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The Correlation Of Incentive Toward Employee Performance At BPR Karyabahkti Ugahari Tanjung Morawa

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Abstract

High Employee Performance provides a turnover for the company. This is a concern for organizations to encourage their employee to pay attention to the performance of their employees to the company. There are many ways to improve employee performance and the most common ways is to provide incentives. The purpose of this study is to find out whether incentives have a relationship to Employee Performance at BPR Karyabhakti Tanjung Morawa. Data analysis methods used are data quality test methods, validity test, reliability test, normalization test, descriptive statistics, correlation coefficient, determination coefficient, linear regression analysis and T test. The conclusion of this study is that incentives have a relationship with employee performance at BPR Karyabhakti Ugahari Tanjung Morawa. From the T test, it can be proven that the independent variables tested in this study have a significant effect on the dependent variable. The results of the correlation test are that there is a moderate and positive relationship between Incentives and Employee Performance at BPR Karyabhakti Ugahari Tanjung Morawa. Companies can improve Employee Performance with Incentives. The results of the determination coefficient test show that 40% of incentives can be explained from Employee Performance at BPR Karyabhakti Ugahari Tanjung Morawa. The linear regression equation is Y = 20.998 + 0.240X.

Keyword : Incentive, Employee Performance

INTRODUCTION

One of the major problems facing most employers in both public and private sector is how to motivate their employees in order to improve their performance. Economic is largely based on the assumption that incentives improve performance. It is generally

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believed that effect of incentives is unambiguously positive a large incentives employee performance. Incentive factors are factors that must be considered to encourage employee morale in a company.

The issue of employee performance cannot be over emphasized. The general believed is that employee will not perform to the best of their ability unless they are motivated to do so. As human beings are different from one another in terms of needs, culture, religion etc. so does what motivation them also varies. According to Dessler (2015: 141), types of incentive are divided by two: financial incentive and external incentive. Financial incentive are set to satisfy basic human needs encouraging workers to do their capabilities ad increase the level of their competences such as a allowances, bonus and rewards. Some employees are motivated by financial and other incentives and some non-financial incentives. A combination of financial and non-financial incentive can motivate employee to perform well on their job.

Human Resource is the company's most important asset because of its large role as the implementation of the company's policies and operational activities. Resources owned by the company such as capital, methods, and mean cannot provide maximum cash results if it is not supported by human resources that have optimal performance. Understanding the importance of the existence of HR in the current global era, one of the efforts that must be achieved by companies is to improve the quality of the performance of their employees. By improving the quality of employee performance, it is expected that employees can work productively and professionally, so that the performance will be achieved later expected to be more satisfying for the company according to the targeted work standards. One way to improve employee performance is that companies are required to try to improve and create certain conditions so that employees can be passionate about doing their jobs, one of which is to provide incentives to employees.

According to Ruky (in Wibowo, 2016: 308), “good incentive programs to tend to increase individual or group performance and employee productivity or performance”. A way to get maximum performance can be done to motivate employees to improve their performance by providing incentives. Incentive is a thing that can trigger performance or employee morale to be able to spend all his energy and mind in doing work incentives play an active role in pushing forward individual’s capacity and moving abilities, motivating them to develop their skill and balance between organization requirements and the individuals’ need which is enhance the employees’ performance efficiently and effectively. According to Mathis and Jackson (2013:359) "If a company provides fair compensation to employees, the company can expect to see an increase in individual satisfaction. From the above, it can be seen that companies that provide good and fair compensation can have a big influence on employee job satisfaction because with the

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existence of good and fair compensation, each person's needs and desires can be fulfilled."

The above opinion is also reinforced by the results of Mardella's research (2015) which suggests that there is a significant influence between compensation on employee job satisfaction. The high Incentives Tends to motivate the employees. The employees could be more loyal to the company that they work at and they could also dedicate their idea and skill to improve the company. In other words, if a company is successful to give the best welfare, facilities or income to its employees, as result the employees will give some feedback to the company. However, there is no certainty about how much the incentive is idea for the employees. Thus, it depends on the company's policy to decide on the incentive that will be given to the employees.

Bank Perkreditan Rakyat (BPR) Karyabhakti Ugahari Tanjung Merawa is financial institutions that receive deposits only in the form of time deposits, savings and channeling a fund for business in Tanjung Merawa. BPR Karyabhakti Ugahari has the potential of human resources in diverse capacities to carry out various functions of the company's activities. In BPR Karyabhakti Ugahari Financial and non-financial incentives are applied based on the level of achievement, seniority, and education qualifications of employees, and according to the results of initial research giving incentives (salary) it is felt that it is fair, appropriate and attractive with the amount of rupiah mentioned by management.

Based on the interview with the employee, the incentive can be the motivation for the employees besides the salary. Bank Perkreditan Rakyat (BPR) Karyabhakti Ugahari Tanjung Morawa has to increase and add the incentive to it's to employees. The incentive will attract them to work maximum as incentive is as an additional income besides their salaries. But there are still many staff employees complaining and feeling dissatisfied with the company with the incentives that have been given, besides that many employees who have worked for a long time filed a complaint with the company that compensation given to old staff and new staff was not too different. obtained from observations at BPR Karyabhakti Ugahari Tanjung Morawa.

Allowance is a special incentive offered to certain level compensations by the company. Example of allowances in BPR: New Year allowances, Eid Mubarak allowance, lunch, transportation. Bonus is one cash award that given by the company to giving encouragement so the employee more eager and work hard to doing their job. Example of a bonus in BPR: each employee is given a target of 200 million rupiah, if the employee generates 250 million, then 50 million is more than 250 million at times with 0.25% then 125,000 bonuses are obtained by the employee. Therefore, the writer wants to know whether how strong the incentive has effect on employee performance in the company.

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OBJECTIVES

According to the research problem formulated above, the objectives which are targeted in the research as follows:

a. To know whether incentive has correlation on employee performance at BPR Karyabhakti Ugahari Tanjung Morawa.
b. To know and analyze the correlation of incentive and employee performance at BPR Karyabhakti Ugahari Tanjung Morawa.

LITERATURE REVIEW

Definition Of Incentives

According to Norizan (2014:45) states that " An incentive is an object, item of value, or desired action or event that spurs an employee to do more of whatever was encouraged by the employer through the chosen incentive". These incentives which owe their origins to scientific management principles, sought to break jobs down into their individual components and measure how long each task took. From these result it was possible to produce time for standard performance and calculate bonuses based on achieving and exceeding targets. Incentive is expenditure and expense for the company. Incentive is something as proportionate. Incentive and appreciation refer to all aspects of pay and reward, including promotions, bonuses, and appreciation, either monetary and nonmonetary or individual and group. All employees, from the president on down, have the same benefits, the only differences in individual pay are related to the responsibilities. A growing number of firms are replacing their financially-based performance measurement and incentive system with as balanced scorecard incorporating multiple financial and nonfinancial indicators.

Incentive refers to all form of pay or rewards going to employees arising from their employment. Incentive is money received in the performance of work, plus many kinds of benefits and services that organization provides their employees. Incentive includes all form of pay and rewards received by employees for the performance of their jobs. direct incentive encourage employee' salaries and wages, incentive, bonuses and commissions, indirect incentive comprises the benefit supplied by employers and non-financial incentive includes employee' appreciation program, reward jobs, organizational support, work environment and flexible work norms to accommodate personal needs. A growing number of firms are replacing their financially-based performance measurement and incentive system with a balance scorecard incorporating multiple financial and nonfinancial indicators.

As personal costs often represent the design of pay packages is of strategic importance and therefore directly influence corporate performance. Important parameters include the right adjustment between fixed and variable element and the pay- for-

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performance relationship. Every employers use incentive to promote a particular behavior or performance that they believe is necessary for the organization's success. For example, Google Company's provides lounge for the employees, which aims to increase relaxant, reduce work land and help to find new ideas. They also use the lounge to sharing the information to employee- all of which contribute to staff members knowing each other better. In addition to company programs or incentive processes, managers had the opportunity every day to provide incentive for employee. A simple thank you, Even asking the employee how they spent their weekend to indicate care and interest, don't cost anything and go a long way in helping employee experience positive workplace morale Gifts that are provided for specific achievement such as releasing a product or making a large sale should be random and frequent. Incentives can help employers reinforce with employees the kinds of actions and contributions that will help the organization succeed. Used effectively, incentive help build employee motivation and engagement. Employee need to use more incentive to help their morale and to ensure that employees feel appreciate for their contributions. Distributed appropriately, in a transparent manner that employees understand, the company can't go wrong with incentive for performance and appreciation.

Definition Employee's Performance

Employee's performance in a given period of time needs to be evaluated by an assessment of the employee's performance is part of the staffing process, which start from the recruitment, selection, orientation, placement, training and appraisal process. Reality this adult shows still relatively many organizations or companies ignore function of appraisal against the performance of, though the performance appraisal is a very important part of the performance management and appraisal system may also be applied in accordance with the organization's culture is not developed so it does not encourage employee motivation.

According to Dessler (2014: 315), "Employees Performance is Employee's accomplishment of a given task measured against preset standards of accuracy, completeness, cost and speed." Performance also always assumes that the employee understood what his or her performance standards were and that the supervisor also provides the employee with feedback, development and incentive required to hel the person eliminate performance deficiencies. According to Mathis and Jackson (2015: 142): "Employee's performance is the personal output of every individual within the company."

According to Ivancevich (2014: 121):" Employee performance is the process where the employee is creating value and contributing for the company and the opportunity for personal development." Criteria of the job is the most important factor of

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what people do at work. The criteria job explaining what is already paid the organizations to be done by their employees. Therefore, these criteria are important. Individual performance in the job criteria to be measured. Compared to existing standards and the result must be communicated to every employee. Performance also always assumes that the employee understood what his or her performance standards were and that the supervisor also provides the employee with feedback, development and incentive required to help the person eliminate performance deficiencies or to continue to perform above.

An employee's performance is a more function of things like training, communication and supervision than of his or her own motivation. Performance is an overall measure of the ability to produce a good and services. More specifically, employees' performance is the measure of employees' ability to do the jobs in terms of quality and quantity.Performance as the capability of worker to achieve an objective or goal of the organization.

METHOD

Research Design

Research design is a plan and structure of investigation so conceived as to obtain the answer of the research question. The plain is the overall scheme or programs of research. According to Bryman and Bell (2014: 50), "Research design is all process in planning and doing the research. A good research design is those that can result in a logical and systematic, conclusion". A research design will express both the structure problem and the plan of the investigation used to obtain empirical evidence on Relation of the problem. The Research design used by the writer are:

1. Descriptive research A descriptive research is a research method which is undertaken in order to discover and be able to describe the characteristics of the variables of interest in a situation. Descriptive research is also called statistical research. The purpose of this research is to collect, compile and classify the obtained data and then interpret the problem encountered. The data collection is obtaining the data by conducting a survey by questionnaires and interviews.
2. Casual research Casual research explores the effect of one thing on another and more specifically, the effect on one variable on another. The research is used to measure what impact and to predict hypothetical scenario upon which a company can base its business plan. Casual research is useful for analyzing the casual relationship between one variable or how a variable effect other variables. The collection is obtaining the data by calculating using analysis formulas.

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Research Object

Research Location: Bank Perkreditan Rakyat (BPR) Karyabakti Ugahari Tanjung Morawa. According to Schensul (2015:280), "population is entire group or universe of activities, persons, settings or items in which a researcher is interested". The population in this research is 28 employees of Bank Perkreditan Rakyat (BPR) KaryaBakti Ugahari Tanjung Merawa. Take census method, all employee become all sample.

Data Collection Method

For collecting the data or information that is needed in this research and skripsi writing, the writer two kinds of the methods, they are: A. Primary Data (Field Research) The writer directly goes to the company which is Bank Perkreditan Rakyat (BPR) KaryaBakti Ugahari Tanjung Merawa to obtain the expected and needed information to reserach.

1. Interview Interview is meant to record and analyse people's opinion, experience and ideas on relevant topics. This gives a deeper insight into the phenomena. The respondents are required to present more detailed information. It is procedure of asking a list of predetermined questions to the participants and recording the answer.
2. Observation Observation is defined as the systematic description of events and behaviours in the social setting chosen for study. Through the observation, the researcher gets to describe situations as they exist, by making use of senses, thus presenting overview of a situation under study
3. Questionnaire Questionnaires are devices used to collect data through a series of questions and other similar prompts from a group of respondents. A questionnaire is a research instrument consisting of a series of questions for the purpose of gathering information from respondents. Questionnaires can be an effective means of measuring the behavior opinions and intentions of relatively large numbers of subjects. Measurement of questionnaire is done with likert scale. A Likert scale is a question which contains of 5 options. The choices range from Strongly Disagree to Strongly Agree.

Data Analysis Method

Validity Test

Validity is the extent to which a test measures what it claims to measure. It is vital for a test to be valid in order for the results to be accurately applied and interpreted. The formula is as follows:

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$$R = \frac{\sum xy}{\sqrt{(\sum x^2)(\sum y^2)}}$$

Where: x = Xn - ¯y = Yn –¯= Average score of x¯= Average score of Y

Reliability Test

Reliability test is the extent to which the measurement of a test remains consistent over repeated test of the same subject under identical conditions. An experiment is reliable if it yields consistent result of the same measure.

$$r_i = \frac{2r}{1+r}$$

Table 1.1 Reliability

Scale	Reliability
α < 0.60	Poor data reliability
0.60 ≤ α ≤ 0.80	Acceptable data reliability
α ≥ 0.80	Good data reliability

Source: Sugiyono (2014:172)

The level acceptance of reliability test is the questionnaire result at least get the result with minimum the range of 0.60 ≤ □ ≤ 0.80 which is acceptable data reliability. After the validity and reliability test, it is necessary to check the result of the questionnaires with the formulas:

Correlation Coefficient Analysis

This correlation test that can be used to know the correlation between independent variable and dependent variable to test whether the hypothesis can be accepted or rejected. In this research, the writer uses the correlation formula according to Pearson's product-moment, coefficient as follows :

$$r_{xy} = \frac{n\sum xy - \sum x \sum y}{\sqrt{(n\sum x^2 - (\sum x^2)(n\sum y^2 - (\sum y)^2)}}$$

The formulation for Correlation Coefficient for three variables

$R\ x1x2y =$

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$$\frac{\sqrt{(rx1y)^2 + (rx2y)^2 - 2(rx1y)(rx2y)(rx1x2)}}{\sqrt{1 - (rx1x2)^2}}$$

$$r_{x1x2} = \frac{n\sum x1x2 - (\sum x1)(\sum x2)}{\sqrt{(n\sum x1^2 - (\sum x1^2)(n\sum x2^2 - (\sum x2)^2)}}$$

Where:

r_{xy} = coefficient of correlation between variable x and variable y
$R\ x1x2y$ = coefficient of correlation between variable x1, x2
and y X1 = Product quality (independet variable)
X2 = Promotion (independent variable)
Y = Sales Volume (dependet variable)
n = Total of Sample

Test of determination

The writer uses test of determination to measure how large the product can increase the sales volume. It is the method used to know the influence of Variable X towards Variable Y in percentage. And the calculation will be shown as below :

$$D = r^2 \times 100\%$$

Where :

D = Coefficient of Determination r = Coefficient of Correlation

Regression Equation

Regression analysis is used in the comparison between two variables or more. If there are two variable in which the independet variable (x1) product quality and (x2) promotion and dependent variable (y) Sales Volume has defined by using multiple regresion method.

$$Y = a + bX1 + bX2$$

X1 = independet variable 1 (Product Quality) X2 = independet variable 2 (Promotion)
Y = dependent variable (Sales Volume)
α = Constant

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b = regression coefficient n = total sample = total sample

$$a = \frac{\sum y - (b \,.\, \sum x)}{n}$$

$$b = \frac{(n \,.\, \sum xy) - (\sum x \,.\, \sum y}{n \,.\, \sum x^2 - (\sum x)^2}$$

$$r^2 = \frac{b1 \sum y\, x1 - b2 \sum y\, x2}{\sum y^2}$$

DISCUSSION

Analysis

Test of determination will enable the writer to identify how large the portion of variable Y is determined by the variable X1 and X2 is. The closer determinant coefficient approach to 100%, the greater influence variable X1 and X1 contribution to the value of variable Y.

Below is the calculation of determinant coefficient:

$Dx1Y = rx1\ y^2$. 100% = $(0.961)^2$ .100% = 92.351%

The determinant coefficient resulted from the calculation is 92.351% This value of variable Y, sales is influence by product quality. The remaining7.6479% reflects the influence of the other factors

$Dx2Y = rx2\ y^2$. 100% = $(0.876)^2$ .100% = 76.737%

The determinant coefficient resulted from the calculation is 76.737% This value of variable Y, sales is influence by product quality. The remaining 33.263% reflects the influence of the other factors

$Dx1x2Y = rx1x2\ y^2$. 100% = $(0.961)^2$ $(0.876)^2$. 100% = 94.284%

The determination coefficient resulted from the calculation indicate the 94.284% in the value variable of Y, sales, is influence by of the other factor.

Regression

Regression analysis is used to identify the relationship between variables. To have the linear regression equation, the writer has to calculate the b and a value first. The formula is shown below:

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$$b = \frac{N \cdot \sum xy - (\sum x \cdot \sum y)}{N \cdot \sum x^2 - (\sum x)^2}$$

$$a = \frac{\sum y - (b \cdot \sum x)}{N}$$

Z Test

Z Test is used to prove the significant correlation between two variables.

If $z_{co}(z_0) > z_{table}$, thus H_0 is rejected or there is a significance level of relationship. If $z_{co}(z_0) < z_{table}$, thus H_0 is accepted or there is no significance level of relationship.

DISCUSSION

Based on research in the company, the results and analysis can be presented in this study as follows:

1. From the validity test, you can see all valid questions with a validity valued of more than 0.3739.
2. From the reliability test, the value of the reliability of incentive support is 0.767 and the employee performance reliability value is 0.750. This means that all questions can be relied upon with a reliability value of more than 0.6.
3. From the normality test, the significance value is 0.200. This means the data in normal data distribution with a significant value of more than 0.05.
4. From descriptive analysis of Incentive and employee Performance, the mean, median and mode score of the Incentive and employee performance shows that the most of respondents is disagree about the Incentive and Employee Performance in the company.

   From the correlation test, the transition coefficient value is 0.671. Related there is a strong and positive relationship between the correlation of incentives and employee performance.

CONCLUSION

From the data analysis that has been conducted, conclusion of this research is that the Incentive has correlation on employee performance in BPR Karyabhakti Ugahari Tanjung Morawa. From T test, it has been proven that the independent variables tested in this research has significant impact toward the dependent variable. Result of correlation test shows that there is strong and positive relationship between Incentive and Employee Performance in BPR Karyabhakti Ugahari Tanjung Morawa. The company can

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increase the Employee Performance with increasing Incentive for employees. Result of coefficient of determination test shows that Employee Performance can be explained by Incentive in BPR Karyabhakti Ugahari Tanjung Morawa. Linear regression equation is Y = 20.998 + 0.240X. It means that increasing of 1 unit Employee Performance can make increasing of Incentive in 0.240 unit. Most of respondent is disagree about the Incentive in BPR Karyabhakti Ugahari Tanjung Morawa. Most of respondent is disagree about the Employee Performance in BPR Karyabhakti Ugahari Tanjung Morawa. The company doesn't implement Employee Performance properly in increasing the Incentive in order that the company can increase the targets or achieves goals.

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