



The Impact of Financial and Non-Financial Incentives On Employee Performance : Case Study Of Perbankan Company

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ABSTRACT

This study aims to see whether or not there is an influence between providing financial and non-financial incentives on the performance of PT Bank Panin Indonesia Tbk KCU Menara Imperium employees. This study used associative quantitative research methods, such as observation and the distribution of questionnaires. The population and samples used in this study were employees at PT Bank Panin Indonesia, with 66 respondents. Hypothesis testing in this study uses validity tests, reliability tests, classical assumption tests with simple linear regression models, t-tests, and coefficient of determination (R²). The results of this study indicate that incentives affect employee performance, especially at the Bank Panin KCU Menara Imperium office. This test shows that H1 is accepted. And the results of that the incentive t-test partially has a positive and significant effect on employee performance, with a t-value of 5.477. This can be seen from the R square value, which is 31.90%, indicating that the provision of incentives has a significant effect on employee performance results, and the remaining 68.10%. As for the rest, it is influenced by other factors that are not explained in this study.

INTRODUCTION

Developments in the era of globalization in the field of services and services makes economic development inseparable from the role of human resources in managing it. Where the role of humans is a very important role, the role of individuals and groups is needed because a company needs a workforce to run according to what has become the company's goal (Risda Lestari et al., 2021). With the development of the current era, human life is more dynamic and full of challenges and even full of uncertainty. Therefore, human resources are required to have expertise, broad knowledge, and high abilities (Toto, 2024).

Every company must have human resources because the company really needs them to oversee the company in order to develop (Astriyani et al., 2021). The progress of a company is, of

course accompanied by progress in the human resources of the company. Every human resource can definitely develop if the company can manage human resources properly, one of which is by providing compensation commensurate with the results of its work (Sukmawati, 2024). This is done so that human resources or workers in the company can experience an increase in their performance and provide achievements for the company.

In (Safitri et al., 2022), states that Human assets are labor that can create and have an imperative part within the smooth running of the company. Indeed, currently there are sophisticated facilities available, and company activities can be completed properly if they are supported by quality employee performance. The quality of employee performance is one important aspect that needs to be considered by the company to increase profitability (Nabawi & Basuki, 2022).

The implementation of weak workers will reflect the services provided. This can also have a negative influence or image from the community towards the company or organization, which indirectly also assesses the quality of the organization or institution concerned. However, several individuals do this, but in general it can describe the quality of its employees (Rhena & Hardiyono, 2022). In an agency or company, there must be different ways to measure employee performance, which aims to find out how employees work so that the company can provide feedback on the results of their performance and have quality and highly competitive resources. In previous research by (Novita et al., 2023), in their journal entitled "The Influence of Organizational Culture and Providing Incentives on Employee Performance" state that there are still many problems related to employee performance, including the ability of employees to do unsatisfactory work. This can be seen from the amount of work that has piled up, and it makes some employees feel they need to work on carrying out their obligations as employees. With the help of company appraisals, the true state of an employee's performance can be known (Supenti et al., 2023). Many factors cause company goals to fail to be achieved, one of which is dissatisfaction with the fulfilment of employee needs and desires. This dissatisfaction reflects the need for more employee motivation to work well. One of the motivational tools that an organization or company can rely on is providing incentives to employees as an encouragement to do work in addition to providing their basic wages (Sukmawati, 2024). Therefore, in order for the company to develop more rapidly, the company owner must improve the performance of his employees (Rhena & Hardiyono, 2022).

From the employee's point of see, the offices given by the company are seen as a device to preserve their survival fiscally to meet their every day needs, because it cannot be denied that the facilities provided by the company to some of its employees aim to make employees feel comfortable and easy at work so that they can achieve company goals (Thalibana, 2022). In the journal (Diani et al., n.d.) Employee loyalty can be in the form of a high sense of devotion or obligation from workers towards their company as a form of appreciation for the good treatment they receive from the company. This is formed when employees feel comfortable with the conditions of the work environment and work organization and feel appreciated by the company.

The wage system is regulated in Law No.13 of 2003 articles 1, 2, 3, and 4 concerning Manpower, so it is an obligation that the company must fulfil to its employees. There is no human being who by himself does a job continuously within a certain time for the benefit of others without obtaining adequate compensation because, basically, wages are a source of life that can be used to meet daily needs.

Incentives are given to employees who excel and succeed in completing their duties. According to Vendy Aries Martcahyo et al. (Eka Andri Astuti, 2017), states that providing good incentives will affect employee performance in carrying out their duties. The purpose of giving intensive to employees is to make them aware of doing a good job so that they can reach the target or can exceed the target set by the company. Providing this incentive is also a facility and encouragement for other employees to be better at completing their work (Nani & Vinahapsari,

2020). Employee morale can be influenced by the size of the incentives they get. If the incentives received do not match the results of their work, employees will be discouraged and become lazy. And finally, it has an impact on declining morale and doing work at will without job satisfaction.

Through the policy of providing incentives, it can create a reciprocal relationship where employees can get justice in the form of incentives that can improve employee performance. At the same time, it will increase companies' business productivity. To have an advantage in human resources, which also means company excellence, the company must be able to improve its human resources performance. Many factors, including the provision of adequate and fair incentives, influence the performance of an organization. So, providing incentives that are given correctly can make employees feel satisfied and motivated always to achieve goals (Efendi et al., 2020). So, incentives are needed to improve the performance of employees so that they always feel at the highest level according to the abilities of each employee.

LITERATURE REVIEW

Employee Performance

According to (Prof. Dr. H. Edy Sutrisno & Media, 2019), performance is "the successful work of an individual or group of people that can be achieved in an organization in accordance with their respective regulations and responsibilities". Referring to Wirawan's (2009) theory (Silvia & Cipta, 2019), performance dimensions can be grouped into three types, namely work results, work behaviour and personal traits. These dimensions are derived from there are indicators of employee performance, including work quality, work quantity, timeliness, effectiveness, and ability to work together (Sukmawati, 2024). According to Wibowo, 2017 in the journal (Ayudia Ayudianti & Nugraha, 2023), argues that "in definition of performance, there are also those who interpret performance as work results or work achievements, however performance has a broader meaning than just the results of work, which includes how the work process takes place". According to (Hidayat & Elkhuluqo, 2017), performance is "a benefit obtained by an organization from a human resource in line with its institutional goals effectively and efficiently". Then, according to (Fauzi & Nugroho, 2020), Performance is "the appearance of work and the results accomplished by an individual, both products and administrations, which are more often than not utilized as the basis for self-assessment of the worker or work organization concerned.

Employee performance is strongly influenced and depends on the quality and ability of its human resources (Jusman, 2024). From the above definitions, it can be concluded that employee performance is the work performance achieved by employees within a certain period and is responsible for the tasks assigned by the company.

Incentives

In general, incentives are implemented as a strategy to increase the efficiency and productivity of a company by utilizing the behaviour of employees who tend to do their work not optimally (Sutrisno et al., 2023). Providing incentives is one of the company's efforts to obtain human resources to work in their company. If the incentives provided by the company are evenly distributed to all employees who have increased profitability in the company, the company will retain its employees. Because a company must manage human resources properly, the company can develop.

According to Hasibuan Melayu S.P. (Efendi et al., 2020), Incentives are "Additional compensation given to certain employees based on work performance that has been achieved". Then, according to Hariandja (Risda Lestari et al., 2021). "Incentives are a form of payment linked to employee work performance and performance as profit sharing. The higher the work performance, the greater the incentive that will be received ". Incentives are rewards to an employee based on achievement or good and quality work for the company. According to

Waloyo, they are providing incentives to increase the income of employees so that their needs can be met (Waloyo, 2020).

Dimensions and Indicators of incentives are divided into two, namely financial incentives and non-financial incentives. According to Rivai and Sagala (2015) in (Ayudia Ayudianti & Nugraha, 2023), Financial incentives consist of bonuses, commissions, basic salaries and social security. Meanwhile, non-financial incentives comprised of awards, praise, promotions, company facilities, and attendance allowances. Quoted in the journal (Dwiyanti et al., 2023), employees who have higher quality, ability or potential at work require motivation, namely by providing incentives to encourage employees to improve their performance to continue managing skills and knowledge.

METHODS

This study used associative quantitative research. According to (Sihotang, 2023), quantitative research measures the influence between two variables. In this quantitative research, the data to be analyzed are numbers that can be measured and calculated using statistics as a test tool for calculations. Therefore, this study aims to determine the impact of financial and non-financial incentives on employee performance at PT Bank Panin Indonesia Tbk KCU Menara Imperium. In this research, a sampling technique was used using probability sampling. Probability sampling technique is a sampling technique that is carried out by giving each element of the population an equal opportunity to be selected as a sample. This research determined the sample using a simple random sampling technique. According to (Sumargo, 2020), The technique used in sampling in this research is the Simple Random Sampling Technique. Simple Random Sampling is a technique that can be used to take samples by providing equal opportunities for each member of the population to be sample. With a known and large enough population to determine the number of samples, the researcher used the Slovin formula (Slamet & Aglis, 2020) with a precision level of 10%, which was then calculated by the researcher and obtained a research sample of 66 respondents for data collection in this study used the distribution of questionnaires or questionnaires distributed via Google Form to respondents. For the measurement model in this research, the likert scale measurement is used to measure observed natural and social phenomena (Paramita et al., 2021). In this study, the questionnaire instrument used contained two statements, namely positive and negative, and included five levels of answer preferences. For positive statements, start from point one, which consists of a strongly disagree statement, to point five, with a strongly agree statement. Meanwhile, negative statements start from point five with a strongly disagree statement to point one with a strongly agree statement (Panjaitan, 2017).

Descriptive statistical analysis techniques were used in this research. According to (Paramita et al., 2021) Descriptive statistics are used to analyze data by describing the data that has been collected as it should be without making generalized conclusions. The results obtained from respondents were processed using SPSS for Windows version 29 software.

The results of the analyzed data testing were obtained from the answers to the questionnaires that has been tested for validity and reliability. The validity of a research instrument is the most important thing in data collection. Validity and reliability tests are carried out to decide whether the instrument is valid for the research. If the results of the validity and reliability tests are invalid and unreliable, then the research instrument cannot be trusted or will not be used for research. Then, testing data analysis requirements in this study uses the classic assumption test so that the analysis requirements must be tested using the data normality test. The data normality test used in this study examines whether the data is normally distributed. The data normality test in this study used the Kolmogorov-Smirnov test. In this study, hypothesis testing used a simple linear regression test model with hypothesis testing using the t-test and the coefficient of determination (R^2).

RESULTS

Normality Test

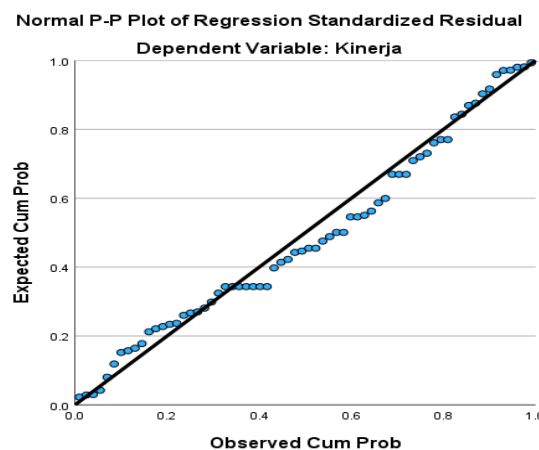
The normality test aims to determine whether the residual value is usually distributed. The residual value is normal if it has a significance value > 0.05. The results of the normality test using the one-sample Kolmogorov-Smirnov test method show that the significance value is > 0.05 or can be seen in Table 1 below, the significance value is 0.200 > 0.05, which means that the data results are normally distributed so that the regression model can be used for hypothesis testing.

Table 1. Normality Test Result

One-Sample Kolmogorov-Smirnov Test			
		Unstandardized Residual	
N		66	
Normal Parameters^{a,b}	Mean	0.0000000	
	Std. Deviation	5.61513776	
Most Extreme Differences	Absolute	0.090	
	Positive	0.090	
	Negative	-0.059	
Test Statistic		0.090	
Asymp. Sig. (2-tailed)^c		.200 ^d	
Monte Carlo Sig. (2-tailed)^e	Sig.	0.196	
	99% Confidence Interval	Lower Bound	0.186
		Upper Bound	0.206
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

Source : Data processed in 2024

Figure 1 Normality test results with curves



Source : Data processed in 2024

In addition, it will strengthen the analysis of residuals. Testing is done using the P-P Plot graph. The picture above shows the dots around the diagonal line and follows the diagonal direction. This means the data is normally distributed, so the regression model is suitable for hypothesis testing.

Linearity Test

The linearity test aims to determine whether the two variables to be analyzed statistically show a significant linear influence (Priyanto, 2017). This test is done by looking at the significance value on the linearity of the Sig value < 0.05 . Then, the independent and dependent variables have a significant linear influence.

Table 2 Linearity Test Result

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
Kinerja * Insentif	Between Groups	(Combined)	1384.640	16	86.540	2.609	.005
		Linearity	960.504	1	960.504	28.958	<.001
		Deviation from Linearity	424.136	15	28.276	.852	.618
	Within Groups		1625.300	49	33.169		
	Total		3009.939	65			

Source : Data processed in 2024

Based on the results of the research data test above, the table shows that the significance value in Linearity is 0.001, that means it is smaller than 0.05, it can be concluded that the linearity the results of the analysis show that there is a significant linear effect between the independent variables and the dependent variable.

Regression Analysis

Regression analysis is used to test and determine the effect of the two variables. The regression equation is formulated with $y = a + bx$. It can be seen in Table 3 that the results of $y = 59.889 (a) + 0.707 (x)$ can be interpreted that the constant is positive 59.889, meaning that if the incentive (X) is 0, then the employee performance (Y) is positive, namely 59.889. Then, the regression coefficient value of the incentive variable (X) is 0.707, stating that each additional score or value will increase employee performance (Y). Then, the regression coefficient value of the incentive variable (X) is 0.707, stating that each additional score or value will increase the score by 0.707. It can be concluded that the incentive variable (X) positively affects the employee performance variable (Y).

Table 3 Regression Analysis Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	59.889	8.454		7.084	<.001
	Insentif	.707	.129	.565	5.477	<.001

a. Dependent Variable: Kinerja Karyawan

Source : Data processed in 2024

Hypothesis Test

After descriptive data and classical assumption tests on the regression model, hypothesis testing uses the coefficient of determination, which will be adjusted to the partial t-test. The

coefficient of determination value ranges from zero to one. If this R² value is closer to one, then the independent variable indicates that almost all the information needed to predict the dependent variable is becoming increasingly precise (Paramita et al., 2021).

Table 4 Coefficient of Determination (R²) Result

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.565 ^a	.319	.308	5.659

a. Predictors: (Constant), Insentif

Source : Data processed in 2024

The coefficient of determination test results calculated using spss show that the magnitude of the correlation/influence (R) value is 0.565. The value (R square) of 0.319, or the ability of the independent variables to explain the dependent variable, is 31.90%, and the remaining 68.10% (100% - 31.90%) is influenced by other factors not used in this study.

Partial T-test

The t-test was used to decide whether the independent variable partially influences the dependent variable. This test is done by seeing if the significance value < 0.05. Based on the t-test results in Table 5, it can be seen that the incentive variable has a Sig value. 0.001 < 0.05, and the t value is 5.477 > 1.997. so it can be concluded that H₀ is rejected and H₁ is accepted, which means that the incentive variable (X) has a significant effect on the employee performance variable (Y).

Table 5 T-test Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	59.889	8.454		7.084	<.001
	Insentif	.707	.129	.565	5.477	<.001

a. Dependent Variable: Kinerja Karyawan

Source : Data processed in 2024

DISCUSSION

From the results of research that has been processed and analyzed by researchers using SPSS version 29 software, the results in data processing are that the residual value of the independent variable and the dependent variable for a sample size (N) of 66 is 0.200, which means that this research data is normally distributed because the residual value > 0.05 or 0.200 > 0.05 so that the regression model can be used for hypothesis testing. In addition, a regression equation is obtained with the formula $y = 59.889 (\alpha) + 0.707 (X)$, which means α = constant, if the incentive is constant then employee performance is 59.889, the regression coefficient / (X) is = 0.707 (positive value) if the incentive increases by one then the employee performance value will increase by 0.707. Then in testing the hypothesis, it is known that the t-value is 5.477 and the t-table value is 1.997 so that the t-count > t-table is 5.477 > 1.997. So, it can be concluded that H₀ is rejected and H₁ is accepted, which means that the Incentive variable (X) has a significant effect on Employee Performance (Y).

The results of the analysis show that incentives are a factor that affects employee performance, providing incentives will create an increase in performance. This is in accordance with the purpose of the incentive, namely as an award or reward given by the company to a person or group of people within the company based on achievement or work results that have been achieved. In accordance with previous research conducted by (Kurniawan & Fitriyani, 2021; Supenti et al., 2023), stated that there is a positive influence between incentives and employee performance results. According to (Kurniawan & Fitriyani, 2021), with the provision of incentives given on the basis of performance appraisals, employees will be encouraged to be more active in improving their performance. This is also supported by previous research conducted by (Sutrisno et al., 2023), which states that there is a positive impact or influence in the direction of providing incentives on real employee performance.

The most important factor in improving employee performance is by providing incentives in accordance with the development of these employees. If incentives are distributed fairly and competitively to employees, it will be much easier for the company to retain these employees and motivate them always to improve their performance to the company. The conclusion above explains that the incentive variable is influenced by employee performance. This indicates that the steps taken by PT Bank Panin Indonesia KCU Menara Imperium by providing incentives to its employees are appropriate, and by providing incentives, employees are encouraged to improve their performance results for the better.

This means that employees have high trust, so they are confident in what they do while working at PT Bank Panin Indonesia Tbk KCU Menara Imperium. With the abilities they have and with the support of incentives, employees have high confidence to do the work given by the leadership of PT Bank Panin Indonesia KCU Menara Imperium. The leadership of Bank Panin also, before providing incentives, carried out a performance assessment for employees who have achieved maximum and optimal work and achieved company targets. So, the provision of incentives has a significant effect on employee performance at PT Bank Panin Indonesia KCU Menara Imperium.

CONCLUSION

Based on the results of the research and discussion above about the effect of providing incentives on employee performance at PT Bank Panin Indonesia KCU Menara Imperium, the researchers have concluded and proven that the hypothesis studied is accepted. The results of this study indicate that incentives affect employee performance, especially at the Bank Panin KCU Menara Imperium office. This test shows that H1 is accepted. This can be seen from the R square value, which is 31.90%, indicating that the provision of incentives has a significant effect on employee performance results. As for the rest, it is influenced by other factors that are not explained in this study.

The conclusion above explains that the incentive variable is influenced by employee performance. This indicates that the steps taken by PT Bank Panin Indonesia KCU Menara Imperium by providing incentives to its employees are appropriate, and by providing incentives, employees are encouraged to improve their performance results for the better.

SUGGESTION

This research can be a reference for companies that provide incentives for employee performance, which has a very important role in increasing company excellence. For companies it is expected to always improve employee performance by including employee to train measure of competence within a respective company; Usually because success in a company is influenced by the important performance of representatives obtained from their level of education, capacity and skills so that they can contribute effectively and efficiently to the company.

In addition Based on the conclusions of the above research then, the researchers concluded that there are still many other factors that influence employee performance. Therefore, further research and studies are still needed to complement the factors that can affect employee performance other than the variables studied in this article one of which is the work environment factor in the office.

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