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EFFECT OF REMUNERATION ON THE PERFORMANCE OF LECTURERS AT THE STATE UNIVERSITY OF GORONTALO

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ABSTRACT

The Tri Dharma of higher education are the three basic pillars of a mindset and are an obligation for lecturers to produce student output as intellectuals. Higher education as a formal institution is required to provide quality educational services in accordance with the mandate of the law and stakeholder expectations. Lecturers as one of the spearheads of the success of education at the tertiary level are required to always provide maximum and professional service in order to produce quality graduates as well.

The purpose of this study was to determine the effect of remuneration on lecturer performance at Gorontalo State University. This type of research is survey research using a quantitative approach. Data were collected in the form of primary data by distributing questionnaires to permanent lecturers at the Faculty of Economics as a sample. Furthermore, the collected data were processed with the help of the SPSS 21 program and analyzed using simple linear regression.

The results showed that the remuneration contributed to the increase in the performance of lecturers at Gorontalo State University. This is in accordance with the government's expectations that one of the goals of remuneration is to increase work productivity. If the work productivity increases, it will automatically result in an increase in performance.

Keyword: *Remuneration, Lecturer Performance*

PRELIMINARY

Gorontalo State University (UNG) is the first public university established in Gorontalo. As a formal education institution at the higher education level, UNG is also responsible for producing human resources who have expertise, skills and abilities in certain fields according to the choices of each stakeholder. Through its 10 faculties, the University is developing to follow the dynamics of the nation's progress through its vision, namely: "Leading University in Cultural Development and Innovation Based on Regional Potentials in the Southeast Asia Region". This vision is a benchmark for achieving institutional performance, which is certainly supported through study program activities in all faculties at Gorontalo State University, one of which is the Lecturer.

The roles, duties and responsibilities of lecturers are very meaningful in realizing the vision of the university and the goals of national education, namely to educate the nation's life, to

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The roles, duties and responsibilities of lecturers are very meaningful in realizing the vision of the university and the goals of national education, namely to educate the nation's life, to

improve the quality of Indonesian people. So that in all activities to support the existing vision, it is necessary to involve lecturers in it. This is in line with the demands of higher education tridharma which mandates that lecturers are obliged to carry out educational and teaching activities, research, and community service routinely every semester. This becomes a benchmark for assessing lecturer performance in order to make various policies at the institutional level.

Performance is basically the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him. Lecturer performance is one of the determining factors for the success of the teaching and learning process in higher education. In Law no. 14 of 2005 concerning Teachers and Lecturers Article 72 concerning lecturer workloads explains that the workload of lecturers includes main activities, namely planning learning, implementing the learning process, conducting evaluation, learning, guiding and training, doing research, doing additional tasks, and doing community service. In addition, the workload is at least equivalent to 12 (twelve) semester credit units and a maximum of 16 (sixteen) semester credit units. This law is one of the references for institutions in the context of providing professional allowances. In addition, for lecturers with achievements with workload achievements exceeding the predetermined standards, the institution's policy is to provide allowances in the form of financial remuneration. This allowance is given to lecturers who have achievements in implementing the tridharma of higher education exceeding the compulsory 12 standard credits each semester. Therefore, each lecturer is expected to fulfill 24 semester credit units consisting of 19 education and teaching semester credit units, 3 research semester credit units and 2 semester credit units for community service.

Based on data obtained in the field from 2015/2016 even semester, namely the achievements of lecturers' semester credit units in education are 12.30% below the average / do not meet semester credit unit standards while in 2016/2017 odd semesters reach 54.30% below average - average / does not meet the specified semester credit units. When viewed from these data, a total of 88 lecturers at the Faculty of Economics who are expected to fulfill 12 semester credit units are still lecturers who have not been able to achieve this standard. In other matters, lecturers also have obligations that need to be done besides teaching, namely carrying out research and community service which are their responsibility. To support this, all lecturers need energy, thoughts and funds to support tridharma activities. In addition, lecturers have an obligation to fulfill the needs of the family which must be fulfilled every day, all of which require funds. Therefore, it is fitting that the Gorontalo State University institute issue policies regarding remuneration in the form of finance with the hope of improving lecturer performance.

Literature review

Lecturer Performance

Robbins (2014) explains that: "Performance is the result or overall success rate of a person during a certain period in carrying out a task compared to various possibilities, such as work

standards, targets / objectives or criteria. Then Hasibuan (2014) also states that: "Performance (work performance) is a result of work achieved by a person in carrying out the tasks assigned to him based on skill, experience and seriousness and time."

Lecturer performance can be measured based on the Teacher and Lecturer Law No.14 of 2005 concerning Teachers and Lecturers, in Article 3, paragraph 1, that has a position as professional staff at the higher education level who is appointed in accordance with statutory regulations. In accordance with the responsibilities of lecturers as stated in Government Regulation Number 60 of 1999 concerning Higher Education, are as follows:

1. Education and teaching includes:
 - a. Carry out the work program according to plan.
 - b. Prepare lecture materials.
 - c. Give lectures, responses, assignments, exams, evaluations, assessments.
 - d. Become a supervisor, sponsor in the preparation of theses, theses and dissertations
 - e. Become an examiner in a trial
 - f. Guide and assist the implementation of practicum
 - g. Create activity reports
 - h. Delivering scientific oration
2. Research and writing scientific papers
 - a. Carry out scientific research
 - b. Produce research and scientific works
 - c. Textbook writing
 - d. Guiding research preparation for thesis writing, thesis and dissertation
 - e. Lead / participate actively in seminars, scientific meetings
 - f. Guiding research to lead to specialization and guiding the production of scientific reports
 - g. Research assistant in thesis preparation
3. Community Service Activities
 - a. Development of institutional and scientific cadres
 - b. Design policies and overall academic master plans
 - c. Designing wisdom in the overall master plan (academic and physical).
 - d. Authorities in their field of specialization.
 - e. Planning and implementing a cadre formation / coaching program
 - f. Helping the community by providing counseling and implementing research results

The performance of lecturers can also be seen from the supporting elements of activities that support the implementation of their main duties (Decree of the Coordinating Minister of State for the Supervision of Development and Empowerment of State Apparatus No.30 / KEP / MK-WASPAN / 8/1999, article 4 paragraph 3, namely:

1. Become a member of a committee / body of PT
2. Become a member of a committee / agency in a government institution
3. Become a member of a professional organization
4. Representing PT / government agencies sit on the inter-agency committee
5. Become a member of national delegations to international meetings
6. Participate actively in scientific meetings

7. Received a service / award
8. Writing high school textbooks down
9. Have achievements in sports, arts / social

Remuneration

Remuneration is the total compensation received by an employee in return for services that have been performed. Remuneration is important for employees as individuals because the amount of compensation reflects the size of their work among the employees themselves, their families and society. Remuneration can also be defined as a form of reward given to employees as remuneration for their contribution to the organization. Furthermore, Efendi (2015) defines: "Remuneration is employee benefits which can be in the form of salary, honorarium, fixed allowance, incentives, bonuses for performance, severance pay, or pension."

The components of remuneration according to Pora (2011: 12) are as follows:

1. Salary (Salary)
Salary is remuneration in the form of money given by employers to employees for their work, thoughts that have been donated in order to advance or realize company goals. Salaries are fixed and are given in a definite amount as long as there is an employment relationship, then the salary can be received by employees who are permanent employees based on monthly calculations.
2. Incentives (incentives)
Incentives are direct rewards paid to employees for their work performance that achieves or exceeds predetermined targets. Incentives can only be given to workers if they can produce products that exceed the predetermined standards.
3. Facilities (facilities)
Matters included in the benefit category are service and availability of facilities. In contrast to incentives, benefits are more of an indirect or additional reward, both in the form of cash and non-financial, which employers provide to employees.
4. Bonuses and Commissions
Bonuses are rewards received by employees from employers for achieving performance that exceeds the stipulated results or time. In practice, bonuses can be in the form of cash, pilgrimages, umrah, domestic / foreign tours, 13th or 14th month's salary and soft loans or loans.
5. Allowances
Suprianto (2013) states that the indicators of applying the remuneration system are as follows:
 1. Workload
 2. The period of service
 3. Responsibilities in position
 4. The work
 5. The rule of law and market prices

Furthermore, according to Hasibuan (2003), the factors that affect remuneration are as follows:

1. Labor Supply and Demand
2. Company Ability and Willingness
3. Labor union or Employee Organization
4. Employee Work Productivity
5. Government by Law and Presidential Decree
6. Cost of living or Cost of living
7. Position of Employee
8. Education and work experience
9. National Economic Conditions
10. Types and Nature of Work

RESEARCH METHODS

This research is a type of survey research with a quantitative approach conducted at the State University of Gorontalo. Data obtained through distributing questionnaires to 47 lecturers as a sample calculated based on the Slovin formula of 88 permanent lecturers at the Faculty of Economics, State University of Gorontalo. The collected data were analyzed using simple regression analysis techniques, and the processing was assisted with the SPSS version 21 program. Before testing the hypothesis, the validity of the questionnaire was tested on 30 respondents outside the sample. The reliability test was also carried out to see to what extent the instrument could measure what was desired from the results of this study.

After the data were collected, the normality test was carried out to ensure that the research data were normally distributed. The next step is to analyze the data using simple linear regression analysis techniques.

RESEARCH RESULT

Validity Test Results

The validity test aims to measure the accuracy of the instruments used in a study.

1. Lecturer Performance Variable (Y)

The number of statements used to measure the influence of Lecturer Performance in this study were 14 statements. The results of testing the validity and reliability of all statements are presented in table 1 below.

Table 1. Validity Test Results of Lecturer Performance Variables

Statement	r Cont	r Table (n=30)	Information
1	0,430	0,3061	Valid
2	0,458	0,3061	Valid
3	0,512	0,3061	Valid
4	0,488	0,3061	Valid

5	0,538	0,3061	Valid
6	0,467	0,3061	Valid
7	0,489	0,3061	Valid
8	0,437	0,3061	Valid
9	0,705	0,3061	Valid
10	0,532	0,3061	Valid
11	0,608	0,3061	Valid
12	0,540	0,3061	Valid
13	0,691	0,3061	Valid
14	0,546	0,3061	Valid

Source: Processed Data SPSS 21, 2018

Statements are said to be valid if rcount is greater than rtable. The r table value is obtained from the table where $n = 30$ and a significant level of 5%, the rtable value is 0.3061. Thus, of the 14 statements used to measure the effect of the Lecturer Performance variable, all statements have a value of r count greater than r table 0.3061 so that it is said to meet the validity test and can be used for research data collection.

2.Variable Remuneration (X)

The number of statements used to measure the effect of remuneration in this study were 13 statements. Testing the validity of the statement is presented in table 2 below.

Tabel 2. Hasil Uji Validitas Variabel Remunerasi

Pernyataan	r Hitung	r Tabel (n=30)	Keterangan
1	0,557	0,3061	Valid
2	0,698	0,3061	Valid
3	0,603	0,3061	Valid
4	0,443	0,3061	Valid
5	0,567	0,3061	Valid
6	0,721	0,3061	Valid
7	0,417	0,3061	Valid
8	0,419	0,3061	Valid
9	0,507	0,3061	Valid
10	0,526	0,3061	Valid
11	0,647	0,3061	Valid
12	0,708	0,3061	Valid
13	0,690	0,3061	Valid

Source: Processed Data SPSS 21, 2018

Statements are said to be valid if rcount is greater than rtable. The r table value is obtained from the table where $n = 30$ and a significant level of 5%, the rtable value is 0.3061. So that of the 13 statements used to measure the Remuneration variable, all statements that have a value of r count greater than r table 0.3061 so that it is said to meet the validity test.

Reliability Testing Results

Table 3. Reliability Test Results

No.	Variable	Reliability Coefficient	Information
1	Remuneration	0,830	Reliabel
2	Lectures Performance	0.802	Reliabel

Source: Processed Data SPSS 21, 2018

The instrument reliability test criteria used a limit of 0.6 if the Cronbach Alpha was greater than 0.6 then the question was declared reliable. The reliability coefficient of the statements on the independent and bound variables is reliable. This means that the statement can be used to measure the independent and dependent variables with a very good level of consistency.

Results of Data Normality Test for X and Y Variables

Table 4. Data Normality Test Results

		Remuneratio n	Lectures Performanc e	Unstandardize d Residual
N		47	47	47
Normal	Mean	39,3778	36,3052	,0000000
Parameters ^{a,b}	Std. Deviation	6,37476	4,75305	3,97479104
Most Extreme Differences	Absolute	,096	,068	,129
	Positive	,096	,068	,129
	Negative	-,054	-,067	-,092
Kolmogorov-Smirnov Z		,659	,466	,883
Asymp. Sig. (2-tailed)		,779	,982	,416

Source: Processed Data SPSS 21, 2018

Simple Regression Analysis Results

Table 5. Results of Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	20,206	3,707		5,451	,000
Remunerasi	,409	,093	,548	4,399	,000

Source: Processed Data SPSS 21, 2018

Based on the results of the above analysis, the regression model between Remuneration and Lecturer Performance is as follows:

$$Y = 20.206 + 0.409X$$

The interpretation of the simple regression model above can be described as follows:

1. The constant value of 20.206 is a constant value which means that if the influence of the Remuneration variable is ignored, the value of the Lecturer Performance variable is 20.206 Units.
2. The coefficient value of the Remuneration variable is 0.409, indicating that the greater the remuneration received by the lecturer, the better the performance will be. Or in other words, an increase in the value of Remuneration by 1 unit is followed by an increase in Lecturer Performance by 0.409 units.

Based on the model above, it is known that the regression coefficient for the Remuneration variable is positive at 0.409. This positive regression coefficient indicates that remuneration has a positive influence on Lecturer Performance. The greater the remuneration given to lecturers, the better the work performance and work results.

6. Hypothesis Testing Results

Model	Nilai Koefisien (t-Hitung)	Signifikansi	t _{Tabel}	Keterangan
(Constant)	5,451	0,000		
Remunerasi	4,399	0,000	2,014	Berpengaruh Signifikan

Source: Processed Data SPSS 21, 2018

From the results of the above analysis, it is known that the t-value for the Remuneration variable is 4,399. While the t-table value at the 5% significance level and n-k-1 degrees of freedom or 47-1-1 = 45 was 2.014. When compared with the t-table value obtained, the t-count value obtained is still much greater than the t-table value so that Ho is rejected. Then the significance value is smaller than the alpha value of 0.05 (0.000 < 0.05).

Thus it can be concluded that there is a positive and significant influence of Remuneration on Lecturer Performance at Gorontalo State University. The greater the Remuneration, the better the Lecturer Performance will be. The following is an illustration of the curve of acceptance and rejection of the alternative research hypothesis:

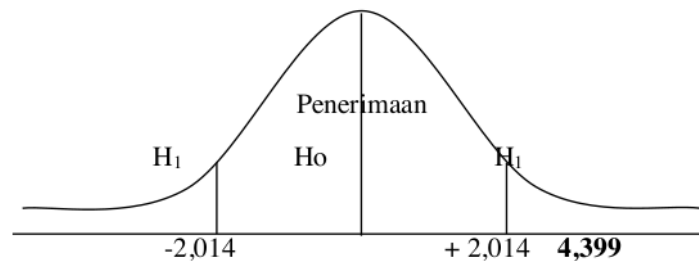


Figure 1. Rejection and Acceptance Curves Ha2

Based on the results of the coefficient analysis on the calculation and table above, it is positive. The meaning of the positive coefficient shows that the greater the remuneration, the better the lecturers' performance in completing their work.

Furthermore, the coefficient of determination for the regression model can be seen in table 7.

Table 7. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,548 ^a	,301	,285	4,01871

Source: Processed Data SPSS 21, 2018

Based on the estimation results of the regression equation model as shown in table 6 above, the coefficient of determination R² is 0.301. This value means that 30.1% Lecturer performance at the Faculty of Economics, State University of Gorontalo is influenced by remuneration. From the value generated from the regression analysis above, it can also be concluded that the independent variable has been able or good at explaining or providing the information needed to predict the dependent variable.

Discussion

Lecturer is one of the valuable organizational resources, especially universities and greatly influences the activities of achieving the vision of the institution. The value of a person as a useful and useful resource depends on how he is employed. So, management style will also affect the value of human resources. The value of human resources is evaluated based on productivity (work performance) and the promotion of the employee (Lubis, 2010: 485-486). Employee performance depends on how the government provides a guarantee of welfare to these employees. Studies suggest that treating employees as important and

respectable individuals contributes to their commitment (Ivancevich, et al., 2006: 176). If an employee's ability far exceeds what is needed to do the job, management will pay more than what must be paid (Robbins and Judge, 2008: 62). One of the best ways that must be taken is by providing remuneration in accordance with the lecturer performance level.

The results of descriptive analysis of remuneration found that Remuneration was in the "Good" category with a score of 80.26%. This means that lecturers at the State University of Gorontalo receive adequate remuneration which is given for the work of the lecturers in achieving the targets set by the university. The suitability of remuneration with the workload entrusted to the lecturer will be a driving force for both the work method and the results of the work performance of the lecturers in relation to the tridharma of higher education. In the theory of motivation according to Herzberg that employees who are driven by extrinsic factors (drivers that come from outside of oneself, especially from the organization where they work) tend to see what the organization will give them and their performance is directed towards getting the things they want. of the organization (Siagian, 2002: 107). At Gorontalo State University, the remuneration received by employees is adjusted to the Gorontalo State University Chancellor's Decree Number 010 / UN47 / KU / 2015 concerning the determination of the Class of Position and Amount of Remuneration for Management Officers, Supervisory Board, and Public Service Bodies of Gorontalo State University. Remuneration is given based on assessments of employee performance indicators such as attendance, discipline, behavior and performance. These indicators are assessed by the leadership in each section based on the work goals of employees. The remuneration or payment of remuneration is usually given at the same time, which is usually given once every three months or every six months. So that with this remuneration, it is hoped that the lecturers will have optimal performance. This is supported by the results of hypothesis testing which show that there is a positive relationship between remuneration and lecturer performance at Gorontalo State University.

Although remuneration is not the only factor that affects performance, it is recognized that remuneration is one of the determining factors that can drive Lecturer performance. If the Lecturer feels that their efforts are appreciated and the organization implements a good remuneration system, then it is certain that the Lecturer will motivate themselves to improve their performance. Lecturers who have high motivation to work, will usually have high performance too.

Conclusion

Based on the results of research and hypothesis testing, it can be concluded that remuneration has an effect on Lecturer Performance at Gorontalo State University.

Suggestion

1. It is advisable for higher education leaders to implement a remuneration system coupled with an optimal performance appraisal without burdening the lecturer in the assessment. Then in terms of payment time it must also be in accordance with existing provisions

where the budget line for remuneration is not transferred to other financing so that there is no delay.

2. In striving for good performance from the lecturers, for lecturers who often do not match the time in entering grades and attendance levels in class, it is not necessary to limit the schedule. Likewise for lecturers who have assignments / positions outside the campus. The supervision system in each class should be optimized.
3. For further researchers, it is better to develop this research by adding other variables which theoretically have an impact on lecturer performance.

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