

# **The Effect of Additional Employee Income (TPP) and Professionalism on Performance Through Job Satisfaction of Civil Servants (PNS) in the Soppeng District Environment Office**

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## **Abstract**

The purpose of research to know and analyze the Effect of Additional Employee Income (TPP) and Professionalism on performance through Job Satisfaction of Civil Servants in the Soppeng District Environmental Office directly or indirectly with intervening variables is Job Satisfaction. The approach in this study is quantitative. The research was conducted at the Soppeng District Environment Office. And the entire population is sampled with a total of 103 employees. Statistical testing using Path Analysis. The results of this study are as follows: 1) Additional Employee Income (TPP) and Professionalism have a direct effect on Job Satisfaction and also on Performance 2) And have an indirect impact on Additional Employee Income (TPP) and Professionalism on Performance through Job Satisfaction, in this case, the more Effective Additional Employee Income (TPP), as well as the presence of exemplary Professionalism, will further increase the Job Satisfaction of Civil Servants at the Environmental Service of Soppeng Regency which will have an impact on improving Employee Performance.

## **Keywords:**

Additional Employee Income (TPP), Professionalism, Job Satisfaction, and Performance

## **1. Introduction**

Employees' professionalism is determined by the level of employees' ability reflected through their daily behavior in the organization. A high level of employee capability will more quickly lead to achieving the organization's goals that have been planned before. On the contrary, if employees' level of ability is low, the tendency of organizational goals to be achieved will be slow to even deviate from the original plan. The term ability indicates the potential to carry out possible and impossible tasks.

Additional Employee Income is an addition given to PNS associated with attendance and performance assessments. The extra income for civil servants is a function of government administration's successful implementation in the regions. It is hoped that the funds will come from efficiency/optimization of the Regional Government budget ceiling and the increase in regional revenue generated. (Minister of Home Affairs Decree 061-5449 of 2019 concerning Procedures for Approval of TPP ASN in Local Government Environments). Additional ASN Income, from now on,

is an additional payment of employees that abbreviated as TPP. TPP is other income given to civil servants in the context of improving performance, motivation, discipline, and welfare based on class position, assessment of employee discipline and understanding, and regional financial capabilities (Regent Regulation Soppeng No 18 of 2020 and Number 9 of 2020 concerning Granting of TPP PNS in the Scope of the Regional Government of Soppeng Regency).

By the Decree of the Minister of Home Affairs of the Republic of Indonesia Number: 061-5449 of 2019 concerning Procedures for Approval of the Minister of Home Affairs on Additional Income of State Civil Servants (ASN) in the Local Government Environment. The Department Class gives the ASN TPP, Regional Fiscal Capacity Index, Construction Proficiency Index, and Progress of success/achievement of local government implementation index. TPP ASN is provided based on workload, place of duty, working conditions, work performance, professional scarcity, and other objective considerations.

Based on the above, there are still many State Civil Apparatus (ASN) whose performance is not productive. They also lack professionalism in carrying out their duties and responsibilities as servants of the state where there is a tendency of employees to delay work so that the completion of work is not on time. And the System of Additional Employee Income (TPP) has not been running effectively, so that the level of employee satisfaction is shallow. Therefore, it is expected that there are efforts to improve performance through a push arising from him and his group of awareness. As a servant of the state, they need to improve performance by providing TPP on an ongoing basis and improving his professionalism to carry out his primary duties by the targets that have been set.

Further problems related to the additional payment of employees (TPP) are still found in various issues. Especially absenteeism, employees who do not carry out their essential duties by the office level, adding the leadership, finds it challenging to evaluate the level of discipline and implementation of basic tasks according to subordinates' level of office. This will undoubtedly impact the performance of employees.

## 2. Literature Review

Professionalism comes from the word "professional," which, according to the Great Dictionary of the Indonesian language, defines a job based on specific knowledge or education. At the same time, professionalism is related to work, expertise and requires exceptional cleverness to carry it out. Arens et al. in Kusuma (2012) defines professionalism as the responsibility of individuals to behave better than just complying with existing community laws and regulations. In general, a person is said to be professional if he meets three criteria: 1) Having expertise in carrying out tasks in his field, 2) Carrying out functions by setting standard standards in the profession concerned, and 3) Carrying out his career by complying with the established professional ethics. And according to Sedarmayanti (2010), professionalism is a pillar that will put bureaucracy as a practical machine for the government and as a parameter of apparatus proficiency in working correctly.

Definition of Job Satisfaction according to Mila Badriyah (2015) stated that the attitude or feeling of employees towards aspects that are pleasant or not pleasant about the job by the assessment of each worker. Work that provides job satisfaction for the perpetrator is a job that feels fun to do (Supriyanto & Machfudz, 2010; Nuraini et al., 2019; Umanailo, 2020, 2019). On the contrary, unpleasant work is an indicator of dissatisfaction in work (Wake up, 2012). And according to Achmad et al. (2010), job satisfaction is functioned to increase employee morale, increase productivity, lower attendance rates, increase employee loyalty, and keep employees working in a company. Suwatno and Priansa (2011) stated that job satisfaction is how an individual feels the work resulting from the individual's attitude towards his / her various work. Job satisfaction is the critical driver of morale, discipline, and employee performance in supporting the realization of the company's goals (Hasibuan, 2014; Mu'adi et al., 2020; Nawawi et al., 2020). Putra (2014) stated that job satisfaction is an employee's attitude towards the task obtained. If an employee has a high level of satisfaction with his / her job, then that employee will have good work productivity.

Conversely, if an employee has a low level of satisfaction with their job, they will most likely have low productivity. Tunjungsari (2011) understands that job satisfaction is an evaluation that describes a person for feeling happy or unhappy, satisfied or dissatisfied in work. Meanwhile, according to Wibowo (2013), Job satisfaction will affect productivity expected by managers. Therefore, managers need to understand what to do to improve employee job satisfaction. And in the opinion of Mathis & Jacksons in Veithzal Rivai (2014), performance is the process of evaluating how well employees do their jobs compared to a set of standards and then communicating that information

to employees. While Anwar Prabu Mangkunegara (2013) defines performance as the result of work in quality and quantity achieved by an employee in carrying out his duties by his responsibilities.

Employees who can enjoy job satisfaction in this job will prioritize their work, meaning that employees will feel more satisfied if the additional income is proportional to the results of the work done. Other Employee Income (TPP) is an addition given to civil servants associated with attendance and performance assessment and is regional performance support in the improvement of existing allowances and will be a specific allowance to spur performance and at the same time ensure fairness in the provision of subsidies.

The U.S. study Layuk et al., which examined the effect of performance allowances and workload on performance through employees' motivation in the Women's Correctional Institution Class II A Sungguminasa, the results of the study increasingly worthy of employee benefits will be increased performance. And the products of research Syahrudin et al., 2019 examined the influence of leadership, incentives, and work environment on the performance of employees in the Food Security Office of West Sulawesi Province, where the results of his research stated that incentives by employee expectations would further improve employee performance.

Employees' work to meet the target of work that has been set requires professionalism or expertise to do it. It is relevant to the stated by Sedarmayanti (2010), where employees are pillars that will put bureaucracy as a practical machine for the government and as a parameter of apparatus proficiency in working well. Professional employees meet three criteria, namely having expertise in carrying out tasks by their fields, carrying out tasks by setting standard standards in the profession's area, and carrying out their work by complying with the established professional ethics.

The results of the research N.Sembe, et al., 2019, which examined the influence of leadership, competence, and compensation on the performance of employees in the Makassar District Office, where the results of the research showed that quality competence would sting affect the performance of employees in implementing their work.

Employees will be satisfied with their performance if they are supported by other welfare, in this case, TPP, because the achievement of work activities is usually related to income in the form of money. The basic requirements are the availability of reliable human resources, well-programmed work, and available time to carry out the program and adequate financial support, and sufficient and supporting facilities. It impacts employee job satisfaction; this is supported by Achmad et al. (2010), where job satisfaction is functioned to increase employee morale, increase productivity, reduce absenteeism levels, increase employee loyalty, and keep employees working in an organization. And supported by Suwatno and Priansa's (2011) statement, which states that job satisfaction is the way individuals feel about work resulting from the individual's attitude towards various jobs. Job satisfaction is the key to driving morale, discipline, and employee performance in supporting the realization of company goals (Hasibuan, 2014). Putra (2014) states that job satisfaction is an employee's attitude towards the received task. If an employee has a high level of satisfaction with his job, the employee will have good work productivity. Conversely, suppose the employee has a low level of satisfaction with his job. In that case, the employee is likely to have low productivity for his career, leading to absenteeism and lack of commitment to the organization.

The results of research by Rismawati Maruf et al. (2017) show that the Additional Employee Income (TPP) in the Bunaken Manado sub-district office is not entirely by existing effectiveness. The performance attendance assessment impacts the discipline of employees who are still lacking in their duties and responsibilities. Besides that, there is still a lack of employee attendance assessment at Apples in the afternoon, which is sometimes not carried out by some employees. The research results by Tahir Heryani et al., 2019, examined the influence of leadership style and compensation on employee performance through work discipline at the Regional Revenue Agency office of South Sulawesi Province. His research with payment would further improve employee performance.

Job Satisfaction is a positive attitude shown by employees towards their work to work happily without feeling overwhelmed by the work and provide optimal results for the organization. This can be realized if the employee is a professional in his field. According to Arens et al. in Kusuma (2012), the meaning of professionalism states that professionalism is an individual's responsibility to behave better than just complying with existing laws and community regulations. Talking about professionalism reflects a person's attitude towards his profession. In simple terms, professionalism is defined as the behavior, ways, and qualities that characterize a domain. A person is said to be a professional if his work is characterized by a profession's technical or ethical standards. Professionalism can be

defined as a person's ability and skills in doing work according to their respective fields and levels. Professionalism concerns the compatibility between the skills possessed by the bureaucracy with the needs of the task.

The research results by Fasha Nur Fauzan (2018) examined the effect of employee professionalism on the quality of public services stated that the quality of public services is strongly influenced by how professional employees are. And the results of research by Hasriady Famsa et al. (2019) examined the influence of organizational culture and work ethic on job satisfaction through employees' work motivation, showing that the higher the work ethic, the more Employee job satisfaction well as corporate culture with high work motivation support.

High-performing employees when there is a sense of satisfaction obtained, according to Mila Badriyah (2015) states that employee attitudes or feelings towards pleasant or unpleasant aspects of work are by the assessment of each job. Jobs that provide job satisfaction for the perpetrators are felt to be fun to do (Supriyanto & Machfudz, 2010). Conversely, unpleasant work is an indicator of a sense of dissatisfaction at work (Bangun, 2012). And. Job satisfaction at work is job satisfaction that can be enjoyed at work by achieving work goals, placement, treatment, and a good working environment. Ichlapio Fitrianto et al. (2019) examined the influence of motivation, discipline, and job satisfaction on PT's performance at Bumi Rama Nusantara, where the research results found that the better the employee's job satisfaction, the greater its account.

Additional income earned by employees will impact job satisfaction so that they are always motivated to improve their performance continuously. And jobs that provide job satisfaction for the perpetrators are felt to be fun to do (Supriyanto & Machfudz, 2010). Conversely, unpleasant work is an indicator of a sense of dissatisfaction at work (Bangun, 2012). Tunjungsari (2011) provides the notion that job satisfaction is an evaluation that describes a person feeling happy or unhappy, satisfied or dissatisfied at work. Meanwhile, according to Wibowo (2013), Job satisfaction will affect productivity which managers expect. Therefore, managers need to understand what must be done to increase employee job satisfaction.

The research results by NN Mariana et al., 2018, examined the effect of compensation, competence, and motivation on employee performance at the Public Works and Space Pentan Office in Bantaeng Regency, where research results on proper balance can improve employee performance. And the results of the study by R. Rukaya et al. (2019), which examined the effect of the HR quality system on service quality through the performance of employees at the Makassar Main Harbormaster office, where the results of the research were the higher the quality of human resources, the more service quality and employee performance increased.

Performance is the work of employees that have been burdened. This can be done if they have an ability or professional, which is supported by employee job satisfaction—employees whose professionalism will show work results that are by the technical or ethical standards of a profession. However, performance is also very much determined when employees always have a sense of satisfaction at work. According to Achmad et al. (2010), job satisfaction is functioned to increase employee morale, increase productivity, reduce absenteeism levels, increase employee loyalty, and keep employees working at work. A company. And employees who get job satisfaction are employees who have a good level of work attendance and turnover, are passive in a worker's union, and have better work performance than other employees. Meanwhile, employees who do not get job satisfaction will impact the organization in employee absenteeism, work turnover, delay in completing work, early resignation, being active in a worker's union, disturbed by their employees' physical and mental health. The results of R. Rukaya et al. (2019) examined the effect of the HR quality system on service quality through the performance of employees as the more qualified the human resources, the better the service quality as the employee performance. This means that with good quality human resources, employees will carry out their work by their service responsibilities.

### 3. Methods

This research was conducted pada Soppeng District Environment Office. This study's population is all employees of the Environment Office of Soppeng District, which amounts to 103 people, the determination of sample using saturated sample techniques, where all populations are determined, being a sample that amounts to 103. Data analysis techniques in this study using Path *analysis*

#### 4. Results

For path analysis, structural tests 1 and 2 are performed. Based on the results of path analysis for each trial of influence between variables and independent can be seen in the following table:

**Table 1. Substructure Hypothesis Test I**

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	(Constant)	1,165	1,553		,750	,455
	TPP (X1)	,650	,114	,536	5,712	,000
	Professionalism (X2)	,375	,111	,317	3,385	,001

a. Dependent Variable: Job Satisfaction (Y1)

**Primary:** Data source after processing, 2020

Regression coefficient value of 0.751 with a significant significance of 0.000 meaning significant (sig < 0.05) or calculated t value > table t (7,506 > 1,987)

**Table 2. Sub Structure Hypothesis Test II**

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	(Constant)	,041	1,522		,027	,979
	TPP (X1)	,293	,098	,216	2,996	,003
	Professionalism (X2)	,122	,114	,104	1,942	,000
	Job Satisfaction (Y1)	,528	,128	,425	4,125	,000

a. Dependent Variable: Performance (Y2)

**Primary:** Data source after processing, 2020

Regression coefficient value of 0.630 with a significance level of 0.000 which means significant (sig < 0.05) or calculated t value > table t (7,642 > 1,987)

**Table 3. Hypothesis Test Results**

Path Coefficient	Standardized Coefficient	Account	Conclusion
X1 to Y2	0.216	2,996	H1 received
X2 to Y2	0.104	1,942	H2 received
X1 to Y1	0,536	5,712	H3 received
X2 to Y1	0,317	3,385	H4 received
Y1 against Y2	0,425	4,125	H5 received
X1 to Y1 through Y2	0,536 x 0,425 = 0,227	2,672	H6 received
X2 to Y1 through Y2	0,317 x 0,425 = 0,194	2,110	H7 received

**Source:** Primary Data after processing, 2020

Coefficient of Determination Test (R<sup>2</sup>). To see the amount of contribution given to each sub structural in this study as follows:

**Table 4. The model I Coefficient of Determination Test**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
1	,808 <sup>a</sup>	,652	,645	1,307

a. Predictors: (Constant), Professionalism (X2), TPP (X1)

**Source:** Processed Primary Data, 2020

The magnitude of the R Square figure in the Sub Structural I model of 0.652 indicates TPP and professionalism influenced job satisfaction by 65.2%, and the remaining 34.8% was influenced by other variables not included in the study

**Table 5.** Model II Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
1	,828 <sup>a</sup>	,686	,676	1,278

a. Predictors: (Constant), Job Satisfaction (Y1), Professionalism (X2), TPP (X1)

**Source:** *Processed Primary Data, 2020*

The magnitude of R Square figure in substructural model II of 0.686 shows TPP, Professionalism, job satisfaction affects Performance by 68.6%, and the remaining 31.4% is influenced by other variables not included in the study

## 5. Discussion

From the results of testing the first hypothesis, it shows that TPP has a positive and significant effect on the performance of Civil Servants (PNS) in the Environmental Service Office of Soppeng Regency, where the value of count is 5,712 > t-table 1,984 with a significance value of 0.00, This shows that if the amount of TPP deserves to be accepted by employees, the performance will increase, and vice versa if the amount of TPP is not acceptable, the performance will also below

Additional income provided by employees to improve their welfare will undoubtedly have an impact on improving their performance. The provision of extra income is a form of appreciation to the State Civil Apparatus (ASN), hoping that it can improve their discipline, work motivation, and performance. There is an increase in the welfare of the State Civil Apparatus (ASN) within the Regional Government or is an addition given to PNS who linked to attendance and performance assessments. It is a regional performance allowance in the improvement of the existing subsidies. It will become a specific allowance to boost performance and at the same time ensure fairness in the provision of allowances.

The results of testing the second hypothesis show that professionalism has a positive and significant effect on the performance of Civil Servants (PNS) in the Environmental Service Office of Soppeng Regency. The value of count is 5,712 > t-table 1,984 with a significance value of 0.00. This shows that with the higher professionalism of employees, the performance will increase, and vice versa if low professionalism then performance will also below.

The staff's work to meet the work targets that have been set requires professionalism or expertise to do it. This is relevant to what was stated by Sedarmayanti (2010), where employees are the pillars that will place the bureaucracy as a practical machine for the government and as a parameter of apparatus proficiency in working correctly.

The results of testing the third hypothesis show that TPP has a positive and significant impact on Civil Servants' job satisfaction (PNS) in the Environment Service of Soppeng Regency. The value of count is 5,712 > t-table 1.984 with a significance value of 0.00. This indicates that if the number of TPP is worthy of employees' acceptance, job satisfaction will increase. Vice versa, if the amount of TPP is not acceptable, job satisfaction will also below.

Employees will be satisfied with their performance if they are supported by other welfare, in this case, TPP, because the achievement of work activities is usually related to income in the form of money. The basic requirements are the availability of reliable human resources, well-programmed work, and available time to carry out the program and adequate financial support, and proper facilities and supporting facilities. It impacts employee job satisfaction; this is supported by Achmad et al. (2010), where job satisfaction is functioned to increase employee morale, increase productivity, reduce absenteeism levels, increase employee loyalty, and keep employees working in an organization.

The results of testing the fourth hypothesis show that professionalism has a positive and significant effect on the performance of Civil Servants (PNS) in the Environmental Service Office of Soppeng Regency. The value of count is 5,712 > t-table 1,984 with a significance value of 0.00. This indicates that employees' higher professionalism, job satisfaction will also increase, and vice versa, low professionalism, job satisfaction will again below.

Job satisfaction is a positive attitude shown by employees towards their work to work happily without feeling overwhelmed by the work and provide optimal results for the organization, which can be realized if the employee is a professional in his field. According to Arens et al. in Kusuma (2012), the meaning of professionalism states that professionalism is the responsibility of individuals to behave better than just complying with existing laws and community regulations. Talking about professionalism reflects a person's attitude towards his profession. In simple terms, professionalism is defined as the behavior, ways, and qualities that characterize a domain. A person is said to be a professional if his work is characterized by a profession's technical or ethical standards. Professionalism can be defined as a person's ability and skills in doing work according to their respective fields and levels. Professionalism concerns the compatibility between the skills possessed by the bureaucracy with the needs of the task.

The results of testing the fifth hypothesis show that job satisfaction has a positive and significant effect on the performance of Civil Servants (PNS) in the Environmental Service Office of Soppeng Regency, where the value of count is  $5,712 > t\text{-table } 1,984$  with a significance value of 0.00. high employee job satisfaction, the performance will also increase, and vice versa. If the employee job satisfaction is low, the performance will again below.

High-performing employees when there is a sense of satisfaction obtained, according to Mila Badriyah (2015), states that employee attitudes or feelings towards pleasant or unpleasant aspects of work are by the assessment of each job. Jobs that provide job satisfaction for the perpetrators are felt to be fun to do (Supriyanto & Machfudz, 2010). Conversely, unpleasant work is an indicator of a sense of dissatisfaction at work (Bangun, 2012).

**The Effect of Additional Employee Income (TPP) on Performance Through Job Satisfaction**

The results of testing the sixth hypothesis show that TPP has a positive and significant effect on performance through job satisfaction of Civil Servants (PNS) in the Environmental Service Office of Soppeng Regency. The value of count is  $5,712 > t\text{-table } 1,984$  with a significance value of 0.00. This shows that If proper employees accept the appropriate number of TPP, then job satisfaction will also increase, as will their performance.

The additional income will impact job satisfaction so that he is always motivated to improve his performance continuously. And according to the opinion of Supriyanto & Machfudz (2010), which states that a job that can provide reasonable job satisfaction to its workers, the job will undoubtedly be more fun to do. This is confirmed by (Bangun 2012), which states that if the work is done and it feels unpleasant to do, it will also indicate dissatisfaction in carrying out its work. And the opinion of Tunjungsari (2011) states that job satisfaction is an evaluation that describes someone feeling happy or unhappy, satisfied or dissatisfied at work.

The results of testing the seventh hypothesis show that professionalism has a positive and significant effect on performance through job satisfaction of Civil Servants (PNS) in the Environmental Service Office of Soppeng Regency. The value of t-count  $5,712 > t\text{-table } 1,984$  with a significance value of 0.00 shows that the higher the employee professionalism, the higher the employee's job satisfaction and the higher the performance.

Performance is the result of an employee's work by their responsibilities. This can be done if they have an ability or professional, which is supported by the level of employee job satisfaction and employees whose professionalism will show work results by the profession's technical or ethical standards. However, performance is also very much determined when employees always have a sense of satisfaction in their work, and according to Achmad et al. (2010). The latter says that the function of job satisfaction can increase morale, performance, and loyalty.

## **6. Conclusion**

Based on the results of research and discussion in the previous chapter related to the influence of TPP and Professionalism on Performance through job satisfaction of Civil Servants (PNS) in the Environmental Service Office of Soppeng Regency, it can be concluded that the TPP factor, professionalism strongly influence the increase in employee performance (PNS). And job satisfaction. The provision of additional employee income (TPP) is more appropriate and fairer than employees who are following the workload and abilities issued. There is an appreciation for their hard work, of course, in doing their job. They will be more professional by working seriously and making various efforts to achieve a better work result so that its performance can be further improved. Of course, good performance will certainly be able to achieve organizational goals.

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## Biographies

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**Tenri Fitriyah** is a lecturer at Economics Department of STIE AMKOP, Indonesia. Her areas of interest and research include economic, management, management human resource. She has published some books and many articles in national and international journals.

**Nur Naningsih** is a lecturer at Economics Department of STIE AMKOP, Indonesia. Her areas of interest and research include economic, management, management human resource. She has published some books and many articles in national and international journals.

**Marlia Rianti** is a lecturer at Management Department of Universitas Muhammadiyah, Bone, Indonesia. Her areas of interest and research include economic, management, human resource, and social science.

**Gustika Sandra** is a lecturer and the head of the study program in at Department of Law at the Sekolah Tinggi Ilmu Hukum Pengayoman, Indonesia. Her areas of interest and research include social science, political science, sociology, legal studies.

**Masna Hatuwe** is a lecturer at Iqra Buru University. He is active in the management study program at the Faculty of Economics. He is an alumni of the Masters of Pattimura University in Ambon. Currently he is actively researching economic management in Buru Regency. In 2020 he published an article in the accredited journal Sinta with the title of the effect of consumer satisfaction on the purchase of gamier masks in the hunt district

**Sjaid S Fais Assagaf** is one of the technical faculty lecturers of Iqra Buru University who chose to concentrate on the social field of agriculture. Completed undergraduate studies on Indonesian Muslim universities with the development of community infrastructure research. Currently still running research activities on empowering and diversification of agriculture focused on rural areas.