

MEDIATING EFFECT OF WORK PERFORMANCE ON REWARD SYSTEM EFFECT TOWARDS EMPLOYEES' JOB SATISFACTION: A STUDY OF BANKING COMPANY IN SOUTH SULAWESI, INDONESIA

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***Abstract:** Globalization has prompted international integration in various aspects. For example, the financial capital can be obtained in a national market and can be used to purchase raw materials in other places. The production equipment purchased from a country can be used to produce goods that are then sold in the fourth market, the purpose of this study was to test the effect of performance and reward system on employees' job satisfaction: a study of banking company in South Sulawesi. This study was conducted with the aim at analyzing the effect of reward system and work performance on job satisfaction by using a variable of work performance as a mediating variable. In accordance with the purpose of the study, so as a population in this study was all employees/permanent employees (Civil Servants and Non-Civil Servants). Based on the analysis results, it can be concluded that there was a significant direct effect between variable of Work Performance on Job Satisfaction (Y). However, a different result was shown in the results of direct effect between variable of Reward System on Work Performance which showed that there was no significant direct effect.*

***Keywords:** Mediation, Work Performance, Compensation System, Job Satisfaction*

1. INTRODUCTION

The world is currently undergoing a rapid changes transformation triggered by globalization that swept across the region in the world (Schuller and Jackson, 1997). Globalization is the spread of innovation throughout the world as well as political and cultural adjustments that accompany (Hit, Ireland, Hotkinson, 1996). Globalization has prompted international integration in various aspects. For example, the financial capital can be obtained in a national market and can be used to purchase raw materials in other places. The production equipment purchased from a country can be used to

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produce goods that are then sold in the fourth market (Lewis & Harris, 1992). So, globalization increases the opportunities available to a company.

Global competition has raised the standards of performance in various dimensions; organization, management, human resources, quality, costs, products and operational systems (White, 1988). The standards of performance are not static and right, thus requiring further development from the company and its human resources. By accepting the challenges resulting from the increasing standards, the effective companies are willing to do something important for having strategic competitiveness. Only by willing to accept this challenge, the company can increase its ability, and its human resources can sharpen their skills (Perry, 1991).

Effective payment program upon achievements motivates employees because most people appreciate money value. Employees do not like when everyone receives same escalation, automatically given whatever the achievement. The payment based on the achievements provides an opportunity for employees to get more when doing so. An effective program also gives employees a clear achievement target of how to work hard. It allows an employee to monitor his/her performance at any time, associated with the target. Based on psychological research, a simple way to monitor self-achievements encourages individuals to compete with themselves and is better than their previous achievement level (Gibson *et al.*, 1997: 277). Furthermore, it is said that reward system may play a role in increasing employees' motivation to work more effectively, improve productivity within the company, compensate for the lack of commitment, if reward should be linked to performance owned by the employee concerned. A better performance typically raises higher economic, sociological, and psychological rewards. If reward is considered proper and fair, then greater satisfaction is resulted because employees feel that they receive rewards in accordance with their performance (Davis, 1981: 99).

One of the most convincing symptoms from damage condition in an organization is the lack of job satisfaction. In its most cynical form, the symptoms are hidden behind the wild stoppage, work deceleration, fail and turnover. The symptoms may also be part of complaint, poor performance, poor product quality, disciplinary problems and other difficulties. On the contrary, high job satisfaction is desirable by managers because it can be associated with a positive result they expect. High job satisfaction is a sign of a well run organization and is basically an outcome of effective behavior management. A study of workers in the US showed that between 70-80 percent of US workers stated that they are satisfied with their jobs. Older workers reported the highest satisfaction (92%) for over 65 years old. Even young people under 25 years old reported a fairly high level of satisfaction (73%) It is linearly proportional to the achievement of business organizations in the US that achieve long term competitive advantages in general. Job satisfaction is a measure of the sustainable human climate development process in an organization (Davis, 1981: 96).

From the above explanation, the purpose of this study was to test the effect of performance and reward system on employees' job satisfaction: a study of banking

company in South Sulawesi. Originality for this paper shows: (1) mediating effect (using sobel test) Work Performance is the relationship between Reward System on Job Satisfaction (2) location of study as originality (no previous research for this relationship): Reward, Performance, and Job Satisfaction the bank in South Sulawesi, Indonesia.

2. LITERATURE REVIEW

2.1. Reward System

Substantial research on reward system linked to work performance or achievements has been done since the 19th and 20th century. For example, Mitchell, Lewin, and Lawler who wrote in Blinder (1990), showed that Charles Babbage (1832) had discussed a system of employees who will be paid by the individual work, because it can increase profit from individuals and companies, and dismiss the need for wages adjustment periodically. They then documented various remuneration schemes proposed and implemented until now. Babbage (1832) may be not the first to suggest the provision of remuneration based on performance. Peach and Wren (1992) called the Hammurabi code as a source of incentive payment proposal. They also reviewed a variety of philosophies and schemes emerged since the time of Ancient Greece, the Middle Ages until the present century. Maybe every time is quite another to set goals in a reward. But this time, in general, the main target of the program benefits are: (1) attract qualified people to join the organization; (2) retain employees to keep working; (3) to motivate employees to achieve high performance (Gibson *et al.*, 1997: 301).

According to Strauss and Sayles (1991:323-324), there are several factors that must be taken into account in deciding the level of wages and salaries, among others: (1) wage policy has relation with the policies of recruitment and selection, because high wages attract more job applicants and allow the management to select employees from the place of greater talent, (2) if there is a lot of unemployment, a company which does not form labor union may provide legal minimum wages, but if the labor market is difficult, then the company has to pay more than the standard if it wants to obtain qualified labors; (3) if the company wants to acquire a good reputation in the community, then it must be willing to pay higher wages; (4) The profitability of the company; (5) other policies, such as large benefits can also reduce the need for high wages

2.2. Work Performance

The basic principle of management states that work performance is a combination of motivation that exists in a person, and ability to carry out a job (Feldman, 1988: 105). Work motivation also has three antecedent factors: (1) performance is assessed, (2) assessment provides a benefit impact, and (3) benefit has attraction (Steers, 1997). While ability, according to Robbins (1996), is divided into two; intellectual ability and physical ability. To complete the task or job, a person should have a degree of

willingness (motivation) and a certain level of ability. Willingness and skill of a person are not effective enough to do something without a clear understanding of what will be done and how to do it. Performance is real behavior displayed by everyone as work performance resulting by employees in accordance with their role in the company. Employees' performance is a very important point in the company's efforts to achieve its objectives. The combination of the two things: motivation and ability, has great effect in optimizing the performance of employees. In addition to motivation and ability, the factors of role acceptance and organizational climate also affect work performance of an employee (Steers, 1997).

2.3. Job satisfaction

Job satisfaction is a subset of special attitude owned by members of the organization, a person's attitude towards job. In other words, job satisfaction is an affective response of a person to the job. Job satisfaction has been a major concern of practitioners and researchers for years. In 1976, Locke reported that there are more than three thousand studies published about job satisfaction, between the early works of Happock in 1935 and review as well as criticism of Locke in 1976.

Job satisfaction is often treated as if job satisfaction is same with or very similar to work motivation. In this discussion, it needs to be clarified that these two things are quite different. Job satisfaction is related to one's feeling towards job, while work motivation is related to the behavior arisen on the job. However, it is not surprising that these two topics have differences which are not too obvious. This happens for two reasons. First, satisfaction is a hedonic response of like or dislike on the attitude object. It is also often assumed that individuals will approach the things satisfying them and avoid the opposite, that are not satisfactory. As a result, job satisfaction is often associated with cooperative behavior such as work motivation. Second, most theories of motivation have hedonic assumptions underlying that individuals are motivated to look for things pleasing to them. As a result, many theories of motivation are considered, at least in part, the theory of job satisfaction.

3. METHODOLOGY

This study was conducted with the aim at analyzing the effect of reward system and work performance on job satisfaction by using a variable of work performance as a mediating variable. In accordance with the purpose of the study, so as a population in this study was all employees/permanent employees (Civil Servants and Non-Civil Servants) at Bank of *BNI*, Bank of *BRI*, Bank of Mandiri and Bank of South Sulawesi *BPD* on leadership level. The target population was all employees at the four operational areas of the bank in South Sulawesi. Data this study takes a survey of studies dissertation of Taba (2008). Total target population was 350 people, while sampling population of 245 people. Questionnaires were distributed to the companies in two ways: (1) the researcher directly handed over to the companies, in the Regional

Office, Makassar main branch office, and branch offices in the District/City. Then appointment was performed to determine the time of when the questionnaires are returned. (2) The researcher submitted questionnaires to the Personnel/Human Resources section in the Regional Office to be distributed to employees in the Regional Office, Makassar main branch office, and branch offices in the District/City. The analytical method used to test the hypothesis of the research was Structural Equation Modeling (SEM). The conceptual framework of the study is presented in the following figure:

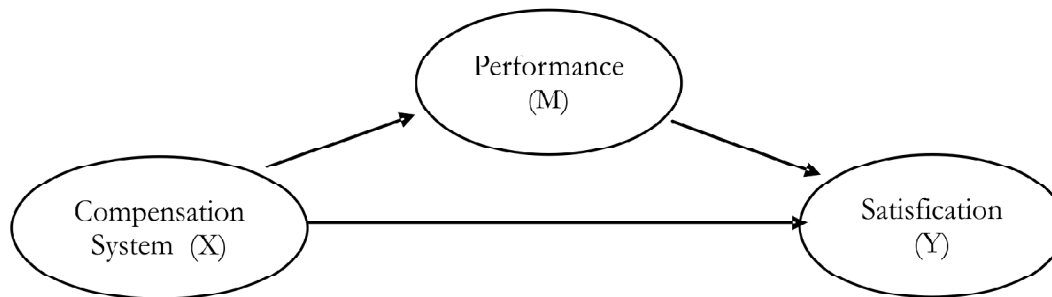


Figure 1: Conceptual Framework

4. RESULT AND DISCUSSION

4.1. Measurement Model

The following table presents average values and outer loading of each indicator in each study variable. Based on Table 1, the result showed that all indicators are significantly measured the variables respectively. The analysis result also showed that the strongest indicator as a measure of Extrinsic Reward System (X) is an indicator of eks-1 with loading factor value of 0.93. On Intrinsic Reward System variable (X), it is known that the strongest indicators as measures are int 8 and int 10 with loading value of 0.81. On Job Satisfaction variable (Y), it is known that the strongest indicator as a measure is kkr-11 with loading value of 0.89.

Goodness of Fit. Test results of goodness of fit overall model, in accordance with SEM analysis result, to determine whether a hypothetical model is supported by empirical data, are given in Table 2.

Test results of Goodness of Fit Overall based on Table 2 show that 6 of the 7 criteria showed a good model, i.e. Chi-Square, Significance probability, Relative chi-square, RMSEA, CFI and TLI. According to Arbuckle and Wothke, in Solimun (2009), the best criteria used as an indication of the goodness of the model is the value of Chi Square/DF less than 2, and RMSEA under 0.08. In this study, the value of CMIN/DF and RMSEA had met the cut-off value. Therefore, SEM model in this study is suitable and feasible to use, so interpretation can be performed for further discussion.

Table 1
Average Values and Outer Loading of Each Indicator

| <i>Variable</i> | <i>Indicator</i> | <i>Loading Factor (λ)</i> | <i>CR</i> | <i>p</i> |
|-------------------------------|------------------|--|-----------|----------|
| System extrinsic rewards (X1) | eks-1 | 0.93 | 7.946 | 0 |
| | eks-2 | 0.56* | | |
| | eks-4 | 0.71 | 7.89 | 0 |
| | eks-7 | 0.56 | 6.63 | 0 |
| System intrinsic rewards (X2) | Int-4 | 0.44 | | |
| | inr-5 | 0.57* | | |
| | int-6 | 0.72 | 9.318 | 0 |
| | int-8 | 0.81 | 7.579 | 0 |
| | int-9 | 0.61 | 7.217 | 0 |
| | int-10 | 0.81 | 7.849 | 0 |
| Work Performance (M) | Kun-2 | 0.92 | 2.561 | 0.01 |
| | Kun-3 | 0.82 | 2.541 | 0.011 |
| | Per-2 | 0.69* | | |
| | Per-3 | 0.61 | 2.867 | 0.001 |
| | Km-3 | 0.62 | 2.564 | 0.001 |
| | Km-4 | 0.49* | | |
| | Km-7 | 0.14* | | |
| Job Satisfaction (Y) | kk-5 | 0.57* | | |
| | kk-8 | 0.71 | 6.532 | 0 |
| | kk-10 | 0.75 | 7.088 | 0 |
| | kk-11 | 0.89 | 6.763 | 0 |
| | kk-14 | 0.42 | 7.163 | 0 |

Table 2
Goodness of Fit Overall Model

| <i>Criteria</i> | <i>Cut-off</i> | <i>Test Result</i> | <i>Evidence</i> |
|---------------------------------|-------------------------------|--------------------|-----------------|
| <i>Chi-Square</i> | It is expected that the small | 402.204 | good |
| <i>Significance probability</i> | ≥ 0.05 | 0.22 | good |
| <i>Relative chi-square</i> | ≤ 2.00 | 1.053 | good |
| <i>RMSEA</i> | ≤ 0.08 | 0.015 | good |
| <i>CFI</i> | ≥ 0.94 | 0.999 | good |
| <i>TLI</i> | ≥ 0.95 | 0.999 | good |

SEM Analysis. The second part of SEM analysis is the interpretation of structural model. Structural model presents relationship among study variables. Coefficient of structural model states the magnitude of relationship between one variable and another variable. There presence of significant effect between one variable and another variable is if P-value < 0.05. There are two effects in SEM, i.e. direct effect and indirect effect..

Table 3
SEM Test

| <i>Relationship</i> | <i>Coef</i> | <i>St Err</i> | <i>CR</i> | <i>P-value</i> | <i>Result</i> |
|---------------------|-------------|---------------|-----------|----------------|-----------------|
| X-M | -0.125 | 0.071 | -0.495 | 1.379399879 | not significant |
| M-Y | 0.245 | 0.232 | 1.963 | 0.049646174 | significant |
| Sobel Test | | | | | |
| X-M-Y | -0.03063 | 0.033817 | -0.90561 | 1.634858203 | not significant |

The results of the analysis are summarized in Table 3 and Figure 1 for direct effect and Table 4 for indirect effect. Sobel Test Results in Table 3 show that the coefficient of Indirect Effect is -0.03063, and the CR value of -0.90561 < 1.96 and P-value of 1.634 > 0.05 indicate that Work Performance (M) does not mediate the effect of Job Satisfaction on Reward System (Y). Given the negative marked coefficient indicates that the higher the Reward System will lead to the lower the Job Satisfaction (Y), if mediated with Work Performance (M) that is also getting higher. Thus, Work Performance (M) is the relationship mediating between the variable of Reward System on Job Satisfaction (Y).

4.3. Discussion

The reward received both extrinsic or intrinsic, is not necessarily trigger work performance. As role for employees, reward is an obligation of a company to the employees as a manifestation of "employment contract." Reward system affects work performance. This is in line with the findings of Richard Steel, that reward should have high value to affect a person's work motivation. High work motivation will affect work performance. But, apart from that, work performance is also affected by ability, role acceptance and organizational environment. Thus, these findings are not consistent with the study of Richard Steel, and are different in terms of the interveing variable, which in this study, intervening variable is an organizational commitment. Other studies that are consistent with these findings are expressed by Jensen and Murphy (1990), Kerr and Bettis (1987).

Jensen and Murphy (1990), the authors of seminal agency theory, expressed disappointment at the sensitivity of payments (rewards) to low performance from the CEO, and also surprised to the same low results from worker. Furthermore, the authors suggest the researchers to assess factors beyond the framework of the agency to explain the sensitivity of CEO salaries on performance. Another researcher, Garen (1994) in his empirical study, found that...the overall explanatory power of empirical model for sensitivity payment on the performance is quite low. It is still a question in the analysis of executive compensation (p.1198). Even Tosi, Werner, Katz and Gomez-Mejía (1998) found that there are less than 5 percent of CEO salaries that can be explained by the factors of performance. Concluded by Taussig and Baker (1925), the failure to identify a strong relationship between the compensation of top management and the company's performance has brought the intellectuals to the dark path.

Several other studies are not in line with the results of this study instead. Edward E. Lawler III, a design expert of reward system claimed that if the reward system study traced for the last 40 years, it is known that remuneration is an effective way to improve productivity, especially for services, information processing, and high technology-based industry in the 1990s and the 21st century (Lawler III and Jenkins, 1992). The same thing was stated by E.A. Locke (1980) who examined the relationship between monetary incentives remuneration on productivity showed that giving monetary incentives, if the remuneration is associated with a specific purpose in the execution of certain task, would be able to increase work productivity. Giving the reward of money on the basis of high performance means there is recognition from the organization on employees' performance and their contribution to the organization.

Hypothesis 1c (H1c) which stated that the extrinsic and intrinsic reward system gives direct, positive and significant effects on job satisfaction, is proven. The findings of this study were in line with the preliminary study of F.W. Taylor (1947) who saw money as a major motivating factor that can increase productivity and bring satisfaction to employees.

Brown and Huber (1992) also wrote the same thing in their study in Seattle, USA about Earning At Risk (EAR) payment program on employees' satisfaction, before and after the implementation of EAR. The objects of study were also bank employees. The results showed that EAR model payment significantly affected both aspects of payment satisfaction. The employees were quite satisfied with the payment received before EAR system is applied (value of 4.43) but much less satisfied when it was applied (value of 3.05). Changes in administrative procedures also led to a major decline in satisfaction over the payment process, the first value was 3.77 while the second value down to 2.88. The study also found that employees felt that they were not getting adequate reward for their work, dissatisfaction of how the way of payment run and also on the level of payment received that will increase. It was also found that an employee understanding of how the way of payment linked to the performance was more important than the actual mechanism of the program.

Another result found was working period that was also known as an important forecasting tool. Employees with a longer service life, were less satisfied with the new payment system, compared to employees with shorter working life. The researchers noted that because of the age of the labor keep increasing, then the organization gets more difficult to convince the payment program that risks for everyone.

This study was evidently in line with the findings of F.W. Taylor (1947) that money (financial reward) affected on employees' satisfaction. On the findings of Brawn and Huber (1992), although the objects of study were the same—bank employees, but the results obtained were not the same. This study found that employees were quite satisfied with reward systems and procedures. But the different was, Brawn and Huber tested twice against a reward system while this study only performed test on employees' perceptions about the reward system has been applied.

With the test results, meaning the hypothesis stated that work performance has direct, positive and significant effect on job satisfaction is proven. The interpretation to be made in respect of these results was that the work performance achieved among banks is a measure of ability and motivation of an employee in performing his/her work. The ability is reflected in the level of intellectual or intelligence and physical ability which gets recognition from the organization, co-workers, or society in general. Work performance may be individual or group. Measurements of work performance are relatively more measured, for example, the level of profit achievement, number of customers, the level of bad loans. These realistic measures are very easy to reap praise and recognition from work environment. This will then affect employees' job satisfaction, although the test results proved that the effect was relatively weak with $r = 0.245$. From the weakness of the effect, the similarities and some theoretical and empirical grounds can be traced on some findings of other studies.

There were result of initial studies conducted since the 1950s that were trying to look at the relationship between work performance on satisfaction (Vroom, 1964) Most of the studies seem had assumed implicitly that there was a positive and important relationship. However, only few studies which showed why job satisfaction leads to higher performance. Research in the early 50s found many failures regarding significant relationship between satisfaction and performance (Kornhausner & Sharp, 1932). The statement that "a satisfied employee is a productive employee" is quite popular at the time. But in the 1990s decade, various studies showed that the thesis about "happy" employees were rather considered as a "fantasy" than a reality. Research evidence shows that if there is a positive relationship between job satisfaction and work performance/productivity, then the correlation is consistently relatively low, at around + 0.14 (Vroom, 1985). Yet when several studies including softening variables, the results are somewhat improve the strength of the relationship (Herman, 1973; Petty, McGee, Cavender, 1984). For example, the relationship was stronger if the employee's behavior is not constrained or controlled by external factors. Work performance of an employee at work which the speed is determined by machine, for example, will be much more affected by the speed of the machine rather than the level of satisfaction. Another example, the performance of a stock broker is largely determined by general movement of stock market. If the market turnover increased and transaction volume is high, both satisfied or dissatisfied brokers will reap high commissions. Conversely, if the market condition is sluggish, the satisfaction of brokers do not mean much. It was concluded by Vroom that in addition to external factors, the level of employment is also an important softening variable. Satisfaction-performance correlation is stronger for higher-level employees; like professional, supervisor, and managerial.

The study conducted by C.N. Greene (1972) in Robbins (2001: 150) found in the study instead that performance will lead to job satisfaction, not vice versa. It is proposed to give a theoretical comparison on the findings of Luthans and Miner. If doing a good job, a person intrinsically will feel happy with it. Plus, organization give reward

as recognition upon high productivity in the form of a salary increase and promotion so it will increase employees' satisfaction.

5. CONCLUSIONS AND RECOMENDATIONS

Based on the analysis results, it can be concluded that there was a significant direct effect between variable of Work Performance on Job Satisfaction (Y). However, a different result was shown in the results of direct effect between variable of Reward System on Work Performance which showed that there was no significant direct effect. In other words, the intensity of Reward System will not affect the intensity level of Work Performance. In addition, there was no mediating effect variable of Work Performance on the effect of Reward System on Job Satisfaction.

Reccomendation for Reward System, there are some interesting rewards program to be implemented is a cafeteria style benefits, banking, time-off, and gainsharing. (1) Caferia style allowances, management set "menu allowance" and put a limit on how large the organization is willing to spend allowances. Employees are asked to decide what they want to receive from the total amount of allowances. Employees develop their own individual, benefits package that is personally appealing. Some employees may be taking all the benefits in the form of cash; while others in the form of health protection. Using a cafeteria style plan offers a distinct advantage. First, it allows employees play an active role in determining the allocation of allowances. Second, employees receive personal benefits of great value to them. This gives the feeling psychologically gladdens the heart. Third, the cafeteria style create economic value fairly clear benefits for employees. (2) Banking time-off, a practice in exchange for allowing employees to have time off work because of behavior for interpretation or presence eligible. Employees then receive additional paid leave from the time the leave regularly given organization because of seniority. (3) Gain Sharing / sharing. The revenue sharing formula that is based on a form of incentive groups where employees participated in the acquisition contributed revenue of the organization through increased actual achievement.

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