

**THE RELATIONSHIP BETWEEN INCENTIVES AND
ORGANIZATIONAL PERFORMANCE FOR EMPLOYEES: THE STUDY
OF ISLAMIC PRIVATE UNIVERSITIES IN YOGYAKARTA**

THESIS



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2018

**The Relationship between Incentives and Organizational Performance for
Employees: The Study of Islamic Private Universities in Yogyakarta**

A THESIS

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to Obtain the Bachelor Degree in Management Department

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2018

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A BACHELOR DEGREE THESIS

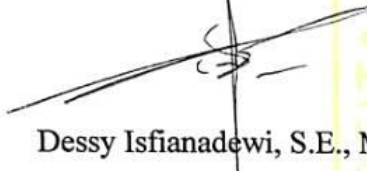
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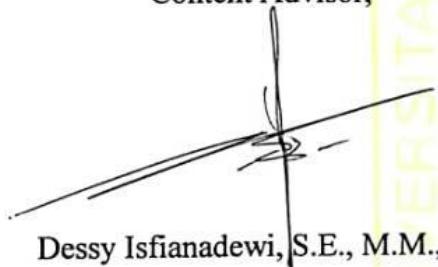
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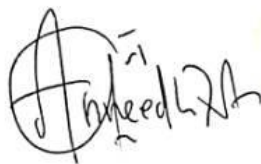
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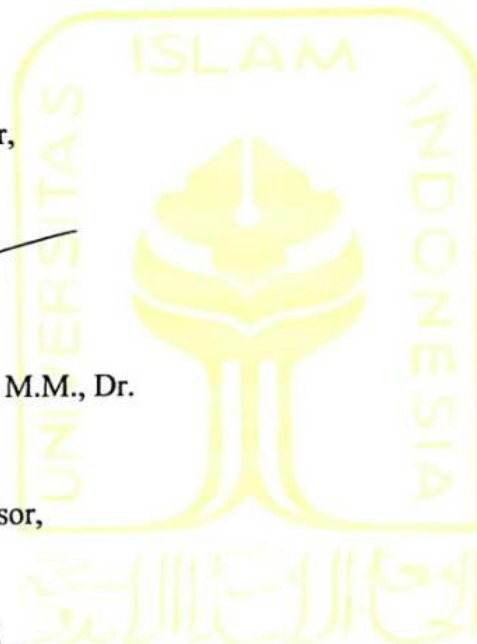
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DECLARATION OF AUTHENTICITY

Here in I declare the originality of the theses; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgement. All questions are cited and listed in the reference of the thesis.

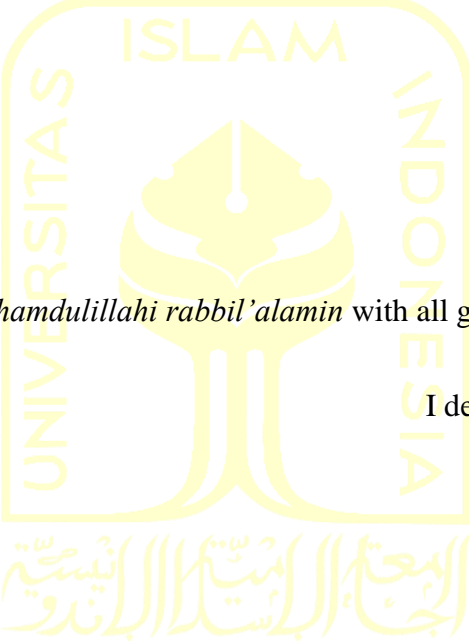
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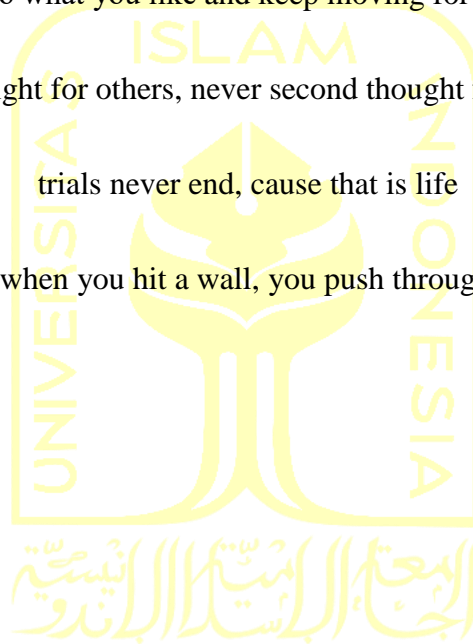
Dedication Page



Alhamdulillah rabbil'alamin with all gratitude to Allah SWT,
I dedicating this thesis for,
Allah SWT,
Muhammad SAW,
Indonesia,
My Almamater, Business and Economics Faculty of UII,
My beloved Father-Mashar Syamsudin, Mother-Sumiyati,
Uncle-Alexander John Duncan,
sister-Lediana Safira, and sister-Prita Rizki Tanaya

Motto

“Do what you like and keep moving forward
live your life, fight for others, never second thought for the right way,
trials never end, cause that is life
so when you hit a wall, you push through it”



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Assalamualaikum Wr. Wb.

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This research is not separated from the encouragement and the support from several parties. In this occasion, the researcher wants to give thanks to:

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Yogyakarta, October 12th 2018

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TABLE OF CONTENTS

Page of Title	ii
Legalization Page	iii
Approval Page	iv
Declaration of Authenticity	v
Dedication Page	vi
Motto	vii
Acknowledgment	viii
Table of Contents	xi
List of Tables.....	xiii
List of Figures	xvii
List of Appendixes	xviii
Abstract	xix
Abstrak	xx
Chapter I: Introduction.....	1
1.1. Background of Study	1
1.2. Problem Identification	6
1.3. Problem Formulation	6
1.4. Problem Limitation	7
1.5. Research Objectives	8
1.6. Research Contributions	9
1.7. Definition of Term	10
1.8. Systematic of Writing	11
Chapter II: Review of Related Literature.....	13
2.1. Theoretical Review	13
2.2. Theoretical Framework	45
2.3. Hypotheses Formulation	47
Chapter III: Research Method.....	67
3.1. Type of Study.....	67
3.2. Population and sample	67

3.3. Data collection method	68
3.4. Research Variables.....	69
3.5. Data Analysis Technique	72
3.6. Analysis Technique.....	73
Chapter IV: Data Analysis and Discussions	79
4.1. Research Respondents Descriptive Analysis	80
4.2. Research Variables Descriptive Analysis	89
4.3. Reliability and Validity Test.....	111
4.4. Hypotheses Testing.....	122
4.5. Discussions	153
Chapter V: Conclusion and Suggestion	180
5.1. Conclusion	180
5.2. Suggestion.....	183
References	191
Appendix	202

LIST OF TABLES

Table 1.2. The Two Factors in Herzberg Two Factors Theory.....	35
Table 2.4. Total of Research Questionnaires	79
Table 3.4. Respondents Characteristics According to University Respondents Characteristics According to University Origin	80
Table 4.4. Respondents Characteristics According to Gender.....	82
Table 5.4. Respondents Characteristics According to Background Respondents Characteristics According to Background Education.....	83
Table 6.4. Respondents Characteristics According to Fields of Work	85
Table 7.4. Respondents Characteristics According to Length of Work in University	87
Table 8.4. Dominant Demographic Data Recapitulation	88
Table 9.4. Class Interval Category	90
Table 10.4. Results of Financial Incentives Variable (X_1) Analysis.....	90
Table 11.4. Result of Financial Incentives Variable Frequency Analysis	92
Table 12.4. Results of Moral Incentives Variable (X_2) Analysis.....	93
Table 13.4. Result of Moral Incentives Variable Frequency Analysis	95
Table 14.4. Results of Learning and Growth Variable (Y_1) Analysis	98
Table 15.4. Result of Learning and Growth Variable Frequency Analysis	100
Table 16.4. Results of Internal Business Proses (Y_2) Analysis	101
Table 17.4. Result of Internal Business Proses Variable Frequency Analysis ...	103
Table 18.4. Result of Customer Satisfaction (Y_3) Variable Frequency Analysis	104

Table 19.4. Result of Customer Satisfaction Variable Frequency Analysis	106
Table 20.4. Descriptive Recapitulation of Research Variables	108
Table 21.4. Table Scoring Frequency Recapitulation of Research Variable	110
Table 22.4. Reliability Test Result.....	111
Table 23.4. Financial Incentives Variable Validity Test Result	112
Table 24.4. Moral Incentives Variable Validity Test Result	113
Table 25.4. Learning and Growth Variable Validity Test Result	115
Table 26.4. Internal Business Proses Variable Validity Test Result.....	116
Table 27.4. Customer Satisfaction Variable Validity Test Result	117
Table 28.4. Normality Test Result by using One-Sample Kolmogorov-Smirnov Test	118
Table 29.4. Multicollinearity Test Result.....	119
Table 30.4. Heteroscedasticity Test Result by Using Park Test	121
Table 31.4. t Test of $X_1 \rightarrow Y_1$	123
Table 32.4. t Test of $X_2 \rightarrow Y_1$	125
Table 33.4 F Test Result of Financial Incentives and Moral Incentives toward Learning and Growth.....	127
Table 34.4. t Test of $X_1 \rightarrow Y_2$	129
Table 35.4. t Test of $X_2 \rightarrow Y_2$	131
Table 36.4 F Test Result of Financial Incentives and Moral Incentives toward Internal Business Proses	133
Table 37.4. t Test of $X_1 \rightarrow Y_3$	136
Table 38.4. t Test of $X_1 \rightarrow Y_3$	138

Table 39.4. F Test Result of Financial Incentives and Moral Incentives toward Customer Satisfaction.....	140
Table 40.4. F Test Result of Financial Incentives and Moral Incentives toward Organizational Performance	142
Table 41.4. t Test of $X_1, X_2 \rightarrow Y_{1,2,3}$	144
Table 42.4. R^2 Test Result of Financial Incentives toward Learning and Growth	145
Table 43.4. R^2 Test Result of Moral Incentives toward Learning and Growth ..	146
Table 44.4. R^2 Test Result of Financial Incentives and Moral Incentives toward Learning and Growth.....	146
Table 45.4. R^2 Test Result of Financial Incentives toward Internal Business Process	147
Table 46.4. R^2 Test Result of Moral Incentives toward Internal Business Process	147
Table 47.4. R^2 Test Result of Financial Incentives and Moral Incentives toward Internal Business Process	148
Table 48.4. R^2 Test Result of Financial Incentives toward Customer Satisfaction	149
Table 49.4. R^2 Test Result of Moral Incentives toward Customer Satisfaction .	149
Table 50.4. R^2 Test Result of Financial Incentives and Moral Incentives toward Customer Satisfaction.....	150
Table 51.4. R^2 Test Result of Financial Incentives and Moral Incentives toward Organizational Performance	150

Table 52.4. Recapitulation of Hypotheses Test Result	151
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LIST OF FIGURES

Figure 1.1. Monetary Incentives according to Olubusayo	14
Figure 2.1. Non-Monetary Incentives according to Olubusayo	20
Figure 3.2. Maslow’s Need Hierarchy Theory.....	36
Figure 4.2. Theoretical Framework of “The Relationship between Incentives and Organizational Performance for Employees: The Study of Islamic Private Universities in Yogyakarta” Research.	47
Figure 5.4. Respondents Characteristics according to their University Origin....	81
Figure 6.4. Respondents Characteristics according to their Gender	82
Figure 7.4. Respondents Characteristics according to their Fields of Work.....	84
Figure 8 .4. Respondents Characteristics according to their Fields of Work.....	86
Figure 9.4. Respondents Characteristics according to their Lenght of Work	87
Figure 10.4. Results of Financial Incentives Variable (X_1) Analysis.	92
Figure 11.4. Results of Moral Incentives Variable (X_2) Analysis	95
Figure 12.4. Analysis Result of Moral Incentives Variable Frequency.....	97
Figure 13.4. Results of Learning and Growth variable Analysis.....	99
Figure 14.4. Results of Internal Business Process Variable Analysis.....	102
Figure 15.4. Results of Customer Satisfaction Variable Analysis	105
Figure 16.4. Results of Learning and Growth, Internal Business Proses and Customer Satisfaction Variables Analysis	107
Figure 17.4. Descriptive Recapitulation of Research Variables	109

LIST OF APPENDIXES

Appendix A. Research Questionnaire	203
Appendix B. Validity Test Result	210
Appendix C. Reability Test Result	217
Appendix D. Respondent Characteristic	219
Appendix E. Descriptive Analysis	221
Appendix F. Normality Test	225
Appendix G. Multicollinearity Test	228
Appendix H. Heteroscedasticity Test By Using Park Test	230
Appendix I. Regression Analysis	232
Appendix J. Frequency Analysis Result	238

**THE RELATIONSHIP BETWEEN INCENTIVES AND
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OF ISLAMIC PRIVATE UNIVERSITIES IN YOGYAKARTA**

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ABSTRACT

This study is a quantitative research and aimed to discover the influence of financial incentives and moral incentives toward learning and growth, internal business process, and employees' effort to reach customer satisfaction by employees as the media of organizational performance of three biggest Islamic private universities in Yogyakarta. There are 205 respondents who are working as administrators and lecturers in this research. This study used survey data collection method through questionnaires with a six points likert scale model as the data collection instrument. The data were analyzed by using Classic assumptions test analysis, t test analysis, and f test analysis utilizing SPSS version 25.0. The results of this study showed that (1) financial incentives and moral incentives have a significant relationship toward learning and growth, (2) financial incentives and moral incentives have a significant relationship toward internal business process, (3) financial incentives and moral incentives have a significant relationship toward employees' effort to reach customer satisfaction, (4) financial incentives and moral incentives have a significant relationship toward learning and growth, internal business proses, and employees' effort to reach customer satisfaction as the mediums of organizational performance.

Keywords : *incentives, organizational performance, education, Islamic private universities of Yogyakarta*

HUBUNGAN ANTARA INSENTIF DAN KINERJA ORGANISASI BAGI KARYAWAN: STUDI UNIVERSITAS SWASTA ISLAM DI YOGYAKARTA

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif dan bertujuan untuk mengetahui adanya pengaruh insentif keuangan dan insentif moral terhadap pembelajaran dan pertumbuhan, proses bisnis internal, dan usaha karyawan mencapai kepuasan pelanggan sebagai medium dari kinerja organisasi bagi karyawan dari tiga universitas swasta Islam terbesar di Yogyakarta. Sampel penelitian ini adalah para administrator dan dosen sebanyak 205 responden. Penelitian ini menggunakan metode pengumpulan data survei melalui kuesioner dengan model skala likert enam poin sebagai instrumen pengumpulan data. Alat yang digunakan adalah analisis tes asumsi klasik, analisis uji t, dan analisis uji F SPSS versi 25.0. Hasil dari penelitian ini menunjukkan bahwa (1) insentif keuangan dan insentif moral memiliki hubungan yang signifikan terhadap pembelajaran and pertumbuhan, (2) insentif keuangan dan insentif moral memiliki hubungan yang signifikan terhadap proses bisnis internal, (3) insentif keuangan dan insentif moral memiliki hubungan yang signifikan terhadap usaha karyawan dalam meraih kepuasan pelanggan, (4) insentif keuangan dan insentif moral memiliki hubungan yang signifikan terhadap pembelajaran and pertumbuhan, proses bisnis internal dan usaha karyawan dalam meraih kepuasan pelanggan sebagai medium dari kinerja organisasi.

Kata kunci: *insentif, kinerja organisasi, pendidikan, perguruan tinggi swasta islam di Yogyakarta*

CHAPTER I: INTRODUCTION

1.1. Background of Study

With diminishing Organizational performance, it is rarely possible for a company to have enough resources to fulfil the needs of its clients. Furthermore, with diminishing number of clients, the company income will decrease and it will be hard for the company to run well. Soon, the company will experience loss and may not sustain in the market. Therefore, it is important for the company to concern with its organizational performance (Dess and Robinson, cited in Richard, Devinney, Yip, and Johnson, 2009). Moreover, in global era, organizational performance becomes crucial whereas company has to run in a dynamic way and follows rapid changes of the market (Kasarda and Rondinelli 2009; Vosloban 2012). Clients' needs will always change and develop into various types of needs resulting into unlimited forms of needs that expect for quality, reliability, and competitive pricing (Kasarda and Rondinelli, 2009, p.73). On the other side, the company must follow this dynamic clients' needs trend in order to keep the clients satisfy with company's goods and/or services (Waal, 2007). The more clients satisfied with the company, the more number of clients will have been provided. The higher the number of clients provided, the more income will be gained (Anderson, Fornell, and Lehmann, 1994, p.53). Therefore as long as the clients are satisfied, the company will maintain the amount of clients and its sustainability in the market.

Referring to Antony and Bhattacharyya (2010) statement, an organizational performance is defined as a gauge of how well an organization's management is and how much value did customers and other stakeholders gain from the organization's management is. It is a measure of the organization results (actual output) compared to its visions, missions, goals, and objectives (intended output). There are four factors used to analyse an organizational performance. There are financial perspective, innovation and learning perspective, customer perspective, and internal business perspective (Snell and Bohlander, 2013, p.76). The financial perspective includes the area of in what way the company can improve its wealth. The innovation and learning perspective includes area of what skills should be developed by a company. The customer perspective includes area of how strong the company's social network is. While, the internal business perspective includes area of how well the current task is getting better. These perspectives are explained from the Kaplan and Norton's balance scorecard method.

These perspective can be measured by analyzing the employees' performance. The employees are the people who actually run the company. Employees are valuable assets that cannot be imitated by the competitors. They are enriched with skills, knowledge, and ability (SKA) that are needed to build company competitive advantage. Moreover, the basis of competitive company can be represented from satisfied, highly-motivated, and loyal employees (Gabčanová, 2011, p.1). This employee's satisfaction growth

reflects the development of productivity, improvement of the products' and services' quality, and innovations (Gabčanová, 2011, p.1). However, if employees thought that the company becomes less concern with their well-done feedback reward, job dissatisfaction can be happen and resulted to diminishing of their work performance. Hence, maintaining these employees might result of no change of improvement of organizational performance. Consequently, it is important for the company to concern about employee's satisfaction in their job in order to retain the employees.

Employee incentives is one of factors to reach employees' satisfaction in job. The incentives are rewards or feedback given because the positive desired behavior is presented (Dalkir, 2005). By giving incentives, employee would tend to continue to presents performance associated with positive rewards and avoid performance that lead to negative consequences or punishment. This is related to McClelland Need theory (1961) which explained that human lived with needs for achievement, power, and affiliation (Royle and Hall 2012, p. 25). The incentives are expected to encourage employees to advance their work as best as they can that will lead to organizational performance improvement. According to Dalkir (2005), incentives are divided into three common classes which are remunerative or financial incentives, moral incentives, and coercive incentives. Financial incentives are related with material reward such as money, bonus, and salary. The moral incentives are related with the right things to do that will approve the self-esteem. While, the coercive incentives are related with

assumption that fail to act in a desired way will result in physical force in the community such as punishment and firing.

Financial incentives and moral incentives are important to improve employees satisfaction in their job. Consequently, they will lead to organizational performance improvement. Maslow's Hierarchy of Needs theory (Greenberg & Baron, 2003) found that people have five levels of needs whereas when the lowest level needs is fulfilled, people will need to achieve the next level of needs. The very basic needs (the lowest) are physiological needs which associated with basic requirement of human body such as water and food. The next level of needs is safety which is associated with protection of physical and economic harm. The third level of needs will be social needs which is associated with self-belonging and love. The first two needs levels are related with financial incentives that can be identified as the basic needs for employee to be satisfied. While the third needs are more related with the moral incentives that upgrades the employee satisfaction. Vroom's Expectancy theory (in Lawler and Suttle, 1973, p.482) found that performance is linked to motivation. Motivation drives a person to perform a particular action as what expected. Such forms of motivation that can be given to employee are escalation in job payment, bonuses, promotions, time off, new assignments, and recognition. These are also the causes of satisfaction in job according to Herzberg's motivation-hygiene theory (Snell and Bohlander, 2013). Further, the employee performance was found that it had a significant contribution relationship to increase the

organizational performance (Vosloban, 2012). Hence, the researcher assumed that employee incentives might have a relationship toward the organizational performance which is important for future human resource (HR) study.

Researcher tried to develop Al-Nsour's (2012) research that studied about the relationship between incentives and organizational performance for employees in university. The researcher tries different samples in this study. The samples were employees from three big Islamic private universities in Yogyakarta, Indonesia. While, in Al-Nsour's study, the samples were employees in state university. Researcher tried to find whether the incentives also have the relationship with organizational performance in Islamic private university. Wherein, this private university applied religion as the base to running the whole company. Morality and ethical became the primer foundation for university to establish organizational performance. Therefore, there is a possibility that these universities enhance more rewards regarding appreciation and recognition than material rewards to apply their foundation. Hence, researcher tried to study the relationship between the incentives toward organizational performance in Islamic private universities, especially in Yogyakarta.

1.2. Problem Identification

Organizational performance is important in this dynamic and rapid changes era. The good organizational performance will help the company to sustain in the market and deal with the competitors. Therefore, it is important to find factors that will improve the company organizational performance. Employees are the valuable assets who directly run the company. Those who own skill, knowledge and ability to support company's objectives and values are the company's competitive advantage which must be maintained. Consequently, two factors that have close relation with basic needs in Maslow's Need Hierarchy theory which are financial incentives and moral incentives were identified to have influence on organizational performance. However, there are limited research about state company especially the Islamic private company.

1.3. Problem Formulation

In this research, there are several problems that researcher needs to analyze.

The following problems are:

- a. is there any significant relationship between financial and moral incentives toward learning and growth in the Yogyakarta Islamic private universities?,
- b. is there any significant relationship between financial and moral incentives toward internal business process in Yogyakarta Islamic private universities?,

- c. is there any significant relationship between financial and moral incentives toward employees' effort to reach customer satisfaction in Yogyakarta Islamic private universities?, and
- d. is there any significant relationship between financial and moral incentives toward organizational performance in Yogyakarta Islamic private universities?

1.4. Problem Limitation

This research focused on the relationship between incentives as dependent variables and organizational performance as independent variable. The organizational performance in this research includes only three kinds of organizational performance mediums based on balanced scorecard mediums which are learning and growth, internal business process, and customer satisfaction, and no financial medium. The financial medium was partly used as dependent variable in financial incentives not as organizational performance medium. The total research respondents is not all individuals in population. The research sample includes only 205 administrator and lecturers the employees who have direct relation with students in academic terms. Hence, it is not covering total population of all 2608 Islamic private universities employees in Yogyakarta. Also, the research result from administrator and lecturers respondents are combined into one result and analysed as one result not separated. Correspondingly, there is also no respondent separation between the fixed employees and temporary

employees. Furthermore, the research results are also limited to employees' personal understanding and ability to answer the questionnaire. The research results and conclusion may be limited based on each of the three biggest Islamic private universities in Yogyakarta unique factors. Furthermore, this research has a limitation of study interval for 1 year. Finally, all of the limitations were based on reasons that researcher has limitation access to meet the respondents and limited time to meet respondents.

1.5. Research Objectives

The objectives of this study was to investigate the impact of financial and moral incentives on organizational performance of the employees of the Yogyakarta Islamic private universities. It aimed to identify the reality and the role of the Yogyakarta Islamic private universities in meeting societal needs of the employees. Further, this study also tried to know the implemented incentives approach in the Yogyakarta Islamic private universities, identify financial and moral incentives adopted in the Yogyakarta Islamic private universities, and study the mediums of organizational performance in Yogyakarta Islamic private universities.

1.6. Research Contributions

This research is expected to give benefits for the following partners:

- a. For Yogyakarta Islamic private universities

This research gives contribution for the university in gaining data that analyze the effect of incentives toward organizational performance mediums. Therefore, this research supports university to evaluate its reality and role in meeting the societal needs of their employee through financial and moral incentives. Furthermore, this research helps university to identify whether the implementation of incentives are effectively improve organizational performance or not.

- b. For employees of Yogyakarta Islamic private universities

The research findings helps employees to recognize how far the universities have consider and be responsible to fulfill the employee's social needs through financial and moral incentives.

- c. For further research

Due to the lack of research in this area, the results of the report contributes to enrich the literature for future research regarding relationship between incentives and organizational performance. The research did not only give contribution for the HR study in international area, but also in Indonesia area and especially in Yogyakarta. Moreover, the research enriches the literature for private company study especially the Islamic private company. Furthermore, this research gives contribution

of HR research regarding of relationship between incentives and organizational performance for employees in Yogyakarta Islamic private universities.

1.7. Definition of Term

a. Financial incentives

Financial incentives are motivation drivers in form of material or money that are given to an individual to reward his/her surpass achievement and for behavior change purpose in order to lead and to keep the individual behavior to act like what had been desired and simultaneously rose the productivity of that individuals themselves (Al-Otaibi, 2017, p.58; Dessler, 2003).

b. Moral incentives

Moral incentives are motivation drivers not in form of material or money but more into psychology appreciation and recognition that are given to an individual to reward his/her surpass achievement and for behavior change purpose in order to lead and to keep the individual behavior to act like what had been desired and simultaneously raised the productivity of that individuals themselves (Jeffords, Scheidt and Thibadoux,1997; Martin, 2010).

c. Organizational Performance

Organizational performance is a gauge of organization output to identify how well an organization's management and value pillared from the perspective of learning and growth, employees' effort to reach customer satisfaction, and internal business (Kaplan and Norton,1992, p.79;Miller,2007;Antony and Bhattacharyya, 2010, p.43; Adlouni, 2002, in Al-Nsour 2002, p.89).

1.8. Systematic of Writing

CHAPTER I: INTRODUCTION

This chapter contains background study which are the relationship between incentives (financial and moral incentives) and organizational performance in Islamic University of Indonesia in Yogyakarta, relation to be studied in present span, and general focus and specific focus. After that, significant factors which are relevant to the research are formulated in problem identification. Further, a clarified statement of problem formulation was mentioned. Thereafter, research objectives were constructed according with problem formulation. Then, definition terms according to researcher comprehension and researcher used in the study were exposed for comprehensive definition. Finally, to complement the end of this chapter, the researcher mentioned the research contributions to several parties for the benefit for all.

CHAPTER II: REVIEW OF RELATED LITERATURE

This chapter discussed the literature review of incentives and organizational performance definition according to scientists, the theories relation between incentives and organizational performance, supported by the previous studies of the research. After that, theoretical framework was constructed based on literature review. Finally, researcher formulated hypotheses based on literature review.

CHAPTER III: RESEARCH METHOD

This chapter describes quantitative study used in research, the characteristics and amount of population and samples, survey data collection methods, the independent and dependent variables, and closed with various analysis techniques.

CHAPTER IV: DATA ANALYZIS AND DISCUSSION

This chapter analyzes the statistic descriptive to illustrate the value of obtained data and each variables. After that, researcher exposed the reliability test, validity test, and the hypotheses testing of data. Finally, the findings of data analysis were will be discussed to answer the research question and objectives.

CHAPTER V: CONCLUSION AND RECOMMENDATIONS

This chapter contains the conclusion of the research findings, research limitations, and research recommendation for future research.

CHAPTER II: REVIEW OF RELATED LITERATURE

2.1. Theoretical Review

2.1.1. Financial Incentives

Financial incentives or in some study called as material incentives (Linger, 1992) or monetary incentives or financial rewards (Serxner, 2016, p.32) are defined as external stimulation that strives individual behavior to act like what had been desired and raised the productivity of that individuals. These kind of incentives are the most important type of all at the minimum level of management because it fulfils the basic human needs (Al-Otaibi 2017, p.58).

According to Linger (1992, p.119), material incentives are defined as a concrete reward in exchange for work performed, and assumed to be the basis of capitalist market relations. According to Yousaf, Latif, Aslam, and Saddiqui (2014, p.1778), the financial incentive is ranked first in motivating employees because money enables employees to fulfil not only their basic needs, but also their need of belongings and need of power.

Olubusayo, Stephen and Maxwell (2014) called financial incentives as monetary incentives and defined that monetary incentives were adopted in the organization to motivate and increase the workers' performance. The monetary incentive is utilized to

portray incentive-payment plans which tied incentives directly or indirectly to productivity standard. The monetary incentive itself can be formed into two kinds of things which are direct compensation and indirect compensation. The direct compensation has three forms which are basic salary, commission, and bonus. While, the indirect compensation has six forms which are insurance, profit sharing, retirement plan, overtime pay, travel expense, and subsidized housing.

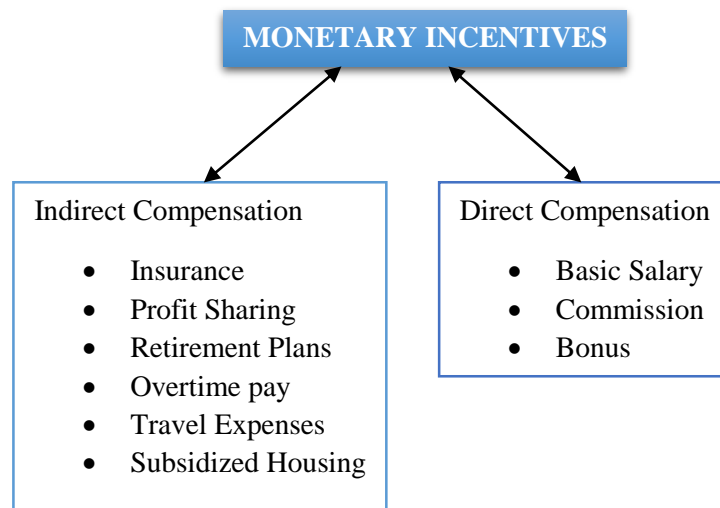


Figure 1.1. Monetary Incentives according to Olubusayo

Peterson and Luthans (2006, p.163) in discussing financial incentives agreed that money is an effective incentive to motivate and to retain employees. Further, financial incentives not only reinforce employee performance but also can act as a punisher. Financial incentive became the primary incentive because it's availability to be exchanged with other desirable outcomes such as goods, services, or privileges. The lump-sum bonuses are the most common used pay

method in financial incentives, whereas these financial incentives are additional cash payments according with performance and goal achievement that excluded from employee's base wages (fixed labor cost). Therefore, the larger fixed labor cost can be avoided in the long run period.

Al-Otaibi (2017, p.58) called financial incentives as material incentives and defines that material incentives are powerful driver of human behavior even when the basic physiological needs are not fully satisfied. That is because money is needed by individuals to meet their living needs such as food, housing and clothing. The material incentives were divided into four kinds of things which are salary, annual increases, bonuses, and participation in profits. The salary is a wage from incentives production that enables the individual to accomplish numerous essential and fundamental needs for example food, lodging and apparel, and to purchase whatever he/she wants. The annual increase is the incentive payment that links to production as the basis for granting individual productivity improvement. The bonuses are rewards or sum of money given to a working individual for performance or achievement in particular work or because of the achievement in saving a field. While, the participations in profit are monetary incentives that will increase if profits and production are increase, hence the individuals will have sense to support organization production increment, for example dividend.

According to Saleem (2011, p.259), it is important for a firm to develop financial incentives and rewards into firm strategies because of their role in continuing the employment relationship and creating the basis for high levels of employee commitment. Appropriate financial incentives and rewards are the effective way to give feedback appreciation to the employee. Through financial incentives and rewards, not only the firm goals will be achieved, but also talented employee will be retained. The example of financial incentives and rewards are promotion, bonus, profit sharing or gain sharing and employees stock ownership etc.

According to Milkovich and Newman (2002), financial incentives are included as cash compensation that influence future behavior of employee. The payments do not increase the base wage and therefore must be re-earned each pay period. Also, financial incentives are generally be known beforehand to employee. The financial incentives can be tied to the performance of an individual employee, a team of employee, a total business unit, or some combination of those. The payments are one-time payments and do not have a permanent effect on labor cost. Hence, the declines of incentive pay will be followed by the declines of performance which make the financial incentives as a variable pay. The performance objective for incentive payments should be notified very specifically in advance. Mostly the performance objective that will be applied are

expense reduction, volume increases, customer satisfaction, revenue growth, return on investments, or increases in total shareholder value.

According to Dessler (2003), financial incentives are the financial rewards paid to workforces whose production surpasses some determined standard. While, Anthony and Govindarajan (2000) also called financial incentives as financial rewards. The positive financial incentives (reward) are financial outcome that increase satisfaction of individual needs. While, the negative incentives (punishment) are financial outcomes that decrease satisfaction of those needs. The financial incentives are salary increase, bonuses, benefits, and perquisites (automobiles, vacation trips, club memberships, and so on).

Al-Nsour (2012) stated that “financial incentives mean the amounts paid to employees, either in the form of a quick and immediate form of lump sum (singular amount) or in the form of monthly payments including all additional income for the individual”(p.79). Hence, the financial incentives give immediate back effort from organization toward the individual. Whereas the organization gives support to the individual through financial incentives which fulfilled the basic human needs and encouraging the individuals best performance. Because of that the individual becomes satisfy with the work and have more willingness to work productively

and do the best. Hence, the organization also becomes more productive.

From Al-Nsour (2012, p.79) study, a several advantages of financial incentives were found which are:

- a. There is a rapid and immediate impact on the individual's efforts that motivate him in doing his greatest of work, increase production, increase income and improve performance.
- b. The individual gains several psychological and social benefits as a result of enhancing his purchasing power to satisfy his needs of goods and services (Al-Jahni, 1998).

Besides the advantages, financial incentives also has disadvantages such as “financial incentives could push the individual for hard work, often affecting the workers ‘physical or mental condition in the future and affect his social and humanitarian issues which do not take into consideration the individual's s age or his circumstances” (Al-Nsour, 2012, p.79).

Al-Harhi (1999 in Al-Nsour 2012, p.79) said that financial incentives aim to raise production efficiency and improve performance through encouraging individual to behave in a desired away. An appropriate incentives will increase the person need satisfaction that lead to high efficiency of productivity and vice versa.

2.1.2. Moral Incentives

According to Linger (1992, p.119) Moral incentives have been defined as a motivation to work voluntarily without any personal gain except the satisfaction of working collectively for the good of others or community.

Olubusayo, et al. (2014, p.65) used word “non-monetary incentives” as moral incentives and defines that moral incentives are opportunity reward for worker’s excellent job. It can be form into two kinds of things which are tangible nonmonetary incentives and intangible monetary incentives. The tangible nonmonetary incentives can be divided into three forms which are treats, award, and knick-knacks. While the intangible nonmonetary incentives can be divided into two forms which are social reward and task-related reward. The example of social rewards are informal recognition and verbal recognition. While the example of task-related rewards are more responsibility, job rotation, training and development.

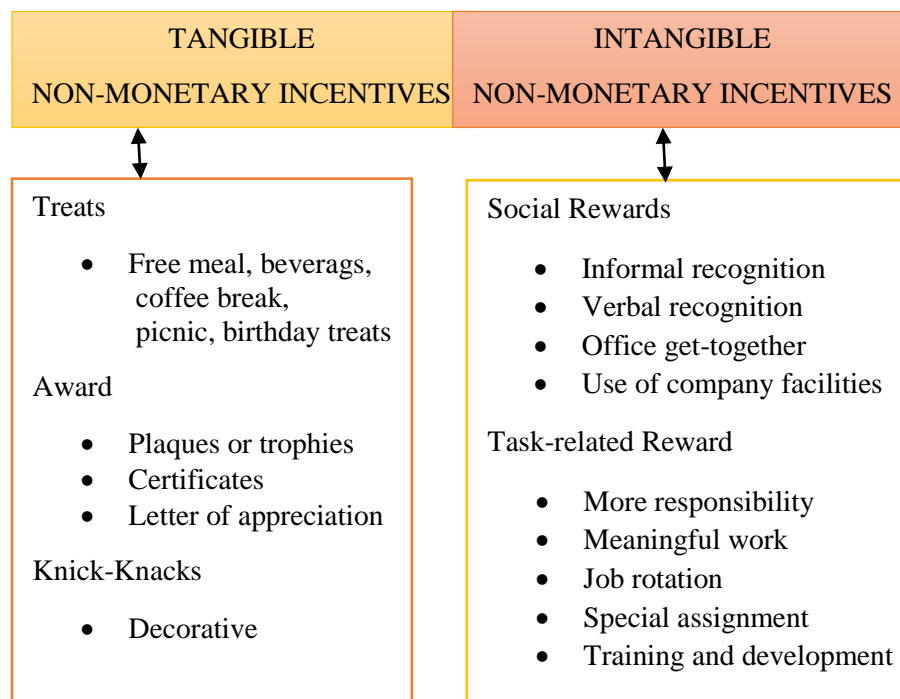


Figure 2.1. Non-Monetary Incentives according to Olubusayo

Anthony and Govindarajan (2000) used words nonfinancial incentives, psychological and social rewards, and non-monetary rewards as term for moral incentives. The moral incentives are promotion possibilities, increased responsibilities, increased autonomy, better geographical location, and recognition. Both financial and morale incentives will influence the worker's motivation. Beyond a certain satisfaction level, the importance of moral incentives will be in the high needs level compare to financial incentives. Therefore, only give financial incentives is not enough without moral incentives.

Dubin (2017) defined nonfinancial incentives as the psychic rewards, or enhanced position rewards, that can be protected in the

work organization. He found that nonfinancial incentives are involved in human relations of work. He identified psychic rewards into two general forms which are job satisfaction and privilege pay. The job satisfaction is the satisfaction that an individual gain from completing the work assignment. While privilege pay is a freedom that was given to subordinates to interact with the authority. The purpose of privilege pay is to make the subordinates get the feeling of their professionalism and technical opinion are being valued by the authority. Further, he identified rewards that enhanced position into three major forms which are power pay, authority pay, and status pay. The power pay means make the individual assignment has more exclusiveness (important) status in the organization. The authority pay means making the individual to have greater authority in their position. While, the status pay is defined as an increase of individual value in public acknowledgement which given by management, for example the most loyal employee or the neatest one.

Ballentine, et al. (n.d, p.1) contend non-monetary incentives have purpose to reward employees for their excellent job performance through opportunities, including flexible work hours, training and education, pleasant work environment, and sabbaticals. It is important for managers to not using one-size-fits-all approach of non-monetary incentives at times to avoid ineffectiveness (p.2). Hence, the

incentives should be tailored according with the different employees' needs for optimal incentives utilization.

Business.tas.gov.au. (2015, p.79) named moral incentives as non-financial rewards and stated that,

Non-financial rewards may include recognition, higher status, positive feedback, more responsibility and greater participation. Recognition is an important non-financial reward which is particularly valued by some employees. Having efforts noticed and valued can be a great motivator and encourage employees to stay with an employer.

The non-financial rewards are valuable for employees because of their benefits to enhance the quality of working life, reward employee's efforts and make employees feel valued, and add value to the employment contract (business.tas.gov.au., 2015, p.79). Further, these rewards should be seen as complement for a good pay scheme, not a substitute (business.tas.gov.au., 2015, p.79). Other non-financial rewards forms are extra leave, Christmas and birthday gifts, work-life balance benefits such as flexible working hours, subsidised staff canteens and free tea/coffee, cinema tickets, subsidised gym or sporting facilities membership, training addressing personal development rather than simply the skills needed for the job, gifts for work well done, subsidised goods or services in relation to suppliers or business networks (business.tas.gov.au., 2015, p.79).

Martin (2010) defined nonmonetary rewards as an appreciation and recognition that mostly will motivate employees in reaching

higher levels of performance. Closed work between managers and subordinates are important for mutual relationship in the workplace. Therefore, managers are charged to implement nonmonetary incentives for subordinates that are consistent with company's organizational structure and also meet employees' individual needs.

Jeffrey (2004, p.2) found that non-monetary incentives that constructs by justifiability, evaluability, social reinforcement, and separability will have better goals accomplishment to employee motivation than a cash incentive of equal market value. Additionally, these incentives have another benefit which helps company to acquiring individual employee personal needs in lower net cost (p.4). For example, by giving a reward to stay at company's hotel because of his/her best work accomplishment. Not only the employee be proud of his/her value recognition, he/she also gain opportunity to enjoy a holiday. Even the company pay his/her reservation, the company only have to spent a lower cost because its own the hotel. Therefore, a better employee performance and lower cost of incentives are expected to be reached by the company. Hence, non-monetary incentives have more valuable position for the company to be maintained than the monetary incentives.

Jeffords, Scheidt and Thibadoux (1997) defined nonmonetary incentives as creative alternatives to money that can be more important to some staff needs. These incentives can be form as free

time, concierge services, freeing professional staff members from such responsibilities, employee benefits such as fitness centers and child care facilities, personal freedom and independence, personal recognition, special needs for balancing work life with family life, and challenging assignments or by more variety in job activities.

According to Al-Nsour (2012, p.80), moral incentives could be in the form of participating in decision-making, providing certificates of thanks and appreciation, training and parties for distinguished employees. The moral incentives are those which related to work environment such as supervision, leadership, fellowship, conditions of light heat, ventilation, noise, decorations and participation in management. When the individual's satisfaction and loyalty are increase, then more colleagues cooperation will be made, the bigger the chance for promotion. Further, the employees will gain more recognition and job efforts appreciation, the employees will be more responsible, increase the innovation, and growth for their careers. Moral incentives are important because financial incentives cannot be achieved unless accompanied by moral incentives. The existence of financial and moral incentives are complete each other. Hence, the financial incentives should be fit with the organization's circumstances. While, the moral incentives are necessary to satisfy the social needs of the individual. Moral incentives also can perform positive and negative types. The positive moral incentives will

motivate individuals to work while the negative moral incentives will make the individuals feel shame and get blame.

According to Lawzi (1995 in Al-Nsour 2012, p.80), when the individual's satisfaction and loyalty are increase, then more colleagues cooperation will be made, the bigger the chance for promotion. Further, the employees will gain more recognition and job efforts appreciation. Hence, the employees will be more responsible. Accordingly, employees 'innovation will be increased and career growth will be escalated.

Al-Harhi (1999 in Al-Nsour 2012, p.80) found that the financial incentives cannot be achieved unless accompanied by moral incentives. It is important that financial incentives should be fit with the organization's circumstances. While, the moral incentives are necessary to satisfy the social needs of the individual.

Hasan (2000, in Al-Nsour 2012, p.80) defined moral incentives as those which are related to work environment such as supervision, leadership, fellowship, conditions of light heat, ventilation, noise, decorations and participation in management.

According to Al-Jahni (1998 in Al-Nsour 2012, p.80) moral incentive is a set of motives aimed at achieving emotional, psychological, and humanitarian needs for employees by treating them properly and eliminate the causes of complains, reward and punishment rule, provide systemic and entertainment services for

employees, and raise spiritual enhancement. The positive moral incentives will motivate individuals to work while the negative moral incentives will make the individuals feel shame and get blame.

2.1.3. Organizational performance

Miller (2007) defined organizational performance from seven areas of organizational performance by Scott Sink and Thomas Tuttle (1989). The seven areas effectiveness, productivity, quality (of upstream, inputs, key work processes, outputs, leadership systems and worklife), customer and stakeholder satisfaction, efficiency, innovation, and financial durability.

According to Richard, Devinney, Yip, and Johnson (2009, p.722), organizational performance covers three specific areas of firm outcomes which are financial performance, product market performance (e.g. sales, market share, etc), and shareholder return (total shareholder return, economic value added, etc). The instance of financial performance are profits, return on assets, return on investment, etc. The instance of product market performance are sales, market share, etc. While the instance of shareholder return are total shareholder return, economic value added, etc.

Antony and Bhattacharyya (2010, p.43) defined organizational performance as a gauge of how well an organization's management is and how much value did customers and other stakeholders gain from

the organization's management is. Al Damoe, Yazam and Ahmid (2011, p.80) points out that organizational performance can be measure from both financial and non-financial measurement. The financial measurement included sales, profit, and market share. While the non-financial measures included efficiency, quality, productivity, and the behavioral and attitudinal measures such as satisfaction, intention to quit, and commitment.

Wang and Zeng (2017, p.5) pointed out that performances of its individuals in the organization will determined the organizational performance. It is because the individual performance is the micro-foundation of the organizational performance itself. According to Adlouni (2002, in Al-Nsour 2002, p.81), customer satisfaction, employee satisfaction, market share, gains and results, overall performance, and leadership support are indicators of organization's performance.

Bates and Holton (1996, from Armstrong 2009) defined performance as "a multi-dimensional construct, the measurement of which varies depending on a variety of factors" (p.30). Guest (1996, from Armstrong 2009, p.31) stated that performance "is about outcomes but that the concept should be linked to the idea of a balanced scorecard" (p.31).

Kaplan and Norton's balanced scorecard was used by Guest's (1996, cited in Armstrong, 2009) in forming performance definition.

They believe that to achieve goals, whatever behaviours and required actions will be adopted by people. The balanced scorecard has the purpose to help managers in balancing the financial and operational measures by conceptualizing four basic question areas which are financial perspective, innovation and learning (people), customer perspective and internal business perspective. Balanced scorecard analyzes and measures operational measures that are the drivers of future financial performance to perform in a comprehensive way. Furthermore, it helps managers to align employee individual performance with the overall company strategy.

The financial perspective has objectives to improve cost structure, grow revenues, and gain more profitability by measuring the market value, revenue, sales, cash flow, operating income, profitability, growth, and shareholder value, return in equity and other financial measurement (Kaplan and Norton, 1992, p.77; Snell and Bohlander, 2013).

The innovation and learning perspective focuses on creating ability to change company in short time, with escalating growth, and increase shareholder's value. The company should have ability to improve employees' skills, knowledge, ability and innovation that ties directly with company's value (Kaplan and Norton, 1992, p.76). The idea of this perspective is to find the way to be sustained regarding change and improvement. According to Al-

Nsour (2012, p.89) study, the learning and growth was reflected from encouraging academic growth of employees.

The customer perspective has objectives to increase the number of customer, increase the value deliver to customer, and customer satisfaction by measuring number of customers, new stores, repeat customers, on time delivery, and other customer measurement directly. Customer perspective focuses on time, quality, performance, service, cost, and delivery (Kaplan and Norton, 1992, p.73). According to Al-Nsour (2012, p.89) and Obeidat and Dwari (2015, p. 18) studies, the customer satisfaction term was used to present the effort of employees' to reach the customer satisfaction for measuring organizational performance. The customer satisfaction is the customer service that given by employees for customer to achieve customer satisfaction. The ability to taking consideration of complaint and suggestion from customer, achieving customer satisfaction, constant contact with customer, and to keep meet the needs of whole global customer, and other customer service can be used as the measurement of customer satisfaction. The customers are not only the students but also other party who have interest with universities such as other university, government, education community, local market, international market, and others. The researcher adopted Al-Nsour term of customer satisfaction in this study.

While, the internal perspective has objective to translated customer-based measure into the work of how and also what should be done internally to meet the customer's expectation. The main factors in this perspective are cycle time, quality employee, skills, and productivity (Kaplan and Norton, 1992, p.75). Total Quality Management, product development cycle, and diminishing time to process customer orders, retailer orders, production, delivering, receiving and other supply chain process can be used as the internal business perspective measurement. According to Al-Nsour (2012, p.89) study, the internal business process was reflected from effective and efficient work distribution also technology and system development.

These perspective areas are connected each other (Snell and Bohlander, 2013). Learning and innovation for employee will help organization to enhance its internal processes and give outstanding customer service. Further, internal business processes are critical for creating customer satisfaction and loyalty. On the other side, internal business process also has role to support a better financial performance by safeguarding the productivity to comprehend costs. Related with that, creation of customer values will also boost up revenues, which enhances profitability.

2.1.4. Theory of Incentives toward Organizational Performance

According to Rummler and Brache's Performance Model (1995, in Swanson and Holton 2008, p.188) organizational failure happen because of lack understanding toward variables that influence organizational, process, and individual performance. Snell and Bohlander (2013) pointed out that incentives provide real motivation that produces important employee and organizational gains. However, several factors might affect the degree of those success obtained which are (1) important organizational metrics to measure employee performance, and (2) a customized incentive plan which effectively measures employee output and rewards outstanding employee performance.

To identify the individual performance, balanced scorecard instrument can be used because of its function that bridges the gap between individual performance and organizational performance (Tatar, 2011, p.116). The balanced scorecard can transforms the organization's overall goals and objectives into clear and measurable individual tasks. Further, goals are the basic concept behind the incentive theory (Yasmeen, Farooq, and Asghar, 2013, p.938). When the goals are present, the employees will attempts to reach the goals which lead to gaining incentives for themselves and gaining organizational performance for the company. Incentives are given to motivate employee's performance and encourage their loyalty and

retention. Accordingly, incentive becomes one of a payment form that has purpose to achieve some specific change in individual behaviour (Buchan, Thompson, and O'May, 2000, p.3). Moreover, it is highly important for company to create a reward strategy (incentives) that meets the needs of individuals as well as the organization.

McClelland (1961, in Royle and Holton 2012, p.25) wrote Needs Theory which purpose that individuals are motivated by three basic drivers that will affect their behavior toward other and also their management behavior in organization. The three drivers are achievement needs, affiliation needs, and power needs. The achievement needs are the drivers to excel or to achieve a set of standard that strive to succeed. The higher the needs for achievement acquired, the better performance will be perform by individual. Further, McClelland identified three characteristics of high needs achievers which are,

- a. have a strong desire to undertake personal responsibility to find solution.
- b. be likely to take calculated risks and to custom difficult goals.
- c. have a strong desire of feedback from their performance.

The Affiliation Needs are desire to establish and maintain close social relations with other people. This needs has similarity with Maslow Needs Thoery in social needs (Pardee, 1990, p.18). He also

identified three characteristics of high needs affiliation owners which are:

- a. have a strong desire for acceptance and approval from others.
- b. be likely to convenient their behavior with the wishes of those people who has valuable friendship and companion.
- c. they will value others' feelings.

While, Power Needs are desire to influence and to control others in the way of what the owner of power want. Therefore, these people would like to control people and events in charge. McClelland identified three characteristics of high needs power owners which are:

- a. have a strong desire to influence and to direct other.
- b. have a strong desire to over control other.
- c. have a strong desire to maintain leader-follower relations.

Herzberg Two Factors Theory (1959, in Alshmemri, Shahwan and Maude, 2017) suggests there are two factors that affect the job satisfaction that lead to job attitudes and productivity. These factors are (1) motivation factors which improve the job satisfaction for long-term and (2) hygiene factors which improve the job satisfaction not in the long term but their existence are important to maintain job satisfaction.

The motivation factors are advancement, work itself, possibility of growth, responsibility supervision, recognition, and achievement. An advancement is the positive position of the employee in the workplace. The work itself is the content of the actual job tasks and assignments which can be easy and create satisfaction or might be difficult and create dissatisfaction. Possibility of growth are employees' opportunities to learn more about their skills, knowledge, and other activity regarding personal growth and as well as opportunities to be promoted. Responsibility can be positive when employees were satisfy on given responsibility and freedom to make decisions. While, a large gaps between responsibility and freedom to make decisions will lead to job satisfaction. Recognition can be positive when employees receive praise or rewards for reaching specific goals at their job. While the negative recognition can be received as criticism and blame of job. The positive achievement includes difficult task accomplishment or problem solution, while negative achievement will be gained when employees are fail to accomplish the task or assignment and so on.

While, the hygiene factors are interpersonal relationship, salary, policies and administration, supervision, and working conditions. The interpersonal relationship copes employee relationship with peers, co-worker, supervisor, and other work parties. The salary is the form of compensation such as wages, incentives, benefit. Policies

and administration includes organization and management policies and guidelines. Supervision related with good or poor supervisors' competence and fairness. While, working conditions copes the good or poor physical facilities of company provided.

Table 1.2

The Two Factors in Herzberg Two Factors Theory

Motivation Factors	Hygiene Factors
Advancement	Interpersonal relationship
Work itself	Salary
Possibility of growth	Policies and administration
Responsibility Supervision	Working conditions
Recognition	
Achievement	

Maslow (1954, in Pardee 1990 p. 8) in his Needs Hierarchy Theory found that there are five levels of human motivation needs whereas lower level will be needed to fulfilled first before reaching the above level. The first three level named deficiency needs whereas these needs are fundamental needs for human to live. While, the next two levels named growth needs because these levels can be attained by people who has strong desire for better actualization. These five needs hierarchy are (from basic level to top level):

- a. Physiological needs, such as food, water, shelter.
- b. Safety needs, such as danger and threat protection.
- c. Social needs, such as friendship, family, and love.

- d. Esteem needs, such as achievement, recognition, freedom, and appreciation.
- e. Self-actualization needs, which is a realization for a higher self-development.

Growth needs

- 5. Self-actualization needs
- 4. Esteem needs

Deficiency needs

- 3. Social needs
- 2. Safety needs
- 1. Physiological needs

Figure 3.2. Maslow's Need Hierarchy Theory

Vroom's Expectancy theory (1964, in Lawler and Shuttle 1973, p.482) argues that motivation as the drivers for person to perform a determined particular action, which are expected as (a) the person's expectancy that particular outcome will occur according to his/her act, and (b) the overall combining elements of that (first-level) outcome. There are three components in Expectancy theory which are,

- a. Expectancy, a belief that an effort will result in desired performance. This effort is based on individual's past experience, self-confidence (self-efficacy), the perceived difficulty of the performance standard or goal, and the perceived control.

- b. Instrumentality, a belief that accomplishment of performance will result in reward giving. This performance accomplishment is based on trust, control, and policies.
- c. Valence, a value that individual sets on rewards given and outcome resulted.

2.1.5. Previous Study

A number of studies have found measurable relationships between incentive plans (for employees) and improved organizational performance (Snell and Bohlander, 2013, p.438). There are several studies related to this paper. The researcher used Al-Nsour as the main journal article in this research and supported with three others studies which adopted Al-Nsour. Further, studies that related with the research variables relation are exposed to strengthen the support studies as previous study.

Al-Nsour (2012) examined the impact of financial and moral incentives which are independent variables toward organizational performance for employees in five Jordanian universities that consists of three dimensions which are (employees' effort to reach) customer satisfaction, internal business process and learning growth as dependent variables (p.78). His study found that that there is an adequate level of incentives provided to employees in Jordanian

universities. Correspondingly, he found that adequate level of incentives provide a high level of organizational performance (p.83-84). An effect of moral incentives on learning and growth was exist, but there is no relationship between financial incentives and learning and growth. Finally he found that, financial incentives ranked in 1st place while moral incentives ranked in the 2nd place regarding factors that improve organizational performance for employees.

Hussain, Shah, and Raza (2012) adopted previous study of Al-Nsour (2012), with the same variables examine the impact of financial and moral incentives the independent variables toward organizational performance for employees the dependent variable in four Pakistani universities (p.2027). They chose universities as proper research cites as they believe universities today are more focus to retain employees with better incentives for better performance improvement (p.2028). Their study found that there is considerable association between financial and moral incentives and organizational in the Pakistani Universities (p.2031). Further, they also found that gender was affected significantly by incentives. However, there is no significant relationship between gender and organizational performance (p.2032).

Luccas, Olaniyi, and Peter (2016) found there is a relationship between financial and moral incentives toward organizational performance in the Nigerian universities (p.1). They found that

financial and moral incentives improve employee motivation to work more efficient and effective in performing their task and the combination of financial and moral incentive will bring about superior performance. Also, incentives increase employees' effort to reach customer satisfaction with employee service and productivity over the year (p.5).

Their finding indicated that there is an adequate level of incentives provided to employees in Nigerian universities (p.5). They also found that financial incentives ranked in 1st while moral incentives ranked in 2nd regarding factors that improve organizational performance for employees. However interestingly, there was a strong negative relationship between these adequate financial and moral incentives and organizational performance. Therefore in their study, there is no evidence that incentives are appropriate tools for employees' improvement for organizational performance which support the reason for researcher to do her study as supporting future research.

Obeidat and Dwairi (2015) case study in the academic private and public libraries in Jordan found there is a significant relationship between financial incentives, moral incentives, and employees' performance in form of business process and user's (customer) satisfaction. A low financial incentives gained by the library staffs lead to low internal library process (p.20-21). The same result found

whereas the library staffs gain a low moral incentives and lead to low internal library process. Therefore, there was a significant relationship between financial, moral incentives and employees' performance as well as between financial, moral incentives and internal library process and users' satisfaction (p.22). Finally, their study also found that financial incentives ranked in 1st while moral incentives ranked 2nd regarding factors that improve organizational performance for employees.

Al-Otaibi (2017) found that the material incentives and moral incentives affect the performance of the administrative staff working in the institutes of the General Authority for Applied Education and Training in the State of Kuwait (p.53). Al-Otaibi found that moral incentives has a low impact toward administrator's performance in the company (p.69). Correspondently, this study discovered that if the employees gain a lack of material incentives satisfaction, then the level of their performance will be low and their performance will not improve (p.69-70). However when put in together, material and moral incentives greatly affect administrators' performance to keep up the organizational performance (p.68). Therefore, managers should pay attention into adequate plus fair compensation and material rewards. Hence, it is also important to pay attention in providing moral support and moral life in order to improve their performance that lead to enhance the organizational performance.

Allen, White, Takeda and Helms (2016) study in comparison between United State and Japan company found that reward practices are effective to improve organizational performance (p.5). Their research used certain rewards to measure incentives level which are employee stock ownership plan, individual based performance system, regular expression of appreciation by managers to employees, and special amenities (p.4). Interestingly, their study found wherein the relationship will occur when rewards are adjusted with particular cultural norms (p.7). Without the culture norm adjustment, the rewards might not saw as proper appreciation by employees in different place where the rewards were made. Careful consideration regarding rewards adjustment toward national cultural values is important for human resource professionals in order to fit with organization performance improvement. It is because incentives also improve employees self and work system.

Dinah, Dishon and Henry (2016) study in two public and private sugar companies in Western Kenya found a significant positive influence of intrinsic rewards toward organizational performance (p.3). All of the employees have minimum diploma education and most of them have work for more than 1 year (p.2). Their study further found that giving a high extrinsic rewards without adequate intrinsic rewards to employee cannot improve the organization performance (p.2). Apparently, the reason is because these employees are high

learned and require for more experience. The higher the experience, then the fewer mistakes will occur and a higher production will be achieved.

Osa (2014) study found that correspondently with rising cost of living, financial incentives is a good motivational tool for employees on organizational performance (p.61). Nevertheless, financial incentives alone is not sufficient and therefore a balance appropriate financial and moral incentives should be provided according with the roles and effectiveness of the incentives (p.68). A higher achiever of employees can only be motivated not only by money as basic necessities of life but also love of accomplishment, interest, and successful of work.

Ravi (2015) study in manufacturing private companies in Chennai found labour schemes are highly significant in creating both intrinsic and extrinsic employee motivation on organizational performance (p.29). His study discovered financial incentives give more improvement influence compare to moral incentives. The gap level between using only financial incentives and using only moral incentives are far enough which dominate financial incentives at 1 ranked. However, using both financial and moral incentives were used better for the organizational improvement (p.28-29). The level is even bigger (i.e. 49.7%) compare to using only financial incentives (i.e. 47.4%) and only moral incentives (i.e. 2.8%). Further, giving

incentives to employees also improving the state-of-the-art manufacturing process, efficient work-methods, and designing result-oriented organizational plans.

Kshirsagar and Waghale (2014) found there is an influence of financial incentives and moral incentives to motivate employees for high performance. It is true that a highly motivated employee will optimally use his/her potentials and make goal-directed efforts because of high proper incentives (p.62). Therefore simultaneously, he/she will rise to the best level of his/her efficiency towards the accomplishment of organizational goals. His study discovered that even with a high level of moral incentives, financial incentives give more positive influence to employees toward organizational performance compared to moral incentives not in public company but in private company (p.69). Hence, extra energy and cost were expended to the un-strategic place of incentives. Therefore once again, this study supports Osa's (2014) study that identifying incentives with various individual needs are important. The top two financial incentives expected by employees are retirement benefits, salary, and bonus, as discovered, while good interpersonal relationship and freedom of work as the top two moral incentives.

Ibrar and Khan (2015) found that an effective reward system gave benefits to inside and from outside of company. Only effective reward systems can attract new high skill employees for organization hence

encourage existing employees for high levels performance (p.95). They made a case study in Malakand private school and found that an existence positive a relationship between extrinsic reward such as bonus, lunch, work tools, car benefit, housing, private office room, flexible hours, free medical, relation room, and free tickets toward employee's job performance (p.100-101). While the intrinsic reward such as well aware, right, opportunity, recognition, my development, grow, quality work, and appreciated also have a positive a relationship between toward employee's job performance. The good rewards are most important way to engage the employees with their work and with their organization. Also, the good rewards give positive impact to the school work system. Hence further, there are important for the organization succession and achieving goals for private company.

Bilal, Shah, Kundi, Qureshi and Akhtar (2014) stated that employee engagement is the best tool to gain competitive advantages toward other organizations (p.62). The employee engagement creates a high chance for the high skill employees to retain in the organization. The higher the employee engagement then the closer an organization to reach maximum productivity (Khan et al. 2012; Bassi and Laurie 2010 in Bilal, et al. 2014). From their literature study in private sector universities of developing countries, they found that most of the employees agree that training and financial rewards as predictor for employee engagement adds to the profitability and services

improvement in private sector universities (p.65). Hence, financial rewards has a role and give impact to create employee engagement that improve organizational performance.

2.2. Theoretical Framework

Expectancy theory by Vroom (1964, in Lawler and Shuttlesworth 1973, p.482) found that an individual will work and give result accordingly to motivation drivers that he/she gain. Thus, the amount of input given will reach equality with the output (outcome) amount. That is, the more input amount given, the higher the result of output amount. Further, Herzberg Two Factors Theory (1959, in Alshmemri, et al. 2017) stated that motivation factors and hygiene factors can affect the job satisfaction that lead to job attitudes and productivity. The motivation factors improve the job satisfaction for long-term, included advancement, work itself, possibility of growth, responsibility supervision, recognition, and achievement. These factors are reflected on moral incentives for employees. While, hygiene factors improve the job satisfaction not in the long term but their existence are important to maintain job satisfaction, included salary from four other factors. This factor reflected on financial incentives.

Supported by Maslow's (1954, in Pardee 1990 p. 8) Needs Hierarchy Theory, it is human nature to fulfilled basic needs (i.e. physiological needs, safety needs, and social needs) first before reaching the above levels (i.e. esteem needs and self-actualization needs). Wherein, basic needs reflected on financial incentives while above levels reflected on moral incentives.

Therefore, the input form in this study will present in incentives which divided in to two types and those are financial incentives and moral incentives. Hence, the financial and moral incentives is the independent variables while the organizational performance the dependent variable.

Kaplan and Norton's Balanced Scorecard (1992, p.72) can be used to form performance definition. It found to be helpful for managers in employee individual alignment with performance of overall company strategy. Hence, this study analyze organizational performance based on Balanced Scorecard three basic question areas which are innovation and learning (people), customer perspective, and internal business perspective. Therefore, the dependent variables in this study are further divided into three components which are innovation and learning (people), customer, and internal business.

Hence, the financial and moral incentives is the independent variables and the innovation and learning (people), customer, and internal business process are the dependent variables. The degree of incentives used will affect the organizational performance. Each of the variables will impacts each other and giving the real results of researcher hypotheses. This relationship and the labelling of the variables are illustrated in Figure 4.2.

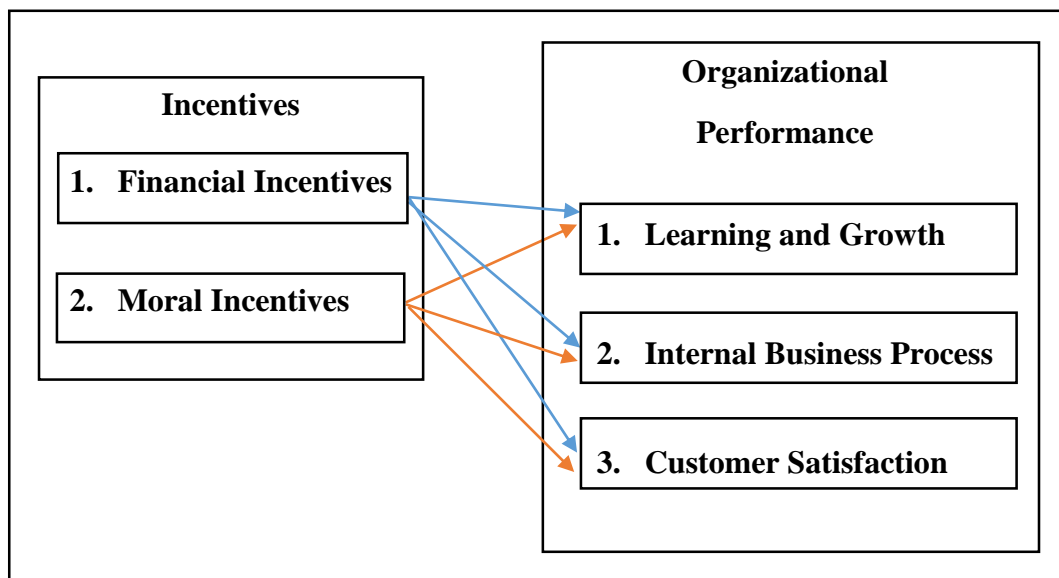


Figure 4.2. Theoretical Framework of “The Relationship between Incentives and Organizational Performance for Employees: The Study of Islamic Private Universities in Yogyakarta” Research.

2.3. Hypotheses Formulation

2.3.1. Financial Incentives and Learning and Growth

A direct financial incentives that reward employees' performance can induce employee learning and performance in an assembly task (Bailey, Brown, and Cocco, 1998, p. 127). Employee innovative activities are influenced by compensation systems (financial incentives) that based on growth promotion (Ederer and Manso, 2018). Higher level of bonus and cash-reward is associated to motivate product development managers which also impact the

enhancement of product development projects performance (Davila, 2000, p. 19-22).

Financial incentives such as bonus for successful idea in individual activities improve problem solving activities in learning (Kerrin and Oliver, 2002, p. 328-329). The financial incentives in forms of cash bonus, team share bonus, and profit share motivate employees to give more attention to product development and new product introduction (Spaulding and Woods, 2002, p. 10-11). This product development further expand the company's new market and new company line. Further, giving financial incentives to employees will resulting in speed development of a successful new product development especially the existence product.

Financial incentives in forms of individual, group, time-based plan, output-based plan, profit sharing plan, extrinsic benefit, and group bonus plan incentives encourages innovative technology in organization productivity (Ravi, 2015, p. 28-31). There is a significant roles of financial incentives in forms of allowances and incentive package like accommodation toward employees' work to bring more innovation in company (Sarwar and Abugre, 2013, p. 28-30). Organization development capabilities such as research and development of external development can be advanced because the managers' gain proper financial incentives that align with employee's and organization's interests (Castellaneta, 2016, p. 43-45).

Financial incentives that dedicated based on corporate culture towards the open innovation paradigm, fit the purpose, and make the new strategic focus explicit within and beyond corporate boundaries will improve company in gaining benefits of crowdsourcing and collective intelligence projects for corporate innovation (Schneckenberg, 2014, p. 71). The financial incentives such as performance independent bonuses and performance rewards have relationship to increase employee's creativity to generate more idea and improve the quality of the ideas submitted (Frey, et al. 2013, p. 1-3). A higher financial incentives especially in form of stock ownership given to employees will lead company to have a higher innovative cultures (Delves, 2010).

There is a marginal influence between financial incentives which oriented on short-term impact and company innovativeness (Barros and Lazzarini, 2012, p.320-321). A company with a high financial incentive in performance-based pay is slightly more innovative than company with lower incentive (Barros and Lazzarini, 2012, p.319). Financial incentives has positive relationship toward improving employees' skills and strategies in work practice for the long run (Bonner, Hastie, Sprinkle and Young, 2000, p. 39). The improvement of financial incentives based on performance ranking within a group of peers give significant positive relationship toward

creativity for task that has specific and delineated goal (Grieco, 2017, p. 15).

Therefore, according to those variables relations, the proposed hypothesis is:

H1: There is a significant relationship between financial incentives and learning and growth in Islamic private universities in Yogyakarta.

2.3.2. Moral Incentives and Learning and Growth

Higher level of prize as moral incentive given to managers is associated to improve product development managers which also impact the enhancement of product development projects performance (Davila, 2000, p. 20-22). There is a marginal influence between moral incentives which oriented on long-term impact and company innovativeness (Barros and Lazzarini, 2012, p.320-321). A company with a high or moderate moral incentive in performance-based promotion is more innovative than company with lower incentive (Barros and Lazzarini, 2012, p.319).

Moral incentives in form of social reward systems, employee recognition, more transparency of work flows and decision making, and work task that dedicated based on socialization processes in open innovation has long-term positive effect on desired open innovation behavior in company compare to financial incentives (Schneckenberg,

2014, p. 69). The moral incentives in forms of company awards and promotion motivate employees to give more attention to product development and new product introduction (Spaulding and Woods, 2002, p. 10-11).

Additionally, the company's new market and new company line will be expanded and product development will be faster to success (Spaulding and Woods, 2002, p. 11). Moral incentives such as trip and top-trophy in team based or collective activities improve problem solving activities in learning (Kerrin and Oliver, 2002, p. 328-329). Giving internal honor societies, research grants awards, reward, and recognition of individuals and/or teams for outstanding performance through bonuses, trophies or plaques, vacations, and patent rewards for employees can encourage research and development activity for organization competitive advantage (Malanowski, 2007, p. 1 and 6).

Moral incentives in forms of individual, group, time-based plan, output-based plan, and intrinsic benefits incentives encourages innovative technology in organization productivity (Ravi, 2015, p. 28-31). There is a significant roles of moral incentives in forms of promotions, employee training, and continuous appraisal toward employees' work to bring more innovation in company (Sarwar and Abugre, 2013, p. 28 and 30). Al-Nsour (2012) found that there is a significant relationship between financial incentives (i.e. appropriate social security and health insurance, consideration of employees'

complaints and suggestion, appropriates well-furnished offices, smooth employee annual leave accordance with rules and regulation, health insurance for employees' family, disciplinary sanctions, career development, annual ceremony for creative employee, certificates of appreciation and recognition, and learning and growth of company (p.83-89).

A higher level of employees' learning can be gained because of the encouragement of moral incentives. Furthermore, the company's academic growth was also encouraged. Moral incentives also increase academic qualifications or training of employees. The employees training is also continuously held because of the moral incentives giving. Finally, the better moral incentives achieved by employees, the greater internal or external training courses were provided to employees (Al-Nsour, 2012, p.83-89).

Therefore, according to those variables relations, the proposed hypotheses are:

H2: There is a significant relationship between moral incentives and learning and growth in Islamic private universities in Yogyakarta.

H3: There is a significant relationship between financial incentives and moral incentives toward learning and growth in Islamic private universities in Yogyakarta.

2.3.3. Financial Incentives and Internal Business Process

The financial incentives stimulate employees to follow the job quality standard and keep the quality service. Further, those financial incentives stimulate employees to follow job instructions and regulation at work better (Alfandi and Alkawsaneh, 2014, p. 335-338). Additionally, those incentives support employees to be more serious (focus) at work, esteem hard work, and efficient in work (Alfandi and Alkawsaneh, 2014, p. 336-338).

Align monetary incentives with fair distribution of risks, costs, and rewards of doing business will improve the company's supply chain and also make it works well (Narayanan and Raman, 2004). The financial incentives also improves employee level effort in multi- task setting (Buggen and Moers, 2007, p. 44). Moreover, there is a significant roles of financial incentives in forms of allowances and incentive package like accommodation toward employees' work to be more accurate, convenient, and punctual at work (Sarwar and Abugre, 2013, p. 28 and 30).

Stronger financial incentives for employee, especially for a group of employees that align with customer achievement will resulted into a greater interaction between customer and company in internal business process (Imberman and Lovenhein, 2013, p. 33). Payment and financial incentives in the forms of bundled payment, pay-for-performance, and gain sharing if utilize according with

company integrated delivery system and cost containment can results into advancing the integrated delivery system goals, encouraging employees to be more responsible to work for quality and cost. They are also further encouraging the employees' coordination and integration, reduce employees' unnecessary services, and improve efficiency for savings deprived of quality decrease (Korda and Eldrige, 2011, p. 280-283).

The better financial incentives are useful tools and help company to utilize human resource better (Ravi, 2015, p. 24). Further, a better human resources will produce products at a reduced unit cost with proper production scheduling planning and control (Ravi, 2015, p. 24). Hence, financial incentives in forms of individual, group, time-based plan, output-based plan, profit sharing plan, extrinsic benefit, and group bonus plan incentives encourages internal business process by a better employee management capabilities (Ravi, 2015, p. 28-31).

Modest financial incentives improve a better quality and system improvement includes a better workflow and shifts in efficiency (Meyer, et al., 2008). The neglect action toward management of financial incentives can lead to disruption of work process, sales and service delivery loss, and financial loss which makes financial incentives become crucial to overlooked (Achie and Kurah, 2016, p. 2). Hence, organization development capabilities such as leadership, operations, and production of internal development can be advanced

because the managers' gain proper financial incentives that align with employee's and organization's interests (Castellaneta, 2016, p. 43-45).

Al-Nsour (2012) found that there is a significant relationship between financial incentives and internal business process. Even the relationship was higher compare to moral incentives utilization. In his study, the financial incentives are forms in enough payment for life, performance rewards, bonuses, overtime payment, transportation allowances, and an adequate retirement compensation. A better financial incentives given to employees will simplify the internal business process consistently. Moreover, internal business process will improve in accordance with the work requirements because of a better financial incentives (p.83-89).

Furthermore, a greater financial incentives will lead to greater employee's satisfaction. In line internal business process with distribution of work will be enhanced when financial incentives are increase. Also, the development to keep pace with technological and information development are improve because of the financial incentives. Finally, giving a better financial incentives also improve the internal business process to be designed via modern methods (Al-Nsour, 2012, p.83-89).

Therefore, according to those variables relations, the proposed hypothesis is:

H4: There is a significant relationship between financial incentives and internal business process in Islamic private universities in Yogyakarta.

2.3.4. Moral Incentives and Internal Business Process

The promotion, recognition, participation in training sessions offer, appreciation, medals and certificate, stimulate employees to follow the job quality standard and keep the quality service. Further, those moral incentives stimulate employees to follow job instructions and regulation at work better (Alfandi and Alkawsaneh, 2014, p. 337).

Moral incentives in forms of public recognition, giving special access such as access to leadership or resources and priority consideration can improve suppliers (employees) to work according to company supply chain focus. Further, giving sanction for unexpected work will lead suppliers to after promptly create an action plan to address and remediate the issues (Porteous and Rammohan, 2013, p.3-7).

Participation and recognition as moral incentives are given to employees will promote their performance in area of efficiency,

effectiveness at work process, and service delivery (Nyaribo and Naykundi, 2016, p. 118-119). Moral incentives in forms of health care incentive, company restaurant incentive, career planning, education assistance, and improvement team incentive have high impact to promote employees quality and product delivery in handling business process (Bastos, Almeida Horongoso, Bittencourt and Barth, 2017, p. 5-6).

Moral incentives in forms of annual leave, sick leave, adequate lighting, clear working hour's policy and regulation, convenient weekend system effects the performance of managers (Al Otaibi, 2017, p. 67-69). These managers will reduce mistakes at work, reduce delay form work, improve work performance, excel in work, have ability to solve problems, and commit more in achieving work objectives accurately and objectively. Giving staff bus, official car, annual or causal or maternity leave, training, professional development, recognition, and feedback to employees also improve the management competence, efficiency and effectiveness in operation flow reflected from operating cost reduction (Oloke, Oni, Babalola and Ojelabi, 2017, p.254-257).

Moral incentives forms of recognition (i.e. merchandise, certificates, letters, and complimentary tickets), achievement celebrations, regular expressions of appreciation by managers, 360 degrees performance appraisals , promotions, and formal suggestion

to employees for quality improvement has significant positive relationship toward certain performances (Özutku, 2012, p. 38 and 40). These performances are reducing work hours lost in industrial accidents, increasing in production amount, increasing in gross value added, improving employee participation, and enhance process improvement. Moreover, the moral incentives has a better greater positive relationship compare to financial incentive toward those internal business proses development.

Moral incentives in forms of individual, group, time-based plan, intrinsic benefits, and output-based plan incentives encourages internal business process by a better employee management capabilities (Ravi, 2015, p. 28-31). There is a significant roles of moral incentives in forms of promotions, employee training, and continuous appraisal regarding employees' work to be more accurate, convenient, and punctual at work (Sarwar and Abugre, 2013, p. 28 and 30).

Al-Nsour (2012) found that there is a significant relationship between moral incentives and internal business process. The moral incentives are forms in appropriate social security and health insurance, consideration of employees' complaints and suggestion, appropriates well-furnished offices, smooth employee annual leave accordance with rules and regulation, health insurance for employees' family, disciplinary sanctions, career development, annual ceremony

for creative employee, and certificates of appreciation and recognition. Internal business process consistently simplify because of moral incentives (p.83-89).

Moreover, internal business process will improve in accordance with the work requirements because of a better moral incentives. Furthermore, a greater employee's satisfaction will lead to a greater moral incentives. The moral incentives also enhance the internal business process to be In line with distribution of work. Also, the development to keep pace with technological and information development are improve because of the moral incentives. Finally, a higher moral incentives for employees improve the internal business process to be designed via modern methods (Al-Nsour, 2012, p.83-89).

Therefore, according to those variables relations, the proposed hypotheses are:

H5: There is a significant relationship between moral incentives and internal business proses in the Islamic University of Indonesia in Yogyakarta.

H6: There is a significant relationship between financial incentives and moral incentives towards internal business proses in Islamic private universities in Yogyakarta.

2.3.5. Financial Incentives and Customer Satisfaction

The financial incentives in form of stock ownership as long term incentives compensation has positive relationship toward employees' effort to reach customer satisfaction for a better firm value (Basuroy, Gleason, and Kannan, 2014, p.343). Strong employees with great customer service should be rewarded (financial incentives) which leads employee to improve more in providing excellent service to the customers (Hyken, 2017). Giving equitable and flexible payment systems (includes financial incentives- i.e. variable pay, share ownership, benefits) for employee is fundamental for employees will provides excellent service for customer service organisation (West, Fisher, Carter, Gould and Scully, 2005, p. 3 and 33).

Giving financial incentive in form of lump-sum to retailers is a company's effort to increase the level of customer satisfaction gain by retailer in the short-term (Chu and Desai, 1998, p. 345). Therefore, tailor financial incentives with customer satisfaction measure will create an appropriate retailer's financial incentives for organization, customer, and retailers and impact accomplishment of customer satisfaction. Improving future sales because of customer satisfaction can be reached by giving financial incentives to employees based on their effort to gained customer satisfaction (Hauser, Simester, and Wenerfelt, 1994, p. 349).

Stronger financial incentives for employee, especially for a group of employees that align with customer achievement will result into a greater number of customers and value delivered to them (Imberman and Lovenheim, 2013, p. 33). Organization development capabilities such as customer service can be advanced because the managers' gain proper financial incentives that align with employee's and organization's interests (Castellaneta, 2016, p. 43-45). There is a significant role of financial incentives in forms of allowances and incentive packages like accommodation regarding employee satisfaction which leads to increased customer satisfaction, good customer service, and customer loyalty (Sarwar and Abugre, 2013, p. 28 and 30).

Financial incentives can motivate employees to provide excellent customer service for customer expectations, meet and enhance customer loyalty, which generates company profit and revenue (Kiska, 2004, p. 1). Financial incentives significantly increase customer service, which leads to organizational performance and organizational competitive advantage (Peterson and Luthans, 2006, p. 156). Customer satisfaction behavior is associated with rewards (financial incentives and moral incentives) for management and staff, hence alignment of the reward with customer satisfaction ratings will result in greater customer satisfaction performance (Sherman 1999, in Clark, et al. 2005, p. 5).

Al-Nsour (2012) found that there is a significant relationship between financial incentives (i.e. enough payment for life, performance rewards, bonuses, overtime payment, transportation allowances, and an adequate retirement compensation) and employees' effort to reach customer satisfaction. Whereas, this relationship was stronger compare to moral incentives. Encouragement of financial incentives improve company to provide services that achieved customer satisfaction. Further, more consideration are made for students complaint and suggestions (p. 83-89).

Therefore, communication and contact with customer are constantly implement. The increase of financial incentives also leads company to actively seek for local and international market meet needs. Finally, by giving a better financial incentives the company is encourages to develop customer service continuously (Al-Nsour, 2012, p.83-89).

Therefore, according to those variables relations, the proposed hypothesis is:

H7: There is a significant relationship between financial incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

2.3.6. Moral Incentives and Customer Satisfaction

There is a significant roles of moral incentives in forms of promotions, employee training, and continuous appraisal regarding employee satisfaction which leads to increase customer satisfaction, good customer service, and customer loyalty (Sarwar and Abugre, 2013, p. 28-30). A strong moral incentives and recognition program helps employees (executives, managers, front line-staff, in individual level, in department level, in team level) on service excellence which build a conducive environment to achieving desired results, especially customers' and employees' satisfaction (Clark, et al. 2005, p. 2). A high certificate of appreciation award, praise, nomination, job redesign, and more job autonomy given to employees encourage customer satisfaction (Hasan and Subhani, 2011, p. 5).

Moral incentives such as frequent trainings and appropriate recognition given for employees are intensively encourage them to work perseverance for organization improvement reflected by the satisfaction level of customers (Naseem, Sheikh, and Malik, 2011, p. 41 and 45). They will result into positive customer views that employees are helpful, friendly, and attentive in service. Hence, incentives are important for capturing the attention of maximum customers.

Managers who get non-cash reward programs are more effective for accomplishing 9 out from 10 organization goals which two of the

goals are increasing customer satisfaction and improving customer acquisition (For Forum for People Performance Management and Measurement, cited in Incentive Gift Card Council, n.d., p. 5). Recognizing employees' efforts by giving achievements and rewards for their performance will highly motivate them to work better and delivering high levels of customer service, which impact to highly retain customer (business.tas.gov.au., 2015, p.68-69). The non-financial rewards should be added as complement for financial rewards not as substitute and company can give extra leave, gifts, work-life balance, tickets, training, and business networks as the rewards.

Incentives schemes contained financial incentives and especially moral incentives (e.g. rewards, appreciation letters, and display name on notice board) to award employees' best effort can reduce customer complaints on quality and impact to increase the product supply. Further, the incentives also reduce market recall for product quality which expresses that customers are satisfy with the product (Nandanwar, Surnis, Nandanwar et al. 2010, p. 17-18). Recognition, team working reward, career development opportunities, skills development opportunities, and quality of work-life balance are lead to more satisfying staff provide better customer service (West, et al. 2005, p. 3-20).

Giving moral incentive in forms of investments in training the retailers' employees to employees, loaning own employees to help retailer's customer service, free consulting services and investments in systems to increase parts availability are company's efforts to increase the level of customer satisfaction gain by retailer in the long-term (Chu and Desai, 1998, p. 345). Therefore, tailor moral incentives with customer satisfaction measure will create an appropriate retailer's financial incentives for organization, customer, and retailers and impact accomplishment of customer satisfaction. Improving future sales because of customer satisfaction can be reached by giving moral incentives such as trips to sales conferences, company picnics, and awards bouquets (Feldmen 1992, in Hauser et al. 1994) to employees based on reaching customer satisfaction (Hauser, Simester, and Wenerfelt, 1994, p. 333-349).

Al-Nsour (2012) found that there is a significant relationship between moral incentives (i.e. appropriate social security and health insurance, consideration of employees' complaints and suggestion, appropriates well-furnished offices, smooth employee annual leave accordance with rules and regulation, health insurance for employees' family, disciplinary sanctions, career development, annual ceremony for creative employee, and certificates of appreciation and recognition) and customer satisfaction. A greater moral incentives improve company to provide services that achieved customer

satisfaction. Moreover, more consideration are made for students' complaint and suggestions. Additionally, communication and contact with customer are constantly implement. Moral incentives also lead company to actively seek for local and international market meet needs. Finally, a better moral incentives encourage company to develop customer service continuously (p.83-89).

Therefore, according to those variables relations, the proposed hypotheses are:

H8: There is a significant relationship between moral incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

H9: There is a significant relationship between financial incentives and moral incentives toward employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

H10: There is a significant relationship between financial incentives and moral incentives toward learning and growth, internal business proses and employees' effort to reach customer satisfaction as mediums of organizational performance in Islamic private universities in Yogyakarta.

CHAPTER III: RESEARCH METHOD

3.1. Type of Study

In this testing hypotheses study of quantitative research, data on the two independent variables and the three dependents variables were collected from employees of three big Islamic universities of Indonesia in Yogyakarta. The primary data were gained through questionnaire. While the secondary data were gain through scholarly journal articles, conference paper, document from scholarly website, and scholarly website.

3.2. Population and sample

The population for the study to be comprised of employees from three big Islamic private universities in Yogyakarta. The name of those universities are confidential. The individuals who responded to the survey are employees who have direct relation with student in academic terms. Hence, the respondents are employees actively working as administrative employees and lecturers. A disproportionate random sampling procedure of 7% was used in this study and the total sample size was 205 respondents from population of 2608 employees. Hence, the sample size was unchanged, but the number of subjects from each stratum was altered. According to Roscoe (1975, cited in Sekaran and Bougie, 2013), the appropriate determined number of sample size is should be larger than 30 and less than 500. Hence, the research has

total 205 samples size as respondents from all three biggest Islamic private universities in Yogyakarta.

3.3. Data collection method

This study used survey data collection method through questionnaires with a six points likert scale model as the data collection instrument. The questionnaires were formed in tangible paper and Google form. The forms were presented in Appendix A (in p.203-209) of this research. The scale divided into six scales which are 6= strongly agree; 5= agree; 4= slightly agree; 3= slightly disagree; 2= disagree; 1= strongly disagree. Questionnaires were distributed to 360 employees in Bahasa Indonesia language and 243 completed questionnaires were received within a period of 16 weeks. The researcher used 205 completed questionnaires as the valid and reliable data.

The study instrument was taken from the previous study by Al-Nsour (2012) which was reliable and has been validated. The first part of the questionnaire gathered personal and professional data for Yogyakarta private universities employees that includes social status, qualifications and experience. The second part of the questionnaire measured the independent and dependent variables.

The questionnaire consisted of 32 paragraphs of which paragraphs A.1 until B.9 measured the independent variable (incentives). Paragraphs A.1 until A.7 measured the financial incentives and paragraphs B.1 until B.9

measured the moral incentives. Paragraphs C.1 until E.5 measured the dependent variable (organizational performance) of which paragraphs C.1 until C.5 measured the learning and growth, and paragraphs D.1 until D.6 measured the internal business process and paragraphs E.1 until E.5 measured the customer satisfaction.

3.4. Research Variables

3.4.1. Financial Incentives

Financial incentives are the independent variables in the study and tested with 7 items from study as follows:

- a. the university provides enough payment to meet the requirements of life (number A.1),
- b. the university provides rewards for skilled employees commensurate with their performance (number A 2),
- c. the university provides bonuses for workers according to their post and consistent with their level of performance (number A.3),
- d. the university provides overtime payment to employees after working hours (number A.4),
- e. the university provides transportation allowances for those who live in far areas (number A.5),
- f. the university provides a fair and adequate compensation on retirement (number A.6), and

- g. The university provides financial incentives to employees when they work professionally (number A.7).

3.4.2. Moral Incentives

Moral incentives are the independent variables in the study and tested with 9 items from study as follows:

- a. the university ensures appropriate social security and health insurance for employees (number B.1),
- b. the university is keen to give a fair opportunity for employees in complaints and suggestions (number B.2),
- c. the university provides appropriate offices and well-furnished ones for employees (number B.3),
- d. the university gives smooth annual leave for employees in accordance with rules and regulations (number B.4),
- e. health insurance granted by the university covered all members of the employees' family (number B.5),
- f. disciplinary sanctions for employees characterized by a just and objective rules (number B.6),
- g. the university allows career opportunities and development for employees (number B.7),
- h. the university holds annual ceremony in honor of creative employees (number B.8), and
- i. the university grants certificates of appreciation and recognition of efficient employees (number B.9).

3.4.3. Learning and Growth

Learning and Growth is the dependent variable in the study and tested with 5 items from study as follows:

- a. the university place appropriate methods to raise the level of learning for employees (number C.1),
- b. the University encourages academic growth (number C.2),
- c. employees are promoted when they earn academic qualifications or training (number C.3),
- d. employees are trained continuously (number C.4), and
- e. sending employees for internal or external training courses (number C.5).

3.4.4. Internal Business Process

Internal business processes is the dependent variable in the study and tested with 6 items from study as follows:

- a. internal business process is simplified consistently (number D.1),
- b. internal business process is improved in accordance with the work requirements (number D.2),
- c. employees are satisfied with internal business process (number D.3),
- d. internal business process is in line with distribution of work (number D.4),

- e. internal business process is developed to keep pace with technological and information development (number D.5), and
- f. internal business process is designed via modern methods (number D.6).

3.4.5. Customer Satisfaction

Customer satisfaction is the independent variable in the study and tested with 5 items from study as follows:

- a. providing services achieved student satisfaction (number E.1),
- b. students complaint and suggestions are taken into consideration (number E.2),
- c. the university interested in contacting the customer constantly (number E.3),
- d. the University seeks to meet the needs of the local and international market (number E.4), and
- e. the University seeks to develop educational process continuously (number E.5).

3.5. Data Analysis Technique

The data that had been collected analysed using Statistical Packages for Social Sciences (SPSS) version 25.0 program for a descriptive analysis and test hypotheses. The hypotheses were tested through t test and F test. The characteristics of the study were identified from frequencies and percentages

result. While, the analysis of the questionnaire paragraphs were identified through arithmetic means and standard deviation.

3.6. Analysis Technique

3.6.1. Statistic Descriptive

The statistic descriptive analysis was used to illustrate the mean, maximum, minimum, and standard deviation of each variable (IP UII, 2014). This analysis also illustrates the varian, sum, range, kurtosis, and skewness of research data (Ghozali, 2013).

3.6.2. Validity Test

The data testing was already validated as researcher used the previous study questionnaire that had been reviewed by management professors (VIP). Further, researcher compute the validity test using SPSS and data result comparison with r table score of $df = N - 2 = 205 - 2 = 203$ and significant two-tailed of 0.05. The data can be approved as valid data if the r count is higher r table and the significant value is lower than 0.05 (Ghozali, 2013).

3.6.3. Reliability Test

The data testing was reliable as researcher used the previous study questionnaires. Cronbach's α (alpha) was used as a coefficient of reliability that indicates how well each variables are positively correlated to one another (Sekaran and Bougie, 2013, p.293). When the Cronbach's Alpha is closer to 1, then the higher the positive

correlation between each variables (Sekaran and Bougie, 2013, p. 293). It was used to measure the internal consistency for all variables.

3.6.4. Classic Assumption tests

Researcher used three classic assumption tests to support the validity and reliability of the data analysis as follows:

a. Normality test

Normality test has purpose to test if the residuals or disturbing variables are normally distributed in regression model (Ghozali, 2013). Researcher used statistic test of OneSample Kolmogorov-Smirnov test to test the normality of research data. The basic decisions of OneSample Kolmogorov-Smirnov test are as follows:

1. the data can be said reflected normal data when assumption significant (2-tailed) value is bigger than 0.05,
2. the data can be said reflected not normal data when assumption significant (2-tailed) value is lower than 0.05.
3. the data can be said reflected normal data when Z score is bigger than 0.05, and

4. the data can be said reflected not normal data when Z score is lower than 0.05.

b. Multicollinearity test

Multicollinearity test indicates if two or more independent variables in a multiple regression model are highly correlated and a high correlation means an unreliable of regression coefficients estimation (Sekaran and Bougie, 2013). The multicollinearity can be detected from the Variance Inflation Factor (VIF) value and tolerance value. The basic decisions of Multicollinearity test are as follows:

1. multicollinearity happen when the value of Variance Inflation Factor (VIF) is higher than or equal to 10, and
2. multicollinearity happen when the tolerance value is lower than or equal to 0.1.

c. Heteroscedasticity test

According to Ghozali (2011), the test has purpose to discover if there is an inequality of variance from one observation residual to another in regression model (heteroscedasticity). The appropriate regression model is the one with constant variance from one observation residual to another or homoscedasticity. The researcher used Park test to

indicate the heteroscedasticity of data. The basic decisions of Park test are as follows:

1. the heteroscedasticity happen when the significant value of residual logarithm is lower than 0.05, and
2. the heteroscedasticity happen when the t count is higher than t table in Park test.

3.6.5. Testing Hypotheses

a. t Test

t test was used to conduct hypothesis tests on the regression coefficients obtained in simple linear regression. It used to find if there is any influences of each independent variables toward dependent variables (Ghozali, 2013). The researcher used $\alpha = 0.05$ (one of the best three α values (0.01, 0.05, 0.001) that can be used in social science research) to detect the significant of tolerant value of hypotheses whether it is significant or not significant. The t table found by $t_{table} = N-2; \alpha$ (i.e. N= total sample).

The basic decisions of t test are as follows:

1. if the significant value is more than 0.05, then the H_0 is accepted and H_a is rejected. Hence, the model is not significant,

2. If the significant value is less than 0.05, then the H_0 is rejected and H_a is accepted. Hence, the model is significant,
3. if the t count is lower than the t table, then H_0 is accepted and H_a is rejected. Hence, the model is not significant, and
4. if t count is higher than t table, then H_0 is rejected and H_a is accepted. Hence, the model is significant.

b. F Test

F-test or Anova test was used to find the simultaneous influence of all independent variables toward depend variables (Ghozali, 2013). It indicated if the regression model that had been made whether it is significant or not. The researcher used $\alpha = 0.05\%$ to detect the tolerant value of variables are significant or not. Moreover, F count also used to detect if the hypothesis is accepted or not. The F table found by F table = $df_1; df_2; \alpha$, = $df_1 = (k-1); df_2 = (N-k-1); \alpha$, (i.e. $N =$ total sample, $k =$ total variables).

The basic decisions of F test are as follows:

1. if the significant value is more than 0.05, then H_0 is accepted and H_a is rejected. Hence, the model is not significant,

2. if the significant value is less than 0.05, then H_0 is rejected and H_a is accepted. Hence, the model is significant,
3. if the F count is less than F table, then H_0 is accepted, H_a is rejected. Hence, the model is not significant, and
4. if the F count is more than F table, then H_0 is rejected, H_a is accepted. Hence, the model is significant.

c. R^2

R^2 or coefficient determination indicated the proportion of the variance in the dependent variable that is predictable from the independent variable (Ghozali, 2013). The higher the adjusted R square value, the greater the independent variables proportion to influence the dependent variable.

CHAPTER IV: DATA ANALYSIS AND DISCUSSIONS

This chapter discusses the research result about “The Relationship between Incentives and Organizational Performance for Employees: The Study of Islamic Private Universities in Yogyakarta”. The research data were collected using questionnaires and distributed to 360 administrator employees and lectures in three biggest Islamic private universities in Yogyakarta. The number of returned questionnaires were 243 and the total of valid questionnaires were 205. Hence, the response rate for this research is 67.5% as shown in Table 2.4. The questionnaires were distributed directly to the sample targets by researcher herself, Google form, and through Universities’ Administration Office.

Table 2.4

Total of Research Questionnaires

No.	Information	Total	Percentage
1	Total of distributed questionnaires	360	100
2	Total of unreturned questionnaires	117	32.5
3	Total of returned questionnaires	243	67.5

The result discussion of this research started from respondent descriptive analysis, continued with validity and reliability test, and then classic assumption

tests, then ended with hypothesis tests of t test, and F test.

4.1. Research Respondents Descriptive Analysis

4.1.1. Respondents Characteristics according to University Origin

The respondents of three biggest Islamic private universities in Yogyakarta were grouped according to their University origin. The grouping result from questionnaire distribution is as follows:

Table 3.4

Respondents Characteristics According to University Origin

No.	University Origin	Frequency	Percentage
1	University A	101	49.3
2	University B	62	30.2
3	University C	42	20.5
Total		205	100

**Sources:* processed primary data, year 2018 (Appendix D, pages 219-220)

Respondents category according to their university origin illustrated in Figure 5.4, as follows:

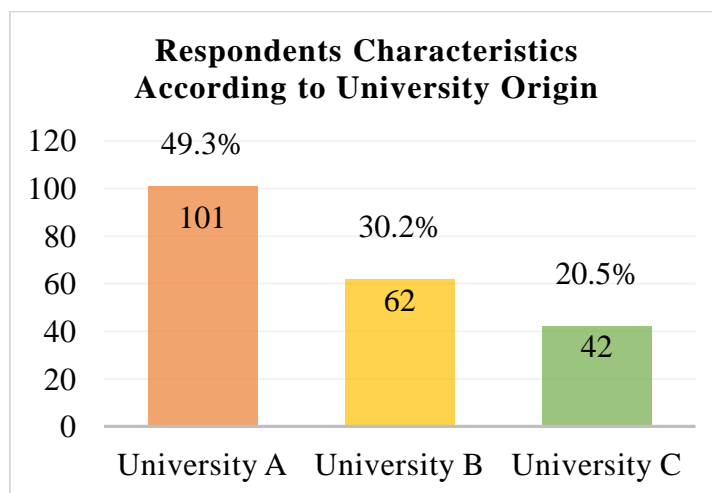


Figure 5.4. Respondents Characteristics according to their University Origin

*Source: Processed primary data, year 2018 (Appendix D, pages 219-220)

From Table 3.4 and Figure 5.4, it can be known that the dominant respondents in the research are from University “A”, whereas there are 101 respondents from university “A” (49.3%), 62 respondents from university “B” (30.2%), and 42 respondents from university “C” (20.5%).

4.1.2. Respondents Characteristics according to Gender

The respondents of three biggest Islamic private universities in Yogyakarta were grouped according to their gender. The grouping result from questionnaire distribution is as follows:

Table 4.4

Respondents Characteristics According to Gender

No.	Fields of Work	Frequency	Percentage
1	Male	103	50.2
2	Female	92	44.9
3	Unknown	10	4.9
Total		205	100

**Sources:* processed primary data, year 2018 (Appendix D, pages 219-220)

Respondents category according to their gender illustrated in Figure 6.4, as follows:

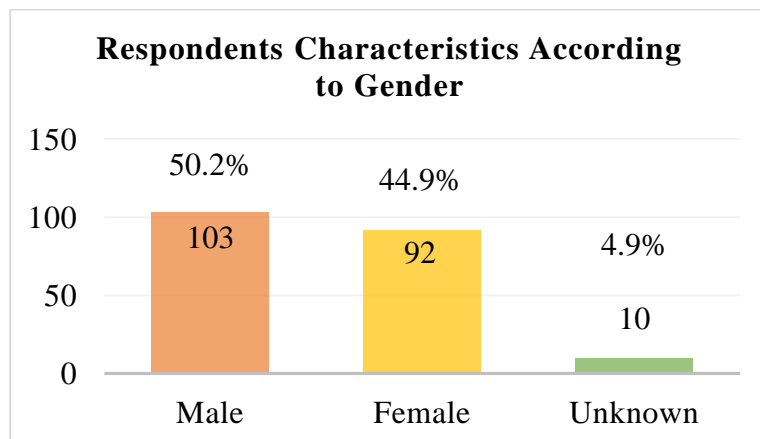


Figure 6.4. Respondents Characteristics according to their Gender
**Sources:* processed primary data, year 2018 (Appendix D, 212-213)

From Table 4.4 and Figure 6.4, it can be known that the dominant respondents in the research is male, whereas there are 103 male respondents (50.2%) and 92 female respondents (44.9%).

Unfortunately, 10 respondents (4.9%) do not identify their gender in questionnaires.

4.1.3. Respondents Characteristics according to Education Background

The respondents of three biggest Islamic private universities in Yogyakarta were grouped according to their latest education. The grouping resulted from questionnaire distribution is as follows:

Table 5.4

Respondents Characteristics According to Background Education

No.	Fields of Work	Frequency	Percentage
1	High School	49	23.9
2	Diploma degree	18	8.8
3	Bachelor degree	47	22.9
4	Master/ Phd. / Professor degree	81	39.5
5	Unknown	10	4.9
Total		205	100

*Sources: processed primary data, year 2018 (Appendix D, pages 219-220)

Respondents' category according to their background education of 4 categories illustrated in Figure 7.4, as follows:

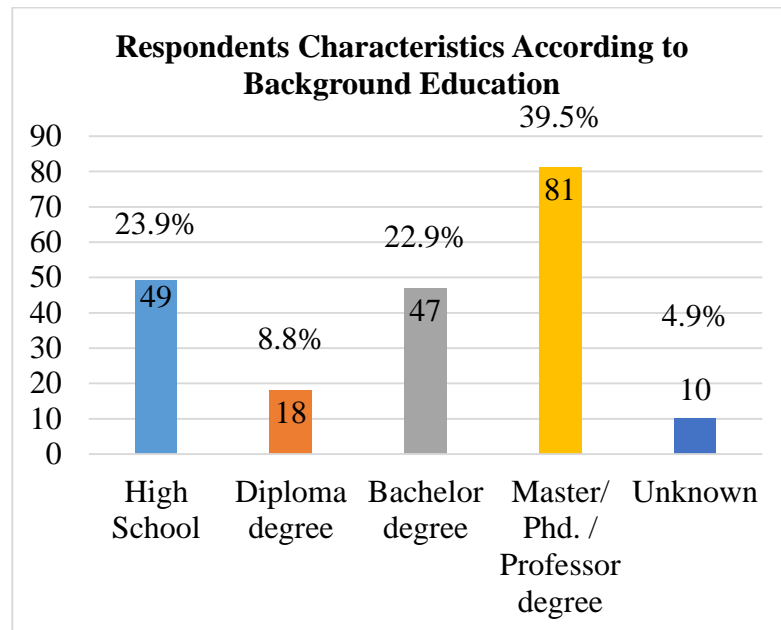


Figure 7.4. Respondents Characteristics according to their Fields of Work

*Sources: processed primary data, year 2018 (Appendix D, pages 219-220)

From Table 5.4 and Figure 7.4, it can be known that the dominant respondents in the research have master or doctoral or professor education background, whereas there are 81 respondents (39.5%) have master or doctoral or professor degree, 49 respondents (23.9%) have high school degree, 47 respondents (22.9%) have bachelor degree and 18 respondents (8.8%) have diploma degree. Unfortunately, 10 respondents (4.9%) are not identify their education background in questionnaires.

4.1.4. Respondents Characteristics according to Fields of Work

In this research, the respondents of three biggest Islamic private universities in Yogyakarta were grouped according to their fields of work which are administrator and lecturer. The grouping result from questionnaire distribution is as follows:

Table 6.4

Respondents Characteristics According to Fields of Work

No.	Fields of Work	Frequency	Percentage
1	Administrator	123	60
2	Lecturer	79	38.5
3	Unknown	3	1.5
Total		205	

*Sources: processed primary data, year 2018 (Appendix D, pages 219-220)

Respondents category according to their fields of work consists of 2 categories illustrated in Figure 4.4 as follows:

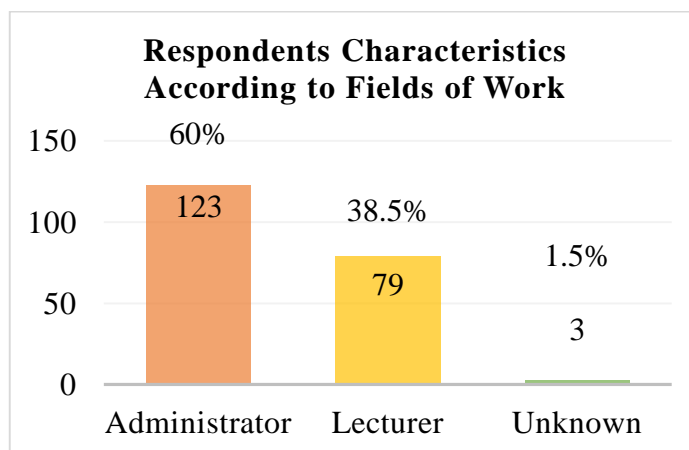


Figure 8.4. Respondents Characteristics according to their Fields of Work

**Sources:* processed primary data, year 2018 (Appendix D, pages 219-220)

From Table 6.4 and Figure 8.4, it can be known that the dominant respondents in the research is administrator, whereas 123 respondents (60%) are administrators and 79 respondents (38.5%) are lecturers. Unfortunately, 3 respondents (1.5%) are not identify their fields of work in questionnaires.

4.1.5. Respondents Characteristics according to Length of Work

The respondents of three biggest Islamic private universities in Yogyakarta were grouped according to their length of work. The grouping result from questionnaire distribution is as follows:

Table 7.4

Respondents Characteristics According to Length of Work in University

No.	Length of Work	Frequency	Percentage
1	Less than 5 years	58	28.3
2	5 until 10 years	31	15.1
3	More than 10 years	106	51.7
4	Unknown	10	4.9
Total		205	100

*Sources: processed primary data, year 2018 (Appendix D, pages 21-213)

Respondents category according to their length of work in the university consists of 3 categories illustrated in Figure 4.6 as follows:

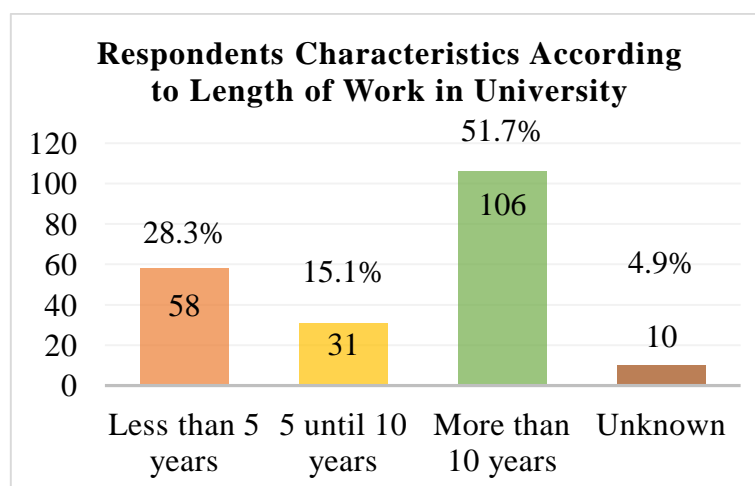


Figure 9.4. Respondents Characteristics according to their Length of Work

*Sources: processed primary data, year 2018 (Appendix D, pages 219-220)

From Table 7.4 and Figure 9.4, it can be known that the dominant respondents in the research have been worked for more than 10 years in their university, whereas there are 106 respondents (51.7%) have more than 10 years' experience in their university and 58 respondents (28.3%) have less than 5 years' experience in their university. Unfortunately, 10 respondents (4.9%) are not identify their length of work in questionnaires.

Table 8.4 shown the summary of dominant respondents' characteristics to facilitate the understanding of respondents' characteristics survey.

Table 8.4

Dominant Demographic Data Recapitulation

No.	Characteristics	Dominant Characteristics	Frequency	Percentage
1	University Origin	University "A"	102	49.8
2	Gender	Male	104	50.7
3	Education Background	Master or Ph. D or Professor	80	39
4	Field of Works	Administrator	124	60.5
5	Length of Work	More than 10 years	106	51.7

*Sources: processed primary data, year 2018 (Appendix D, pages 219-220)

From Table 4.7, it can be seen that the dominant respondents are from university “A” with 102 respondents (49.8%). They have male gender with 104 respondents (50.7%). They have master or Ph. D or Professor degree with 80 respondents (39%). They are working as an administrator with 124 respondents (60.5%). Also, they have more than 10 years’ work experience in their university with 106 respondents (51.7%).

4.2. Research Variables Descriptive Analysis

Descriptive analysis was used to find the answers score of each question for each studied variables. From the answers score, the mean values can be gained and will be categorized into several groups. The gained mean scores were used to see respondents’ perception about research variables which are financial incentives and moral incentives toward organizational performance (i.e. learning and growth, internal business proses, and customer satisfaction). The interval value can be specified from minimum value and maximum value as follows:

$$\text{Minimum score} = 1$$

$$\text{Maximum score} = 6$$

$$\text{Interval} = \frac{\text{Maximum score} - \text{Minimum score}}{\text{Total Class}} = \frac{6-1}{6} = 0.83$$

Question item score can be known from index analysis using the interval value as follows:

Table 9.4

Class Interval Category

No.	Information	Score Weight
1	Very Low	1,00 - 1,83
2	Low	1,84 - 2.67
3	Medium Low	2.68 – 3.51
4	Medium High	3.52 – 4.35
5	High	4.36 – 5.19
6	Very High	5.20 – 6.00

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

As shown in Table 9.4, each of question items were categorized starting from the lowest into highest scale into “Very Low”, “Low”, “Medium Low”, “Medium High”, “High”, and “Very High”.

4.2.1. Independent Variables Analysis Result

Independent variables in this research are financial incentives (X_1) and moral incentives (X_2), the following are explanations of respondents answer results from each independents variables.

a. Financial Incentives (X_1)

Table 10.4

Results of Financial Incentives Variable (X_1) Analysis

Statement		Mean	Percentage	Category
Financial Incentives		4.89	81.50%	High
X1.A1	the university provides enough payment to meet the requirements of life	5.18	86.29%	High

Statement		Mean	Percentage	Category
Financial Incentives		4.89	81.50%	High
X1.A2	the university provides rewards for skilled employees commensurate with their performance	5.00	83.25%	High
X1.A3	the university provides bonuses for workers according to their post and consistent with their level of performance	5.00	83.25%	High
X1.A4	the university provides overtime payment to employees after working hours	4.94	82.28%	High
X1.A5	the university provides transportation allowances for those who live in far areas	4.05	67.50%	Medium High
X1.A6	the university provides a fair and adequate compensation on retirement	4.93	82.17%	High
X1.A7	The university provides financial incentives to employees when they work professionally	5.09	84.80%	High

*Sources: processed primary data, year 2018 (Appendix E, 214-217)

Table 10.4 can be described with graphic diagram as illustrated in Figure 10.4 as follows:

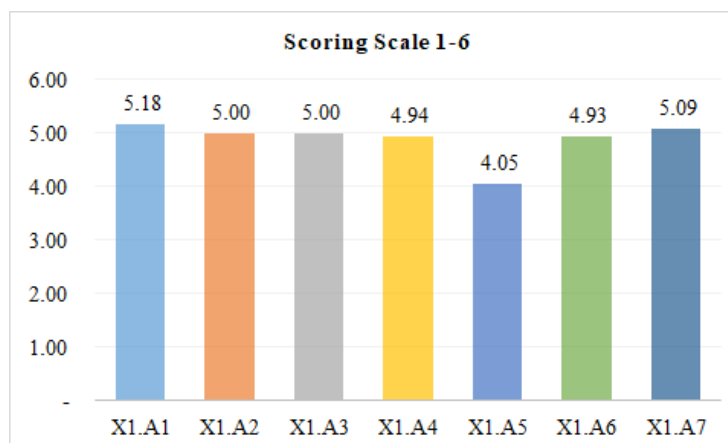


Figure 10.4. Results of Financial Incentives Variable (X_1) Analysis.

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

According to Figure 10.4, respondents' perception about financial incentives can be analyzed from perception of mean scores. Hence, employees' perception about financial incentives can be categorized as "High". The highest score was resulted from X1.A1 item which is "the university provides enough payment to meet the requirements of life". While, the lowest score was resulted from X1.A5 item which is "the university provides transportation allowances for those who live in far areas".

Table 11.4

Result of Financial Incentives Variable Frequency Analysis

Scale	1	2	3	4	5	6	Highest Freq.	Lowest Freq.
X1.A1	0	0	2	15	133	55	5	3
%	0.00%	0.00%	0.98%	7.32%	64.88%	26.83%	64.88%	0.00%
X1.A2	0	1	4	27	124	49	5	2
%	0.00%	0.49%	1.95%	13.17%	60.49%	23.90%	23.90%	0.00%

Scale	1	2	3	4	5	6	Highest Freq.	Lowest Freq.
X1.A3	1	2	5	31	116	50	5	1
%	0.49%	0.98%	2.44%	15.12%	56.59%	24.39%	56.59%	0.49%
X1.A4	1	5	6	37	101	55	5	1
%	0.49%	2.44%	2.93%	18.05%	49.27%	26.83%	49.27%	0.49%
X1.A5	8	41	20	28	79	29	5	1
%	3.90%	20.00%	9.76%	13.66%	38.54%	14.15%	38.54%	3.90%
X1.A6	1	6	8	31	104	55	5	1
%	0.49%	2.93%	3.90%	15.12%	50.73%	26.83%	50.73%	0.49%
X1.A7	0	2	3	29	112	59	5	2
%	0.00%	0.98%	1.46%	14.15%	54.63%	28.78%	54.63%	0.00%

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

According to Table 11.4, the scale 5 in each items of financial incentives variable was frequently chosen by respondent. Meanwhile, the scale 1 were not frequently chosen by respondent.

b. Moral Incentives (X₂)

Table 12.4

Results of Moral Incentives Variable (X₂) Analysis

Statement		Mean	Percentage	Category
Moral Incentives		4.93	82.20%	High
X2.B1	the university ensures appropriate social security and health insurance for employees	5.18	86.34%	High
X2.B2	the university is keen to give a fair opportunity for employees in complaints and suggestions	4.84	80.73%	High

Statement		Mean	Percentage	Category
Moral Incentives		4.93	82.20%	High
X2.B3	the university provides appropriate offices and well-furnished ones for employees	5.02	83.67%	High
X2.B4	the university gives smooth annual leave for employees in accordance with rules and regulations	5.07	84.47%	High
X2.B5	health insurance granted by the university covered all members of the employees' family	5.06	84.31%	High
X2.B6	disciplinary sanctions for employees characterized by a just and objective rules	4.81	80.24%	High
X2.B7	the university allows career opportunities and development for employees	5.06	84.33%	High
X2.B8	the university holds annual ceremony in honor of creative employees	4.61	76.83%	High
X2.B9	the university grants certificates of appreciation and recognition of efficient employees	4.71	78.50%	High

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

Figure 11.4 explained Table 12.4 with graphic diagram as follows:

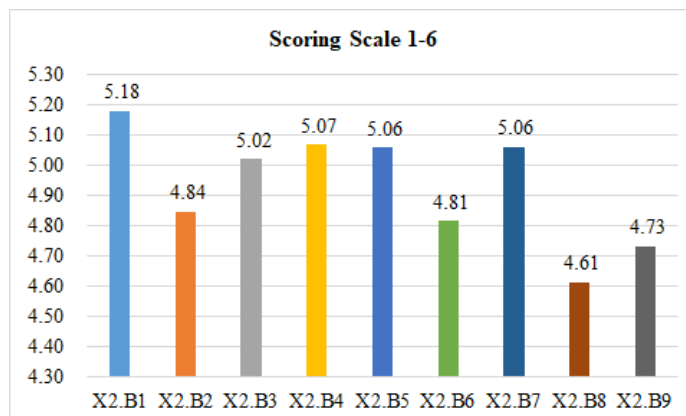


Figure 11.4. Results of Moral Incentives Variable (X_2) Analysis

*Sources: processed primary data, year 2018 (Appendix J, pages 238-242)

According to Figure 11.4, respondents perception about moral incentives can be analyzed from perception of each moral incentive variable items mean scores. Hence, employees' perception about moral incentives can be categorized as "High". The highest score was resulted from X2.B1 item which is "the university ensures appropriate social security and health insurance for employees". While, the lowest score was resulted from X2.B8 item which is "the university holds annual ceremony in honor of creative employees".

Table 13.4

Result of Moral Incentives Variable Frequency Analysis

Scale	1	2	3	4	5	6	Total	Lowest Freq.
X2.B1	0	4	2	18	110	71	205	2
%	0.00%	1.95%	0.98%	8.78%	53.66%	34.63%	100.00%	0.00%

Scale	1	2	3	4	5	6	Total	Lowest Freq.
X2.B2	3	4	7	35	115	41	205	3
%	1.46%	1.95%	3.41%	17.07%	56.10%	20.00%	100.00%	1.46%
X2.B3	0	7	8	22	105	63	205	2
%	0.00%	3.41%	3.90%	10.73%	51.22%	30.73%	100.00%	0.00%
X2.B4	1	4	5	22	111	62	205	1
%	0.49%	1.95%	2.44%	10.73%	54.15%	30.24%	100.00%	0.49%
X2.B5	1	3	6	27	104	64	205	1
%	0.49%	1.46%	2.93%	13.17%	50.73%	31.22%	100.00%	0.49%
X2.B6	0	4	5	43	126	27	205	2
%	0.00%	1.95%	2.44%	20.98%	61.46%	13.17%	100.00%	0.00%
X2.B7	0	2	6	24	119	54	205	2
%	0.00%	0.98%	2.93%	11.71%	58.05%	26.34%	100.00%	0.00%
X2.B8	5	12	13	42	89	44	205	1
%	2.44%	5.85%	6.34%	20.49%	43.41%	21.46%	100.00%	2.44%
X2.B9	1	8	14	41	99	42	205	1
%	0.49%	3.90%	6.83%	20.00%	48.29%	20.49%	100.00%	0.49%

*Sources: processed primary data, year 2018 (Appendix J, pages 238-242)

According to Table 13.4, the scale 5 in each items of moral incentives variable was frequently chosen by respondent. Meanwhile, the scale 1 were not frequently chosen by respondent.

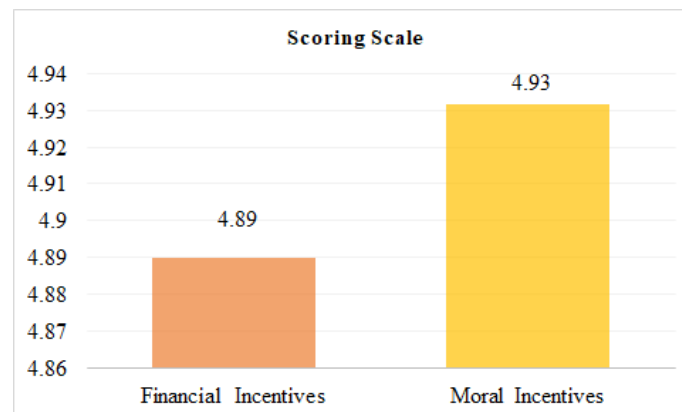


Figure 12.4. Analysis Result of Moral Incentives Variable Frequency

**Sources:* processed primary data, year 2018 (Appendix E, pages 221-224)

Table 13.4 and Figure 12.4 described that from 205 respondents, the majority respondents gave a “High” score of 4.93 to moral incentives. However, the financial incentives also gained a “High” score with 4.89. Both of incentives have 0.04 score differences toward each other. They only have a slightly different value of score. The moral incentives also have the higher percentage which is 82.20% than the financial incentives which is 81.50%. Hence, it can be concluded that moral incentives of Islamic private universities in Yogyakarta is more preferred than the moral incentives.

4.2.2. Dependent Variables Analysis Result

Dependent variables in this research are learning and growth (Y_1) and internal business proses (Y_2), and customer satisfaction (Y_3). The following is explanation of respondents answer resulted from each dependents variables.

a. Learning and Growth (Y_1)

Table 14.4

Results of Learning and Growth Variable (Y_1) Analysis

Statement		Mean	Percentage	Category
Learning and Growth		4.91	82.03%	High
Y1.C1	the university place appropriate methods to raise the level of learning for employees	4.92	87.56%	High
Y1.C2	the University encourages academic growth	5.25	82.28%	Very High
Y1.C3	employees are promoted when they earn academic qualifications or training	4.94	79.84%	High
Y1.C4	employees are trained continuously	4.79	82.11%	High
Y1.C5	sending employees for internal or external training courses	4.93	82.11%	High

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

Figure 13.4 explained Table 14.4 with graphic diagram as follows:

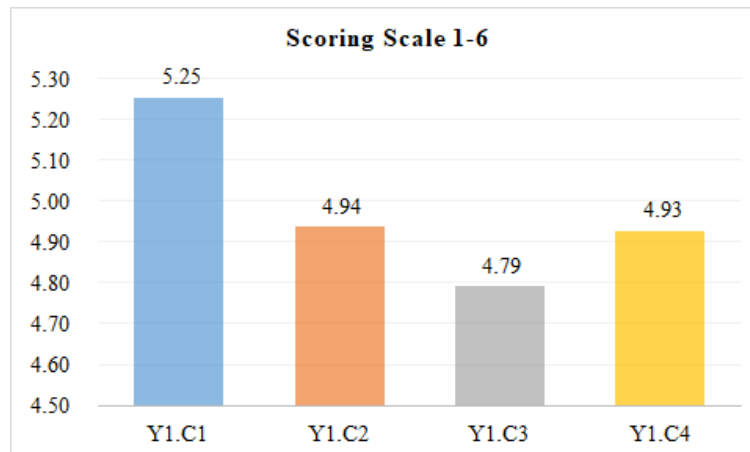


Figure 13.4. *Results of Learning and Growth variable Analysis*

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

According to Figure 13.4, respondents' perception about learning and growth can be analyzed from perception of each learning and growth variable items mean scores. Hence, employees' perception about learning and growth can be categorized as "High". The highest score was resulted from Y1.C1 item which is "the university place appropriate methods to raise the level of learning for employees". While, the lowest score was resulted from Y1.C3 item which is "employees are promoted when they earn academic qualifications or training".

Table 15.4

Result of Learning and Growth Variable Frequency Analysis

Scale	1	2	3	4	5	6	Highest Freq.	Lowest Freq.
Y1.C1	0	0	5	38	130	32	5	3
%	0.00%	0.00%	2.44%	18.54%	63.41%	15.61%	63.41%	0.00%
Y1.C2	0	0	1	14	122	68	5	3
%	0.00%	0.00%	0.49%	6.83%	59.51%	33.17%	33.17%	0.00%
Y1.C3	0	2	2	47	110	44	5	2 and 3
%	0.00%	0.98%	0.98%	22.93%	53.66%	21.46%	53.66%	0.00%
Y1.C4	0	1	10	51	112	31	5	2
%	0.00%	0.49%	4.88%	24.88%	54.63%	15.12%	54.63%	0.00%
Y1.C5	0	2	10	30	122	41	5	2
%	0.00%	0.98%	4.88%	14.63%	59.51%	20.00%	59.51%	0.00%

*Sources: processed primary data, year 2018 (Appendix J, pages 238-242)

According to Table 15.4, the scale 5 in each items of learning and growth variable was frequently chosen by respondent. Meanwhile, the scale 2 was not frequently chosen by respondent. Further, no respondent chose the scale 1.

b. Internal Business Process (Y2)

Table 16.4

Results of Internal Business Process (Y2) Analysis

Statement		Mean	Percentage	Category
Internal Business Proses		4.92	82.00%	High
Y2.D1	internal business process is simplified consistently	4.90	81.63%	High
Y2.D2	internal business process is improved in accordance with the work requirements	4.96	82.68%	High
Y2.D3	employees are satisfied with internal business process	4.73	78.86%	High
Y2.D4	internal business process is in line with distribution of work	4.77	79.43%	High
Y2.D5	internal business process is developed to keep pace with technological and information development	5.12	85.28%	High
Y2.D6	internal business process is designed via modern methods	5.00	83.41%	High

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

Figure 14.4 explained Table 16.4 with graphic diagram as follows:

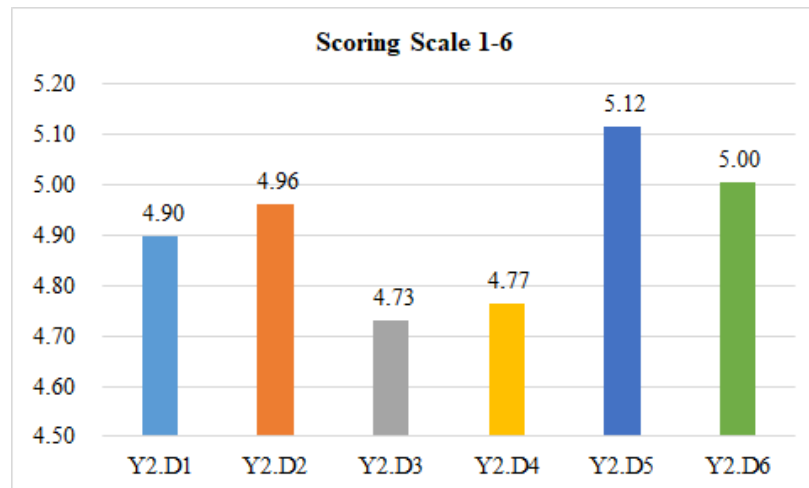


Figure 14.4. Results of Internal Business Process Variable Analysis

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

According to Figure 14.4, respondents' perception about internal business processes can be analyzed from perception of each internal business process variable item's mean scores. Hence, employees' perception about learning and growth can be categorized as "High". The highest score was resulted from Y2.D5 item which is "internal business process is developed to keep pace with technological and information development". While, the lowest score was resulted from Y2.D3 item which is "employees are satisfied with internal business process".

Table 17.4

*Result of Internal Business Proses Variable Frequency**Analysis*

Scale	1	2	3	4	5	6	Highest Freq.	Lowest Freq.
Y2.D1	0	1	4	41	128	31	5	2
%	0.00%	0.49%	1.95%	20.00%	62.44%	15.12%	62.44%	0.00%
Y2.D2	0	0	0	34	145	26	5	4
%	0.00%	0.00%	0.00%	16.59%	70.73%	12.68%	12.68%	0.00%
Y2.D3	0	0	7	62	115	21	5	3
%	0.00%	0.00%	3.41%	30.24%	56.10%	10.24%	56.10%	0.00%
Y2.D4	1	1	5	50	129	19	5	1 and 2
%	0.49%	0.49%	2.44%	24.39%	62.93%	9.27%	62.93%	0.49%
Y2.D5	0	0	0	27	127	51	5	4
%	0.00%	0.00%	0.00%	13.17%	61.95%	24.88%	61.95%	0.00%
Y2.D5	0	0	1	33	135	36	5	1
%	0.00%	0.00%	0.49%	16.10%	65.85%	17.56%	65.85%	0.00%

*Sources: processed primary data, year 2018 (Appendix J, pages 238-242)

According to Table 17.4, the scale 5 in each items of internal business proses variable was frequently chosen by respondent. Meanwhile, the scale 1, 2, and 3 were not frequently chosen by respondent.

c. Customer Satisfaction (Y₃)

Table 18.4

Result of Customer Satisfaction (Y₃) Analysis

Statements		Mean	Percentage	Category
Customer Satisfaction		5.22	87.01%	Very High
Y3.E1	providing services achieved student satisfaction	5.30	88.29%	Very High
Y3.E2	students complaint and suggestions are taken into consideration	5.20	86.59%	Very High
Y3.E3	the university interested in contacting the customer constantly	4.97	82.85%	High
Y3.E4	the University seeks to meet the needs of the local and international market	5.24	87.32%	Very High
Y3.E5	the University seeks to develop educational process continuously	5.40	90.00%	Very High

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

Figure 15.4 explained Table 18.4 with graphic diagram as follows:

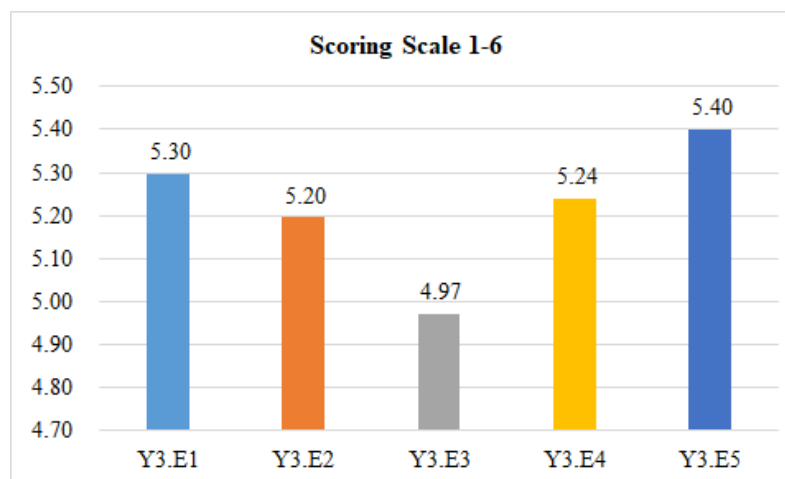


Figure 15.4. Results of Customer Satisfaction Variable Analysis

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

According to Figure 15.4, respondents' perception about moral incentives can be analyzed from perception of each moral incentive variable items mean scores. Hence, employees' perception about moral incentives can be categorized as "Very High". The highest score was resulted from Y3.E5 item which is "the University seeks to develop educational process continuously". While, the lowest score was resulted from Y3.E3 item which is "the university interested in contacting the customer constantly".

Table 19. 4

*Result of Customer Satisfaction Variable Frequency**Analysis*

Scale	1	2	3	4	5	6	Total	Highest Freq.	Lowest Freq.
Y3.D1	0	0	0	11	122	72	205	5	4
%	0.00%	0.00%	0.00%	5.37%	59.51%	35.12%	100%	59.51%	0.00%
Y3.D2	0	1	1	18	122	63	205	5	2 and 3
%	0.00%	0.49%	0.49%	8.78%	59.51%	30.73%	100%	30.73%	0.00%
Y3.D3	0	0	4	33	133	35	205	5	3
%	0.00%	0.00%	1.95%	16.10%	64.88%	17.07%	100%	64.88%	0.00%
Y3.D4	0	0	3	16	115	71	205	5	3
%	0.00%	0.00%	1.46%	7.80%	56.10%	34.63%	100%	56.10%	0.00%
Y3.D5	0	0	0	14	95	96	205	5	4
%	0.00%	0.00%	0.00%	6.83%	46.34%	46.83%	100%	46.34%	0.00%

According to Table 19.4, the scale 5 in each items of customer satisfaction variable was frequently chosen by respondent. Meanwhile, the scale 2 and 3 were not frequently chosen by respondent. Further, no respondent chose the scale 1.

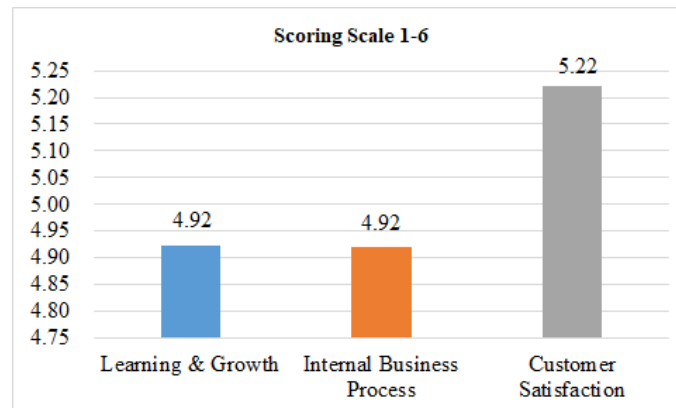


Figure 16.4. Results of Learning and Growth, Internal Business Proses and Customer Satisfaction Variables Analysis

**Sources:* processed primary data, year 2018 (Appendix E, pages 221-224)

Figure 16.4 described that from 205 respondents, the majority gave a “High” score of 5.22 to employees’ effort to reach customer satisfaction. However, the internal business proses and learning and growth also gained a “High” score with 4.92. The employees’ effort to reach customer satisfaction also has the higher percentage with 87.01% followed by internal business proses and learning and growth with 82%. Hence, it can be concluded that employees’ effort to reach customer satisfaction organizational performance of Islamic private universities in Yogyakarta gains better support from incentives than the learning and growth and internal business proses.

Table 20.4 shows the conclusion of research survey about variables indicator measurement and variable frequency analysis as follows:

Table 20.4

Descriptive Recapitulation of Research Variables

No.	Research variables	Mean	Statement
1	Financial Incentives	4.89	High
2	Moral Incentives	4.93	High
3	Learning and Growth	4.91	High
4	Internal Business proses	4.92	High
5	Customer Satisfaction	5.22	Very High

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

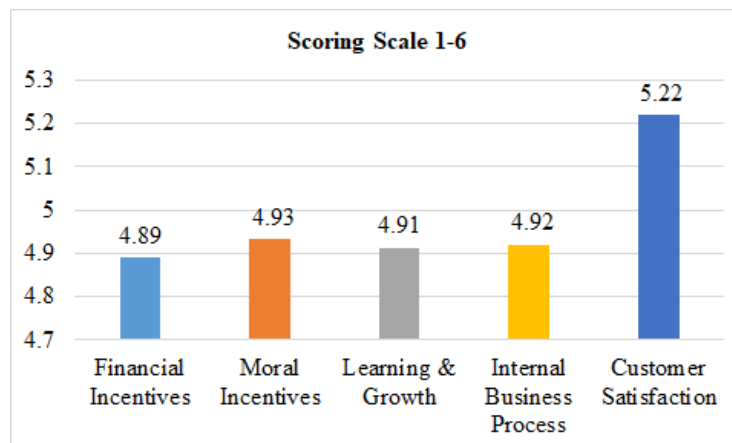


Figure 17.4. Descriptive Recapitulation of Research Variables

*Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

Table 20.4 and Figure 17.4 show the employees scoring capitulation of Islamic private Universities in Yogyakarta toward each research variables. According to recapitulation Table 20.4, the customer satisfaction is categorized in “Very High”, meanwhile the moral incentives, internal business proses, learning and growth, and financial incentives are categorized in “High”.

Table 21.4

Table Scoring Frequency Recapitulation of Research Variable

Category	Financial Incentives		Moral Incentives		Learning and Growth		Internal Business Proses		Customer Satisfaction	
	Fre q.	%	Fre q.	%	Fre q.	%	Fre q.	%	Fre q.	%
Very Low	-	0.00 %	-	0.00 %	-	0.00 %	-	0.00 %	-	0.00 %
Low	-	0.00 %	-	0.00 %	-	0.00 %	-	0.00 %	-	0.00 %
Medium Low	4	1.95 %	8	3.90 %	-	0.00 %	-	0.00 %	-	0.00 %
Medium High	51	24.88 %	24	11.71 %	22	10.73 %	32	15.61 %	7	3.41 %
High	100	48.78 %	101	49.27 %	139	67.80 %	133	64.88 %	116	56.59 %
Very High	50	24.39 %	72	35.12 %	44	21.46 %	40	19.51 %	82	40.00 %

Sources: processed primary data, year 2018 (Appendix E, pages 221-224)

Table 21.4 shows that the financial incentives variable is dominantly categorized as “High” with 100 respondents. The moral incentives variable is dominantly categorized as “High” with 101 respondents. The learning and growth variable is dominantly categorized as “High” with 139 respondents. The internal business proses variable is dominantly categorized as “High” with 133 respondents. Finally, customer satisfaction variable is dominantly categorized as “High” with 116 respondents.

4.3. Reliability and Validity Test

4.3.1. Reliability test

The data are reliable if the value of Cronbach's Alpha is closer to 1. Table 22.4 illustrates the value of Cronbach's Alpha of each variables as follows:

Table 22.4

Reliability Test Result

Statements	Cronbach's Alpha	Remark
Financial Incentives	0.834	Reliable
Moral Incentives	0.861	Reliable
Learning and Growth	0.873	Reliable
Internal Business Proses	0.905	Reliable
Customer Satisfaction	0.879	Reliable

*Sources: processed primary data, year 2018 (Appendix C, pages 217-218)

The result shows that the Cronbach's Alpha of each variables is closer to 1. Hence, all variables are reliable and have consistency as a measuring tool.

4.3.2. Validity test

The data are valid if the r count is greater than r table = 0.137 (N=205, $df = (N-2) = 205-2 = 203$, $\alpha=0.05$), two-tailed significant value) and the significant value is lower than 0.05. Below is the result of the validity test.

Table 23.4

Financial Incentives Variable Validity Test Result

Financial Incentives				
Item	Indicator	r count	Sig.	Remark
X1.A1	the university provides enough payment to meet the requirements of life	0.464	0.000	Valid
X1.A2	the university provides rewards for skilled employees commensurate with their performance	0.684	0.000	Valid
X1.A3	the university provides bonuses for workers according to their post and consistent with their level of performance	0.640	0.000	Valid
X1.A4	the university provides overtime payment to employees after working hours	0.738	0.000	Valid
X1.A5	the university provides transportation allowances for those who live in far areas	0.725	0.000	Valid

Financial Incentives				
Item	Indicator	r count	Sig.	Remark
X1.A6	the university provides a fair and adequate compensation on retirement	0.711	0.000	Valid
X1.A7	The university provides financial incentives to employees when they work professionally	0.657	0.000	Valid

*Sources: processed primary data, year 2018 (Appendix B, pages 210-216)

Table 22.4 shows that all of financial incentives items have r count that are higher than 0.137 and significant value that are lower than 0.05. Hence, all items are valid to be used as the financial incentives variable.

Table 24.4

Moral Incentives Variable Validity Test Result

Moral Incentives				
Item	Indicator	r count	Sig.	Remark
X2.B1	the university ensures appropriate social security and health insurance for employees	0.675	0.000	Valid
X2.B2	the university is keen to give a fair opportunity for employees in complaints and suggestions	0.751	0.000	Valid

Moral Incentives				
Item	Indicator	r count	Sig.	Remark
X2.B3	the university provides appropriate offices and well-furnished ones for employees	0.536	0.000	Valid
X2.B4	the university gives smooth annual leave for employees in accordance with rules and regulations	0.685	0.000	Valid
X2.B5	health insurance granted by the university covered all members of the employees' family	0.627	0.000	Valid
X2.B6	disciplinary sanctions for employees characterized by a just and objective rules	0.650	0.000	Valid
X2.B7	the university allows career opportunities and development for employees	0.611	0.000	Valid
X2.B8	the university holds annual ceremony in honor of creative employees	0.677	0.000	Valid
X2.B9	the university grants certificates of appreciation and recognition of efficient employees	0.663	0.000	Valid

*Sources: processed primary data, year 2018 (Appendix B, pages 210-216)

Table 23.4 shows that all of moral incentives items have r count that are higher than 0.137 and significant value that are lower than 0.05. Hence, all items are valid to be used as the moral incentives variable.

Table 25.4

Learning and Growth Variable Validity Test Result

Learning and Growth				
Item	Indicator	r count	Sig.	Remark
Y1.C1	the university place appropriate methods to raise the level of learning for employees	0.777	0.000	Valid
Y1.C2	the University encourages academic growth	0.581	0.000	Valid
Y1.C3	employees are promoted when they earn academic qualifications or training	0.800	0.000	Valid
Y1.C4	employees are trained continuously	0.814	0.000	Valid
Y1.C5	sending employees for internal or external training courses	0.778	0.000	Valid

*Sources: processed primary data, year 2018 (Appendix B, pages 210-216)

Table 24.4 shows that all of learning and growth incentives items have r count that are higher than 0.137 and significant value that are lower than 0.05. Hence, all items are valid to be used as the moral incentives variable.

Table 26.4

Internal Business Proses Variable Validity Test Result

Internal Business Proses				
Item	Indicator	r count	Sig.	Remark
Y2.D1	internal business process is simplified consistently	0.758	0.000	Valid
Y2.D2	internal business process is improved in accordance with the work requirements	0.796	0.000	Valid
Y2.D3	employees are satisfied with internal business process	0.808	0.000	Valid
Y2.D4	internal business process is in line with distribution of work	0.767	0.000	Valid
Y2.D5	internal business process is developed to keep pace with technological and information development	0.774	0.000	Valid
Y2.D6	internal business process is designed via modern methods	0.774	0.000	Valid

*Sources: processed primary data, year 2018 (Appendix B, pages 210-216)

Table 25.4 shows that all of internal business proses items have r count that are higher than 0.137 and significant value that are lower than 0.05. Hence, all items are valid to be used as the moral incentives variable.

Table 27.4

Customer Satisfaction Variable Validity Test Result

Customer Satisfaction				
Item	Indicator	r count	Sig.	Remark
Y3.E1	providing services achieved student satisfaction	0.440	0.000	Valid
Y3.E2	students complaint and suggestions are taken into consideration	0.450	0.000	Valid
Y3.E3	the university interested in contacting the customer constantly	0.363	0.000	Valid
Y3.E4	he University seeks to meet the needs of the local and international market	0.362	0.000	Valid
Y3.E5	the University seeks to develop educational process continuously	0.413	0.000	Valid

*Sources: processed primary data, year 2018 (Appendix B, pages 210-216)

Table 26.4 shows that all of customer satisfaction items have r count that are higher than 0.137 and significant value that are lower than 0.05. Hence, all items are valid to be used as the moral incentives variable.

4.3.3. Classic Assumptions tests

a. Normality test

The data distribution is stated as normal if the significant value of two tailed from One-Sample Kolmogorov-Smirnov Test is greater than 0.05. The result of normality test from each regression model formed in Table 27.4.

Table 28.4

Normality Test Result by using One-Sample Kolmogorov-Smirnov Test

Regression Model	Z count	Significant	Result
$X_1, X_2 \rightarrow Y_1$	0.059	0.083	Normal
$X_1, X_2 \rightarrow Y_2$	0.055	0.200	Normal
$X_1, X_2 \rightarrow Y_3$	0.058	0.095	Normal
$X_1, X_2 \rightarrow Y_{123}$	0.057	0.200	Normal

*Sources: processed primary data, year 2018 (Appendix F, pages 225-227)

Description:

X_1 : Financial Incentives

X_2 : Moral Incentives

Y_1 : Learning and Growth

Y_2 : Internal Business Proses

Y_3 : Customer Satisfaction

Y_{123} : Organizational Performance

According to the normality test result by using a Kolmogorov-Smirnov test, Table 27.4 shows that the Z score >

0.05 and the significant value > 0.05 . Hence, the model regression meets normality assumption and the data distribution is normal.

b. Multicollinearity test

An appropriate regression model does not contain multicollinearity or highly correlated independent variables in a multiple regression model. Hence, an appropriate regression model should have a tolerance value that is bigger than or not equal to 0.1. Correspondingly, the regression should have a value of Variance Inflation Factor (VIF) that is lower than or not equal to 10.

Table 29.4

Multicollinearity Test Result

Regression Model	Variable	Tolerance	VIF	Result
$X_1, X_2 \rightarrow Y_1$	Financial Incentives	0.482	2.074	No Multicollinearity
	Moral Incentives	0.482	2.074	No Multicollinearity
$X_1, X_2 \rightarrow Y_2$	Financial Incentives	0.482	2.074	No Multicollinearity
	Moral Incentives	0.482	2.074	No Multicollinearity
$X_1, X_2 \rightarrow Y_3$	Financial Incentives	0.482	2.074	No Multicollinearity

Regression Model	Variable	Tolerance	VIF	Result
	Moral Incentives	0.482	2.074	No Multicollinearity
$X_1, X_2 \rightarrow Y_{123}$	Financial Incentives	0.989	1.011	No Multicollinearity
	Moral Incentives	0.989	1.011	No Multicollinearity

*Sources: processed primary data, year 2018 (Appendix G, pages 228-229)

Description:

X_1 : Financial Incentives

X_2 : Moral Incentives

Y_1 : Learning and Growth

Y_2 : Internal Business Proses

Y_3 : Customer Satisfaction

Y_{123} : Organizational Performance

According to the output of multicollinearity test, Table 28.4 shows that the tolerance value $>$ or not equal to 0.1. Moreover, the value of Variance Inflation Factor (VIF) output is lower than or not equal to 10. Hence, multicollinearity does not exist in the data. Therefore, it can be concluded that the data meets multicollinearity test.

c. Heteroscedasticity test

Heteroscedasticity test was used to find if there is an inequality of variance from one observation residual to another in regression model (heteroscedasticity). However, the

appropriate regression model is the one with constant variance from one observation residual to another or homoscedasticity. The heteroscedasticity happens when the significant value of residual logarithm is lower than 0.05 and the t count is higher than t table = 1.97 (N=205, df= (N-2) = 205-2 = 203, $\alpha=0.05$) in Park test.

Table 30.4

Heteroscedasticity Test Result by Using Park Test

Regression Model	Variable	t	Significant	Result
$X_1, X_2 \rightarrow Y_1$	Financial Incentives	-1.790	0.075	No heteroscedasticity
	Moral Incentives	0.582	0.561	No heteroscedasticity
$X_1, X_2 \rightarrow Y_2$	Financial Incentives	0.087	0.381	No heteroscedasticity
	Moral Incentives	-1.40	0.158	No heteroscedasticity
$X_1, X_2 \rightarrow Y_3$	Financial Incentives	-1.719	0.075	No heteroscedasticity
	Moral Incentives	0.582	0.561	No heteroscedasticity
$X_1, X_2 \rightarrow Y_{123}$	Financial Incentives	-.700	0.486	No heteroscedasticity
	Moral Incentives	0.156	0.876	No heteroscedasticity

*Sources: processed primary data, year 2018 (Appendix H, pages 230-231)

Description:

X_1 : Financial Incentives

X_2 : Moral Incentives

Y_1 : Learning and Growth

Y_2 : Internal Business Proses

Y_3 : Customer Satisfaction

Y_{123} : Organizational Performance

The Heteroscedasticity test output in table shows that all regression models do not contain heteroscedacity with the significant value of residual absolute > 0.05 and the t count $<$ than t table.

4.4. Hypotheses Testing

This research used t test and F test to test the hypotheses. t test was used to show if there is any influence of each independent variables toward dependent variables (Ghozali, 2013). Hence, t test can indicate if the hypotheses are accepted or not in the research. If the t test significant value is lower than 0.05 Meanwhile, F-test or Anova test was used to find the simultaneous influence of all independent variables toward dependent variables. F test can be used to support the true and false proof of hypotheses. If the significant value is less than 0.05, then the independent variables have simultaneous influence toward dependent variables. Besides of that, if the F count is less than F table then independent variables do not have simultaneous influence toward dependent variables. Hence, the model is not significant.

4.4.1. The Influence of Financial Incentives toward Learning and Growth

Table 31.4

t Test of $X_1 \rightarrow Y_1$

Dependent Variable: Learning and Growth				
Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	t count	Sig.
Financial Incentives	0.147	0.178	2.243	0.026

**Sources*: processed primary data, year 2018 (Appendix I, pages 232-236)

From Table 30.4, the t test of financial incentives toward learning and growth was explained as follows:

a. Hypothesis

Ho: There is no significant relationship between financial incentives and learning and growth in Islamic private universities in Yogyakarta.

H1: There is a significant relationship between financial incentives and learning and growth in Islamic private universities in Yogyakarta.

b. According to Table 30.4, the t count of financial incentives (X_1) is 2.243.

c. According to Table 30.4, the significant value of financial incentives (X_1) is 0.026.

d. The t table in this research is 1.97 ($N=205$, $df= (N-2) = 205-2 = 203$, $\alpha=0.05$).

e. Hypothesis test criteria is as follows:

If the significant value < 0.05 , then H_0 is rejected and H_1 is accepted.

If the significant value > 0.05 , then H_0 is accepted and H_1 is rejected.

f. Unstandardized coefficients B is 0.147, showed that the relationship between variables is a positive relationship.

g. Conclusion:

Because the t count is $2.243 > 1.97$ and the significant value is $0.026 < 0.05$, hence H_0 is rejected and H_1 is **accepted**. It means that there is a significant relationship between financial incentives and learning and growth in Islamic private universities in Yogyakarta. Further, because the unstandardized coefficients B is 0.147, hence financial incentives have a positive relationship toward learning and growth in Islamic private universities in Yogyakarta.

4.4.2. The Influence of Moral Incentives toward Learning and Growth

Table 32.4

t Test of $X_2 \rightarrow Y_1$

Dependent Variable: Learning and Growth				
Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	t count	Sig.
Moral Incentives	0.439	0.483	6.088	0.000

**Sources*: processed primary data, year 2018 (Appendix I, pages 232-236)

From Table 31.4, the t test of moral incentives toward learning and growth was explained as follows:

a. Hypothesis

Ho: There is no significant relationship between moral incentives and learning and growth in Islamic private universities in Yogyakarta.

H2: There is a significant relationship between moral incentives and learning and growth in Islamic private universities in Yogyakarta.

b. According to Table 31.4, the t count of moral incentives (X_2) is 6.088.

c. According to Table 31.4, the significant value of moral incentives (X_2) is 0.000.

d. The t table in this research is 1.97 ($N=205$, $df= (N-2) = 205-2 = 203$, $\alpha=0.05$).

e. Hypothesis test criteria is as follows:

If the t count $<$ t table, then H_0 is accepted and H_2 is rejected.

If the t count $>$ t table, then H_0 is rejected and H_2 is accepted.

If the significant value $<$ 0.05, then H_0 is rejected and H_2 is accepted.

If the significant value $>$ 0.05, then H_0 is accepted and H_2 is rejected.

h. Unstandardized coefficients B is 0.439, showed that the relationship between variables is a positive relationship.

f. Conclusion:

Because the t count is $6.088 > 1.97$ and the significant value is $0.000 < 0.05$, hence H_0 is rejected and H_2 is **accepted**. It means that there is a significant relationship between moral incentives and learning and growth in Islamic private universities in Yogyakarta. Further, because the unstandardized coefficients B is 0.439, hence moral incentives have a positive relationship toward learning and growth in Islamic private universities in Yogyakarta.

4.4.3. The Influence of Financial Incentives and Moral Incentives toward Learning and Growth

Table 33.4

F Test Result of Financial Incentives and Moral Incentives toward Learning and Growth

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23,235	2	11,617	64,038	,000 ^b
	Residual	36,646	202	,181		
	Total	59,881	204			
a. Dependent Variable: Y1						
b. Predictors: (Constant), X2, X1						

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

From Table 32.4, the F test of financial incentives and moral incentives toward learning and growth was explained as follows:

a. Hypothesis

Ho: There is no significant relationship between financial incentives and moral incentives toward learning and growth in Islamic private universities in Yogyakarta.

H3: There is a significant relationship between financial incentives and moral incentives toward learning and growth in Islamic private universities in Yogyakarta.

b. According to Table 32.4, the F count of financial incentives (X_1) and moral incentives (X_2) is 64.038.

- c. According to Table 32.4, the significant value of financial incentives (X_1) and moral incentives (X_2) is 0.000.
- d. The F table in this research is 2.42 ($N=205$, $df_1 = (k-1) = 5-1 = 4$, $df_2 = (N-k-1) = 205-5-1 = 199$, $\alpha=0.05$).
- e. Hypothesis test criteria is as follows:

If the f count < 0.05 , then independent variables is not simultaneously influence dependent variables. Hence, H_0 is accepted and H_3 is rejected.

If the f count > 0.05 , then independent variables do not simultaneously influence dependent variables. H_0 is rejected and H_3 is accepted.

If the significant value < 0.05 , then independent variables do simultaneously influence dependent variables. H_0 is rejected and H_3 is accepted.

If the significant value > 0.05 , then independent variables do not simultaneously influence dependent variables. H_0 is rejected and H_3 is accepted.

- f. Conclusion:

According to Table 34.4, the F count is $64.038 > 2.42$ and significant value the significant value is $0.000 < 0.05$, hence then independent variables do simultaneously influence dependent variables. Therefore, H_0 is rejected and H_3 is accepted.

Meanwhile, H_0 is rejected and H_3 is **accepted**. It means that there is a significant relationship between financial incentives and moral incentives toward learning and growth in Islamic private universities in Yogyakarta.

Followed by the unstandardized coefficients B of financial incentives which is 0.147 showed in Table 30.4 and the unstandardized coefficients B moral incentives which is 0.439 showed in Table 31.4, hence the relationship between variables is a positive relationship.

4.4.4. The Influence of Financial Incentives toward Internal Business Process

Table 34.4

t Test of $X_1 \rightarrow Y_2$

Dependent Variable: Internal Business Proses				
Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	t count	Sig.
Financial Incentives	0.211	0.279	4.049	0.000

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

From Table 33.4, the t test of financial incentives toward internal business process was explained as follows:

a. Hypothesis

Ho: There is no significant relationship between financial incentives and internal business proses in Islamic private universities in Yogyakarta.

H4: There is a significant relationship between financial incentives and internal business proses in Islamic private universities in Yogyakarta.

b. According to Table 33.4 the t count of financial incentives (X_1) is 4.049.

c. According to Table 33.4 the significant value of financial incentives (X_1) is 0.000.

d. The t table in this research is 1.97 ($N=205$, $df= (N-2) = 205-2 = 203$, $\alpha=0.05$).

e. Hypothesis test criteria is as follows:

If the t count < t table, then Ho is accepted and H4 is rejected.

If the t count > t table, then Ho is rejected and H4 is accepted.

If the significant value < 0.05, then Ho is rejected and H4 is accepted.

If the significant value > 0.05, then Ho is accepted and H4 is rejected.

f. Unstandardized coefficients B is 0.211, showed that the relationship between variables is a positive relationship.

g. Conclusion:

Because the t count is $4.049 > 1.97$ and the significant value is $0.026 < 0.05$, hence H_0 is rejected and H_4 is **accepted**. It means that there is a significant relationship between financial incentives and internal business proses in Islamic private universities in Yogyakarta. Further, because the unstandardized coefficients B is 0.211, hence financial incentives have a positive relationship toward internal business process in Islamic private universities in Yogyakarta.

4.4.5. The Influence of Moral Incentives toward Internal Business Process

Table 35.4

t Test of $X_2 \rightarrow Y_2$

Dependent Variable: Internal Business Proses				
Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	t count	Sig.
Moral Incentives	0.423	0.507	7.364	0.000

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

From Table 34.4, the t test of moral incentives toward internal business process was explained as follows:

a. Hypothesis

Ho: There is no significant relationship between moral incentives and internal business proses in Islamic private universities in Yogyakarta.

H5: There is a significant relationship between moral incentives and internal business proses in Islamic private universities in Yogyakarta.

b. According to Table 31.4, the t count of moral incentives (X_2) is 7.364.

c. According to Table 31.4, the significant value of moral incentives (X_2) is 0.000.

d. The t table in this research is 1.97 ($N=205$, $df= (N-2) = 205-2 = 203$, $\alpha=0.05$).

e. Hypothesis test criteria is as follows:

If the t count < t table, then Ho is accepted and H5 is rejected.

If the t count > t table, then Ho is rejected and H5 is accepted.

If the significant value < 0.05, then Ho is rejected and H5 is accepted.

If the significant value > 0.05, then Ho is accepted and H5 is rejected.

f. Unstandardized coefficients B is 0.423, showed that the relationship between variables is a positive relationship.

g. Conclusion:

Because the t count is $7.364 > 1.97$ and the significant value is $0.000 < 0.05$, hence H_0 is rejected and H_5 is **accepted**. It means that there is a significant relationship between moral incentives and internal business proses in Islamic private universities in Yogyakarta. Further, because the unstandardized coefficients B is 0.423, hence moral incentives have a positive relationship toward internal business process in Islamic private universities in Yogyakarta.

4.4.6. The Influence of Financial Incentives and Moral Incentives toward Internal Business Process

Table 36.4

F Test Result of Financial Incentives and Moral Incentives toward Internal Business Proses

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27,082	2	13,541	117,756	,000 ^b
	Residual	23,228	202	,115		
	Total	50,310	204			
a. Dependent Variable: Y2						
b. Predictors: (Constant), X2, X1						

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

From Table 35.4, the F test of financial incentives and moral incentives toward internal business process was explained as follows:

a. Hypothesis

Ho: There is no significant relationship between financial incentives and moral incentives toward internal business proses in Islamic private universities in Yogyakarta.

H6: There is a significant relationship between financial incentives and moral incentives toward internal business proses in Islamic private universities in Yogyakarta.

b. According to Table 35.4, the F count of financial incentives (X_1) and moral incentives (X_2) is 117.756.

c. According to Table 35.4, the significant value of financial incentives (X_1) and moral incentives (X_2) is 0.000.

d. The F table in this research is 2.42 ($N=205$, $df_1 = (k-1) = 5-1 = 4$, $df_2 = (N-k-1) = 205-5-1 = 199$, $\alpha=0.05$).

e. Hypothesis test criteria is as follows:

If the F count < 0.05 , then independent variables do not simultaneously influence dependent variables. Ho is accepted and H6 is rejected.

If the F count > 0.05 , then independent variables do simultaneously influence dependent variables. Ho is rejected and H6 is accepted.

If the significant value < 0.05 , then H_0 is rejected and H_6 is accepted.

If the significant value > 0.05 , then H_0 is accepted and H_6 is rejected.

f. Conclusion:

According to Table 35.4, the F count is $117.756 > 2.42$ and the significant value is $0.000 < 0.05$, hence H_0 is rejected and H_6 is **accepted**. It means that there is a significant relationship between financial incentives and moral incentives toward internal business proses in Islamic private universities in Yogyakarta.

Followed by the unstandardized coefficients B of financial incentives which is 0.211 showed in Table 33.4 and the unstandardized coefficients B of moral incentives which is 0.423 showed in Table 34.4, hence the relationship between variables is a positive relationship.

4.4.7. The Influence of Financial Incentives toward Customer Satisfaction

Table 37.4

t Test of $X_1 \rightarrow Y_3$

Dependent Variable: Customer Satisfaction				
Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	t count	Sig.
Financial Incentives	0.160	0.221	2.697	0.008

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

From Table 36.4, the *t* test of financial incentives toward customer satisfaction was explained as follows:

a. Hypothesis

Ho: There is no significant relationship between financial incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

H7: There is a significant relationship between financial incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

b. According to Table 36.4, the *t* count of financial incentives (X_1) is 2.697.

c. According to Table 36.4, the significant value of financial incentives (X_1) is 0.000.

d. The *t* table in this research is 1.97 ($N=205$, $df= (N-2) = 205-2 = 203$, $\alpha=0.05$).

e. Hypothesis test criteria is as follows:

If the t count $<$ t table, then H_0 is accepted and H_7 is rejected.

If the t count $>$ t table, then H_0 is rejected and H_7 is accepted.

If the significant value $<$ 0.05, then H_0 is rejected and H_7 is accepted.

If the significant value $>$ 0.05, then H_0 is accepted and H_7 is rejected.

f. Unstandardized coefficients B is 0.160, showed that the relationship between variables is a positive relationship.

g. Conclusion:

Because the t count is $2.697 > 1.97$ and the significant value is $0.008 < 0.05$, hence H_0 is rejected and H_7 is **accepted**. It means that there is a significant relationship between financial incentives and employees' effort to reach customer (student) satisfaction in Islamic private universities in Yogyakarta. Further, because the unstandardized coefficients B is 0.160, hence financial incentives have a positive relationship toward employees' effort to reach customer (student) satisfaction in Islamic private universities in Yogyakarta.

4.4.8. The Influence of Moral Incentives toward Customer Satisfaction

Table 38.4

t Test of $X_2 \rightarrow Y_3$

Dependent Variable: Customer Satisfaction				
Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	t count	Sig.
Moral Incentives	0.328	0.410	5.003	0.000

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

From Table 37.4, the t test of moral incentives toward customer satisfaction was explained as follows:

a. Hypothesis

Ho: There is no significant relationship between moral incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

H8: There is a significant relationship between moral incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

b. According to Table 37.4, the t count of moral incentives (X_2) is 5.003.

c. According to Table 37.4, the significant value of moral incentives (X_2) is 0.000.

d. The t table in this research is 1.97 ($N=205$, $df= (N-2) = 205-2 = 203$, $\alpha=0.05$).

e. Hypothesis test criteria is as follows:

If the t count $<$ t table, then H_0 is accepted and H_8 is rejected.

If the t count $>$ t table, then H_0 is rejected and H_8 is accepted.

If the significant value $<$ 0.05, then H_0 is rejected and H_8 is accepted.

If the significant value $>$ 0.05, then H_0 is accepted and H_8 is rejected.

f. Unstandardized coefficients B is 0.328, showed that the relationship between variables is a positive relationship.

g. Conclusion:

Because the t count is $5.003 > 1.97$ and the significant value is $0.000 < 0.05$, hence H_0 is rejected and H_8 is **accepted**. It means that there is a significant relationship between moral incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta. Further, because the unstandardized coefficients B is 0.328, hence financial incentives have a positive relationship toward employees' effort to reach customer (student) satisfaction in Islamic private universities in Yogyakarta.

4.4.9. The Influence of Financial Incentives and Moral Incentives toward Customer Satisfaction

Table 39.4

F Test Result of Financial Incentives and Moral Incentives toward Customer Satisfaction

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16,081	2	8,041	53,652	,000 ^b
	Residual	30,273	202	,150		
	Total	46,354	204			
a. Dependent Variable: Y3						
b. Predictors: (Constant), X2, X1						

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

a. Hypothesis

Ho: There is no significant relationship between financial incentives and moral incentives employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

H9: There is a significant relationship between financial incentives and moral incentives employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

b. According to Table 38.4, the F count of financial incentives (X₁) and moral incentives (X₂) is 53.652.

- c. According to Table 38.4, the significant value of financial incentives (X_1) and moral incentives (X_2) is 0.000.
- d. The F table in this research is 2.42 ($N=205$, $df_1 = (k-1) = 5-1 = 4$, $df_2 = (N-k-1) = 205-5-1 = 199$, $\alpha=0.05$).
- e. Hypothesis test criteria is as follows:

If the F count < 0.05 , then H_0 is accepted and H_9 is rejected.

If the F count > 0.05 , then H_0 is rejected and H_9 is accepted.

If the significant value < 0.05 , then independent variables do not simultaneously influence dependent variables. H_0 is rejected and H_9 is accepted.

If the significant value > 0.05 , then independent variables do simultaneously influence dependent variables. H_0 is accepted and H_9 is rejected.

- f. Conclusion:

According to Table 38.4, the F count is $53.652 > 2.42$ and significant value is $0.000 < 0.05$, hence H_0 is rejected and H_9 is **accepted**. It means that there is a significant relationship between financial incentives and moral incentives toward employees' effort to reach customer (student) satisfaction in Islamic private universities in Yogyakarta.

Followed by the unstandardized coefficients B of financial incentives which is 0.160 showed in Table 36.4 the unstandardized

coefficients B of moral incentives which is 0.328 showed in Table 37.4, hence the relationship between variables is a positive relationship.

4.4.10. The Influence of Financial Incentives and Moral Incentives toward Learning and Growth, Internal Business Process, and Customer Satisfaction as mediums of Organizational Performance

Table 40.4

F Test Result of Financial Incentives and Moral Incentives toward Organizational Performance

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21,939	2	10,969	73,543	,000 ^b
	Residual	30,127	202	,149		
	Total	52,066	204			
a. Dependent Variable: MEAN_Y123						
b. Predictors: (Constant), MEAN_X2, MEAN_X1						

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

a. Hypothesis

Ho: There is no significant relationship between financial incentives and moral incentives toward learning and growth, internal business proses, and employees' effort to reach customer satisfaction as mediums of organizational performance customer satisfaction in Islamic private universities in Yogyakarta.

H10: There is a significant relationship between financial incentives and moral incentives toward learning and growth, internal business processes, and employees' effort to reach customer satisfaction as mediums of organizational performance customer satisfaction in Islamic private universities in Yogyakarta.

- b. According to Table 39.4, the F count of financial incentives (X_1) and moral incentives (X_2) is 73.543.
- c. According to Table 39.4, the significant value of financial incentives (X_1) and moral incentives (X_2) is 0.000.
- d. The f table in this research is 3.04 ($N=205$, $df_1 = (k-1) = 3-1 = 2$, $df_2 = (N-k-1) = 205-3-1 = 201$, $\alpha=0.05$).
- e. Hypothesis test criteria is as follows:

If the F count < 0.05 , then independent variables do not simultaneously influence dependent variables. H_0 is accepted and H_{10} is rejected.

If the F count > 0.05 , then independent variables do not simultaneously influence dependent variables. H_0 is rejected and H_{10} is accepted.

If the significant value < 0.05 , then H_0 is rejected and H_{10} is accepted.

If the significant value > 0.05 , then H_0 is accepted and H_{10} is rejected.

f. Conclusion:

According to Table 39.4, the F count is $73.548 > 3.04$ and significant value is $0.000 < 0.05$, hence H_0 is rejected and H_{10} is **accepted**. It means that there is a significant relationship between financial incentives and moral incentives toward learning and growth, internal business proses, and toward learning and growth, internal business proses, and employees' effort to reach customer satisfaction as mediums of organizational in Islamic private universities in Yogyakarta.

Table 41.4

t Test of $X_1, X_2 \rightarrow Y_{1,2,3}$

Dependent Variable: Organizational Performance				
Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	t count	Sig.
Financial Incentives	0.200	0.059	3.372	0.001
Moral Incentives	0.370	0.065	5.662	0.000

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

Table 40.4 showed the t test of financial incentives and moral incentives toward learning and growth, internal business process and employees' effort to reach customer satisfaction mediums of organizational performance. Followed by the unstandardized coefficients B of financial incentives which is 0.200 and moral incentives

which is 0.370 showed in Table 40.4, hence the relationship between variables is a positive relationship.

4.4.11. R^2 (Coefficient Determination)

The R^2 indicated the proportion of the variance in the dependent variable that is predictable from the independent variable (Ghozali, 2013).

Table 42.4

R² Test Result of Financial Incentives toward Learning and Growth

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,525 ^a	,276	,272	,46222

a. Predictors: (Constant), X1

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 41.4, adjusted R^2 is equal to 0.272 or 27.2%. The result means that financial incentives variable gives 27.2% contribution toward learning and growth. The rest of the percentage (100% - 27.2% = 72.8%) is contributed from other variables that are not included in this study. This contributions is the lowest compares to others relationship in this study.

Table 43.4

R² Test Result of Moral Incentives toward Learning and Growth

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,611 ^a	,373	,370	,43014
a. Predictors: (Constant), X2				

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 42.4, adjusted R² is equal to 0.370 or 37%. The result means that moral incentives variable gives 37% contribution toward learning and growth. The rest of the percentage (100% - 37% = 63%) is contributed from other variables that are not included in this study.

Table 44.4

R² Test Result of Financial Incentives and Moral Incentives toward Learning and Growth

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,623 ^a	,388	,382	,42593
a. Predictors: (Constant), X2, X1				

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 43.4, adjusted R² is equal to 0.382 or 38.2%. The result means that financial incentives and moral incentives variables give 38.2% contribution toward learning and

growth. The rest of the percentage ($100\% - 38.2\% = 61.8\%$) is contributed from other variables that are not included in this study.

Table 45.4

R² Test Result of Financial Incentives toward Internal Business Process

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,644 ^a	,414	,411	,38097
a. Predictors: (Constant), X1				

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 44.4, adjusted R² is equal to 0.411 or 41.1%. The result means that financial incentives variable give 41.1% contribution toward internal business process. The rest of the percentage ($100\% - 41.1\% = 58.9\%$) is contributed from other variables that are not included in this study.

Table 46.4

R² Test Result of Moral Incentives toward Internal Business Process

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,708 ^a	,501	,498	,35173
a. Predictors: (Constant), X2				

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 45.4, adjusted R^2 is equal to 0.498 or 49.8%. The result means that moral incentives variable give 49.8% contribution toward internal business process. The rest of the percentage (100% - 50.2% = 50.2%) is contributed from other variables that are not included in this study.

Table 47.4

R² Test Result of Financial Incentives and Moral Incentives toward Internal Business Process

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,734 ^a	,538	,534	,33910

a. Predictors: (Constant), X2, X1

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 46.4, adjusted R^2 is equal to 0.534 or 53.4%. The result means that financial incentives and moral incentives variables give 53.4% contribution toward internal business process. The rest of the percentage (100% - 53.4% = 46.6%) is contributed from other variables that are not included in this study. This contributions is the highest compares to others relationship in this study.

Table 48.4

R² Test Result of Financial Incentives toward Customer Satisfaction

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,516 ^a	,266	,262	,40940
a. Predictors: (Constant), X1				

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 47.4, adjusted R² is equal to 0.262 or 26.2%. The result means that financial incentives variable give 26.2% contribution toward employees' effort to reach customer (student) satisfaction. The rest of the percentage (100% - 26.2% = 73.8%) is contributed from other variables that are not included in this study.

Table 49.4

R² Test Result of Moral Incentives toward Customer Satisfaction

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,569 ^a	,323	,320	,39306
a. Predictors: (Constant), X2				

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 48.4, adjusted R² is equal to 0.320 or 32%. The result means that moral incentives variable give 32% contribution toward employees' effort to reach customer (student)

satisfaction. The rest of the percentage ($100\% - 32\% = 68\%$) is contributed from other variables that are not included in this study.

Table 50.4

R² Test Result of Financial Incentives and Moral Incentives toward Customer Satisfaction

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,589 ^a	,347	,340	,38712
a. Predictors: (Constant), X2, X1				

*Sources: processed primary data, year 2018 (Appendix I, pages 232-236)

According to Table 49.4, adjusted R² is equal to 0.340 or 34%. The result means that financial incentives and moral incentives variables give 34% contribution toward customer satisfaction. The rest of the percentage ($100\% - 34\% = 66\%$) is contributed from other variables that are not included in this study.

Table 51.4

R² Test Result of Financial Incentives and Moral Incentives toward Organizational Performance

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,694 ^a	,421	,416	,38619
a. Predictors: (Constant), X2, X1				

*Sources: processed primary data, year 2018 (Appendix I, 225-229)

According to Table 50.4, adjusted R^2 is equal to 0.416 or 41.6%. The result means that financial incentives and moral incentives variables give 41.6% contribution toward learning and growth, internal business process and employees' effort to reach customer (student) satisfaction as mediums of organizational performance. The rest of the percentage ($100\% - 41.6\% = 58.4\%$) is contributed from other variables that are not included in this study.

4.4.12. Recapitulation of Hypotheses Test Result

Table 52.4

Recapitulation of Hypotheses Test Result

No.	Hypotheses	Results
H1:	There is a significant relationship between financial incentives and learning and growth in Islamic private universities in Yogyakarta.	Accepted
H2:	There is a significant relationship between moral incentives and learning and growth in Islamic private universities in Yogyakarta.	Accepted
H3:	There is a significant relationship between financial incentives and moral incentives toward learning and growth in Islamic private universities in Yogyakarta.	Accepted

No.	Hypotheses	Results
H4:	There is a significant relationship between financial incentives and internal business process in Islamic private universities in Yogyakarta.	Accepted
H5:	There is a significant relationship between moral incentives and internal business process in Islamic private universities in Yogyakarta.	Accepted
H6:	There is a significant relationship between financial incentives and moral incentives toward internal business process in Islamic private universities in Yogyakarta.	Accepted
H7:	There is a significant relationship between financial incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.	Accepted
H8:	There is a significant relationship between moral incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.	Accepted
H9:	There is a significant relationship between financial incentives and moral incentives toward employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.	Accepted
H10:	There is a significant relationship between financial incentives and moral incentives toward learning and growth, internal business process, and employees' effort to reach customer satisfaction as mediums of organizational in Islamic private universities in Yogyakarta.	Accepted

4.5. Discussions

4.5.1. Descriptive Analysis Discussion

The research of three biggest Islamic Private Universities in Yogyakarta involves 205 respondents. The dominant respondent demography in this research is from university A with 102 respondents, they have male gender with 104 respondents, they have master or Ph.D or Professor degree with 80 respondents, they are working as an administrator with 124 respondents, and they have more than 10 years' working experience in their university with 106 respondents.

Each of respondents has different perceptions about research variables which are financial incentives, moral incentives, learning and growth, internal business process, and customer satisfaction. However in general, the employees of the Islamic private universities in Yogyakarta perception about incentives and organizational performance is high. The respondents' perception of financial incentives (X_1) with mean 4.89 (Table 10.4) shows high result. The respondents' perception of moral incentives (X_2) with mean 4.93 (Table 12.4) shows high result. This result has opposite result compared to Al-Nsour (2012), Lucas, et al. (2016) and Obeidat and Darwin (2015) findings. They found that financial incentives were ranked in 1st compared to moral incentives as the preferable incentives by employees to induce organizational performance. Hence, the moral incentives is slightly more preferred (e.g. with 0.04 marginal differences) compares

to financial incentives in terms of influencing organizational performance according to Islamic private universities in Yogyakarta employees' perception. However, financial incentives and moral incentives almost have the same score in terms of preference incentives by employees as inducement for their organizational performance improvement. Therefore, the financial incentives and moral incentives almost have a perfect balance condition as employee's preference incentives.

The respondents' perception of learning and growth (Y_1) with mean 4.92 (Table 14.4) shows high result. The respondents' perception of internal business process (Y_2) with mean 4.92 (Table 16.4) shows high result. The respondents' perception of employees' effort to reach customer satisfaction (Y_3) with mean 5.22 (Table 18.4) shows very high result. Hence, the employees' effort to reach customer satisfaction gains better support from incentives to learning and growth and internal business process in terms of influencing organizational performance according to Islamic private universities in Yogyakarta employees' perception. This result was also supported by Al-Nsour (2012) study that employees' effort to reach customer satisfaction had the highest mean. Then the 2nd place was followed by internal business. Meanwhile, the lowest mean gained by learning and growth.

4.5.2. The Effect of Financial Incentives and Learning and Growth

According to the data analysis result, financial incentives variable influences learning and growth variable. In data analysis, the t count and t table is $2.243 > 1.97$ and the significant value is 0.026. Meanwhile, the unstandardized coefficients B is 0.147. Therefore, H_0 is rejected while H_1 is accepted. Hence, the hypothesis 1 “There is a significant relationship between financial incentives and learning and growth in Islamic private universities in Yogyakarta” is **accepted**. Further, there is a positive relationship between financial incentives and learning and growth. Therefore, the higher the financial incentives given to employee, then the higher the learning and growth. Moreover, the adjusted R^2 value of financial incentives influence toward learning and growth is 0.272. Hence, the financial incentives influence toward learning and growth in Islamic private universities in Yogyakarta for 27.2%.

Research by Kerrin and Oliver (2002) supports this hypothesis and resulted that the financial incentives such as bonus for successful idea in individual activities improve problem solving activities in learning. Research by Ravi (2015) also supports the hypothesis that financial incentives encourages innovative technology for organization productivity same with Sarwar and Abugre’s (2013) research. Moreover, Frey et al. (2013) research resulted that financial incentives have relationship to increase employee’s creativity to generate more

idea and improve the quality of the ideas submitted. Besides, research by Schncekenberg (2014) also supports the hypothesis that dedicated financial incentives based on corporate culture towards the open innovation paradigm that will improve crowdsourcing benefits and collective intelligence projects for corporate innovation. Correspondently, Ederer and Manso's research (2018) result also supports that financial incentives that based on growth promotion influenced employee innovative activities. While, Grieco (2017) research resulted that financial incentives based on performance ranking within a group of peers give significant positive relationship toward creativity for task that has specific and delineated goal.

Another research by Barros and Lazzarini (2012) also support the hypothesis. Their research resulted that giving high incentives can resulted to a slightly better degree of innovativion rather than giving low incentives. However, this marginal influence short-term impact and company innovativeness. Hence, not only give short-term impact, the financial incentives also give positive relationship toward improving employees' skills and strategies in work practice for the long run as Bonner, et al. (2000) research. Therefore according to Delves's (2010) research, a higher financial incentives especially in form of stock ownership given to employees will lead company to have a higher innovative cultures.

Finally, another research by Bailey, Brown, and Cocco (1998), Davila (2000), Spaulding and Woods (2002), and Castellanetta (2016) also support this hypothesis in terms of financial incentives that will induce employee learning and performance in an assembly task, research and development of external development, product development and new product introduction, and speed development of a successful new product development especially the existence product. However, this hypothesis analysis result is not supported by previous research Al-Nsour (2012) who found that financial incentives do not have a significant relationship toward learning and growth of company.

4.5.3. The Effect of Moral Incentives and Learning and Growth

According to the data analysis result, moral incentives variable influences learning and growth variable. In data analysis, the t count and t table is $6.088 > 1.97$ and the significant value is 0.000. Meanwhile, unstandardized coefficients B is 0.439. Therefore, H_0 is rejected while H_2 is accepted. Hence, the hypothesis 2 “There is a significant relationship between moral incentives and learning and growth in Islamic private universities in Yogyakarta” is **accepted**. Further, there is a positive relationship between moral incentives and learning and growth. Therefore, the higher the moral incentives given to employee, then the higher the learning and growth. Moreover, the adjusted R^2 value of moral incentives influence toward learning and growth is

0.370. Hence, the moral incentives influence learning and growth in Islamic private universities in Yogyakarta for 37%.

This hypothesis analysis result is supported by previous research Al-Nsour (2012). The moral incentives have a significant relationship toward learning and growth of company. Ravi's (2015) research supports that innovative technology in organization productivity and can be encouraged by giving moral incentives and intrinsic benefits to employee. Sarwar and Abugre's (2013) research also supports that promotions, employee training, and continuous appraisal toward employees' work to bring more innovation in company. Correspondently, research by Kerrin and Oliver (2002) supports this hypothesis. The moral incentives may improve problem solving activities in learning. Furthermore according to Schncekenberg's research (2014), moral incentives that dedicated based on open innovation give long-term positive effect on open innovation behavior in company compared to financial incentives.

Another research by Barros and Lazzarini (2012). The high or moderate moral incentives based on promotion performance is more innovative than company with lower incentive. Hence, this marginal influence long-term impact and company innovativeness. Davila (2000) also supported this hypothesis and resulted that moral incentive motivate product development managers which also impacted the enhancement of product development projects performance same with

Spaulding and Woods's (2002) research. Finally, Malanowski's (2007) research also supports this hypothesis resulted that research and development activity for organization competitive advantage can be induced by giving moral incentives.

4.5.4. The Effect of Financial and Moral Incentives toward Learning and Growth

According to the data analysis result, financial incentives and moral incentives variable influence learning and growth variable. In data analysis, research F count and F table is $64.038 > 2.42$ and the significant value is 0.000. Hence, financial incentives variable and moral incentives variable do simultaneously influence learning and growth variable. Therefore, H_0 is rejected while H_3 is accepted. Hence, the hypothesis 3 "There is a significant relationship between financial incentives and moral incentives toward learning and growth in Islamic private universities in Yogyakarta" is **accepted**. Further, the unstandardized coefficients B of financial incentives which is 0.147 and moral incentives which is 0.439. Therefore, the relationship that happened between financial incentives and moral incentives toward learning and growth was a positive relationship. Therefore, the higher the financial incentives and moral incentives given to employee, then the higher the learning and growth. Moreover, the adjusted R^2 value of financial incentives influence and moral incentives toward learning and

growth is 0.382. Hence, the financial incentives and moral incentives influence learning and growth in Islamic private universities in Yogyakarta for 38.2%.

This hypothesis analysis result is not supported by previous research Al-Nsour (2012). The financial incentives and moral incentives do not have a significant relationship toward learning and growth of university organizational performance. However, Al-Nsour found that a better moral incentive given to employee had a significant relationship toward learning and growth which improve academic growth and academic qualification or training.

Another research by Hussain, Shah, and Raza (2012) also supported this hypothesis resulted that association between moral incentives and financial and organizational performance of learning and growth in universities. Further, they also found that gender was affected significantly by incentives. In today's global era, the incentives should be integrated with goals for improvement in cost reduction, high quality service, and knowledge in order to gain competitive advantage.

Another research by Al-Otaibi (2017) supported this hypothesis and found that the financial incentives and moral incentives affect the learning and growth performance of the administrative staff working in the institutes of the General Authority for Applied Education and Training in the State of Kuwait. Correspondently, this study discovered

that lack of financial incentives satisfaction will decrease learning and growth performance. There should be an adequate plus fair compensation and material rewards. Also, providing moral support and moral life are important to support learning and growth organizational performance.

Another research by Osa (2014) also supported this hypothesis. A balance appropriate financial incentives and moral incentives should be provided according with the roles and effectiveness of the incentives to create a higher accomplishment, interest, and successful of work in learning and growth. Finally, another research by Ibrar and Khan (2015) also supports this hypothesis. The financial incentives and moral incentives are important to encourage existing employees for high levels performance of innovation in the school.

4.5.5. The Effect of Financial Incentives and Internal Business Process

According to the data analysis result, financial incentives variable influences internal business process variable. In data analysis, research t count and t table is $4.049 > 1.97$ and the significant value is 0.000. Meanwhile, the unstandardized coefficients B is 0.211. Therefore, H_0 is rejected while H_4 is accepted. Hence, the hypothesis 4 “There is a significant relationship between financial incentives and internal business process in Islamic private universities in Yogyakarta” is

accepted. Further, there is a positive relationship between financial incentives and internal business process. Therefore, the higher the financial incentives given to employee, then the higher the internal business process. Moreover, the adjusted R^2 value of financial incentives influence toward internal business process is 0.411. Hence, the financial incentives influence internal business process in Islamic private universities in Yogyakarta for 41.1%.

This hypothesis analysis result is supported by previous research Al-Nsour (2012). The financial incentives have a significant relationship toward internal business process of company. Alfandi and Alkawsaneh's (2014) research also supports this hypothesis and resulted that financial incentives stimulate employees to follow the job quality standard, keep the quality service, be more focus at work, esteem hard work and efficient in work. The financial incentives also improves company's supply chain and works well according to Narayana and Raman's (2004) research. Research by Buggen and Moers's (2007) research resulted supports that financial incentives improves employee level effort in multi- task setting. Moreover, Sarwar and Abugre's (2013) research also support this hypothesis resulted that there is a significant roles of financial incentives toward employees' work to be more accurate, convenient, and punctual at work.

Another research by Imberman and lovenhein (2013) supports this hypothesis by resulted that stronger financial incentives for employee,

especially for a group of employees that align with customer achievement will result into a greater interaction between customer and company in internal business process. The financial incentives also encourage employees' coordination and integration, reduce employees' unnecessary services, and improve efficiency for savings deprived of quality decrease according to Korda and Eldrige's (2011) research. Hence, financial incentives also encourage a better human resource management with less cost as what as Ravi's (2015) research result. Research by Meyer et al. (2008) also supports this hypothesis and resulted that financial incentives improve a better workflow and shifts in efficiency.

Lucas, et.al (2016) also support this hypothesis and found that the impact of financial and moral incentives toward internal business process is positive and significant and created superiority of performance, effective and efficient performance task, also improvement of productivity. However, the financial incentives in researcher study also were not ranked first as what as Lucas, et.al. (2016) found, but ranked in 2nd. The researcher's finding found that the moral incentives were ranked first as the most preferable incentives by employee with a slightly marginal difference of 0.04 compare to financial incentives. Hence, the financial and moral incentives in Islamic private universities in Yogyakarta were generally given in a balanced manner.

Therefore, according to Achie and Kurah's research (2016), the neglect action toward management of financial incentives can lead to disruption of work process, sales and service delivery loss, and financial loss which makes financial incentives become crucial to overlooked. Finally, the research by Castellaneta (2016) also supports this hypothesis and resulted that proper financial incentives that align with employee's and organization's interests will improve organization development capabilities such as leadership, operations and production of internal development.

4.5.6. The Effect of Moral Incentives and Internal Business Process

According to the data analysis result, moral incentives variable influences internal business process variable. In data analysis, research t count and t table is $7.364 > 1.97$ and the significant value is 0.000. Meanwhile, the unstandardized coefficients B is 0.423. Therefore, H_0 is rejected while H_5 is accepted. Hence, the hypothesis 5 "There is a significant relationship between moral incentives and internal business process in Islamic private universities in Yogyakarta" is **accepted**. Further, there is a positive relationship between moral incentives and internal business. Therefore, the higher the moral incentives given to employee, then the higher the internal business process. Moreover, the adjusted R^2 value of moral incentives influence toward internal business process is 0.498. Hence, the moral incentives influence internal

business process in Islamic private universities in Yogyakarta for 49.8%.

This hypothesis analysis result is supported by previous research Al-Nsour (2012). The moral incentives have a significant relationship toward internal business process of universities organizational performance. According to Alani and Alkawsaneh's (2014) research, moral incentives stimulate employees to follow job instructions and regulation at work better which also support this hypothesis. The research by Porteous and Rammohan (2013) supports this hypothesis by resulted that moral incentives improve suppliers (employees) to work according to company supply chain focus. Further, giving sanction for un-expected work will lead to promptly address and remediate the issues. The research by Nyaribo and Naykundi (2016) resulted that moral incentives will promote employees' performance in area of efficiency, effectiveness at work process, and service delivery. Hence, research by Bastos, et al. (2017) also supports this hypothesis resulted that moral incentives promote employees quality and product delivery in handling business process. Another research by Ravi (2015) also support this hypothesis. Moral incentives encourages internal business process by a better employee management capabilities (Ravi, 2015, p. 28-31).

Another research by Al Otaibi (2017) also supports this hypothesis. Moral incentives reduce mistakes at work, reduce delay form work,

improve work performance, excel in work, have ability to solve problems, and commit more in achieving work objectives accurately and objectively. Further Oloke, et al. (2017) research supports that giving staff bus, official car, annual or casual or maternity leave, training, professional development, recognition, and feedback to employees also improve the management competence, efficiency and effectiveness in operation flow reflected from operating cost reduction. According to Özutku's (2012) research, moral incentives also has significant positive relationship to reducing work hours lost in industrial accidents, increasing in production amount, increasing in gross value added, improving employee participation, and enhance process improvement. Moreover, the moral incentives has a better greater positive relationship compare to financial incentive toward those internal business development. Finally, research by Sarwar and Abugre's (2013) also supports this hypothesis resulted that there is a significant roles of moral incentives in forms of promotions, employee training, and continuous appraisal regarding employees' work to be more accurate, convenient, and punctual at work.

4.5.7. The Effect of Financial Incentives and Moral Incentives toward Internal Business Process

According to the data analysis result, financial incentives and moral incentives variable influence internal business process variable.

In data analysis, research F count and F table is $117.756 > 2.42$ and the significant value is 0.000. Hence, financial incentives variable and moral incentives variable do simultaneously influence internal business process. Therefore, H_0 is rejected while H_6 is accepted. Hence, the hypothesis 6 “There is a significant relationship between financial incentives and moral incentives toward internal business process in Islamic private universities in Yogyakarta” is **accepted**. Further, the unstandardized coefficients B of financial incentives which is 0.211 and moral incentives which is 0.423. Therefore, the relationship that happened between financial incentives and moral incentives toward internal business process was a positive relationship. Therefore, the higher the financial incentives and moral incentives given to employee, then the higher the internal business process. Moreover, the adjusted R^2 value of financial incentives influence and moral incentives toward internal business process is 0.534. Hence, the financial incentives and moral incentives influence internal business process in Islamic private universities in Yogyakarta for 53.4%.

This hypothesis analysis result is supported by previous research Al-Nsour (2012). The financial incentives and moral incentives have a significant relationship toward internal business process of universities organizational performance. Further, the financial incentives and moral incentives also increase academic qualifications or training of employees and greater internal or external training courses were

provided to employees. Another research by Hussain, Shah, and Raza (2012) also support this hypothesis resulted that association between moral incentives and financial and organizational performance of internal business process in universities. Further, they also found that gender was affected significantly by incentives. Another research by Luccas, Olaniyi, and Peter (2016) also supports this research hypothesis and their research resulted that with financial and moral incentives also improve the internal business process for employees in the universities to work more efficient and effective in performing their task. Correspondently, the research by Obeidat and Dwairi (2015) also supports this hypothesis and found that a low financial incentives and moral incentives will lead to low organizational performance in internal business process by librarian of academic private and public libraries.

Another research by Al-Otaibi (2017) also supports this hypothesis found that the financial incentives and moral incentives affect the internal business process performance of the administrative staff working in the institutes of the General Authority for Applied Education and Training in the State of Kuwait. Correspondently, this study discovered that if lack of financial incentives satisfaction will decrease the internal business process performance. There should be an adequate plus fair compensation and material rewards. Also, providing moral support and moral life are important to support internal business process of organizational performance. Research by Allen, et al. (2016)

also supports this hypothesis resulted that regular expression of appreciation by managers to employees, and special amenities adjusted with particular cultural norms will improve internal business process of organization performance such as self and work system improvement.

Another research by Ravi's (2015) research also supports that financial incentives and moral incentives are highly significant in creating the state-of-the art manufacturing process, efficient work-methods and designing result-oriented organizational plans. The research by Kshirsagar and Waghale (2014) also supports this hypothesis found that high proper incentives (financial or and moral) will optimally induce employee's potentials and makes goal-directed efforts in internal business process same with Bilal et al. (2014) research. Finally, another research by Ibrar and Khan (2015) also supports this hypothesis. The financial incentives and moral incentives are important to encourage existing employees for high levels performance of internal business process in the school system.

4.5.8. The Effect of Financial Incentives and Customer Satisfaction

According to the data analysis result, financial incentives variable influences customer satisfaction variable. In data analysis, research t count and t table is $2.697 > 1.97$ and the significant value is 0.008. Meanwhile, the unstandardized coefficients B is 0.160. Therefore,

H_0 is rejected while H_7 is accepted. Hence, the hypothesis 7 “There is a significant relationship between financial incentives and employees’ effort to reach customer satisfaction in Islamic private universities in Yogyakarta” is **accepted**. Further, there is a positive relationship between financial incentives toward employees’ effort to reach customer (student) satisfaction. Therefore, the higher the financial incentives given to employee, then the higher the employees’ effort to reach customer (student) satisfaction. Moreover, the adjusted R^2 value of financial incentives influence toward customer satisfaction is 0.262. Hence, the financial incentives influence employees’ effort to reach customer (student) satisfaction in Islamic private universities in Yogyakarta for 26.2%.

This hypothesis analysis result is supported by previous research Al-Nsour (2012). The financial incentives have a significant relationship toward employees’ effort to reach customer satisfaction of company. According to Hyken’s (2017) research, financial incentives leads to improve more in providing excellent service to the customers as same as what as West, et al. (2005) research and Hauser, Simester, and Wenerfelt’s (1994) research. Another research by Basuroy, Gleason, and Kannan (2014) also support this hypothesis and resulted that financial incentives as long term incentives compensation has positive relationship toward customer satisfaction for a better firm value. Correspondently, research by Chu and Desai (1998) supports this

hypothesis resulted that financial incentive in form of lump-sum increase the level of retailer's effort to reach customer satisfaction gain by retailer in the short-term.

Another research by Imberman and Lovenhein (2013) also supports this hypothesis. Stronger group based financial incentives that align with customer achievement will result into a greater number of customers (student) and value deliver to them. According to Castellaneta's (2016) research, customer service can be advanced because the managers' gain proper financial incentives that align with employee's and organization's interests which is supports this hypothesis. Moreover, research by Sarwar and Abugre (2013) also supports this hypothesis resulted that there is a significant roles of financial incentives in forms of allowances and incentive package regarding employee satisfaction which leads to increase customer satisfaction, good customer service, and customer loyalty.

Furthermore, Kiska's research (2004) also supports this hypothesis. Financial incentives can motivate employees to distribute executive customer service for customer expectation meets and customer loyalty enhancement. Additionally Peterson and Luthans's (2006) research and Sherman' (2005) also support this hypothesis resulted that financial incentives are significantly increased the customer service and greater customer satisfaction performance.

4.5.9. The Effect of Moral Incentives and Customer Satisfaction

According to the data analysis result, moral incentives variables influences customer satisfaction variable. In data analysis, research t count and t table is $5.003 > 1.97$ and the significant value is 0.000. Meanwhile, the unstandardized coefficients B is 0.328. Therefore, H_0 is rejected while H_8 is accepted. Hence, the hypothesis 8 “There is a significant relationship between moral incentives and customer satisfaction in Islamic private universities in Yogyakarta” is **accepted**. Further, there is a positive relationship between moral incentives toward employees’ effort to reach customer (student) satisfaction. Therefore, the higher the moral incentives given to employee, then the higher the employees’ effort to reach customer (student) satisfaction. Moreover, the adjusted R^2 value of moral incentives influence toward customer satisfaction is 0.32. Hence, the moral incentives influence employees’ effort to reach customer (student) satisfaction in Islamic private universities in Yogyakarta for 32%.

This hypothesis analysis result is supported by previous research Al-Nsour (2012). The moral incentives have a significant relationship toward customer satisfaction of company. Research by Sarwar and Abugre (2013) also supports this hypothesis resulted that moral incentives leads to increase customer satisfaction, good customer service, and customer loyalty. The research by Clark et al. (2005)

supports this hypothesis resulted that strong moral incentives and recognition program helps employees on service excellence which also customers' satisfaction. Another research by Hasan and Subhani (2011) also supports this hypothesis. The high certificate of appreciation award, praise, nomination, job redesign, and more job autonomy given to employees encourage customer satisfaction.

Naseem, Sheikh and Malik's (2011) research resulted that appropriate moral incentives are intensively encourage them to work perseverance helpful, friendly, and attentive in customer service and capturing other attention of maximum customer. Incentive Card Council also stated that managers who get non-cash reward programs are more effective for accomplishing 9 out from 10 organization goals which two of the goals are increasing customer satisfaction and improving customer acquisition. While, business.tas.gov.au (2015) also support the hypothesis by stated that giving moral incentives will highly motivate employees to work better and delivering high levels of customer service, which impact to highly retain customer.

Another research by Nandanwar et al. (2010) also support this hypothesis. The moral incentives can reduce customer complaints on quality and impact to increase the product supply. Research by West et al. (2005) also supports that recognition, team working reward, career development opportunities, skills development opportunities, and quality of work-life balance are lead to more satisfying staff

provide better customer service. Furthermore, research by Chu and Desai (1998) also supports that moral incentive in forms of investments in retailer's customer service, increase the level of customer satisfaction gain by retailer (as customer) and retailer's customer in the long-term. Finally, research by Feldmen (1992) also supports this hypothesis resulted that moral incentives such as trips to sales conferences, company picnics, and awards bouquets improves future sales because of customer satisfaction.

4.5.10. The Effect of Financial Incentives and Moral Incentives toward Customer Satisfaction

According to the data analysis result, financial incentives and moral incentives variable influence customer satisfaction variable. In data analysis, research F count and F table is $53.652 > 2.42$ and the significant value is 0.000. Hence, financial incentives variable and moral incentives variable do simultaneously influence employees' effort to reach customer (student) satisfaction. Therefore, H_0 is rejected while H_9 is accepted. Hence, the hypothesis 9 "There is a significant relationship between financial incentives and moral incentives toward employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta" is **accepted**. Further, the unstandardized coefficients B of financial incentives which is 0.160 and moral incentives which is 0.328. Therefore, the relationship that happened between

financial incentives and moral incentives toward employees' effort to reach customer (student) satisfaction was a positive relationship. Hence, the higher the financial incentives and moral incentives given to employee, then the higher the employees' effort to reach customer (student) satisfaction. Moreover, the adjusted R^2 value of financial incentives influence and moral incentives toward employees' effort to reach customer satisfaction is 0.340. Hence, the financial incentives and moral incentives influence employees' effort to reach customer (student) satisfaction in Islamic private universities in Yogyakarta for 34%.

This hypothesis analysis result is supported by previous research Al-Nsour (2012). The financial incentives and moral incentives have a significant relationship toward employees' effort to reach customer satisfaction of universities organizational performance. They improve employee's services that achieved employees' effort to reach customer satisfaction and good handle of complaint and suggestions. The increase of financial incentives and moral incentives also leads company to actively seek for local and international market meet needs. Finally, by giving a better financial incentives and moral incentives, the company is encourages to develop customer service continuously.

Another research by Hussain, Shah, and Raza (2012) also support this hypothesis resulted that association between moral incentives and financial and organizational performance of employees' effort to reach

customer satisfaction in universities. Further, they also found that gender was affected significantly by incentives. Another research by Luccas, Olaniyi, and Peter (2016) also supports this research hypothesis resulted that with financial and moral incentives also improve the employees' effort to reach customer satisfaction with employee service in the universities. Correspondently, the research by Obeidat and Dwairi (2015) also supports this hypothesis and found that a low financial incentives and moral incentives will lead to low organizational performance in employees' effort to reach customer satisfaction by librarian of academic private and public libraries. Finally, research by Allen, et al. (2016) also supports this hypothesis found that financial incentives and regular expression of appreciation by managers to employees, and special amenities adjusted with particular cultural norms will improve employees' effort to reach customer satisfaction organization performance.

4.5.11. The Effect of Financial Incentives and Moral Incentives toward Learning and Growth, Internal Business Process, and Customer Satisfaction as mediums of Organizational Performance

According to the data analysis result, financial incentives and moral incentives variable influence organizational performance variable. In data analysis, research F count and F table is $73,549 > 3.04$ and the significant value is 0.000. Hence, financial incentives variable

and moral incentives variable do simultaneously influence learning and growth, internal business process, and employees' effort to reach customer satisfaction as mediums of organizational performance. Therefore, H_0 is rejected while H_{10} is accepted. Hence, the hypothesis 10 "There is a significant relationship between financial incentives and moral incentives toward learning and growth, internal business process and employees' effort to reach customer satisfaction as mediums of organizational performance in Islamic private universities in Yogyakarta" is **accepted**. Further, the unstandardized coefficients B of financial incentives which is 0.200 and moral incentives which is 0.370. Therefore, the relationship that happened between financial incentives and moral incentives toward learning and growth, internal business process and employees' effort to reach customer satisfaction as mediums of organizational performance was a positive relationship. Therefore, the higher the financial incentives and moral incentives given to employee, then the higher the learning and growth, internal business process, and employees' effort to reach customer satisfaction as mediums of organizational performance. Moreover, the adjusted R^2 value of financial incentives influence and moral incentives toward organizational performance is 0.416. Hence, the financial incentives and moral incentives influence organizational performance in Islamic private universities in Yogyakarta for 41.6%.

However, this hypothesis analysis result is not supported by previous research Al-Nsour (2012). The financial incentives and moral incentives do not have a significant relationship toward organizational performance. The financial incentives only do not work to support learning and growth organizational performance. However, they support the internal business and employees' effort to reach customer satisfaction organizational performance. Financial incentives and moral incentives improve employee's services that achieved customer satisfaction and good handle of complaint and suggestions. Also, they improve in accordance with the work requirements, in line internal business process with distribution of work will be enhanced and modernization of work method.

Another research by Hussain, Shah, and Raza (2012) also support this hypothesis resulted that association between moral incentives and financial and organizational performance in universities. Further, they also found that gender was affected significantly by incentives. Another research by Luccas, Olaniyi, and Peter (2016) also supports this research hypothesis resulted that with financial and moral incentives also improve the employees' organizational performance in the universities. Whereas, employees work more efficient and effective in performing their task, give more superior performance, better in dealing customer satisfaction, and more productive.

Another research by Al-Otaibi (2017) also supports this hypothesis. It found that the financial incentives and moral incentives affect the organizational performance of the administrative staff working in the institutes of the General Authority for Applied Education and Training in the State of Kuwait. Correspondently, this study discovered that if lack of financial incentives satisfaction will decrease organizational performance. There should be an adequate plus fair compensation and material rewards. Also, providing moral support and moral life are important to support organizational performance organizational performance. Research by Allen, et al. (2016) also supports this hypothesis resulted that regular expression of appreciation by managers to employees, and special amenities adjusted with particular cultural norms will improve organizational performance organization performance. Dinah, et al. (2016) research supports this hypothesis resulted that high extrinsic rewards without adequate intrinsic rewards to employee cannot improve the organization performance.

CHAPTER V: CONCLUSION AND SUGGESTION

5.1. Conclusion

According to data analysis result of distributed questionnaires to the three biggest Islamic private universities in Yogyakarta employees, several conclusion are made as follows:

1. there is a significant relationship between financial incentives and learning and growth in Islamic private universities in Yogyakarta.
2. there is a positive relationship between financial incentives and learning and growth in Islamic private universities in Yogyakarta.
3. there is a significant relationship between moral incentives and learning and growth in Islamic private universities in Yogyakarta.
4. there is a positive relationship between moral incentives and learning and growth in Islamic private universities in Yogyakarta.
5. there is a significant relationship between financial incentives and moral incentives toward learning and growth in Islamic private universities in Yogyakarta.
6. there is a positive relationship between financial incentives and moral incentives toward learning and growth in Islamic private universities in Yogyakarta.
7. there is a significant relationship between financial incentives and internal business process in Islamic private universities in Yogyakarta.

8. there is a positive relationship between financial incentives and internal business process in Islamic private universities in Yogyakarta.
9. there is a significant relationship between moral incentives and internal business process in Islamic private universities in Yogyakarta.
10. there is a positive relationship between moral incentives and internal business process in Islamic private universities in Yogyakarta.
11. there is a significant relationship between financial incentives and moral incentives toward internal business process in Islamic private universities in Yogyakarta.
12. there is a positive relationship between financial incentives and moral incentives toward internal business process in Islamic private universities in Yogyakarta.
13. there is a significant relationship between financial incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.
14. there is a positive relationship between financial incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.
15. there is a significant relationship between moral incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.

16. there is a positive relationship between financial incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.
17. there is a significant relationship between financial incentives and employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.
18. there is a positive relationship between financial incentives employees' effort to reach customer satisfaction in Islamic private universities in Yogyakarta.
19. the moral incentives were more preferred compared to financial incentives in terms of influencing organizational performance in Yogyakarta Islamic private universities.
20. the employees' effort to reach customer satisfaction gains better support from incentives compared to learning and growth and internal business process in terms of influencing organizational performance in Yogyakarta Islamic private universities.
21. there is a significant relationship between financial incentives and moral incentives toward learning and growth, internal business process, and employees' effort to reach customer satisfaction as mediums of organizational in Islamic private universities in Yogyakarta.
22. there is a positive relationship between financial incentives and moral incentives toward learning and growth, internal business

process, and employees' effort to reach customer satisfaction as mediums of organizational in Islamic private universities in Yogyakarta.

5.2. Suggestion

1. In term of Financial Incentives for Islamic private universities in Yogyakarta

This study approves that there is a significant positive relationship between financial incentives and all three mediums of organizational performance which are learning and growth, internal business process, and customer satisfaction. The financial incentives were ranked in 2nd with only 0.04 marginal difference as the most preferable incentives by employees compared to moral incentives. Hence in general, there is an almost perfect balance in giving financial incentives and moral incentives given. In term of financial incentives, most of the employees believe that university provides enough payment to meet the requirements of life. Nonetheless, most of the employees believe that university gave a lack incentives of transportation allowances for those who live in far areas.

Therefore, the Islamic private universities in Yogyakarta should pay more attention keep providing and developing enough payment to meet the requirement of life. The appropriate financial incentive is the

one which fulfils employees' life requirement which has a great impact as a tool to induce employees' performance for organizational performance improvement. Further, the university should pay more attention to provide a transportation allowances for those who live in far areas. Providing this incentive may increase employees' trust that university recognizes and appreciates of what employees done to university. Hence, providing a better transportation incentives for employees who live in far areas may support organizational performance improvement.

2. In term of Moral Incentives for Islamic private universities in Yogyakarta

This study approves that there is a significant positive relationship between moral incentives and all three mediums of organizational performance which are learning and growth, internal business process, and customer satisfaction. The moral incentives were ranked in 1st with only 0.04 marginal difference as the most preferable incentives by employees compare to financial incentives. Hence in general, there is an almost perfect balance of financial incentives and moral incentives providing. In tem of moral incentives, most of the employees believe that the university ensures appropriate social security and health insurance for employees. Nonetheless, most of the employees believe that university gave a lack incentives of honor giving for creative employees.

Therefore, the Islamic private universities in Yogyakarta should pay more attention keep providing and developing appropriate social security and health insurance for employees. The appropriate moral incentive is the one which secures employees' life further than gives enough payment, but also secures their life after retired or when they need health supervision. Further, the university should pay more attention to provide a clear and annual honor given for creative employees. Providing this incentive may increase employees' trust that university recognizes and appreciates of what employees done to university. Hence, providing a clear and annual placate, certificate, ceremony creative employee ceremony incentives may support organizational performance improvement.

3. In term of Learning and Growth for Islamic private universities in Yogyakarta

This study approves that there is a significant positive relationship between financial incentives and moral incentives toward the medium of organizational performance which is learning and growth. The learning and growth was ranked in 3rd with 0.31 marginal difference as the most organizational performance medium which gains better support from incentives compared to other mediums which are internal business process and customer satisfaction. In term of learning and growth, most of the employees believe that the university place appropriate methods to raise the level of learning for employees. Nonetheless, most of the

employees believe that university gave a lack of employees' promotion when they earn academic qualifications or training.

Therefore, the Islamic private universities in Yogyakarta can use the financial incentives and moral incentives better when dealing with placing the right methods to raise the level of learning for employees. Further, the university should pay more attention to provide an employees' promotion when the employees earn academic qualifications or training. Therefore, the employees' trust that university recognizes and appreciates of what employees done to university may increase. Hence organizational performance improvement may be supported.

4. In term of Internal Business Process for Islamic private universities in Yogyakarta

This study approves that there is a significant positive relationship between financial incentives and moral incentives toward the medium of organizational performance which is internal business process. The internal business process was ranked in 2nd with 0.30 marginal difference as the most organizational performance medium which gains better support from incentives compared to other mediums which are learning and growth and customer satisfaction. In tem of internal business process, most of the employees believe that the internal business process in university is developed to keep pace with technological and information

development. Nonetheless, most of the employees believe that they are quite satisfied with the university internal business process.

Therefore, the Islamic private universities in Yogyakarta can use the financial incentives and moral incentives better when dealing with the internal business process in university development to keep pace with technological and information development. Further, the university should pay more attention to provide a better internal business process in university to improve the organizational performance.

5. In term of Customer Satisfaction for Islamic private universities in Yogyakarta

This study approves that there is a significant positive relationship between financial incentives and moral incentives toward the medium of organizational performance which is employees' effort to reach customer satisfaction. The employees' effort to reach customer satisfaction was ranked in 1st with 0.31 and 0.30 marginal difference as the most organizational performance medium which gains better support from incentives compared to other mediums which are learning and growth and internal business process. In tem of employees' effort to reach customer satisfaction, most of the employees believe that the university seeks to develop educational process continuously for customer (student). Nonetheless, most of the employees believe that university

gave a lack of constant contact with the customer or in this research is the student.

Therefore, the Islamic private universities in Yogyakarta can use the financial incentives and moral incentives better when dealing with continuous educational development process. Further, the university should pay more attention to provide a constant contact with the student to improve the organizational performance.

6. For future researchers who choose Islamic private universities in Yogyakarta as a research cite

The researcher suggests to provide an appropriate questionnaire at the early stage. The questionnaire can be termed as appropriate when tested at first to the a little samples size and to thesis lecturer. This questionnaire should be attached with the research permission letter and therefore there is no requirement to submit a proposal to the university. The letter permission should be addressed to the rector of university and addressed by at least the dean of the faculty. However, if the researcher from the internal university and a student of international program, then the letter should be addressed by the international office in the faculty and addressed to the rector of university. Submit the permission letter at the very beginning when an appropriate questionnaire was done made.

Further, the questionnaire should be in two forms which are paper and Google form or other interesting online survey application. The letter of permission acceptance can be gained one week after or might be one or two months after the submission, hence the researcher should have the certain contact person who received the letter at first and contact constantly for acceptance information. The paper form should be written in a quite medium big font size, so the respondents with additional visual support can read it clearly. Respondents can packages the paper questionnaire with additional souvenir and for lecturer respondents, a copy of letter permission acceptance can be added into the package.

After researcher gains the letter permission acceptance, then the researcher can asked the number of total population in the university to the Human Resource Department. The researcher can asked for HR department's support in distributing the questionnaire in paper or online form. After the number of population was gained, the researcher can group an amount of questionnaire papers for each office to make the distribution easier. Further, the researcher can asked for Managerial Office of each faculty to help in distributing the questionnaire. The researcher should have the Human Resource Department or Managerial Office certain contact person who supports the distribution and contact constantly for returned questionnaire information. For lecturer respondent, the lecturers will gather at the lecturer room and mostly of them will be available at rest time. The researcher can also asked for

lecturer's support in distributing the questionnaire through the online form.

The next future research also can develop the research to be more specific for more detail data output and less consumption of time also energy. The research can be more specify to a one field of works, specify to a certain faculty, specify to a certain fixed employee or part time employee, and specify to a certain gender. Corresponding with Y and Z generation, incentives are quite important to make these young, more creative, and intelligent employees from those generation to remain in the company. The next future researcher also can develops the research by doing the research in the whole private universities and not only Islamic private universities in Yogyakarta or other province.

7. For readers

The readers can use this research as references in condition to analyze and compare this research with other studies with similar topic to cover some possible existed weakness in the research.

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APPENDIX

APPENDIX A
RESEARCH QUESTIONNAIRE

Kuisisioner

Assalamua'laikum Wr. Wb,

Saya Marsha Legita K mahasiswa Manajemen UII,

Sebagai sesama golongan yang mendukung dan juga peneliti yang ikut mengembangkan dan menjunjung tinggi pendidikan bagi bangsa dan ilmu pengetahuan, saya memohon kesediaan partisipan dalam mengisi kuisisioner penelitian saya tentang "Hubungan pemberian insentif kepada karyawan terhadap peforma organisasi Universitas Islam di Yogyakarta". Visi dari penelitian ini adalah ikut mengembangkan studi lebih lanjut Sumber Daya Manusia (SDM) yang penting dan bermanfaat bagi pendidikan SDM dunia khususnya nama studi Indonesia. Peneliti sangat berterimakasih sekali atas partisipasinya dan dengan sekuat tenaga akan membuat hasil penelitian ini yang terbaik dan bermanfaat dalam meraih visi tersebut.

Majukan Pendidikan Indonesia!

Wassalamu'alaikum Wr. Wb.

NB:

1. Kuisisioner ini bersifat rahasia dengan maksud partisipan dibolehkan menggunakan nama samaran dalam menuliskan nama diri. Serta, peneliti tidak akan menuliskan nama asli universitas yang berpartisipasi dalam pembukuan penelitian ini. Melainkan, peneliti akan merubahnya menggunakan nama lain seperti universitas A, B dan seterusnya.
2. Kuisisioner ini memiliki 6 sesi yaitu sesi data diri, sesi A= 7 soal, sesi B= 9 soal, sesi C= 5 soal, sesi D= 6 soal, dan sesi E= 5 soal
3. Mohon **pertanyaan dipahami terlebih dahulu** dan **beri jawaban yang obyektif** agar hasil data adalah **valid**.

Lingkari pilihan anda

Nama (Nama samaran dibolehkan)	:			
Nama Universitas bekerja	:			
Jenis kelamin	Pria		Wanita	
Pendidikan terakhir	SMA	Diploma	Sarjana	Master, Doktor, Professor
Jenis pekerjaan	Administrator		Dosen	
Pengalaman kerja di universitas	Kurang dari 5 tahun	5-10 tahun	Lebih dari 10 tahun	

Beri tanda centang pada pilihan anda

A. Insentif Keuangan

No	Keterangan	Sangat Setuju	Setuju	Sedikit Setuju	Sedikit Tidak Setuju	Tidak Setuju	Sangat Tidak Setuju
A.1	Universitas menyediakan pembayaran yang cukup untuk memenuhi kebutuhan hidup.						
A.2	Universitas memberi penghargaan kepada karyawan terampil sepadan dengan kinerja mereka.						
A.3	Universitas menyediakan bonus untuk pekerja sesuai jabatan mereka dan tingkat konsistensi kinerjanya.						
A.4	Universitas memberikan pembayaran lembur kepada karyawan setelah jam kerja.						

A.5	Universitas* menyediakan tunjangan transportasi bagi mereka yang tinggal di daerah yang jauh.						
A.6	Universitas* menyediakan kompensasi yang adil dan pantas untuk masa pensiun.						
A.7	Universitas menyediakan insentif keuangan kepada karyawan saat mereka bekerja profesional.						

*Universitas atau Yayasan atau Fakultas

Beri tanda centang pada pilihan anda

B. Insentif Moral

No	Keterangan	Sangat Setuju	Setuju	Sedikit Setuju	Sedikit Tidak Setuju	Tidak Setuju	Sangat Tidak Setuju
B.1	Universitas* memastikan keamanan sosial dan asuransi kesehatan yang pantas bagi karyawan.						
B.2	Universitas memberikan kesempatan yang adil bagi karyawan dalam penerimaan pengaduan dan saran dari karyawan.						
B.3	Universitas* menyediakan kantor yang sesuai dan lengkap untuk karyawan.						
B.4	Universitas memberikan cuti tahunan yang lancar untuk karyawan sesuai dengan peraturan dan peraturan.						
B.5	Asuransi kesehatan diberikan oleh universitas* juga mencakup bagi semua anggota keluarga karyawan.						
B.6	Sanksi disiplin untuk karyawan sesuai dengan aturan yang adil dan obyektif.						
B.7	Universitas menyediakan kesempatan berkarir dan pengembangan untuk karyawan.						
B.8	Universitas mengadakan perayaan tahunan dalam rangka						

	menghormati karyawan yang kreatif.						
B.9	Universitas memberikan sertifikat apresiasi dan pengakuan bagi karyawan yang efisien.						

*Universitas atau Yayasan atau Fakultas

Beri tanda centang pada pilihan anda

C. Pembelajaran dan Pertumbuhan

No	Keterangan	Sangat Setuju	Setuju	Sedikit Setuju	Sedikit Tidak Setuju	Tidak Setuju	Sangat Tidak Setuju
C.1	Universitas menempatkan metode yang sesuai untuk meningkatkan tingkat belajar Karyawan.						
C.2	Universitas mendorong pertumbuhan akademik.						
C.3	Karyawan dipromosikan saat mereka mendapatkan kualifikasi akademik atau latihan.						
C.4	Karyawan dilatih terus menerus.						
C.5	Karyawan dikirim untuk kursus pelatihan internal atau eksternal.						

D. Proses Bisnis Internal

No	Keterangan	Sangat Setuju	Setuju	Sedikit Setuju	Sedikit Tidak Setuju	Tidak Setuju	Sangat Tidak Setuju
D.1	Proses kerja internal secara terus menerus disederhanakan agar berjalan lebih simple.						
D.2	Proses kerja internal telah ditingkatkan sesuai dengan persyaratan kerja.						
D.3	Karyawan puas dengan proses bisnis internal.						
D.4	Proses kerja internal sejalan dengan distribusi pekerjaan.						
D.5	Proses kerja internal telah dikembangkan untuk selalu mengikuti teknologi dan						

	pengembangan informasi.						
D.6	Proses kerja internal telah dirancang melalui metode yang modern.						

Beri tanda centang pada pilihan anda

E. Kepuasan Pelanggan

No	Keterangan	Sangat Setuju	Setuju	Sedikit Setuju	Sedikit Tidak Setuju	Tidak Setuju	Sangat Tidak Setuju
E.1	Memberikan layanan yang meraih kepuasan mahasiswa.						
E.2	Keluhan mahasiswa dan saran dipertimbangkan.						
E.3	Universitas tertarik untuk teratur menghubungi mahasiswa.						
E.4	Universitas berusaha untuk memenuhi kebutuhan lokal dan pasar internasional.						
E.5	Universitas berusaha untuk mengembangkan proses pendidikan terus menerus.						

Terima kasih banyak atas partisipasinya

Mohon untuk kuisisioner dikumpulkan menjadi satu

“Jangan pernah lelah mendukung pendidikan karena...

Pendidikanlah yang memajukan suatu bangsa ”

Correlations											
X2_B1		X2_B1	X2_B1	X2_B1	X2_B1	X2_B1	X2_B1	X2_B1	X2_B1	X2_B1	X2_B1
TOT_X2	Pearson Correlation	,675*	,751*	,536*	,685*	,627*	,650*	,611*	,677*	,663*	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	205	205	205	205	205	205	205	205	205	205
**. Correlation is significant at the 0.01 level (2-tailed).											
*. Correlation is significant at the 0.05 level (2-tailed).											

3. Learning and Growth (Y1)

Correlations							
		Y1_C1	Y1_C2	Y1_C3	Y1_C4	Y1_C5	TOT_Y1
Y1_C1	Pearson Correlation	1	,411**	,551**	,592**	,411**	,777**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	205	205	205	205	205	205
Y1_C2	Pearson Correlation	,411**	1	,362**	,243**	,309**	,581**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	205	205	205	205	205	205
Y1_C3	Pearson Correlation	,551**	,362**	1	,548**	,517**	,800**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	205	205	205	205	205	205

Correlations								
		Y2_D1	Y2_D2	Y2_D3	Y2_D4	Y2_D5	Y2_D6	TOT_Y2
Y2_D3	Pearson Correlation	,538**	,565**	1	,655**	,499**	,468**	,808**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000
	N	205	205	205	205	205	205	205
Y2_D4	Pearson Correlation	,416**	,538**	,655**	1	,473**	,441**	,767**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000
	N	205	205	205	205	205	205	205
Y2_D5	Pearson Correlation	,467**	,551**	,499**	,473**	1	,673**	,774**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000
	N	205	205	205	205	205	205	205
Y2_D6	Pearson Correlation	,530**	,561**	,468**	,441**	,673**	1	,774**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000
	N	205	205	205	205	205	205	205
TOT_Y2	Pearson Correlation	,758**	,796**	,808**	,767**	,774**	,774**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	205	205	205	205	205	205	205

** . Correlation is significant at the 0.01 level (2-tailed).

5. Customer Satisfaction (Y₃)

Correlations							
		Y3_E1	Y3_E2	Y3_E3	Y3_E4	Y3_E5	TOT_E
Y3_E1	Pearson Correlation	1	,630**	,472**	,431**	,404**	,440**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	205	205	205	205	205	205
Y3_E2	Pearson Correlation	,630**	1	,543**	,420**	,368**	,450**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	205	205	205	205	205	205
Y3_E3	Pearson Correlation	,472**	,543**	1	,473**	,341**	,363**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	205	205	205	205	205	205
Y3_E4	Pearson Correlation	,431**	,420**	,473**	1	,687**	,362**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	205	205	205	205	205	205
Y3_E5	Pearson Correlation	,404**	,368**	,341**	,687**	1	,413**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	205	205	205	205	205	205
TOT_E	Pearson Correlation	,440**	,450**	,363**	,362**	,413**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	205	205	205	205	205	205

** . Correlation is significant at the 0.01 level (2-tailed).

APPENDIX C

REABILITY TEST RESULT

1. Financial Incentives (X₁) Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
,834	8

2. Moral Incentives (X₂) Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
,861	10

3. Learning and Growth (Y₁) Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
,873	6

4. Internal Business Process (Y₂) Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
,905	7

5. Customer Satisfaction (Y₃) Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
,879	6

APPENDIX D
RESPONDENT CHARACTERISTIC

Frequencies

Statistics						
		UNIV	GENDER	EDU	JOB	WORK_AGE
N	Valid	205	205	205	205	205
	Missing	0	0	0	0	0

Frequency Table

UNIV					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	A	101	49,3	49,3	49,3
	B	62	30,2	30,2	79,5
	C	42	20,5	20,5	100,0
	Total	205	100,0	100,0	

GENDER					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	10	4,9	4,9	4,9
	MALE	103	50,2	50,2	55,1
	FEMALE	92	44,9	44,9	100,0
	Total	205	100,0	100,0	

EDU					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	10	4,9	4,9	4,9
	HIGH SCHOOL	49	23,9	23,9	28,8
	DIPLOMA	18	8,8	8,8	37,6
	BACHELOR	47	22,9	22,9	60,5
	MASTER, Ph.D, PROFESSOR	81	39,5	39,5	100,0
	Total	205	100,0	100,0	

JOB					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	3	1,5	1,5	1,5
	ADMINISTRATOR	123	60,0	60,0	61,5
	LECTURER	79	38,5	38,5	100,0
	Total	205	100,0	100,0	

WORK AGE					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	10	4,9	4,9	4,9
	LESS THAN 5 YEARS	58	28,3	28,3	33,2
	5-10 YEARS	31	15,1	15,1	48,3
	MORE THAN 10 YEARS	106	51,7	51,7	100,0
	Total	205	100,0	100,0	

APPENDIX E**DESCRIPTIVE ANALYSIS**

Max 6,00

Min 1,00

Range 5,00

Interval 0,83

No.	Information	Score Weight
1	Very Low	1,00 - 1,83
2	Low	1,84 - 2.67
3	Medium Low	2.68 – 3.51
4	Medium High	3.52 – 4.35
5	High	4.36 – 5.19
6	Very High	5.20 – 6.00

1. Financial Incentives (X₁)

Statement	Mean	Percentage	Category
Financial Incentives	4.89	86.29%	Very High
X1.A1	5.18	83.91%	Very High
X1.A2	5.03	83.00%	Very High
X1.A3	4.98	82.67%	Very High
X1.A4	4.96	67.50%	Very High
X1.A5	4.05	82.17%	High
X1.A6	4.93	84.50%	Very High
X1.A7	5.07	84.50%	Very High

2. Moral Incentives (X₂)

Statement	Mean	Percentage	Category
Moral Incentives	4.94	82.33%	Very High
X2.B1	5.20	86.67%	Very High
X2.B2	4.85	80.83%	Very High
X2.B3	5.02	83.67%	Very High
X2.B4	5.09	84.83%	Very High
X2.B5	5.07	84.50%	Very High
X2.B6	4.82	80.33%	Very High
X2.B7	5.06	84.33%	Very High
X2.B8	4.61	76.83%	Very High
X2.B9	4.71	78.50%	Very High

3. Learning and Growth (Y₁)

Statement	Mean	Percentage	Category
Learning and growth	4.92	82.00%	Very High
Y1.C1	5.26	87.67%	Very High
Y1.C2	4.93	82.17%	Very High
Y1.C3	4.80	80.00%	Very High
Y1.C4	4.94	82.33%	Very High
Y1.C5	4.97	82.83%	Very High

4. Internal Business Process (Y₂)

Statement	Mean	Percentage	Category
Internal Business Process	4.92	82.00%	Very High
Y2.D1	4.91	81.83%	Very High
Y2.D2	4.96	82.67%	Very High
Y2.D3	4.73	78.83%	Very High
Y2.D4	4.77	79.50%	Very High
Y2.D5	5.13	85.50%	Very High
Y2.D6	5.01	83.50%	Very High

5. Customer Satisfaction (Y₃)

Statement	Mean	Percentage	Category
Customer Satisfaction	5.23	87.17%	Very High
Y3.E1	5.31	88.50%	Strongly Very High
Y3.E2	5.20	86.67%	High
Y3.E3	4.99	83.17%	Very High
Y3.E4	5.26	87.67%	Very High
Y3.E5	5.41	90.17%	Strongly Very High

6. Scoring of Research Variable

Category	Financial Incentives		Moral Incentives		Learning and Growth		Internal Business Process		Customer Satisfaction	
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
Very Low	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Low	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Medium Low	4	1.95%	8	3.90%	-	0.00%	-	0.00%	-	0.00%
Medium High	51	24.88%	24	11.71%	22	10.73%	32	15.61%	7	3.41%
High	100	48.78%	101	49.27%	139	67.80%	133	64.88%	116	56.59%
Very High	50	24.39%	72	35.12%	44	21.46%	40	19.51%	82	40.00%

APPENDIX F

NORMALITY TEST

$X_1, X_2 - Y_1$

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		205
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,42383644
Most Extreme Differences	Absolute	,059
	Positive	,059
	Negative	-,052
Test Statistic		,059
Asymp. Sig. (2-tailed)		,083 ^c
a. Test distribution is Normal. b. Calculated from data. c. Lilliefors Significance Correction.		

$X_1, X_2 - Y_2$

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		205
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,33743616
Most Extreme Differences	Absolute	,055
	Positive	,048
	Negative	-,055
Test Statistic		,055
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal. b. Calculated from data. c. Lilliefors Significance Correction. d. This is a lower bound of the true significance.		

$X_1, X_2 - Y_3$

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		205
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,38522189
Most Extreme Differences	Absolute	,058
	Positive	,058
	Negative	-,052
Test Statistic		,058
Asymp. Sig. (2-tailed)		,095 ^c
a. Test distribution is Normal. b. Calculated from data. c. Lilliefors Significance Correction.		

$X_1, X_2 - Y_{123}$

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		205
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,13537527
Most Extreme Differences	Absolute	,057
	Positive	,043
	Negative	-,057
Test Statistic		,057
Asymp. Sig. (2-tailed)		,200 ^{c,d}
<p>a. Test distribution is Normal.</p> <p>b. Calculated from data.</p> <p>c. Lilliefors Significance Correction.</p> <p>d. This is a lower bound of the true significance.</p>		

APPENDIX G

MULTICOLLINEARITY TEST

 $X_1, X_2 - Y_1$

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,089	,256		8,152	,000		
	X1	,147	,065	,178	2,243	,026	,482	2,074
	X2	,439	,072	,483	6,088	,000	,482	2,074

a. Dependent Variable: Y1

 $X_1, X_2 - Y_2$

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,805	,204		8,850	,000		
	X1	,211	,052	,279	4,049	,000	,482	2,074
	X2	,423	,057	,507	7,364	,000	,482	2,074

a. Dependent Variable: Y2

$X_1, X_2 - Y_3$

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,825	,233		12,134	,000		
	X1	,160	,059	,221	2,697	,008	,482	2,074
	X2	,328	,066	,410	5,003	,000	,482	2,074

a. Dependent Variable: Y3

$X_1, X_2 - Y_{123}$

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,302	,101		12,869	,000		
	X1	,346	,015	,610	23,734	,000	,989	1,011
	X2	,404	,016	,643	25,008	,000	,989	1,011

a. Dependent Variable: MEAN_Y123

APPENDIX H

HETEROSCEDASTICITY TEST BY USING PARK TEST

$X_1, X_2 - Y_1$

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,269	2,218		-,121	,904
	LN_X1	-3,101	1,732	-,176	-1,790	,075
	LN_X2	1,107	1,901	,057	,582	,561

a. Dependent Variable: LN_Y1_SQUARE

$X_1, X_2 - Y_2$

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,821	2,126		-,856	,393
	LN_X1	1,458	1,660	,087	,878	,381
	LN_X2	-2,585	1,823	-,140	-1,418	,158

a. Dependent Variable: LN_Y2_SQUARE

$X_1, X_2 - Y_3$

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,269	2,218		-,121	,904
	LN_X1	-3,101	1,732	-,176	-1,790	,075
	LN_X2	1,107	1,901	,057	,582	,561
a. Dependent Variable: LN_Y3_SQUARE						

 $X_1, X_2 - Y_{123}$

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,429	2,389		-1,853	,065
	LN_X1	-,750	1,072	-,049	-,700	,485
	LN_X2	,184	1,181	,011	,156	,876
a. Dependent Variable: LN_Y123_SQUARE						

APPENDIX I

t TEST ANALYSIS

X₁– Y₁

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,525 ^a	,276	,272	,46222

a. Predictors: (Constant), X1

X₂– Y₁

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,611 ^a	,373	,370	,43014

a. Predictors: (Constant), MEAN_X2

X₁, X₂ – Y₁

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	X2, X1 ^b	.	Enter
a. Dependent Variable: Y1			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,623 ^a	,388	,382	,42593
a. Predictors: (Constant), X2, X1				

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23,235	2	11,617	64,038	,000 ^b
	Residual	36,646	202	,181		
	Total	59,881	204			
a. Dependent Variable: Y1						
b. Predictors: (Constant), X2, X1						

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,089	,256		8,152	,000
	X1	,147	,065	,178	2,243	,026
	X2	,439	,072	,483	6,088	,000
a. Dependent Variable: Y1						

X₁ – Y₂

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,644 ^a	,414	,411	,38097

a. Predictors: (Constant), X1

X₂ – Y₂

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,708 ^a	,501	,498	,35173

a. Predictors: (Constant), X2

$X_1, X_2 - Y_2$

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	X2, X1 ^b	.	Enter
a. Dependent Variable: Y2			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,734 ^a	,538	,534	,33910
a. Predictors: (Constant), X2, X1				

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27,082	2	13,541	117,756	,000 ^b
	Residual	23,228	202	,115		
	Total	50,310	204			
a. Dependent Variable: Y2						
b. Predictors: (Constant), X2, X1						

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,805	,204		8,850	,000
	X1	,211	,052	,279	4,049	,000
	X2	,423	,057	,507	7,364	,000
a. Dependent Variable: Y2						

X₁– Y₃**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,516 ^a	,266	,262	,40940

a. Predictors: (Constant), X1

X₂– Y₃**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,569 ^a	,323	,320	,39306

a. Predictors: (Constant), X2

X₁, X₂ – Y₃

Variables Entered/Removed^a			
Model	Variables Entered	Variables Removed	Method
1	X2, X1 ^b	.	Enter
a. Dependent Variable: Y3			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,589 ^a	,347	,340	,38712
a. Predictors: (Constant), X2, X1				

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16,081	2	8,041	53,652	,000 ^b
	Residual	30,273	202	,150		
	Total	46,354	204			
a. Dependent Variable: Y3						
b. Predictors: (Constant), X2, X1						

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,825	,233		12,134	,000
	X1	,160	,059	,221	2,697	,008
	X2	,328	,066	,410	5,003	,000
a. Dependent Variable: Y3						

X₁, X₂ – Y₁₂₃

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	MEAN_X2, MEAN_X1 ^b	.	Enter
a. Dependent Variable: MEAN_Y123			
b. All requested variables entered.			

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,649 ^a	,421	,416	,38619
a. Predictors: (Constant), MEAN_X2, MEAN_X1				

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21,939	2	10,969	73,548	,000 ^b
	Residual	30,127	202	,149		
	Total	50,066	204			
a. Dependent Variable: MEAN_Y123						
b. Predictors: (Constant), MEAN_X2, MEAN_X1						

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,248	,232		9,677	,000
	MEAN_X1	,200	,059	,260	3,372	,001
	MEAN_X2	,370	,065	,436	5,662	,000
a. Dependent Variable: MEAN_Y123						

APPENDIX J

FREQUENCY ANALYSIS RESULT

1. Financial Incentives (X₁)

Scale	1	2	3	4	5	6	Total	Highest Freq.	Lowest Freq.
X1.A 1	0	0	2	15	133	55	205	5	3
%	0.00%	0.00%	0.98%	7.32%	64.88%	26.83%	100.00%	64.88%	0.00%
X1.A 2	0	1	4	27	124	49	205	5	2
%	0.00%	0.49%	1.95%	13.17%	60.49%	23.90%	100.00%	23.90%	0.00%
X1.A 3	1	2	5	31	116	50	205	5	1
%	0.49%	0.98%	2.44%	15.12%	56.59%	24.39%	100.00%	56.59%	0.49%
X1.A 4	1	5	6	37	101	55	205	5	1
%	0.49%	2.44%	2.93%	18.05%	49.27%	26.83%	100.00%	49.27%	0.49%
X1.A 5	8	41	20	28	79	29	205	5	1
%	3.90%	20.00%	9.76%	13.66%	38.54%	14.15%	100.00%	38.54%	3.90%
X1.A 6	1	6	8	31	104	55	205	5	1
%	0.49%	2.93%	3.90%	15.12%	50.73%	26.83%	100.00%	50.73%	0.49%
X1.A 7	0	2	3	29	112	59	205	5	2
%	0.00%	0.98%	1.46%	14.15%	54.63%	28.78%	100%	54.63%	0.00%

2. Moral Incentives (X₂)

Scale	1	2	3	4	5	6	Total	Highest Freq.	Lowest Freq.
X2.B 1	0	4	2	18	110	71	205	5	2
%	0.00%	1.95%	0.98%	8.78%	53.66%	34.63%	100.00%	53.66%	0.00%
X2.B 2	3	4	7	35	115	41	205	5	3
%	1.46%	1.95%	3.41%	17.07%	56.10%	20.00%	100.00%	20.00%	1.46%
X2.B 3	0	7	8	22	105	63	205	5	2
%	0.00%	3.41%	3.90%	10.73%	51.22%	30.73%	100.00%	51.22%	0.00%
X2.B 4	1	4	5	22	111	62	205	5	1
%	0.49%	1.95%	2.44%	10.73%	54.15%	30.24%	100.00%	54.15%	0.49%
X2.B 5	1	3	6	27	104	64	205	5	1
%	0.49%	1.46%	2.93%	13.17%	50.73%	31.22%	100.00%	50.73%	0.49%
X2.B 6	0	4	5	43	126	27	205	5	2
%	0.00%	1.95%	2.44%	20.98%	61.46%	13.17%	100.00%	61.46%	0.00%
X2.B 7	0	2	6	24	119	54	205	5	2
%	0.00%	0.98%	2.93%	11.71%	58.05%	26.34%	100.00%	58.05%	0.00%
X2.B 8	5	12	13	42	89	44	205	5	1
%	2.44%	5.85%	6.34%	20.49%	43.41%	21.46%	100.00%	43.41%	2.44%
X2.B 9	1	8	14	41	99	42	205	5	1
%	0.49%	3.90%	6.83%	20.00%	48.29%	20.49%	100.00%	48.29%	0.49%

3. Learning and Growth (Y₁)

Scale	1	2	3	4	5	6	Total	Highest Freq.	Lowest Freq.
Y1.C 1	0	0	5	38	130	32	205	5	3
%	0.00%	0.00%	2.44%	18.54%	63.41%	15.61%	100.00%	63.41%	0.00%
Y1.C 2	0	0	1	14	122	68	205	5	3
%	0.00%	0.00%	0.49%	6.83%	59.51%	33.17%	100.00%	33.17%	0.00%
Y1.C 3	0	2	2	47	110	44	205	5	2 and 3
%	0.00%	0.98%	0.98%	22.93%	53.66%	21.46%	100.00%	53.66%	0.00%
Y1.C 4	0	1	10	51	112	31	205	5	2
%	0.00%	0.49%	4.88%	24.88%	54.63%	15.12%	100.00%	54.63%	0.00%
Y1.C 5	0	2	10	30	122	41	205	5	2
%	0.00%	0.98%	4.88%	14.63%	59.51%	20.00%	100.00%	59.51%	0.00%

4. Internal Business Process (Y₂)

Scale	1	2	3	4	5	6	Total	Highest Freq.	Lowest Freq.
Y2.D 1	0	1	4	41	128	31	205	5	2
%	0.00%	0.49%	1.95%	20.00%	62.44%	15.12%	100.00%	62.44%	0.00%
Y2.D 2	0	0	0	34	145	26	205	5	4
%	0.00%	0.00%	0.00%	16.59%	70.73%	12.68%	100.00%	12.68%	0.00%
Y2.D 3	0	0	7	62	115	21	205	5	3
%	0.00%	0.00%	3.41%	30.24%	56.10%	10.24%	100.00%	56.10%	0.00%
Y2.D 4	1	1	5	50	129	19	205	5	1 and 2
%	0.49%	0.49%	2.44%	24.39%	62.93%	9.27%	100.00%	62.93%	0.49%
Y2.D 5	0	0	0	27	127	51	205	5	4
%	0.00%	0.00%	0.00%	13.17%	61.95%	24.88%	100.00%	61.95%	0.00%
Y2.D 5	0	0	1	33	135	36	205	5	1
%	0.00%	0.00%	0.49%	16.10%	65.85%	17.56%	100.00%	65.85%	0.00%

5. Customer Satisfaction (Y3)

Scale	1	2	3	4	5	6	Total	Highest Freq.	Lowest Freq.
Y3.D 1	0	0	0	11	122	72	205	5	4
%	0.00%	0.00%	0.00%	5.37%	59.51%	35.12%	100.00%	59.51%	0.00%
Y3.D 2	0	1	1	18	122	63	205	5	2 and 3
%	0.00%	0.49%	0.49%	8.78%	59.51%	30.73%	100.00%	30.73%	0.00%
Y3.D 3	0	0	4	33	133	35	205	5	3
%	0.00%	0.00%	1.95%	16.10%	64.88%	17.07%	100.00%	64.88%	0.00%
Y3.D 4	0	0	3	16	115	71	205	5	3
%	0.00%	0.00%	1.46%	7.80%	56.10%	34.63%	100.00%	56.10%	0.00%
Y3.D 5	0	0	0	14	95	96	205	5	4
%	0.00%	0.00%	0.00%	6.83%	46.34%	46.83%	100.00%	46.34%	0.00%