results also found that employees have a high responsibility. This is proven that while working in the office every employee can provide initiative and input when problems/problems occur while they are working, problems/problems that often occur are differences in understanding and personal character between employees. In addition, employees are able to complete work based on their abilities, but there are often problems related to technicians, namely there are some employees who do not understand how to operate computers, so they are assisted by employees who understand computers.

Effect of Additional Employee Income on Employee Performance

Normality test

The purpose of the data normality test is to test the normality of a data. Before carrying out the regression test what must be done is the data normality test. This test is carried out to determine the normality of data regarding additional employee income (X) and employee performance (Y) using data that has been carried out when conducting research.

The method used in the normality test is the non-parametric statistical test One-Sample Kolmogorov Smirnov Test using the SPSS version 22 program. The following table is the result of the One-Sample Kolmogorov Smirnov Test:

Table 2: One-Sample Kolmogorov Smirnov Test

		Unstandardized Residuals
N		31
Normal Parameters, b	Means	.0000000
	std. Deviation	2.74901751
Most Extreme Differences	absolute	.086
	Positive	.086
	Negative	-.076
Test Statistics		.086
asymp. Sig. (2-tailed)		.200c,d

Source: Results of Analysis through the SPSS 22 Program

Based on the output table, it can be seen that the significance value obtained is 0.200, which means it is greater than 0.05. In accordance with the basis for decision making on the One-sample Kolmogorov Smirnov Test, it can be concluded that the data is normally distributed because the probability value is 0.200 or greater (>) than 0.05.

Product Moment Correlation Analysis

Product moment correlation analysis is a statistical analysis test used to determine whether or not there is a relationship between the additional employee income variable (X) on employee performance (Y) at the Office of the Bureau of Personnel and

Human Resources Development, Barru Regency. The following are the results of the product moment correlation analysis using the SPSS version 22 program:

Table 3: Product Moment Correlation Analysis

		TPP	Performance
TPP	Pearson Correlation	1	.478**
	Sig. (2-tailed)		.007
	N	31	31
Performance	Pearson Correlation	.478**	1
	Sig. (2-tailed)	.007	
	N	31	31

** . Correlation is significant at the 0.01 level (2-tailed).

Source: *Statistical Results through the SPSS 22 Program*

Based on the results of the product moment correlation analysis, the two variables are stated to be correlated. This is seen from the significance value which is equal to 0.007 which is smaller (<) than 0.05.

Based on the results of statistical correlation analysis *product moment* obtained rcount value of 0.478. Based on the r interpretation table put forward by (Sugiyono, 2019) it can be concluded that the correlation coefficient is 0.478 in the interval 0.40 - 0.599 which indicates a moderate level of relationship.

Table 4: Partial t test (Coefficients)

Model		Unstandardized		Standardized		
		B	std. Error	Betas	Q	Sig.
1	(Constant)	122,684	26,370		4,652	.000
	TPP	1,577	.538	.478	2,928	.007

a. Dependent Variable: Performance

Source: *Statistical Results through the SPSS 22 Program*

Based on the analysis of the t test, the significance obtained is 0.007, which means it is smaller than 0.05, which in this case has a partial effect between the X and Y variables. (in the attachment Ttable) which means Tcount is greater than Ttable, because Tcount > than Ttable then H_0 rejected and accepted. So that it can be concluded from the results of data processing that has been carried out with the hypothesis that "there is an effect of Additional Employee Income on Employee Performance at the Office of the Bureau of Personnel and Human Resource Development in Barru Regency" is accepted. H_a accepted. So that it can be concluded from the results of data processing that has been carried out with the hypothesis that "there is an effect of Additional Employee Income on Employee Performance at the Office of the Bureau of Personnel and Human Resource Development in Barru Regency" is accepted.

Simple Linear Regression Analysis

The simple linear regression test aims to determine the effect of the additional employee income variable (X) on employee performance (Y) at the Office of the

Personnel and Human Resources Development Agency in Barru Regency using the help of the SPSS version 22 program. The results of the data analysis are as follows:

Table 5: Simple Linear Regression Test Results (Model Summary)

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.478a	.228	.202	2,796

Source: Statistical Results through the SPSS 22 Program

Based on table 5, the magnitude of the influence can be seen from the magnitude of the coefficient of determination, where the acquisition value of $r^2 = 0.228$ or 22.8%. So it can be concluded that the effect of giving TPP on employee performance in the Office of the Bureau of Human Resources and Development of Barru Regency is 22.8% while the remaining 77.2% is determined by other factors that are not present in this study.

Table 6: Simple Linear Regression Test Results (Coefficients)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	122,684	26,370		4,652	.000
	TPP	1,577	.538	.478	2,928	.007

Source: Statistical Results through the SPSS 22 Program

Based on the results of the simple linear regression output in table 4.11. It can be seen that the constant coefficient value is 3,971 and the variable X coefficient is 1,557 so that the regression equation $Y = 122,684 + 1,557 X$ is obtained, which means that the provision of additional employee income has a value of 122,684 then a positive value (1,577) in the TPP variable (X) illustrates that variable of giving TPP (X) and employee performance (Y) are unidirectional. The constant is 122.684, which means that the consistent value of the participation variable is 122.684 and the regression coefficient X is 1.577 which means that for every 1% addition of additional employee income (X), the participation value increases by 1.577. The regression coefficient is positive so it can be concluded that the direction of the influence of variable X on Y is positive.

Discussion

3.1 Additional Description of Employee Income

Additional employee income is compensation provided by the government to civil servants. Based on the results of research conducted on civil servants at the BKPSDM office in Barru Regency, it shows that the additional employee income variable is in the very good category with a percentage level of 97.93%. In terms of indicators of additional employee income, namely:

Performance Discipline

Work discipline is one way to improve employee performance. Employee work discipline will greatly determine the results of his work. This is in line with what was stated by Saleh stating that discipline is the sixth operative function of Human Resource Management. Discipline is the most important operative function of human resource management because the better the employee discipline, the higher the work

performance that can be achieved. Without good employee discipline, it is difficult for organizations to achieve optimal results (Saleh et al., 2019).

Based on the results of research on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that employee discipline is in the very good category with a percentage level of 97.52%. This shows that civil servants have very good work discipline. The results of these observations are in line with the results of research conducted by (Muizu et al., 2016). The results of further research revealed that the discipline of BKD employees is also marked by always asking permission if there are activities outside the office, as well as every day coming home from work on time without leaving work that has not been completed, continuing to work even though the leader is out of the area, attending the office on time. If these small things can be maintained, the impact that will be felt is the better organizational performance, in this case, of course, the performance of the North Sumatra Provincial Civil Service Agency.

Employee Performance

Performance is the implementation of activities by employees who get direct evaluation from their superiors. Performance is the result of work or work performance or a group of people in an organization, in accordance with their respective authorities and responsibilities in order to achieve the goals and objectives of the organization concerned legally, not violating the law and in accordance with morals or ethics (Erawati et al., 2017b). Performance is a set of results achieved and refers to the act of achieving and carrying out the requested work (Saleh & Darwis, 2016).

The results of research on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency show that employee performance is in the very good category with a percentage level of 98.54%. The results of these observations are in line with the results of research put forward by Handayani that the additional income of employees at the Development Section of the Regional Secretariat of Berau Regency has a positive influence on employee performance. By providing appropriate additional employee income, employees will be serious and make various efforts to achieve better work results so that their performance can be further improved (Handayani, 2017).

3.2 Employee Performance Overview

Employee performance is the final picture that has been produced by a person or group of people based on a predetermined time span. Employee performance is an important factor because the progress of an organization or company depends on the human resources it has. If performance increases, success in achieving company goals is increasingly wide open, but if performance decreases, it can result in setbacks for the company and the company cannot maintain its business (Amirullah & Darwis, 2015; Awaliah et al., 2015; Norani et al., 2015).

Based on the results of research that has been conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, they are in the very high category with a percentage rate of 90.96%. Which is reviewed from several indicators as follows:

Quality

Quality is the result of work obtained by a person or group of people with a certain period. Quality is a dynamic condition related to products, services, people, processes and environment that meet or exceed what is expected (Isma et al., 2017). Based on the results of research conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that the quality of

employee work is in the very high category with a percentage rate of 91.39%. This shows that employees provide the best quality at work. Quality is the result of activities carried out near perfect, in the sense of adjusting some ideal ways of the appearance of activities in meeting the expected goals of an activity" (Salam et al., 2017).

Quantity

Quantity is a result that can be expressed with numbers or numbers. Based on the results of research conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that the quantity of employee work is in the very high category with a percentage level of 89.46%. This shows that the quantity of work done by civil servants is relatively high. quantity, namely the amount or target produced is expressed in terms of units of the number of activity cycles completed" (Aisha & Kurnia, 2018).

Task Implementation

Execution of duties is an obligation imposed by employees that must be carried out. Based on the results of research conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that the implementation of employee duties is in the very high category with a percentage level of 89.35%. This shows that civil servants are able to carry out their duties properly. Task implementation is how far employees are able to do their job accurately or without errors" (Massuanna & Niswaty, 2013).

Responsibility

Responsibility is a mandate or order imposed by others on us. While the company does not only have economic responsibilities to the shareholders, the company also has environmental and social responsibilities because the environment and society are also part of the stakeholders. Based on the results of research conducted on civil servants at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency, it shows that employee responsibilities are in the very high category with a percentage level of 94.19%.

This study shows that the responsibility factor has a significant effect of 0.298 on improving employee performance. This is supported by Yusuf's research suggesting that responsibility in improving work performance includes: working diligently and highly dedicated, providing optimal service to the community, being responsible, coordinating in the form of organizational resources, working efficiently and effectively according to organizational analysis, providing solutions to organizational management as a share of the responsibility of empowering and utilizing the organization (Yusuf, 2018).

3.3 Effect of Additional Employee Income on Employee Performance

Based on the results of data analysis, the correlation coefficient is obtained at a moderate level. Furthermore, it is reinforced by the results of $T_{count} > T_{table}$. Based on the results of the data analysis, it was stated that the provision of additional employee income had an effect on employee performance at the Office of the Bureau of Personnel and Human Resources Development in Barru Regency. This is in accordance with Aziz revealed that the provision of additional employee income simultaneously has a positive and significant effect on employee performance. This shows that if the additional employee income continues to be increased, it will lead to an increase in employee performance (Azis, 2018). By providing appropriate additional employee income, employees will be serious and make various efforts to achieve better work results so that their performance can be further improved. With better performance, it will certainly

advance agency performance. Thus it can be concluded that providing additional employee income will lead to increased employee performance (Wairooy, 2017).

4. Conclusion

Based on the results of the research and processing of data analysis, it can be concluded that the provision of additional employee income affects the performance of employees at the Office of the Bureau of Personnel and Human Resource Development in Barru Regency. The additional income variable for employees at the Office of the Personnel and Human Resources Development Agency in Barru Regency is in the very high category with a percentage level of 97.93%. Meanwhile, the employee performance variable at the Office of the Personnel and Human Resources Development Agency is in the very high category with a percentage level of 90.96%.

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