

THE ROLE OF FINANCIAL COMPENSATION IN ENHANCING MOTIVATION AND PERFORMANCE OF CONTRACT EMPLOYEES AT PT UNILEVER Tbk

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ABSTRACT

arrangement. Giving suitable recompense is one such tactic. The purpose of this study is to: 1) investigate the implementation of financial compensation from the viewpoint of contract workers at PT Unilever Indonesia Tbk (2) evaluate the performance of contract workers at PT Unilever Indonesia Tbk; and 3) examine the connection between contract workers' performance and monetary pay at PT Unilever Indonesia Tbk. This study uses Pearson Product Moment correlation analysis using both primary and secondary data. The results, which are based on how employees see monetary remuneration and contract employee performance, show that both elements meet their expectations. Financial pay and contract employee performance have a high and positive link, as indicated by the correlation coefficient of 0.813. This suggests that financial compensation plays a significant role in enhancing the performance of contract employees at Unilever Indonesia Tbk.

Keywords: *financial compensation, employee performance*

A. INTRODUCTION

Human resources are an important asset for the company. Arep and Tanjung (2003) explain that human resource management is both an art and a science that manages human elements (creativity, emotion, and will) as an asset of an organization to achieve organizational goals by acquiring, developing, and maintaining the workforce effectively and efficiently, so that the company can develop well. The supply of labor, which tends to be higher than demand, gives companies the flexibility to offer relatively low wages to employees. However, the company still needs to devise the right strategy to create employee satisfaction and have a positive impact on the company. PT Sara Lee Body Care Indonesia Tbk (PT Sara Lee) was acquired by Unilever Indonesia Holding BV in December 2023 and was renamed PT Unilever Body Care Indonesia Tbk (PT ULBC) on January 25, 2018. During the transition period or the transfer of the company's operations from PT Sara Lee to PT ULBC in 2017-2018, there was a decline in the company's performance, resulting in a 9% decrease in sales (PT ULBC 2019). This was caused by a strike action carried out by PT Sara Lee employees a few weeks before the acquisition took place. The action was triggered by demands for wage improvements, improvements in the social security system, improvements in the company's management system, and a number of other demands. This caused office and factory activities to experience problems that disrupted the delivery of goods and affected sales both domestically and internationally.

Since then, the company began using contract labor in its operational activities. One of the reasons the company hires employees on a contract basis is because the company needs expert personnel that it does not have to handle a specific job within a certain period. The costs incurred by the company are relatively more efficient by using contract employees because the company does not need to incur additional expenses for employee training and development. The problem at PT ULBC is the poor performance of contract employees. This is evident from the employee attendance rate, which is still unsatisfactory.

Contract employees still frequently arrive late, take breaks before the scheduled time, leave early, and have other reasons such as family matters, illness, or going out of the office. The issues at PT ULBC align with the problems identified by Nasution (2013) in his research, which states that the compensation provided does not meet employee expectations, such as employee salaries not being sufficient to meet their needs and so on, leading to a decrease in employee job satisfaction. This can be seen from the presence of several employees who often arrive late to work, do not meet the set work targets, perform their tasks less accurately, and so on. The attendance data for PT ULBC contract employees for the period July 2022-June 2023 can be seen in Figure 1.

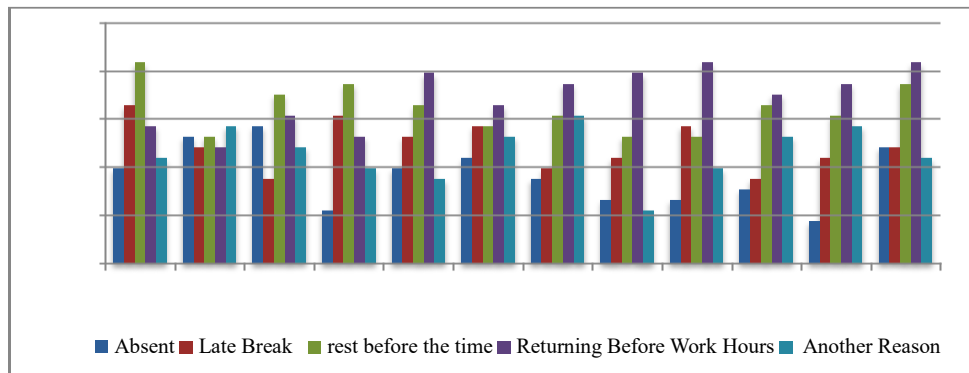


Figure 1. Attendance rate of contract employees at PT ULBC for the period July 2022-June 2023

The attendance rate of contract employees at PT ULBC for the period July 2022-June 2023 tends to be fluctuating. Contract employees of PT ULBC who leave before working hours have the highest percentage, averaging 17.31%. In this case, the company's management needs to manage its human resources to achieve employee job satisfaction and optimize employee performance. Regarding human resource management (HRM), according to Marwansyah (2017), there are several operational functions, namely: HR planning, recruitment and selection, HR development, compensation, occupational safety and health, industrial relations, and HR research. Several ways that companies can strive to optimize employee performance, including contract employees, among others through education, training, providing fair compensation, creating a conducive work environment, and providing motivation. (Lizar and Sudiro 2019).

Currently, compensation not only has several simple and traditional functions but has also been entrusted with many new connotations. Compensation management is closely related to business development strategies and human resource development (Fu 2012). According to Rivai (2006), compensation is fundamentally divided into two groups, namely financial compensation and non-financial compensation. Financial compensation consists of two types, namely direct financial compensation and indirect financial compensation. The company can provide compensation in the form of direct financial compensation and indirect financial compensation fairly and appropriately to employees to improve their performance in the company. Well-managed compensation can help the company in acquiring, maintaining, and retaining its employees. The issue of compensation is not only important because it is the main incentive for someone to become an employee, but also because the significant impact of compensation on the enthusiasm and work spirit of employees (Rivai 2006) can create a pleasant work atmosphere and employee satisfaction, thereby improving employee performance.

Companies can grow if managed well, and the role of human resources becomes an important aspect within it. Companies using contract labor need to consider financial compensation for their employees, thereby creating employee satisfaction and positively impacting the company. The purpose of this research is: 1) To understand the implementation of financial compensation according to contract employees at PT ULBC; 2) To understand the performance of contract employees at PT ULBC; and 3) To identify the relationship between financial compensation and the performance of contract employees at PT ULBC.

Human resources in a company play an important role in carrying out the company's activities. Employees at PT ULBC are divided into three categories: permanent employees, contract employees, and employees sourced from third parties. The company needs to create policies to foster job satisfaction for its employees, one of which is related to the provision of financial compensation. The financial compensation referred to includes direct financial compensation such as basic pay, performance pay, incentive pay, and deferred pay, as well as indirect financial compensation such as protection, overtime commission, and facilities. Currently, PT ULBC involves many contract employees in its operational activities. The financial compensation will be identified in relation to employee performance, which consists of three aspects: technical ability, conceptual ability, and interpersonal ability.

B. RESEARCH METHODS

Research Design

The research was conducted at PT ULBC located on Jalan Raya Bogor, East Jakarta. The research implementation period started from March 2019 to June 2019. The selection of the research location was carried out intentionally and with the willingness of PT ULBC and then found problems to be studied, namely regarding financial compensation and performance of contract employees at PT ULBC.

This study uses primary and secondary data, where primary data is obtained from direct observation at the company, interviews with respondents, company documentation, and questionnaires. While secondary data is obtained from books and other literature related to and supporting this research. The questionnaire used in this study is divided into three parts. The first part relates to the identity of the respondents, the second part contains closed statements representing variables related to financial compensation, and the third part contains variables related to employee performance. (Arifin et al., 2023).

Data processing was carried out using Microsoft Office Excel and Statistical Package for Social Science (SPSS) 17 software for 91 respondents. Data processing uses descriptive analysis and Pearson Product Moment correlation analysis. The data from the questionnaire were analyzed descriptively using a Likert scale, namely: (1) Strongly Disagree, (2) Disagree, (3) Quite Agree, (4) Agree, (5) Strongly Agree. Descriptive analysis was carried out using a mode to determine the score with the highest frequency and Pearson Product Moment correlation analysis was used to determine the magnitude that states the relationship between variables.

The hypothesis was used to determine the significance of the correlation figures in this study, namely:

H0: there is no relationship between compensation and employee performance

H1: there is a relationship between compensation and employee performance.

C. DATA ANALYSIS AND DISCUSSION

Company Overview

PT ULBC is a Fast Moving Consumer Goods (FMCG) company engaged in the manufacture of skin and body care products for adults, children, and The company is located at Jl. Raya Bogor Km. 27 Ciracas East Jakarta 13740, while the head office is located at Gedung Graha Unilever Floor 8 Jl. Gatot Subroto Kav. 15 South Jakarta 12930. PT ULBC has a vision to be the first choice for consumers, customers, and communities. The mission of PT ULBC is to provide the highest satisfaction to consumers and customers every time they interact with PT ULBC products. The general objective of PT ULBC is to provide products that are safe in terms of design and use, so that they can consistently meet the needs of consumers and customers, as well as their expectations for good quality. The company is highly committed to establishing mutually beneficial relationships with suppliers, customers, and business partners. Business partners related to PT ULBC in the sale of finished goods include, Unilever Asia Private Limited, Unilever Supply Chain Company, Unilever Hongkong Limited, Unilever Japan Customer, Unilever Philippines, Hindustan Unilever Limited, and PT Unilever Indonesia (PT ULBC 2012). PT ULBC is led by a President Director and supported by 6 divisions led by each director, namely the Finance Division, Operations

Division, Marketing Division, Supply Chain Division, Human Resources Division, The number of PT ULBC employees is 335 employees with 7 permanent employees, 91 contract employees, and 237 employees from third parties. Functions and positions of permanent employees and contract employees.

Table 1.
Number of permanent employees in each function and position

No.	Function and Position	Amount Employee
1.	Gen. Accounting Manager	1
2.	Production Manager	1
3.	Supply Unit Planner	1
4.	Purchasing Manager	1
5.	Plant Engineer	1
6.	Sr. Technical Manager	1
7.	QA Asst. Manager	1

Source: indonesia stock exchange (2024)

Table 2.
Number of contract employees in each function and position of Contract Employees

No.	Function and Position Employee	Amount Employee	No.	Function and Position Employee	Amount Employee
1.	Application Support	1	18.	Production Admin	2
2.	Chief Manufacturer	1	19.	Purchasing Admin	1
3.	Corporate Accounting	1	20.	Production Supervisor	1
4.	Cost Accounting	2	21.	Production Asst.Supervisor	2
5.	Document Data Controller	1	22.	Regulatory Asst.Manager	1
6.	Graphic Designer	1	23.	R & D Chemist	1
7.	HR Asst.Manager	1	24.	R & D Technician	1
8.	In Process Control	1	25.	QA Analyst	5
9.	IPC Officer	1	26.	Scale Up & FG Leader	1
10.	Legal Asst.Manager	1	27.	Scale Up Supervisor	1
11.	Line Leader	5	28.	Secretary Operation	1
12.	Logistic Planner	1	29.	Spare Part Controller	1
13.	Machine Operator	25	30.	Tax Account Supervisor	1
14.	Manufacturer	13	31.	Tax Admin	1
15.	Microbiologis	1	32.	Technician	11
16.	Outbound Logistic	1	33.	Treasury & Payroll	1
17.	Personnel Admin	1	34.	WH Supervisor	1

Source: Indonesia stock exchange (2024)

The variables used are financial compensation (X1) consisting of basic payment, performance payment, incentive payment, deferred payment, protection, after-hours commission, and facilities. Performance (X2) consists of technical ability, conceptual ability, and interpersonal relationship ability. The results of the validity test are used to determine the correlation value of each variable by comparing the total item score with the r table. The number of data (n) of 40 obtained a calculated r result greater than 0.361 with a real level of 0.05, so that the variable is declared valid. The results of the reliability test show that the reliability value (alpha cronbach) of each variable is greater than 0.6, namely, X1 = 0.730 and X2 = 0.703 which indicates that the measuring instrument is reliable. The majority of PT ULBC contract employees are male with a percentage of 80.2%, and in the age range of 21-30 years has the highest

percentage of 48.4%. Contract employees with a high school education background are 58.2%, and contract employees with a work period of 2 years with a percentage of 49.5%. Income of IDR 2,500,000-IDR 3,500,000 with a percentage of 66%, and as many as 62.6% of employees have 1-2 dependents. Perception of PT ULBC Contract Employees towards Direct Financial Compensation Perception of PT ULBC contract employees towards direct financial compensation, consisting of basic payment, performance payment, incentive payment and deferred payment. Contract employee perceptions of direct financial compensation.

Basic Payment

The company provides basic payment to employees in the form of salary and wages. Based on employee perceptions of basic payments, it is explained that 74.7% of employees agree that the company provides salaries in accordance with applicable general standards, namely in accordance with the Provincial Minimum Wage (UMP). PT ULBC provides salaries to employees in accordance with the UMP regulated in laws and regulations, namely in the regulation of the Minister of Manpower No. 05 / Men / 1989 dated May 28, 1989 concerning minimum wages. The applicable wages are based on the position and function of employees in the company in accordance with the principles of fair and proper. The minimum wage given to employees is not less than the minimum wage provisions determined by the DKI Jakarta government through the Regulation of the Governor of the Special Capital Region of Jakarta Province No. 189 of 2012 concerning the 2013 Provincial Minimum Wage, which is Rp 2,200,000. 65.9% of employees agree that the company considers a wage increase once a year based on inflation. Wage increases are considered once a year by considering inflation factors, achievements, and work conditions of each employee. The amount of the increase is also based on the company's capabilities. Wage increases before the annual review period can also be given to employees who show extraordinary work performance according to the company's assessment. The above wage increases, whether annual or review/extraordinary work performance, are based on the last salary received.

Performance Payment

Performance payment given by the company aims to appreciate employee work results for their performance. Based on employee perceptions of performance payments, 34.1% of employees do not agree that the company provides the same bonus every year to all employees. The company's consideration in providing annual bonuses to employees based on company performance is in the form of company profits during the year. The annual bonus will be given to employees because the company considers that the profits generated by the company are the result of the hard work of all employees. As many as 70.3% of employees agree that bonuses are given at the end of the financial year.

Incentive Payment

Incentive payments are a form of direct payment that is linked to employee performance towards increasing productivity. Based on employee perceptions of incentive payments, 45.1% of employees agree that the company provides daily attendance premiums. Factory employees who work the night shift will be given a premium of IDR 25,000 per day with the provision that the employee concerned will lose their right to the premium if they arrive late, are absent from work for any reason except for leave or are sick with a doctor's statement. Attendance premiums do not apply to office employees. 72.5% of employees agree that the company provides transportation allowance. The amount of transportation allowance will be reviewed if there is a change in public transportation rates. The transportation allowance given by the company to each employee is IDR 600,000 per month. For employees who use official vehicles, the transportation allowance is eliminated.

Deferred Payment

Deferred payment is a company obligation that will be given to its employees in the future. Based on employee perceptions of basic payments, it explains that 50.5% of employees quite agree that employees receive Eid Allowance (THR) the amount of which is adjusted to the length of service and is given to all employees who are still working at the time of payment and have the following length of service:

- a. Work period up to 3 months: nil
- b. Work period 3-6 months: 50% of one month's wages

c. Work period 6-9 months: 75% of one month's wages

d. Work period over 9 months: 100% of one month's wages

The components of THR wages are basic salary plus fixed allowances. THR payments will be given no later than 2 weeks before Eid al-Fitr. As many as 83.5% of employees answered that they did not agree that employees receive Old Age Allowance (THT) which is an award for employee services while working at the company which is calculated in accordance with Government Regulations. The allowance is given only to permanent employees of the company who have reached the age of 55 years.

Perception of PT ULBC Contract Employees towards Indirect Financial Compensation

Perception of PT ULBC contract employees towards indirect financial compensation, consisting of protection, commission outside working hours and facilities.

Protection

Protection is protection provided by the company related to the security and safety of its employees. Based on employee perceptions of basic payments, it explains that 74.7% of employees agree that they receive insurance coverage (Jamsostek). If an employee has an accident as referred to in the Work Accident Law, the company will provide compensation in accordance with the regulations in Law No. 3 of 1992 with the type of compensation in the form of employee transportation costs from the accident site to their home or hospital, care and treatment costs, burial costs, and accident benefits. As many as 64.8% of employees agree that they receive insurance against accidents outside of working hours. In addition to Jamsostek, employees are insured against personal accidents outside of working hours. PT ULBC in collaboration with PT Chartis Insurance Indonesia issues personal insurance policies for business travel accidents. This insurance is intended to provide coverage for employees who experience financial losses due to travel accidents for the company's business.

Commission Outside Working Hours

The commission outside working hours provided in the company is the policy of granting leave and vacation permits. Based on employee perceptions of basic pay, it is explained that 74.7% of employees agree that the company provides annual leave permission to employees. Employees who work for 12 months without interruption are entitled to 12 working days of annual leave with full pay. The use of the right to annual leave must be submitted to the company's management 1 week in writing, unless there is a disaster. 78% of employees agree that the company holds a joint field trip program. Every year the company holds 2 field trip programs with costs borne by the company, namely Sharing of Joy and Family Day.

Facilities

The company needs to provide and pay attention to the condition of the facilities needed by employees in completing their work. Based on employee perceptions of basic payments, it explains that 80.2% of employees agree that the company provides medical facilities provided by company doctors and doctors approved by the company. The company provides medical facilities in the form of a pharmacy and clinic with 3 doctors on duty in rotation. The company doctor must be on duty at the clinic during working hours or as long as there are employees working. Outside working hours, the company provides medical facilities to maintain the health of employees and their families at hospitals designated by the company, namely Mitra Internasional Hospital, Tugu Ibu Hospital, and Harapan Bunda Hospital, but in an emergency, employees can seek treatment at another hospital. As many as 82.4% of employees agree that the company provides good work facilities. Employees can work optimally with the support of good work facilities. Work equipment in the factory in the form of machines is regularly checked by factory technician employees to ensure the safety of using the equipment. The lighting and air ventilation systems in the company are in good condition. The company prioritizes cleanliness in the company environment and in maintaining the cleanliness of the company, the company is assisted by a cleaning service officer. As many as 82.4% of employees agree that the company provides work safety equipment. The company will provide work safety equipment according to the type and function of each job. In the office, the work safety equipment provided is a fire sprinkler and a Yamato Light Fire Extinguisher (APAR), while in the factory, in addition to these two tools, there is also an emergency door to the assembly room and warning signs

installed in all dangerous areas. Individual safety is a major concern when working, factory employees are required to wear masks, head coverings, white uniforms, and non-slip factory shoes.

Contract Employee Perception of PT ULBC Contract Employee Performance

Contract employee perceptions of PT ULBC contract employee performance consist of technical ability, conceptual ability, and interpersonal relationship ability. Contract employee perceptions of employee performance.

Technical Ability

Technical ability is the ability to use knowledge, methods, techniques, and equipment used to carry out tasks as well as the experience and training obtained. The company will place employees in fields of work that are in accordance with their educational background, skills, and experience, so that employees can complete their work better. 65.9% of employees agree that they understand how to complete the work well (Arifin et al., 2024). Employees can complete the work well because they have competence in the field. 69.2% of employees agree that they can use the equipment properly to complete the work. The company provides work equipment according to their respective fields of work and employees can operate the work equipment according to its function.

Conceptual Ability

Conceptual ability is the ability to understand the complexity of the company and the adjustment of the field of movement of each unit into the overall operational field of the company. In essence, the individual understands his duties, functions, and responsibilities as an employee. As many as 81.3% of employees agree that they can complete all tasks well. Employees can complete work according to their respective job descriptions. In their daily lives, employees must understand the procedures for carrying out work, be responsible for carrying out work, be careful about work results, and be punctual in completing work (Anggraini & Arifin, 2023). Employees must not be careless while working (Arifin, 2020). Carelessness that occurs can be detrimental to themselves and the company. Tasks that are not completed on time will interfere with the next task so that punctuality is something that must be considered in completing work

Interpersonal Relationship Ability

Interpersonal relationship ability is the ability to work with others, motivate employees, negotiate, and so on. As many as 78% of employees agree that they have the ability to adapt quickly in the company environment, both in communicating with superiors, good communication with coworkers, and working together with coworkers (Pratama & Arifin, 2024). This can make it easier for employees to carry out their work, discuss problems faced, and create a comfortable working atmosphere, so that employees can provide optimal work results. As many as 75.8% of employees agree that they are willing to help others in completing tasks. This is clearly seen in the implementation of work in the factory, namely the production process, mixing, filling and packing which are carried out in teams. Tasks that are not completed on time will indirectly affect the tasks of other teams, so that in one team they will help each other in completing the task.

Relationship between Financial Compensation and Performance of PT ULBC Contract Employees

The results of data processing with the Pearson Product Moment correlation test between financial compensation and employee performance of 0.813 indicate that compensation has a very strong and positive relationship. These results are in line with research conducted by Ulfa et al (2013), that there is an influence between financial compensation on employee performance that has been proven and the hypothesis is proven and acceptable, so that the implementation of financial compensation given to employees will be able to increase the performance of the employees themselves in completing their work. The better the compensation given to contract employees, the better the performance of employees in the company, so that the company's performance will be better. The level of significance of the coefficient produced in Table 8 is 0.000, so the output significance of the two variables is less than the α value of 0.05. The decision that can be taken is that H_0 is rejected, meaning that there is a relationship between financial compensation and the performance of PT ULBC contract employees, namely that with good compensation for contract

employees, employee performance will be improved and the company's performance will also increase. The company can consider the applicable compensation policy so as not to reduce the performance of contract employees. The relationship between financial compensation variables and employee performance. The correlation value of the financial compensation variables of incentive payments, deferred payments, principal payments, and facilities has a positive and strong relationship with a correlation value between 0.5-0.75 and a significance value of 0.000 indicating that there is a very real relationship so that the better the company's policy in incentive payments, deferred payments, principal payments, and facilities, the better the performance of contract employees in the company. The correlation value of outside working hours commissions, achievement payments, and protection has a positive and fairly strong relationship with a correlation value between 0.25-0.5 and a significance value of 0.000 indicating that there is a very real relationship so that the better the company's policy in outside working hours commissions, achievement payments, and protection, the better the performance of contract employees in the company.

Managerial Implications

The results of the study show that PT ULBC provides financial compensation based on the position of contract employees in the company, namely according to the position and function of the employee. In an effort to retain contract employees who have high competence and to improve the performance of contract employees, the company can change the policy in the existing compensation system. Competency-based compensation payments can be an option because this system can increase employee motivation in working, so that it will produce better performance (Widawati & Arifin, 2021). In taking this policy, the company needs to make a comparison between the capabilities and experience of contract employees according to the demands of the position they occupy. This causes the actual salary of contract employees to be based on a comparison between the competencies possessed by the individual and the ideal competencies for the position they hold. If a contract employee has a full level of competency, they will receive payment according to the reference salary. Meanwhile, if the compensation is below the ideal level, they will receive a lower payment than the reference salary. There is an exception if the employee has competency above the ideal position in question, the employee will not receive extra pay because the competency is not needed to carry out their current position. A company only pays for the competency needed to fulfill the responsibilities of a position. The results of the study on the performance of PT ULBC contract employees seen from the aspects of technical ability, conceptual ability, and interpersonal relationship ability show that employees feel that they have done their work according to these aspects. To improve employee performance, the company should periodically evaluate employee work achievement achievements, and provide rewards to employees who have good performance, so that it can provide satisfaction to employees and improve employee performance. In addition to providing training on safety training, companies should also provide intra-company training to supervisors. The training aims to train individuals to be brave in making decisions.

D. CONCLUSION

Based on the results of the research analysis, the following conclusions can be drawn: 1) The implementation of financial compensation at PT ULBC has been in accordance with the expectations of contract employees, as seen from the results obtained from the perception of contract employees on compensation, which shows that contract employees have the majority of the answers to the statement are agree; 2) The performance of contract employees at PT ULBC has been consistent with the expectations of contract employees; and 3) The performance of contract employees at PT ULBC.

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