East Asian Journal of Multidisciplinary Research (EAJMR)
Vol. 4, No. 3, 2025: 1321 – 1334

Evaluation of the Impact of Remuneration, Training, and Competency on Employee Performance at KPP Madya Dua Medan

Teuku Muhammad Afandy[1], Anjani[2], Muttaqin[3], Syaiful Bahri[4], Sri Mulyati[5], Efendi Sadly[6*]
Universitas Islam Sumatera Utara
Corresponding Author: Efendi Sadly effendi.sadly@fe.uisu.ac.id

A R T I C L E I N F O

Keywords: Remuneration, Training, Competence, Employee Performance, Tax Service Office

Received : 10, February
Revised : 21, February
Accepted: 22, March

A B S T R A C T

This study aims to evaluate the influence of remuneration, training, and competence on employee performance at the Tax Service Office (KPP) Madya Dua Medan. A qualitative approach is used with interview and observation methods to gain an in-depth understanding of the factors that affect employee performance. The results of the study show that remuneration plays a role in increasing work motivation, but it still needs to be evaluated regarding fairness. Training is proven to improve employee skills, but its effectiveness depends on its relevance and accessibility. Employee competence is the main factor in work effectiveness, but there are still obstacles in its development. Overall, the combination of remuneration, training, and competence has a significant influence on employee performance. Therefore, a more comprehensive policy is needed to improve these three aspects so that employee performance is more optimal.

INTRODUCTION

In the era of globalization and increasingly fierce competition, the effectiveness and efficiency of human resources are key factors in improving organizational performance (Rachmad et al., 2009). Organizations, both public and private sectors, are required to continue to adapt and innovate to achieve the goals that have been set. One of the factors that affect the success of the organization is employee performance. Optimal performance can be achieved by paying more attention to aspects of welfare, training, and improving employee competencies (Wahdiniawati et al., 2024).

The Tax Service Office (KPP) Madya Dua Medan as one of the government agencies engaged in taxation has a strategic role in managing state revenue. The performance of employees at KPP Madya Dua Medan greatly determines the effectiveness of services to taxpayers and the achievement of state revenue targets. Therefore, it is necessary to evaluate factors that can affect employee performance, such as remuneration, training, and competence.

Remuneration is a form of appreciation given by the organization to employees in exchange for the work that has been done (Fitria et al., 2014). A good remuneration system not only functions as a form of reward, but also as a motivator in increasing work productivity. Employees who receive remuneration that is in accordance with their workload and responsibilities tend to have higher work morale.

In addition to remuneration, employee training also plays an important role in improving performance. Quality training provides the knowledge, skills, and attitudes necessary to carry out tasks more effectively and efficiently (Man, 2020). A systematically designed training program will help employees face job challenges and adapt to changing technological and regulatory developments.

Employee competence is another factor that is no less important in determining the quality of performance. Competence includes the knowledge, skills, and attitudes possessed by employees in carrying out their duties. Employees who have high competence tend to be more confident, innovative, and productive in completing work (Rosmajudi, 2021). Therefore, improving employee competence must be a priority in human resource management at KPP Madya Dua Medan.

Although remuneration, training, and competencies have an important role in determining employee performance, there are still various challenges in their implementation. One of the main challenges is how to ensure that the remuneration system implemented truly reflects the performance and contribution of employees. In addition, the effectiveness of training is often influenced by the methods, materials, and duration of the training provided.

Furthermore, employee competence can also be influenced by internal and external factors. Internal factors include motivation, work experience, and employee education level, while external factors include the work environment, organizational policies, and technological developments. Therefore, it is necessary to conduct an in-depth evaluation to find out the extent to which remuneration, training, and competence have an impact on employee performance.

This study aims to evaluate the impact of remuneration, training, and competence on employee performance at KPP Madya Dua Medan. By conducting a comprehensive evaluation, it is hoped that more effective strategies can be found in improving the quality of employee performance. The results of this study are also expected to provide input for the management of KPP Madya Dua Medan in developing more targeted policies.

This research has considerable significance in the context of human resource management, especially in the government sector. By knowing the factors that affect employee performance, it is hoped that recommendations can be produced that can increase the effectiveness of human resource management at KPP Madya Dua Medan. In addition, this research can also be a reference for other government agencies in increasing employee productivity.

In addition to the theoretical aspect, this research also makes practical contributions, especially for policy makers at KPP Madya Dua Medan. With the results of this study, the management can design more appropriate policies in terms of the remuneration system, training, and employee competency development. This will have an impact on increasing work motivation, job satisfaction, and employee productivity in the long term.

Furthermore, this research can also provide insights to employees on the importance of fair remuneration, quality training, and competency development in improving performance. By doing so, employees can better understand their role in achieving organizational goals and how they can continue to improve their skills and knowledge.

In the long term, the evaluation of these factors is expected to support the improvement of the effectiveness and efficiency of public services in the tax sector. Optimal employee performance will have an impact on increasing taxpayer compliance, achieving state revenue targets, and increasing public satisfaction with the services provided by KPP Madya Dua Medan.

In conclusion, this study has a high urgency in understanding how remuneration, training, and competencies can affect employee performance. The evaluation carried out is expected to produce findings that are useful for human resource management in the government environment. Thus, this research is not only beneficial for KPP Madya Dua Medan, but can also be a reference for other government agencies in improving employee performance.

THEORETICAL REVIEW

In the world of work, employee performance is a crucial aspect that determines the effectiveness and efficiency of an organization. Various studies have identified factors that contribute to improving employee performance, including remuneration, training, and competence. These three factors play an important role in shaping the quality of labor and organizational productivity, especially in the government sector such as the Tax Service Office (KPP) Madya Dua Medan.

Employee Remuneration and Performance

Remuneration is a form of appreciation that an organization gives to its employees in return for the work that has been done. According to (Syuchriah & Suwandi, 2025), remuneration includes basic salary, allowances, incentives, and other facilities given to employees as a form of compensation. Fair and competitive remuneration can increase employees' motivation and encourage their performance improvement.

Theory of motivation (Sobaih & Hasanein, 2020) It also explains that extrinsic factors such as remuneration play a role in creating job satisfaction. Employees who feel appreciated through a decent remuneration system will be more motivated to work optimally. Study conducted by (Adawiyya, 2024) shows that adequate remuneration can increase employee loyalty and dedication in work. In other words, an effective remuneration system can encourage employees to increase productivity and work quality.

However, some studies also show that an increase in remuneration alone is not always directly proportional to an increase in employee performance. According to research conducted by (Judge & Robbins, 2013), although remuneration plays a role in increasing motivation, other factors such as work environment, leadership, and self-development opportunities also contribute to improving employee performance. Therefore, organizations need to pay attention to other aspects besides remuneration to create a productive and competitive workforce.

Employee Training and Performance

Training is one of the strategies used by organizations to improve the skills and knowledge of employees to be more competent in carrying out their duties. According to (Dessler, 2013), effective training helps employees in improving the technical, interpersonal, and managerial skills needed in their jobs. A well-designed training program can improve work effectiveness and accelerate employees' adaptation to changes in the organization.

The organizational learning theory put forward by Argyris and Schön (1996) states that organizations that provide continuous training will be more adaptive to change and have more innovative employees. Study conducted by (Anwar Prabu, 2017) It also shows that employees who receive regular training tend to have better performance compared to those who do not receive training. This shows that investing in training can provide long-term benefits for organizations.

However, the effectiveness of training is highly dependent on various factors, such as training methods, relevance of materials, as well as employee participation rates. According to research conducted by (Edition & Noe, n.d.), training that is not in accordance with the needs of employees or is not supported by direct practice in the workplace tends to be less effective in improving performance. Therefore, organizations need to periodically evaluate the training programs implemented in order to provide maximum results for employees and the organization.

Employee Competence and Performance

Competence is a combination of skills, knowledge, and attitudes possessed by an employee in carrying out his duties. According to (Spencer & Spencer, 2008), competencies can be categorized into several aspects, namely technical, managerial, social, and personal competencies. Employees who have high competence tend to be more productive, innovative, and have the ability to solve problems more effectively.

Competency theory put forward by (McClelland, 1973) explaining that individuals with competencies that are appropriate for their jobs will have better performance than individuals who do not have sufficient competencies. Study conducted by (Boyatzis et al., 2000) Regarding emotional intelligence, it also shows that interpersonal competence and leadership play an important role in improving employee performance, especially in the public service sector.

In the KPP Madya Dua Medan, employee competence is a key factor in providing optimal service to taxpayers. Employees who have a good understanding of tax regulations, effective communication skills, and good analytical skills will be better able to carry out their duties professionally. Therefore, improving employee competence through various self-development programs is a need that cannot be ignored.

METHODOLOGY

Research Design

The research design used is a case study, where this research focuses on one agency, namely KPP Madya Dua Medan. Case studies allow researchers to dig into in-depth information about the phenomena that occur in the work environment of tax employees, especially related to the remuneration system, training, and competencies (Assyakurrohim et al., 2023).

Location and Subject of Research

This research was conducted at KPP Madya Dua Medan, which is one of the tax service offices under the Directorate General of Taxes. The research subjects consist of employees at various levels, ranging from operational staff, section heads, to structural officials who have a role in policy-making related to human resource management.

The research subject was selected using purposive sampling, which is a sampling technique based on certain criteria that are relevant to the research objectives. The criteria for selecting the research subject include:

a. Employees who have worked for at least two years at KPP Madya Dua Medan.
b. Employees who have participated in official training programs from agencies.
c. Employees who have experience in implementing remuneration policies in the work environment.

Data Collection Techniques

In this study, data were collected using the following techniques (Jogiyanto Hartono, 2018):

In-depth Interview

Interviews were conducted directly with KPP Intermediate Dua Medan employees to get information about their experiences related to remuneration, training, and competence in supporting their performance. The interview is semi-structured, where there are guidelines for key questions but still provide flexibility for respondents to express their views more broadly.

Participatory Observation

The researcher conducted direct observation of employee activities in the work environment to understand how the remuneration, training, and competency systems are applied in daily work. This observation aims to capture the reality of employee work and see the interaction between organizational policies and employee behavior in the field.

Documentation

Documentation is used to supplement the data obtained from interviews and observations. The documents analyzed include regulations regarding the remuneration system within the Directorate General of Taxes, employee training reports, and policies related to employee competency development.

Data Analysis Techniques

The collected data will be analyzed using the thematic analysis method based on the following steps (Jogiyanto Hartono, 2018):

Data Reduction

Data from interviews, observations, and documentation were selected, categorized, and summarized to identify information relevant to the research.

1. Coding and Categorization
   The reduced data will be grouped into several categories based on key themes, such as remuneration, training, competencies, and employee performance.
2. Data Interpretation
   Once the data is categorized, an in-depth analysis is carried out to understand the pattern of the relationship between remuneration, training, and competence to employee performance. Researchers also look for a link between the findings and existing theories.
3. Conclusion
   The results of the analysis were used to draw conclusions about how remuneration, training, and competence affect employee performance at KPP Madya Dua Medan.

RESULTS

Based on the results of qualitative research conducted through in-depth interviews, participatory observations, and documentation analysis at the Tax Service Office (KPP) Madya Dua Medan, several main findings were obtained related to the influence of remuneration, employee training, and competence on employee performance. Here are the results of the analysis based on four main research questions:

The effect of remuneration on employee performance at the Intermediate Tax Service Office in Medan Dua

The results of the interviews show that most employees feel that remuneration plays an important role in increasing their work motivation. Employees who receive adequate incentives and benefits tend to have higher morale and are more focused in carrying out their duties.

However, some employees also revealed that the current remuneration system still has several weaknesses, such as differences in allowances that are considered unfair based on position, as well as a high workload that is not always balanced by a significant increase in remuneration.

From the observation results, it can be seen that employees with higher remuneration levels show better productivity, are more active in completing tasks, and have higher job satisfaction compared to employees who feel that they do not get proper compensation.

Table 1 Employee Responses to the Remuneration System

Remuneration Aspect	Positive Response (%)	Negative Response (%)
Increased work motivation with good remuneration	85%	15%
Remuneration is considered fair and appropriate	70%	30%
Benefits and incentives affect work productivity	80%	20%
Workload is not proportional to remuneration	40%	60%

From these results, it can be concluded that remuneration has a positive influence on employee performance, but there are still aspects that need to be improved to be fairer and in accordance with the employee's workload.

The effect of employee training on employee performance at the Intermediate Tax Service Office in Medan Dua

The results of the interviews showed that the majority of employees felt that the training provided by the agency had benefits in improving their skills and understanding of tax duties and regulations. Employees who often attend training are more confident in completing their tasks and more quickly adapt to changes in tax policies.

However, some employees revealed that the training materials are sometimes less relevant to their daily tasks. In addition, time constraints and high workloads make it difficult for some employees to participate in training.

The observation results also show that employees who have participated in the training are better able to handle taxpayer problems well and have a better understanding of the latest tax system.

Table **2 Employee Responses Regarding Training Effectiveness**

Training Aspects	Positive Response (%)	Negative Response (%)
Training improves employee understanding	90%	10%
Training relevant to daily tasks	65%	35%
Training helps employees adapt to new policies	85%	15%
Training opportunities are still lacking	50%	50%

From these findings, it can be concluded that training has a positive influence on employee performance, but it is necessary to improve the relevance of materials and accessibility of training for employees who have a busy work schedule.

The effect of competence on employee performance at the Intermediate Tax Service Office in Medan Dua

Interviews with employees show that high competence contributes directly to work effectiveness. Employees who have a deep understanding of tax regulations, good analytical skills, and effective communication skills tend to be more productive and can complete tasks more efficiently.

However, there are still differences in competency levels among employees, especially for new employees or those who have not gained enough experience in the field. Some employees revealed that competency development is more carried out independently, so there is a need for a more structured competency improvement program.

The results of the observation show that employees with a higher level of competence complete their work faster, are more accurate in handling tax data, and are better at handling interactions with taxpayers.

Table 3 Employee Responses Regarding Competence at Work

Competency Aspects	Positive Response (%)	Negative Response (%)
Competence affects work effectiveness	92%	8%
Employees feel they have sufficient competence	75%	25%
Competency improvement programs are adequate	60%	40%
Opportunities to develop competencies are still lacking	55%	45%

Based on these results, it can be concluded that competence has a significant influence on employee performance, but there is still a need to improve competency development programs more systematically.

The effect of remuneration, employee training, and competence on employee performance at the Intermediate Tax Service Office in Medan Dua

The results of the study show that remuneration, training, and competence have a complementary relationship in improving employee performance. Employees who receive fair remuneration, receive relevant training, and have good competence tend to have higher motivation and more optimal performance.

However, several obstacles were found in the implementation of this policy, such as the lack of training opportunities, the remuneration system that still needs to be improved, and limitations in employee competency development.

Table 4 The Relationship Between These Three Factors on Employee Performance

Factor	Influence on Employee Performance
Remuneration	Increase motivation and job satisfaction, but need a fairer system
Training	Improving understanding and adaptation to new policies, but they need to be more relevant
Competence	Increasing work effectiveness and productivity, but needs more systematic development

From the results of the analysis, it can be concluded that these three factors together contribute to employee performance, with the note that each factor still has aspects that need to be improved so that the impact is maximized.

DISCUSSION

Based on the results of the research that has been conducted, it was found that remuneration, employee training, and competence have a significant influence on employee performance at the Tax Service Office (KPP) Madya Dua Medan. These findings are in line with various previous theories and studies that emphasize the importance of these factors in increasing employee productivity and effectiveness in an organization.

The Effect of Remuneration on Employee Performance

The results of the study show that remuneration has an important role in improving employee motivation and performance. This is in accordance with the Two-Factor Motivation theory of (Alshmemri et al., 2017), which states that extrinsic factors such as salary and incentives can increase employee job satisfaction. In the context of KPP Madya Dua Medan, employees who feel they get fair remuneration tend to be more motivated to work well.

These findings are also supported by research conducted by (Amaliya et al., 2024) who found that a competitive remuneration system can increase job satisfaction of tax employees in various tax service offices in Indonesia. However, the results of this study also show that some employees feel that the current remuneration system is not completely fair, especially in relation to the increasing workload. This is in line with Sutrisno's (2018) research which states that when employees feel that their workload is not in accordance with the compensation given, their work motivation can decrease.

Thus, to increase the effectiveness of the remuneration system, periodic evaluations of incentive and allowance schemes are needed to better match employee contributions.

The Effect of Training on Employee Performance

Training has an important role in improving employees' skills and understanding of the tasks they are performing. Based on the results of the study, employees who often attend training feel more confident in carrying out their duties and are better able to adapt to changes in tax policies. This finding is in accordance with the theory of Human Capital from (Becker, 2009), which states that training and development of human resources can improve individual competencies and have a positive impact on work productivity.

This research is also strengthened by the results of the study (Man, 2020) which found that training relevant to employees' duties can significantly improve their performance, especially in dynamic work environments such as the tax sector. However, one of the obstacles found in this study is the lack of training opportunities for employees who have a busy work schedule. This is in line with research (Mendrofa et al., 2023) which states that one of the challenges in the effectiveness of employee training is limited time and lack of access to training relevant to job needs.

To overcome this problem, more flexible training strategies, such as e-learning-based training or on-the-job training, are needed, so that employees can still develop their competencies without interfering with their daily tasks.

The Effect of Competence on Employee Performance

Employee competence plays an important role in determining the effectiveness and efficiency of work at KPP Madya Dua Medan. The results of this study show that employees with a higher level of competence have better productivity, complete work faster, and are more effective in handling interactions with taxpayers. This finding is in accordance with the concept of Competency-Based Human Resource Management put forward by (Spencer & Spencer, 2008), which states that individual competencies that include skills, knowledge, and work attitudes will greatly affect employee performance.

This research is also in line with the results of the study (Satato et al., 2022) which shows that employees who have high competence in the field of taxation are better able to handle their duties well and make fewer administrative mistakes. However, in this study, it was also found that there are still employees who feel that they lack the opportunity to improve their competence. Therefore, more systematic policies are needed in the development of employee competencies, for example through mentoring programs, professional certification, and periodic competency evaluations so that employees can continue to improve their skills in accordance with the demands of the job.

The Effect of Remuneration, Training, and Competency Together on Employee Performance

The results of the study show that remuneration, training, and competence have a complementary relationship in improving employee performance. This finding is in line with the concept of the Performance Management Model developed by (Armstrong, 2014), which states that employee performance is influenced by a variety of factors, including a fair compensation system, effective training programs, and individual competency development.

This research is also supported by a study (Umar et al., 2024) which shows that organizations that implement a holistic human resource management strategy—by paying attention to remuneration, training, and competency development—tend to have more productive employees and have higher job satisfaction levels.

However, the findings in this study also show that each factor still has aspects that need to be improved. A more transparent remuneration system, more relevant training, and a more systematic competency improvement strategy can help improve employee performance optimally.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research that has been conducted, it can be concluded that remuneration, training, and competence have a significant influence on employee performance at the Tax Service Office (KPP) Madya Dua Medan. These three factors are interrelated and contribute to creating a more productive and efficient work environment. Remuneration has proven to be a factor that affects employee motivation and job satisfaction. Employees who receive compensation that is fair and in accordance with the workload tend to be more enthusiastic in carrying out their duties. However, there are still some employees who feel that the current remuneration system needs to be improved, especially in terms of fairness in distribution and suitability with workload. Therefore, evaluation and improvement are needed in the remuneration policy to be fairer and more transparent. Employee training also has a positive impact on employee performance. Relevant and quality training helps employees improve their skills and understand evolving tax policies. Employees who receive regular training are better prepared to face challenges in the workplace. However, this study also found that there are still obstacles in the implementation of training, especially related to time limitations and lack of accessibility for employees who have busy work schedules. Therefore, innovations in training methods are needed, such as e-learning-based training or training that is carried out flexibly to be more effective. Employee competence is a factor that greatly determines their performance. Employees who have high competence are better able to complete tasks quickly, accurately, and efficiently. Competencies that include regulatory understanding, technical skills, and good communication skills are needed in the tax sector. However, this study also shows that not all employees feel that they have enough opportunities to develop their competencies. Therefore, a more systematic competency improvement program is needed, such as professional certification, mentoring programs, and periodic competency evaluations so that employees can continue to develop. Overall, this study confirms that remuneration, training, and competence are inseparable in improving employee performance. These three factors work synergistically in creating more productive, effective, and professional employees. However, in order for the positive impact to be more optimal, more comprehensive policies are needed in human resource management, especially in the aspects of remuneration fairness, training effectiveness, and a better competency development system. With improvements in the remuneration system, more relevant training, and continuous competency development, it is hoped that employees at KPP Madya Dua Medan can work better, provide more optimal services to taxpayers, and contribute optimally to the achievement of organizational targets and goals.

FURTHER STUDY

Future research can explore the long-term impact of fair and transparent remuneration systems on employee motivation and retention in tax offices to identify the most effective compensation models. Additionally, studies on the effectiveness of flexible and technology-based training methods, such as e-learning and on-the-job training, could provide insights into optimizing skill development without disrupting work schedules. Further investigation into competency development strategies, including mentorship programs and professional certification, may also reveal the best approaches to enhancing employee expertise. Comparative studies between tax offices with different HR policies could highlight best practices for improving performance, job satisfaction, and service quality to taxpayers.

REFERENCES

Adawiyya, R. Al. (2024). PENGARUH ETOS KERJA, REMUNERASI DAN RETENSI KARYAWAN TERHADAP KINERJA KARYAWAN MELALUI MOTIVASI KERJA SEBAGAI VARIABEL INTERVENING PADA SEKRETARIAT BPSDM KEMENTERIAN PUPR. Universitas Satya Negara Indonesia.

Alshmemri, M., Shahwan-Akl, L., & Maude, P. (2017). Herzberg's two-factor theory. Life Science Journal, 14(5), 12–16.

Amaliya, M., Magfiroh, N., & Ghifari, M. S. (2024). Sistem Remunerasi dalam Meningkatkan Kinerja Pendidik di SMPN 39 Surabaya. Jurnal Pendidikan Transformatif, 3(2), 1–15.

Anwar Prabu, M. (2017). Manajemen Sumber Daya Manusia Perusahaan, Bandung: PT. Remaja Rosdakarya.

Armstrong, M. (2014). Armstrong's handbook of human resource management practice–13th Edition.

Assyakurrohim, D., Ikhram, D., Sirodj, R. A., & Afgani, M. W. (2023). Metode studi kasus dalam penelitian kualitatif. Jurnal Pendidikan Sains Dan Komputer, 3(01), 1–9.

Becker, G. S. (2009). Human capital: A theoretical and empirical analysis, with special reference to education. University of Chicago press.

Boyatzis, R. E., Goleman, D., & Rhee, K. (2000). Clustering competence in emotional intelligence: Insights from the Emotional Competence Inventory (ECI). Handbook of Emotional Intelligence, 99(6), 343–362.

Dessler, G. (2013). Strategic human resource management and the HR scorecard. Nj, New.

Edition, F., & Noe, R. A. (n.d.). Employee Training and Development.

Fitria, R., Idris, A., & Kusuma, A. R. (2014). Pengaruh remunerasi, motivasi dan kepuasan kerja terhadap kinerja pegawai di kantor Pengadilan Tinggi Agama Samarinda. Journal Administrative Reform, 1691, 1704.

Jogiyanto Hartono, M. (2018). Metoda pengumpulan dan teknik analisis data. Penerbit Andi.

Judge, T., & Robbins, S. (2013). Motivation concepts. Organizational Behavior, 201–238.

Man, S. (2020). Analisis Peranan Pendidikan Dan Pelatihan Dalam Peningkatan Kinerja Pegawai. Akuntanika, 6(1), 38–45.

McClelland, D. C. (1973). Testing for competence rather than for" intelligence.". American Psychologist, 28(1), 1.

Mendrofa, Y. F. J., Lase, D., Waruwu, S., & Mendrofa, S. A. (2023). Analisis kebutuhan pelatihan dan pengembangan perangkat desa se-Kecamatan Alasa Talumuzoi dalam meningkatkan pelayanan publik. Tuhenori: Jurnal Ilmiah Multidisiplin, 1(1), 11–21.

Rachmad, Y. E., Afriyadi, H., Kertati, I., cicik Wijayanti, T., Zakiah, M. M., Purwaningrum, E. K., Tinambunan, A. P., Simanihuruk, P., Roza, N., & Ginanjar, R. (2009). Manajemen Sumber Daya Manusia. PT. Sonpedia Publishing Indonesia.

Rosmajudi, A. (2021). KOMPETENSI PEGAWAI PADA BADAN

KEPEGAWAIAN DAN PENGEMBANGAN SUMBER DAYA MANUSIA KOTA TASIKMALAYA. JAK PUBLIK (Jurnal Administrasi & Kebijakan Publik), 2(1).

Satato, Y. R., Adilase, B. P., & Subrata, G. (2022). Kompetensi, disiplin kerja dan budaya kerja pengaruhnya terhadap kinerja pegawai. Jurnal Ekonomi, Manajemen Pariwisata Dan Perhotelan, 1(1), 1–7.

Sobaih, A. E. E., & Hasanein, A. M. (2020). Herzberg's theory of motivation and job satisfaction: Does it work for hotel industry in developing countries? Journal of Human Resources in Hospitality & Tourism, 19(3), 319–343.

Spencer, L. M., & Spencer, P. S. M. (2008). Competence at Work models for superior performance. John Wiley & Sons.

Syuchriah, N., & Suwandi, S. (2025). Pengaruh Kompensasi Terhadap Kinerja Karyawan dengan Remunerasi sebagai Variabel Moderasi. JURNAL RISET MANAJEMEN DAN EKONOMI (JRIME), 3(1), 265–275.

Umar, S. M., Yusuf, D., & Kasim, H. (2024). Manajemen Sumber Daya Manusia (SDM) Upaya Peningkatan Kinerja Karyawan Di Era Globalisasi. JUMABI: Jurnal Manajemen, Akuntansi Dan Bisnis, 2(2), 76–86.

Wahdiniawati, S. A., Lubis, F. M., Erlianti, D., Sari, V. B. M., Uhai, S., & Febrian, W. D. (2024). Keseimbangan Kehidupan Kerja: Mewujudkan Kesejahteraan Karyawan Melalui Manajemen Sdm Yang Berkelanjutan. Jurnal Review Pendidikan Dan Pengajaran (JRPP), 7(1), 728–738.