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Research Article

The Effect of Compensation on Employee Loyalty in MSMEs Fostered by Bio Hadikesuma Management Training and Consulting (BHMTC) Indonesia, Yogyakarta

Nadyta Masagala[1*], Megawati[2], Arifah[3]

[1] Study Program of Fishery Agribusiness; Department of Business; Politeknik Pertanian Negeri Pangkajene Kepulauan; Indonesia; email: nadytamasagala@gmail.com
[2] Study Program of Fishery Agribusiness; Department of Business; Politeknik Pertanian Negeri Pangkajene Kepulauan; Indonesia; email: ladulumegawati@gmail.com
[3] Study Program of Fishery Agribusiness; Department of Business; Politeknik Pertanian Negeri Pangkajene Kepulauan; Indonesia; email: arifah.politani@gmail.com

Correspondence Author: nadytamasagala@gmail.com[1]

Abstract. Compensation is widely regarded as a major determinant of employees' loyality to their organization. This research set out to examine how compensation shapes employee loyality in Micro, Small, and Medium Enterprises (MSMEs) guided by Bio Hadikesuma Management Training and Consulting (BHMTC) Indonesia, Yogyakarta. Compensation was broken down into salary (X1) and benefits (X2), with employee loyalty as the dependent variable (Y). A quantitative design with a descriptive orientation was used, and all 30 employees were included as respondents through saturated sampling. Information was gathered via observation, interviews, a literature review, dan a Likert-scale questionnaire. SPSS was used to run validity and reliability checks, classical assumption tests, multiple linear regression, t-tests, an F-test, and the coefficient of determination. The findings show that, taken separately, salary (X1) has a positive and significant effect on employee loyalty (Y), whereas benefits (X2) have no significant effect. Taken together, however, salary (X1) and benefits (X2) significantly effect loyalty (Y). The study concludes that compensation, and in particular an appropriate salary, plays an important role in strengthening employees' commitment, sense of responsibility, and loyalty toward the enterprise.

Keywords: Compensation; Employee Benefits; Employee Loyalty; MSME Employees; Salary.

1. Background

Loyalty among employees is vital to an organization's long-term survival, since it support competitive advantage, higher productivity, and a favorable corporate reputation amid intensifying market rivalry (Putri & Zulbahri, 2024). Loyal staff are not only inclined to remain with the firm over the long run but also demonstrate strong commitment when carrying out their duties (Dinda *et al.,* 2023). Nevertheless, loyalty does not emerge spontaneously; it is shaped by several managerial factors, with the compensation and benefits offered by the firm among the most prominent. Fair and suitaible compensation is viewed as tangible recognition of what employees contribute, and it can directly influence their motivation, job satisfaction, and attachment to the organization (Jusniwati Zai *et al.*, 2025).

On the other hand, the mismatch between workload and the rewards received often triggers serious obstacles to business operational stability (Kertiyasa & Irbayuni, 2022). This empirical phenomenon was found in Micro, Small, and Medium Enterprises (MSMEs) fostered by Bio Hadikesuma Management Training and Consulting (BHMTC) Indonesia in Yogyakarta. Based on conditions in the field, there are indications of dissatisfaction where some employees decide to resign after working for several months because they feel that the compensation provided is not proportional to the weight of the tasks and responsibilities

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carried out. If the problem of this compensation system continues to occur without evaluation, the level of employee loyalty will decrease and potentially increase the turnover rate, which can ultimately harm the business and disrupt the operational productivity of these MSMEs.

Because keeping the workforce stable matters in the fostered MSME sector, a thorough scientific investigation of the relationship between these variables is warranted. Drawing on the background and the field problems described above, this study poses a single research question: does compensation influence employee loyalty in MSMEs fostered by Bio Hadikesuma Management Training and Consulting (BHMTC) Indonesia, Yogyakarta?

Consistent with this research question, the study aims to establish the effect of compensation on employee loyalty in the MSMEs fostered by BHMTC Indonesia in Yogyakarta. The findings are expected to supply empirical evidence on how well the current salary and allowance scheme works and to give management a strategic basis for designing a fairer compensation policy going forward.

2. Theoretical Studies

Compensation covers everything employees obtain, whether tangible or intangible (Setyo Widodo & Yandi, 2022). In a broader sense, it refers to every form of return, in cash or in kind and paid directly or indirectly, that a worker receives for the services rendered or the work completed for a company.

Within Human Resource Management (HRM), compensation is a core function and relates to every kind of reward individuals receive for performing tasks for the organization (Sutrisno et al., 2022). Through this arrangement, employees trade their effort, thinking, and time for financial and non-financial returns from the company.

The purpose of compensation is to appreciate job performance, ensure equality, maintain and retain employees, get qualified employees, and collect compliance fees. Based on the method, compensation can be classified into three different types (Hermana, 2024): (a)Direct financial compensation. i.e. regular payments such as salaries, wages, and incentives. (b)Indirect financial compensation such as benefits, insurance, and perks provided by the Company. (c)Non-financial compensation, which can be in the form of recognition, awards, and opportunities for personal and career development. The measurement of meal compensation requires the use of a measure. There are several parameters that can be used as a benchmark in compensation research, including salary, bonuses, insurance, office facilities, and benefits.

Indicators in providing compensation for employees are certainly different. (Hasibuan, 2017) and (Handoko *et al.*, 2021) put forward in general compensation indicators, namely; (a)Salary: a monthly payment given to employees in exchange for what they contribute. (b)Wages: payments made directly to employees according to the number of hours worked. (c)Incentives: financial rewards paid directly to employees whose performance goes beyond the set standard. (d)Allowances: compensation granted to particular employees as recompense for the sacrifices they make. (e)Facilities: supporting amenities provided by the organization.

Based on the compensation indicators that have been described, this study focuses on salaries and benefits as a form of compensation received by employees. Therefore, the explanation of salaries and benefits is as follows:

Salary is a monetary reward received by an employee by virtue of his or her position as someone who helps the company reach its goals (Ratnasari & Mahmud, 2020). According to (Wajdi *et al.*, 2022), salary is the pay employees receive monthly, weekly, or hourly for their work.

The salary indicators identified by (Ratnasari & Mahmud, 2020) are: (a)Eligibility. (b)Work motivation. (c)Job satisfaction.

Allowances are programs to improve people's welfare that are not based on employee performance, but based on their membership as part of the organization, as well as employees who have many needs in order to be able to run their lives normally and to be able to work well (Oktavia, 2021They are additional compensation given under company policy to all employees to raise their welfare (Shyreen A *et al.*, 2022).

Some of the allowance indicators include (Irmawati 2023): (a)How adequately the allowance meets employees' needs. (b)How regularly performance allowances are received. (c)The extent to which the allowance adds to income. (d)Whether allowances are given in line with employees' level of discipline.

Employee loyalty refers to an employee's commitment to work with enthusiasm, put in effort, obey rules, and give the best to the company (Dian Pratiwi & Fauzan, 2024). It is also described as a strong sense of devotion and responsibility toward the company, shown in response to the appreciation the company gives its employees (Lestari & Stiaharti, 2024). Loyalty can be observed in how obediently employees follow regulations, fulfill responsibilities, and behave at work. The degree of loyalty and attachment to the company

can be gauged using the indicators proposed by (Siswanto 2015) and (Riyanti, 2022), as follows; (a)Obey Regulations: Employees comply and discipline every policy and rule implemented by management to smooth the running of organizational tasks. (b)Responsibility to the Company: The full ability and courage of employees to carry out their duties as best as possible, as well as having full awareness of all risks from carrying out these duties. (c)Willingness to Collaborate: A cooperative and flexible attitude to work with others in a group to achieve corporate goals that are impossible to achieve individually. (d)Sense of *Belonging*: The feeling of owning a company that encourages employees to maintain assets, defend their good name, and take responsibility for the company's business sustainability. (e)Interpersonal Relationships: The ability of loyal employees to be adaptive, supposed, and maintain harmonious communication with fellow colleagues and superiors.

3. Research Methods

This research is quantitative with a descriptive approach and tests the hypothesis concerning the effect of compensation, focused on salary and benefits, on employee loyalty. Data were gathered in the field through a survey. The research subjects and objects are the employees of MSMEs fostered by Bio Hadikesuma Management Training and Consulting (BHMTC) Indonesia in Yogyakarta. Because the population is small, at fewer than 50 people, *saturated sampling* was applied and all 30 employees were taken as the sample.

The data collection techniques used by the researcher include a combination of primary data and secondary data to maintain the credibility of the results. Primary data was obtained directly by distributing a structured questionnaire that adopted a five-level Likert scale model to measure respondents' perceptions. To support the questionnaire data, the researcher also conducted direct observations of work activities and reward systems at the research site, as well as conducted face-to-face interviews with employees in the production and marketing divisions. Meanwhile, secondary data was collected through a literature study by examining internal documents on the number of company employees, books, scientific journals, and relevant previous research results.

The data were analyzed quantitatively using SPSS. Analysis proceeded in several stages. First, instrument quality was assessed through validity and reliability tests of the questionnaire. Next, classical assumption tests were run: normality, linearity, multicollinearity, and heteroscedasticity. Finally, to test the hypotheses, multiple linear regression was used to determine the direction of the independent variables' effects, followed by significance testing with the partial (t) test, the simultaneous (F) test, and the coefficient of determination (R^2).

4. Results And Discussion

Results

Table 1. Characteristics of Research Respondents (n=30).

Characteristics	Categories	Frequency (People)	Presentation (%)
Gender	Male	13	43.3
	Women	17	56.7
Age	21-25 Years	26	86.7
	26-30 Years	2	6.7
	31-35 Years	2	6.7
Long Time Working	<1 year	6	20
	1-5 years	23	76.7
	6-10 Years	1	3.3
Position/Division	Administration	1	3.3
	Production	17	56.7
	Marketing	10	33.3
	Others	2	6.7

Source : Research Questionnaire 2026.

The characteristics of the respondents are presented in table 1. The study involved 30 employees in MSMEs Fostered by Bio Hadikesuma Management Training and Consulting (BHMTC) Indonesia, Yogyakarta. The majority of respondents in this study were women (56.7%), productive aged between 21–25 years (86.7%), had a working period of 1–5 years (76.7%), and dominated by employees in the Production division (56.7%).

Table 2. Validity Test.

Variable	Item	R count	R Table	Remarks
Salary (X1)	X1.1	0.838	0.361	Valid
	X1.2	0.757	0.361	Valid
	X1.3	0.556	0.361	Valid
	X1.4	0.746	0.361	Valid
	X1.5	0.866	0.361	Valid
Allowance (X2)	X2.1	0.567	0.361	Valid
	X2.2	0.573	0.361	Valid
	X2.3	0.763	0.361	Valid
	X2.4	0.824	0.361	Valid
	X2.5	0.849	0.361	Valid
Loyalty Employee (Y)	Y1	0.810	0.361	Valid
	Y2	0.668	0.361	Valid
	Y3	0.777	0.361	Valid
	Y4	0.724	0.361	Valid
	Y5	0.846	0.361	Valid

Source : Data Processed 2026.

The validity test covered a questionnaire with three variables and 15 statement items, using N = 30 and r_{table} = 0.361 (df = 28, α = 0.05). Every item had an r_{count} above r_{table}, so all instrument items were declared valid.

Table 3. Reliability Test.

Yes	Variable	*Cronbach's Alpha*	Remarks
1	Salary (X1)	0,799	Reliable
2	Allowance (X2)	0,766	Reliable
3	Employee Loyalty (Y)	0,820	Reliable

Source : Data Processed 2026.

The table uses Cronbach's alpha test which shows that all variables > 0.6. The results explain that the questionnaire used to measure the extent of respondents' consistency in using the variables of salary, benefits and employee loyalty was declared reliable.

Classic Assumption Test

Table 4. Normality Test.

N		30
Normal Parameters, b	Red	0
	Std. Deviation	1
Most Extreme Differences	Absolute	.144
	Positive	.144
	Negative	-.124
Test Statistic		.790
Asymp. Sig. (2-tailed)		.561
Exact Sig. (2-tailed)		.515
Point Probability		.000

a. Test distribution is Normal.
b. User-Specified

Source : Data Processed 2026.

The *Kolmogorov-Smirnov* normality test (Table 4) gave an *Exact Sig.* of 0.515 and an *Asymp. Sig.* of 0.561, both above 0.05. The residuals are therefore normally distributed, and the regression model satisfies the normality assumption.

Table 5. Linearity Test.

s			Sum of Squares	df	Mean Square	F	Sig.
Employee Loyalty * Salary	Between Groups	(Combined)	95,830	9	10,648	2,860	0,024
		Linearity	65,204	1	65,204	17,512	<,001
		Deviation from Linearity	30,626	8	3,828	1,028	0,448
	Within Groups		74,470	20	3,723		
	Total		170,300	29			

Source : Data Processed 2026.

The linearity test for salary (X1) and employee loyalty (Y) produced a deviation-from-linearity Sig. of 0.448, which exceeds 0.05; hence salary (X1) and employee loyalty (Y) are linearly related.

Table 6. Linearity Test.

			Sum of Squares	df	Mean Square	F	Sig.
Employee Loyalty * Allowance	Between Groups	(Combined)	71,583	7	10,226	2,279	0,066
		Linearity	52,373	1	52,373	11,672	0,002
		Deviation from Linearity	19,210	6	3,202	0,714	0,643
	Within Groups		98,717	22	4,487		
	Total		170,300	29			

Source : Data Processed 2026.

For allowance (X2) and employee loyalty (Y), the linearity test gave a Sig. of 0.643 (above 0.05), indicating a linear relationship between the two.

Table 7. Multicollinearity Test.

Variable	*Tolerance*	*VIVID*	Remarks
Salary (X1)	0,401	2,494	Multicollinearity Does Not Occur
Allowance (X2)	0,401	2,494	Multicollinearity Does Not Occur

Source : Data Processed 2026.

The multicollinearity test yielded a tolerance of 0.401 (above 0.10) and a VIF of 2.494 (below 10.00) for both salary (X1) and allowance (X2), so there are no signs of multicollinearity among the independent variables.

Table 8. Heteroskdasticity Test.

Variable	T Count	*Sig.*	Remarks
Salary (X1)	0,208	0,837	Heteroscedasticity does not occur
Allowance (X2)	0,411	0,684	Heteroscedasticity does not occur

Source : Data Processed 2026.

The Glejser test for heteroscedasticity returned Sig. values of 0.837 for salary (X1) and 0.684 for allowance (X2), both above 0.05. Heteroscedasticity is therefore not present in this study.

Table 9. Multiple Regression Tests.

Variable	Coefficient B	Standard Error
Kostanta	4,391	3.678
Salary (X1)	0,558	0,278
Allowance (X2)	0,217	0,271

Source : Data Processed 2026.

The regression analysis yielded the equation $Y = 4.391 + 0.558X_1 + 0.217X_2 + e$. The positive constant (4.391) implies a baseline level of employee loyalty even when the independent variables are zero. The positive coefficients of salary (X1) and allowance (X2) show that both variables raise employee loyalty.

Table 10. Partial Test (t).

Coefficient

Models		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	4,391	3.678		1.194	.243
	Salary (X1)	.558	.250	.473	2.232	.003
	Allowance (X2)	.217	.271	.189	.800	.431

a. Dependent Variable: Employee Loyalty (Y)

Source : Data Processed 2026.

In the t-test, salary (X1) had a partial and significant effect on employee loyalty (Y): $t_{count} = 2.232$ exceeds $t_{table} = 2.052$ and Sig. = 0.003 is below 0.05, so $H0_1$ is rejected and $H1_1$ is accepted. Allowance (X2), in contrast, had no significant effect on loyalty: $t_{count} = 0.800$ is below $t_{table} = 2.052$ and Sig. = 0.431 exceeds 0.05, so $H0_2$ is accepted and $H1_2$ is rejected.

Table 11. Simultaneous Tests (F).

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Models		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	67.635	2	33.818	8.894	.001b
	Residual	102.665	27	3.802		
	Total	170.300	29			

a. Dependent Variable: Employee Loyalty (Y)

b. Predictors: (Constant), Allowance (X2), Salary (X1)

Source : Data Processed 2026.

The F-test shows that salary (X1) and allowance (X2) jointly have a significant effect on employee loyalty (Y), with F = 8.894 above F_{table} = 3.35 and p = 0.001 below 0.05. The third hypothesis ($H1_3$) is therefore accepted.

Table 12. Determination Coefficient Test.

Model Summary

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.630a	.397	.352	1.94998

a. Predictors: (Constant), Allowance (X2), Salary (X1)

Source : Data Processed 2026.

The coefficient of determination test gave an *R Square* of 0.397, meaning that salary (X1) and allowance (X2) together explain 39.7% of the variation in employee loyalty (Y). The remaining 60.3% is accounted for by variables outside this research model.

Discussion

The partial test results indicate that salary (X1) significantly affects employee loyalty (Y) in the MSMEs assisted by BHMTC Indonesia, Yogyakarta, meaning that the higher the salary employees receive, the stronger their loyalty. The descriptive analysis is consistent with this: most respondents agreed that their present salary matches their workload, covers their living needs, and raises their work motivation. When employees feel their contributions are rewarded financially, satisfaction grows and encourages them to stay with the company over the long term. These results agree with (Sigit and Kustiyono 2020) and (Joiwi 2024), who found a significant partial effect of salary on employee loyalty. Salary can thus be seen as a main driver of employees' commitment and loyalty to the company.

By contrast, the partial test showed that allowance (X2) has no significant effect on employee loyalty (Y) in the MSMEs fostered by BHMTC Indonesia, Yogyakarta. Allowances therefore do not yet appear to be a primary determinant of loyalty; employees seem to treat salary as their main income and regard allowances merely as a supplement to compensation.

Even though the descriptive data show that employees rate benefits positively, the effect is not statistically strong enough to build loyalty. This is in line with (Fitriani and Suprianto 2023), who report that providing benefits has no effect on employee loyalty.

Jointly, compensation made up of salary (X1) and allowance (X2) significantly affects employee loyalty (Y) in the MSMEs fostered by BHMTC Indonesia, Yogyakarta. Although benefits are ineffective on their own, a well-rounded compensation system as a whole remains important in building loyalty. Management should accordingly keep a fair and competitive compensation system in place to preserve a stable workforce. These findings reinforce earlier work by (Ma'ruf 2021), (Putri and Zulbahri 2024), and (Dinda *et al.* 2023), which also found that compensation significantly influences employee loyalty.

5. Conclusions and Suggestions

Conclusion

This study examined how compensation affects employee loyalty in the MSMEs fostered by Bio Hadikesuma Management Training and Consulting (BHMTC) Indonesia. Compensation, the independent variable, was operationalized through salary (X1) and allowance (X2). The simultaneous test (F-test) shows that salary (X1) and allowance (X2) jointly have a significant effect on employee loyalty, so H0 is rejected and H1 is accepted. In other words, compensation genuinely influences employee loyalty in these MSMEs.

Suggestions

MSMEs fostered by BHMTC Indonesia are advised to maintain and improve a fair payroll system that reflects employees' workloads and contributions, as salary has been shown to be a key factor in strengthening employee loyalty. Furthermore, the benefits system should be evaluated and adjusted to better meet employees' needs, enhance their welfare, and improve job satisfaction, even though benefits do not significantly influence employee loyalty. Companies should also consider non-financial factors, such as the work environment, career development opportunities, and recognition of employee achievements, to create a supportive workplace that encourages loyalty. Future researchers are encouraged to expand the research model by incorporating additional variables, such as motivation, job satisfaction, and organizational culture, and involving larger samples to obtain more representative and comprehensive findings.

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