The Contribution of Compensation and Training and Employee Development on Net Operating Income at PT Angkasa Pura I (PERSERO)

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Abstract

Human resource management becomes a important aspect for an organization's, because it is the human who built up and develop the organization, to achieve its objectives. Achieving a goals for the company depends not only on modern equipment, facilities and complete infrastructure, but depends on the people who carry out the work. The success of an organization is influenced by the performance of individual employees. Amongs the important functions of human resource management, one of the most important in achieving optimal performance in terms of operational revenue of an airport is the improvement of the quality of Human Resources. The improvement of human resources can be done with the provision of education and training. PT Angkasa Pura I (PERSERO) is a State Owned Enterprise (BUMN) that engaged an airports services that manage 13 airports in the Central Region to Eastern Indonesia. In a human resource management, compensation satisfaction also become an important aspect because satisfaction of compensation can influence employee's behavior to work more excited and high performance. This study is more focused on whether the cost that has been spent so far can really contributes to get a better in net operating income or in fact there is no significant linkage. The purpose of this research is to know and analyze the contribution of compensation and training and employee development on net operating income. The sample in this study are PT Angkasa Pura I annual report on the year 2017 with 13 branches airport. Data were analyzed using IBM SPSS software or PASW (Predictive Analytics Software). The limitation in this study actually the data for training and employee development still minim. There is no detail about how much each training and development that company spend for that. so because of that we can really have a detail information about it.

Keywords

Compensation; Training and Employee Development; Net Operating Income

INTRODUCTION

Today human acknowledged as the most valuable asset for an organization so they should be properly administered. Human resource management becomes a important aspect for an organization's, because it is the human who built up and develop the organization, to achieve its objectives (Yaseen, 2013). Achieving a goals for the company depends not only on modern equipment, facilities and complete infrastructure, but depends on the people who carry out the work. The success of an organization is influenced by the performance of individual employees. Every organization and company will always strive to improve employee performance, so that the company's goals will be achieved.

Performance is an achievement of work, namely the comparison between the work with the standards as stated by Dessler (2013). Almost every company does an informal and formal in assessing employee performance. It aims for each company to know the result obtained by each employee whether it is in accordance with the established work target. Therefore, a performance appraisal is needed to find out and evaluate the performance of current and past employee performance standards. This performance appraisal will see which employees are still working under established standards, so that the employee's performance can be improved for the sake of the company's continuity.

Performance of an employee is very influential on the result of their work for the
company. There is some ways to achieve a good performance, employee can achieve through education, training, decent compensation, creating a conducive and motivating work environment. In this way it is expected to maximize the responsibilities of their work because the employees have been equipped and it is in the process of implementing their work.

Amongs the important functions of human resource management, one of the most important in achieving optimal performance in terms of operational revenue of an airport is the improvement of the quality of Human Resources (HR). The improvement of human resources can be done with the provision of education and training. As Muhammad (2013) stated tha training and development programs worth investing so much into a successful organizations. Most company would consider this program to improve work ability, therefore so much company would invest for their employee in training. Results of development program would increase in skill and competence that improve morale and productivity. Employee development is the process of developing the skills of employees through training and development, career development, and organizational development for the purpose of improving the performance (Laan, 2016).

This situation can lead a company to concern more to improve their employee productivity by do some training such as skill training, retraining, cross functional training, etc. The company will do their best to make their employee satisfied than their performance will be get better.

Beside training, according to Handoko (2000) the factors that influence the employees performance are compensation satisfaction because satisfaction of compensation can influence employee's behavior to work more excited and high performance. Compensation includes the form of direct cash payments, indirect payments, and incentives to motivate employees to work hard nuntuk achieve high work productivity (performance). Compensation is an important component of the relationship with employees.

Study Gupta & Shaw (1998) in Laan (2016), showed that the salary system is properly designed can have a positive impact on the performance of individuals, teams and organizations. Also Sastrohadiwayo (2002) claims determining sufficient amount of compensation for workers needs to be carefully planned so that the workers are satisfied. Therefore, they should also be involved to help formulate the goals of compensation system. Compensation program has the potential to influence employees’ work behavior, speed up their productivity, improve their performance, increase productivity, and mitigate employee rotation (Rumawas, 2015).

The value employee training as a compensation and benefits packages has increases the performance human resource outcomes normally increases the performance and productivity also stay there and attracting. The perception of employee about the organization benefits policy. If pay is tied to employee performance good quality and quantity of work done (Hameed, 2014).

It is interesting to examine, whether the cost that has been spent so far can really contributes to get a better in net operating income or in fact there is no significant linkage. As is describe by, Rajkumar (1996) notices this problem in Malaysia, stating that the relationship between work and the money expended on pay, takes us directly to the subject of productivity which is currently much concern in the country. More specifically, it is important to be observed whether the current employee costs are at a balanced point, in the sense of being able to be a tool that can be used to ensure a good level of human resource availability, while on the other hand for that purpose requires an adequate funding.

PT Angkasa Pura I (PERSERO) is a State Owned Enterprise (BUMN) that engaged an airports services that manage 13 airports in the Central Region to Eastern Indonesia. PT Angkasa Pura I (PERSERO) currently uses Human Resources Development for their employee based on reward system (merit system).

During the period of applying the merit system in human resource development for PT Angkasa Pura I (PERSERO), the researcher is interested to observe, especially about the contribution cost in order to make a better net operation income, in reviewed of the contribution of compensation also the cost for training and employee development. From another point of view, the merit system in beside it will indeed stimulate employee behavior to be better in achievement, also company are expected to generate increased productivity of employees.
In accordance with the Company Work Plan Budget PT Angkasa Pura I (PERSERO) in the year of 2017, it can be seen the contribution in percent between compensation, training and employee development cost, to operating income which directly related to net operating income in 13 branch offices managed by PT Angkasa Pura I (PERSERO).

Table 1.1 Annual Report 2017

| Airport       | Compensation to Operating Income (%) | Contribution of Compensation to Operating Income (%) | Compensation to Operating Income (%) | Contribution of Compensation to Operating Income (%) |
|---------------|--------------------------------------|-----------------------------------------------------|-------------------------------------|-----------------------------------------------------|
| Jakarta       | 155                                  | 7                                                  | 7                                   | 0.09                                                |
| Surabaya      | 109                                  | 8                                                  | 8                                   | 0.22                                                |
| Solo          | 60                                   | 0.47                                               | 0.47                                |                                                      |
| Manado        | 70                                   | 44                                                 | 44                                  | 0.62                                                |
| Denpasar      | 39                                   | 0.77                                               | 0.77                                |                                                      |
| Bali          | 22                                   | 5                                                  | 5                                   |                                                      |
| Surabaya      | 58                                   | 22                                                 | 22                                  | 0.78                                                |
| Minahasa      | 31                                   | 1                                                  | 1                                   |                                                      |
| Sam Ratulangi | 44                                   | 31                                                 | 31                                  | 0.70                                                |
| Tjep Tidung   | 36                                   | 2                                                  | 2                                   |                                                      |
| Lampung       | 41                                   | 29                                                 | 29                                  | 0.62                                                |
| Yogyakarta    | 45                                   | 2                                                  | 2                                   |                                                      |
| Ambon         | 41                                   | 29                                                 | 29                                  | 0.62                                                |
| Maluku         | 41                                   | 29                                                 | 29                                  | 0.62                                                |
| Banjarmasin   | 41                                   | 29                                                 | 29                                  | 0.62                                                |

Seen in Table 1.1 can be concluded as follows the compensation cost in some airports contributes above 30% to operating income or in other words one per third of operating income is used for compensation cost, but for Biak airport their contributes above 100% to the operating income so their compensation is greater than operating income. Also from all above only Bali and Surabaya airport, that has a compensation cost contributes below 10% from operating income. In training and employee development cost the comparison to the operating income is not so big, only 1% in average to operating income. Based on the above data is it very interested to investigate more about how far the influence the contribution of compensation cost also training and employee development cost on net operating income PT Angkasa Pura I.

That's why the problem in PT Angkasa Pura I (PERSERO) need to be more improvement in their management to make it more efficient in term of cost for their employee to achieve a better employee performance. There is not enough visible in-depth of the observations that lead to seek a rational policy in the field of compensation, training and employee development. The costs that already provided for both of these areas are always provided with consideration as a fixed cost for compensation and also as a compulsory demand for employee development programs.

Based on the theory above, the researcher want to examine with all 13 airports that manage by PT Angkasa Pura I (PERSERO) and will take a look in the year of 2017, whether indeed with the cost that has been spent so far is are really contribute in the result of company net operating income, or in fact there is no significant relationship. More specifically, it is important to note whether the current employee costs are at a balanced point, in the sense of being able to be a tool that can be used to ensure a good level of human resource availability, while on the other hand for that purpose requires adequate funding.

LITERATURE REVIEW AND HYPOTHESES

Net Operating Income

Net operating income is a profitability formula that is often used in real estate to measure a commercial property’s profit potential and financial health by calculating the income after operating expenses are deducted. In other words, it measures the amount of cash flows that a property has after all necessary expenses have been paid.

Net Operating income is important because it is an indirect measure of efficiency. The higher the operating income, the more profitable a company’s core business is. Several things can affect operating income (such as pricing strategy, prices for raw materials, or labor costs). Net operating income in the airport source is from Aeronautica Income: PJP4U (Landing, Parking, and Aircraft Storage Services), PJP2U (Airplane Passenger Services), Garbarata (Aviobridge) Usage Service, Counter Check-In Service and Non-Aeronautica Income: Vehicle Parking, Rent, Advertising, Concession, Warehousing, Lounge and Electrical.

Everyone who has been or involved in business management must know and realize that the success of the company to achieve its goals and objectives is not determined by just one variable. Still needed a strong and reliable operational management because in the last analysis, everything in the business boils down to and
tested in its operations. Major strategies and master strategies should be broken down into basic strategies as guidelines and guidance in organizing all types and forms of operational activities. Long-term plans need to be outlined in the form of short-term plans and action programs. In other words, in the real sense, whether the company is managed efficiently or not and whether the company is able to display high work productivity or will not be seen in the operation of all activities that are operational (Siagian, 2004).

According Mano (2009) efficiency of human resources can also be calculated through analysis of Investment and Revenue Enterprises. Because of this goal, the number of human resources in different categories is compared with human resource investment and business revenue. A higher income investment shows management's concern for human resources and a high revenues indicates the efficiency of human resources resulting in a return to organizational revenues.

To generate net operating income does not escape from employee performance. Employee performance according to Donnelly, Gibson, and Ivancevich (1994) in Rivai and Fawzi (2010:14) refers to the level of success in doing the task and ability to achieve the goals that already set. Bastian (2005) have states that the description of level of achievement, implementation of an activity or program or a policy in realizing the goals, objectives, vision, and mission in the organization which contained in the formulation of strategic planning scheme of an organization. Mathis and Jackson (2006:378) says performance is what employees do or do not do, by fulfilling the five elements of quantity of results, quality of results, timeliness and outcomes, attendance, and ability to work together.

Every organization has a purpose, organizational capability in achieving the goals can be known through the performance of employees in carrying out the responsibilities while doing a assignment. Saleleng (2015) suggests that performance is a work who achieved by a person in carrying out the tasks assigned to him based on his skills, experience and sincerity and time. Employee performance based on Great Dictionary of Indonesian Language cited by Nawawi (2005:63) in Watung (2016) states that performance is something achieved, achievement shown, and work ability. Salaleng (2015) also defined that performance is a comparison between the actual work with the working standards.

Simamora (2006) has stated, performance is the level achievement of work standards. Performance in here is the work of employees, both in terms of quality and quantity based on the work standards. This individual performance will be achieved when supported by individual attributes, work effort and organizational support.

According to Dharma view there are several concepts that affect the performance, one of which he explained are compensation and training and employee development. Dharma revealed, compensation based on Performance Related Pay (PRP) is considered by many organizations as a fundamental part of performance management. This PRP is considered as a method to improve performance that can be one of the processes of performance management.

Dharma (2005: 32-33) explained, one of the other concepts is development. Development is based on the belief that learning within an organization must be a continuous process associated with daily work. Self-development that allows people to manage their own learning process. Therefore employee performance can emphasize individual development and career then the need to treat every dialogue among employees and managers as an opportunity to learn. There is also a great chance and more needs can be given such as support, encouragement, guidance, especially training within the framework for developing their performance. The importance of training makes employees more better for their competencies, preparing agreements and performance plans, so it can be better to measure their performance.

Compensation
The definition of compensation according to Ernur (2014), compensation define as everything received by workers in return for their work. Yani (2012: 139) in Ernur (2014) interpret, compensation is a form of payment (direct or indirect) in the form of benefits and incentives to motivate employees to increase work productivity. Meanwhile, according to Hasibuan (2003) in Ernur (2014) compensation also all income in the form of money or goods directly or indirectly received by employees in return for services they do to the company.
According to Admosudiro in Kadarisman (2012:9) argues that compensation as the reward to employees in fairly and feasible for work performance and services that have been done to the goals of the organization for the achievement of organizational goals. It is argued that giving a compensation will certainly give a positive impacts to the company, with positive impacts will certainly provide benefits for the company, among others: a) will attract employees with a high skill level to work on the organization; b) to provide stimulation for employees to work for the purpose of achieving high achievement and; c) engaging employees to work for organizations.

Giving a compensation is one of the execution of the function of human resource management which related with all kinds of individual award, as an exchange while do the organizational tasks. Employees exchange their energy and services they give for financial and non-financial rewards. In recognition of the submission and provision of all work and performance of employees to the organization, the organization provides remuneration, rewards, income, or compensation. Mathis and Jackson (2011: 118) in Lauren (2017) defined compensation as an important factor affecting how and why people work in an organization and not other organizations.

The cost for compensation that usually has a significant amount in the context of the company's cost in general, is expected to really be the carrying capacity of productive behavior of employees. It has a strategic role, both for the company and for the employees. For employees, it becomes a source of income while for the company, can be used as a policy associated with increased productivity. Mangkunegara (2010) states that the remuneration given to employees is very influential on the level of job satisfaction and work motivation and work.

The system of compensation applied in PT Angkasa Pura I (PERSERO) as a part of the sub of human resource development system based on merit system.

Training and Employee Development
Training as part of education concerning learning process to gain and improve skills outside the system. Training for employees is a process of teaching certain knowledge and skills and attitudes to make employees more skilled and able to carry out their better responsibilities, in according to the standards.

Based on Noe et al. (2011:189) training so essential in modern organizations, it is important to provide training that is effective. An effective training program actually teaches what it is designed to teach, and it teaches skills and behaviors that will help the organization achieve its goals. Same as Noe et al., Sikula’s opinion in Mangkunegara (2010:44) said that training is a short-term educational process that uses systematic and organized procedures, non-managerial employees studying knowledge and technical skills in a limited purpose. Mangkuprawira (2004:135) in Ramadhan (2017), there are seven main objectives of training and development programs, such as: improving performance, improving employee skills, avoiding managerial flaws, solving problems, new employee orientation, promotional preparation and managerial success, and provide satisfaction for personal development needs. improving conceptual skills, decision-making abilities, and expanding human relations.

Employee development define as the implementation of every activity that leads to learning and self-development, which contributes to the achievement of individual and organizational goals. It is a continuous learning process that deepens an employee’s understanding of the value, interests, skills, talents, personal attributes, and competence strength they have (Marwansyah 2009: 155). Employees who will follow the development program are new employees so they better understand, skilled, and expert in completing their work, and old employees so they more understand about technical skill, human skill, conceptual skill, and managerial skills. Ratnasari (2013) argues that the development of employees is intended to prepare employees to hold job responsibilities in the future.

Employee development can be done formally or informally. Formally means employees are assigned by the company. While informally means employees train and develop themselves on their own wishes and initiatives without being assigned by the company. Employee development programs will make employees more productive allowing organizations or companies to consider employee career development.

From the above opinion it can be concluded that the training and employee development is an effort to improve employee knowledge and skills in doing their current
job, with material that has been determined and done in a relatively short time.

**Hypothesis Development**

**The contribution of Compensation on Net Operating Income**

Compensation is a factor that gives an impact on improving employee performance. Compensation is all income in the form of money, goods directly or indirectly received by employees in return for services provided to the company. In general, compensation is the solving of how to make employees do as the company desires.

Compensation is the overall remuneration that an employee receives as a result of the execution of the organizational work in the form of money or others that can pay salaries, wages, bonuses, incentives and other benefits such as medical benefits, holiday allowance, meal allowance, work leave money and others (Hariandja, 2007). Research about the effect of compensation on performance conduct by Elvira (2014) shows that cost that company spend for compensation to their employee has a significant influence on net operating income. This means if compensation increased so the operating income will be increase and also vice versa. Based on the analysis above it can be formulated the following hypothesis:

**H1:** Compensation has a positive influence to employee performance.

**The effect of Training and Employee Development on Net Operating Income**

The extensive literature suggests that the training and employee performance is an organized process to enhance the employee’s knowledge, competency and skills which are important to attain some job specific tasks. Training creates an impact on the organizational competency and volume of revenue the way it affects the employee’s competency.

Past research conduct by Kusuma (2013) stated that cost for training and employee development has a significant influence on net operating income. Each cost increased that company spend to improve their employee performance by training can increased the operating income also. Based on the analysis above it can be formulated the following hypothesis:

**H2:** Training and Employee Development has a positive influence to Net Operating Income.

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**Figure 1. Research Framework**

![Figure 1. Research Framework](image)

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**METHODS**

**Research Type**

Type of this research was descriptive quantitative research, which is a structured way of collecting and analyzing data obtained from different sources. This research to find out the independent values, either one or more variables (independent) without making comparisons or connecting with other variables. Quantitative research involves the use of computational, statistical, and mathematical tools to derive results. This research was conducted in PT Angkasa Pura I (PERSERO), Kotabaru Bandar Kemayoran Blok B-12 No. 2 Kemayoran Jakarta Pusat.

The object of this research was the cost that has been spent so far for Compensation, Training and Employee Development in all 13 airport. This research was conducted from company data in the period 2017.

The population in this studies are all employees in 13 airports managed by PT Angkasa Pura I (PERSERO) in the year of 2017. In this research, the sampling is doing by purposive sampling method. Purposive sampling based on certain considerations with the conditions made by the criteria to fulfilled of the sample with the intention of to get the representative sample (Sugiyono, 2013: 68).

This study used SPSS for the data analysis technique. It is statistical technique that allow to testing a series of relative complex connections simultaneously. A complex relationship can be built between one or several dependent variables with one or more independent variables. Perhaps there is also a variable that has double role as independent variable in a connection, but being dependent variable on another connection given the existence of tiered causality connection. Each of the dependent variable and independent variable can be shaped to factor or construct built from some
RESULTS AND DISCUSSION
For further data processing, all data include Compensation, Employee Development Cost and Operating Cost by recapitulation as in below:

Table 4.1 Recapitulation Research Result of 13 Airports

| Airport | Compensation (X1) | Training and Employee Development (X2) | Net Operating Income (Y) |
|---------|-------------------|---------------------------------------|-------------------------|
| Bali    | 155,017           | 2,165                                 | 1,125,877               |
| Surahaya| 109,072           | 2,959                                 | 640,065                 |
| Makasar | 65,578            | 2,066                                 | 110,725                 |
| Balikpapan| 69,812           | 2,607                                 | 81,054                  |
| Manado  | 39,920            | 1,327                                 | 333                     |
| Biak    | 2,208             | 1,267                                 | -35,442                 |
| Yogyakarta| 57,816           | 1,100                                 | 97,598                  |
| Solo    | 31,988            | 1,057                                 | 1,032                   |
| Semarang| 44,366            | 900                                   | 329,822                 |
| Banjarmasin| 41,001          | 1,339                                 | 27,740                  |
| Lombok  | 44,989            | 1,339                                 | 5,610                   |
| Ambon   | 26,586            | 1,127                                 | -41,033                 |
| Kupang  | 26,238            | 1,250                                 | -9,163                  |

Hypothesis Testing

First Hypothesis
Based on the calculation of significance test obtained p value of Sig. Compensation variable of 0.00 < 0.05. Thus, Ho is rejected and Ha is accepted. Therefore, first hypothesis which states that compensation has a positive influence on net operating income is accepted.

Second Hypothesis
Based on the calculation of significant test obtained p value of Sig in table 4.17 Training and Employee Development cost 0.052 > 0.05. Thus, Ho is accepted and Ha is rejected. Therefore, second hypothesis which states that Training and Employee Development has a negative influence on net operating income is rejected.

CONCLUSION
Based on the result of the research about contribution of Compensation and Training and Employee Development on Net Operating Income PT Angkasa Pura 1 in the year of 2017, it can be conclude the conclusions as follows:

There is a positive relationship between Compensation to Net Operating Income. This means that, the more greater it is Compensation, so it will increasing the Net Operating Income, thereby increasing Net Operational Income through enhanced Compensation. Training and Employee Development costs partially has no significant affect on Net Operating Income. This means, the smaller Training and Employee Development cost given by the company it will make Net Operational Income decreased. So that, Net Operating Income can be increased through if the improvement in Training and Employee Development. There is a positive relationship togetherly between Compensation Cost and Training and Employee Development Cost on Net Operational Income with correlation coefficient "Very Strong". This means that the greater the Compensation and Training and Employee Development it will be increase Net Operating Income.

Based on the results of discussions and conclusions that have been presented, it can be given the following implications. Compensation is one of the motivations for employees to generate a performance that the company expects. For now PT Angkasa Pura I has provided a consistent compensation with the results of the production. So from now, PT Angkasa Pura I needs to improve as needed and maintain the cost that has been spent for their employees. Training and Employee Development is and important to improve the quality of human resources. From the results of this study that, there is still lack of costs incurred to generate net operating income. Therefore for PT Angkasa Pura I must increase the cost that the company spend for the development of employees, because the more the cost of training budgeted then the more the amount of operating income generated. If the human resources are continuously educated and trained, the knowledge of the product, the quality of service will also increase. In an effort to improve the Company's Net Operational Income, PT Angkasa Pura I should increase the Compensation Cost and the most important is increase the Training and Employee Development Cost, because the current Training and Employee Development Cost that given by the Company to improve the competence of Human Resources are still limited so that it got a very small influence to increase Net Operating Income.

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