

## Analysis Determinant of Performance of Apparatus on Financial Management Agency For Income And Regional Assets (Bpkpad) of Binjai City

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**Abstract:** This research aims to know and to understand the performance of apparatus on the Agency for Financial management of income and regional assets (BPKPAD) of Binjai city which consists of incentives, discipline, prestige towards the performance of data analysis method used In this study using Multiple Regression Analysis by conducting data quality tests, classical assumption tests, hypothesis testing and efficiency of determinations using the Statistical Package for Social Science program (SPSS). The population in this research is all employees who are the status of civil servants on the Financial Management Agency, income, and regional assets (BPKPAD) of Binjai city which amounted to 93 employees. The entire population is used as samples. The results of this study proved that in partial the variables of discipline, incentive, and prestige have positive and significant effect on the performance of apparatus in the Financial management Agency of Kota Binjai and regional assets. Discipline is the dominant variable in influencing the performance of apparatus on the Financial Management Board of the revenue and assets of Kota Binjai. The simultaneous discipline, incentive, and prestige have a significant positive impact on the performance of the apparatus on the Financial Management Board of the city of Binjai.

**Keywords:** Discipline, Incentive, Prestige, and Performance

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### I. Introduction

The performance of an organization is reflected in productivity. Every organization wants to have high employee productivity in the hope that people can feel it. On the other end of the employee is an invaluable organizational asset; an experienced employee needs to be sustained by the organization because of its productivity no doubt to maintain the organization's survival. Officers perform a good job in hopes of obtaining a counter-achievement of what they do; they deserve to be well-being. Thus, the organizational effort to maintain and improve the productivity of employees' work should get serious attention from management. To improve the image, work, and performance of government agencies towards the professionalism and support the creation of good governance, there must be a unification of direction and views for government employees that can be used as guidelines Or benchmark to implement a good managerial task. Operational operations throughout the task field and organizational unit of government agencies in a unified, also, employee discipline is necessary to improve the work image, and the performance of employees. Discipline is the effort to instill value or compulsion to allow the subject to comply with the rules. While the discipline of civil servants (PNS) is the ability of civil servants to comply with obligations and avoid the restrictions specified in the legislation and regulation of the law that is not adhered to or violated was sentenced to law.

Board of Financial management of income and regional assets (BPKPAD) Binjai City as one of the regional device Unit of work (SKPD) in the government of Binjai city is a supporting element of the mayor's duty, led by a head of agency, Domiciled under and liable to the mayor through the district secretary. Head of the agency has the main task of assisting the mayor in implementing local governance in the field of financial management, income, and assets of the city of Binjai and carrying out the task of administration in accordance with the provisions applicable (regulation Mayor of Binjai number 48 year 2016).

SKPD that has basic tasks and functions in the field of financial management of income and regional assets is a very strategic work field and demands the performance of an apparatus that is optimal and prime. Good performance is certainly supported by a variety of motivations such as good incentives, high levels of apparatus discipline, and the prestige of the place to work to encourage the apparatus to have a prime

performance. BPKPAD Kota Binjai plays an important role in the financial management of the area ranging from budgeting, regional revenue manageability to acting as the consolidated reporting entity of all accounting entities for the use of state money. In the middle of a skewed view of the public to the performance of civil state apparatus (ASN and the excellent service show to make the field of duty on BPKPAD city Binjai become stratgis increasingly. According to Sunyoto (2008), the term incentive is often used interchangeably with the administration of salary and wages. It is a broader concept, defined as all forms of return or financial reward, tangible services, and objectives that employees have gained as from a relationship between employees. Not only does it mean the intrinsic rewards of organizations such as recognition, opportunities for promotion, and more challenging employment opportunities. Employees meet their productivity and tendencies to stay together with the organization or find other jobs. Therefore, salary is an important determinant of the economic and social existence of employees.

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According to Hasibuan (2008), discipline is the awareness and willingness of a person to adhere to all applicable corporate rules and social norms. Discipline is essential for organizational growth, used primarily to motivate employees to discipline themselves in carrying out work both individually and in groups. Besides, it is a useful discipline to educate employees to comply with and enjoy the rules, procedures, and policies that exist, so that it can produce good performance while the prestige level of the work is the level of the Kegengsian (prestigious) a job where the higher the prestigious level of work the higher the pride of employees in carrying out their work, with the sense of prestige towards the work that is executed will certainly create a sense of pride, so it encourages a person to maintain good performance.

## **II. Theoretical Review**

### **Human Resources Management**

Doha (2010) stated that management is "management as an activity to mobilize all people and direct all facilities that are owned by a group of people working together to achieve a certain goal." Meanwhile, Hasibuan (2008) stated that "Management is the science and art of organizing the process of processing human resources and other resources effectively and efficiently to achieve a goal."

### **Factors affecting performance**

The performance of a workforce or employee in an organization or work institution, influenced by many factors, both factors within the officer itself and the environmental or organizational factors of the work itself. Factors that determine a person's performance can be grouped into three main factors:

- a. Individual variables, consisting of understanding of his work, work experience, family background, socio-economic level, and demographic factors (age, gender, ethnicity, and so on).
- b. Organizational variables, which among others consist of: leadership, job design, other resources, organizational structure, and so on.
- c. Psychological variables, consisting of perception of work, attitudes towards work, motivation, personality, and so on (Notoadmodjo, 2009).

### **Incentives**

Incentives are a service that is provided by companies that can be assessed with money and have tendencies given regularly. Incentives are defined as a form of payment associated with performance and gainsharing, as a share of profits for employees due to increased productivity or cost savings (Yusuf, 2015).

According to Dessler (2009), the incentive is an increase in salary awarded to an employee at a specified time in the form of a higher principal salary, usually based exclusively on individual performance. Incentives are generally undertaken as a strategy to increase productivity and efficiency of the company by utilizing employee behavior that has the likelihood of working as likely or not optimally. So, by providing incentives given to employees, making the performance is very good for the company. Incentive giving is one of the main things that the company must consider.

The spirit of the employees in the works could also be due to the small majority of incentives received. If the employee does not get an incentive that corresponds to the magnitude of the sacrifice in work, then the employee tends to be lazy to work and not be excited that there eventually they work together without the satisfaction of adequate work, namely As expected by the officer.

### **Forms of Incentives**

Werther & Davis dalam Wibowo (2014) menunjukkan adanya beberapa bentuk dalam pemberian insentif, yaitu sebagai berikut: a) Piecework, merupakan pembayaran diukur menurut banyaknya unit atau satuan barang atau jasa yang dihasilkan; b) Production bonuses, is an award given to achievements that exceed the target set; c) Commissions, is a percentage of the selling price or the fixed amount of the goods sold: D) People skills, is compensation for the ability to foster innovation.

The research recorded by Arindiah (2010) has an indirect influence that significantly grants incentives to performance through work. Nafrizal, DKK (2012) in research conducted supporting previous research stating that incentive systems have an indirect role towards performance through performance satisfaction. A different phenomenon is shown Zaputri, DKK (2012), which finds that adequate incentives in the hopes of employees are potentially positive for increased employee satisfaction.

This system is another form of direct compensation beyond salary and wages, which is a fixed compensation, called pay for performance plan. Incentives are a driving factor for employees to work better so that employees can improve their performance. Compensation and incentives have a very close relationship, where incentives are a component of compensation, and both are decisive in achieving the objectives and objectives of the Organization as a whole.

The purpose of awarding incentives is to fulfill parties ' interests:

A. For companies:

1. Maintain a skilled and capable workforce to high loyalty to the company;
2. Maintaining and improving the moral work of employees who are shown to decrease the level of labor turnover and attendance.

B. For employees:

1. Raising the standard of his life with receipt of payment outside of principal salary;
2. Improve the motivation of employees ' work to encourage them to achieve better.

According to Rivai (2009) suggests that one of the reasons for the importance of incentive payments due to the inconsistency of compensation levels paid to executives with other workers. An incentive program is one way to enable all workers to feel together with the company's prosperity. Also, there is a growing awareness that traditional payment programs are often not good at linking payments to work productivity.

### **Discipline**

According to Moekijat (2010), the discipline comes from the Latin word: discipline, which means practice or education of modesty and Kerokhanian as well as development. According to Hasibuan (2008), discipline is the awareness and willingness of a person to adhere to all applicable corporate rules and social norms. As according to Siagian (2008), "Officer discipline is a form of training that seeks to improve and shape the knowledge, attitudes, and behavior of officers so that the officers voluntarily strive to work cooperatively with Other employees and improve their work performance. " Mangkuprawira (2009) defines employee discipline as the nature of an officer who consciously complies with certain organizational rules and regulations.

### **Types of discipline in the organization**

According to Siagian (2008), There are two types of discipline in the organization, namely:

Preventive discipline

A preventive discipline is an act that encourages employees to be obedient to various conditions that apply and meet predefined standards. This means that through an explanation of the pattern of attitudes, actions, and behaviors desired by each member of the organization, do not let the employees behave negatively.

The successful implementation of preventive discipline lies in the personal discipline of organizational members. However, to make the personal discipline stronger, at least three things need to get management attention, namely:

1. Organizational members need to be encouraged to have a sense of having an organization because logically one will not ruin something that is hers.
2. The employees need to be given explanations of various provisions that must be obeyed and standards to be met.
3. Employees are encouraged to determine their disciplinary ways in the framework of the provisions that are generally applied to all members of the organization.

Corrective discipline

Corrective discipline is a disciplinary action by which a sanction is initiated by a direct supervisor of the officer concerned, forwarded to a higher leadership and the final decision of the imposition of the sanction taken by the officer Authority for it. The procedure is taken with two purposes, namely that the imposition of sanctions is done objectively and that the nature of sanctions is by the weight of the violations that have been done. In addition to the objectivity and appropriateness factors of punishment by violations, the imposition of sanctions should also be educated in the sense that there is a change in attitudes and behavior in the future and not particularly punish a person for his actions in Then.

According to Mangkuprawira (2009), discipline greatly affects employees ' and the company's performance. Discipline should be seen as a form of training for employees in implementing the company's rules. The more discipline, the higher the productivity of employee work and the performance of the company; *Ceteris paribus*. The components can be seen from the following different sides:

- a. Discipline as an aspect of the corporate culture of the Organization,
- b. Discipline related to the possibility of the company's performance issues,
- c. Arise because of employee's self-awareness or can also coercion,
- d. The motive of the desire of employees to be recognized as a good person/exemplary,
- e. Not all employees have a 100% discipline degree; there is an influence on intrinsic and extrinsic factors,
- f. Employee discipline is not necessarily related to its working productivity. It means discipline must be coupled with intelligence,
- g. Related to the company's actions in the form of reward-granting awards or penalties to employees,
- h. Employee discipline about career opportunities.

### **Prestige**

Prestige is also called the Authority (carry) that is related to the achievement or ability of one. The definition of prestige on social sciences and sociology is defined as the social role of a certain position, a certain degree of respected positions (WordPress.com, 2014). Furthermore based on visual articulate, prestige synonyms with prestige, self-esteem, standing, honor, credit, dignity, name, authority, Pamor, influence, position, reputation, status. The prestige is often used to declare something prestigious, prestige, or impressive, such as the profession of a physician who is viewed by the community as a prestigious profession because of the educated that must be taken to become a The Doctor is quite tough and in a long time plus a pretty expensive fee. After successfully becoming a doctor, usually one will climb his status and have prestige in the community.

According to the Great Dictionary of Bahasa Indonesia, Prestige is interpreted as the authority that someone has in connection with the achievements and abilities that have. Judging from the fact and development one can have prestige because the results of his business or can also from what it inherited — for example, the prestige of a child who was born from a wealthy and noble family. The prestige of a person can be seen from several things such as the material that is owned, the profession or the position in which it is held, the family background or descent, or the awards that they have received.

Prestige can also be attributed to achievement, especially concerning academic activities. The higher the academic achievement will have its prestige value. So the Prestige is not earned easily. But not enough if academic achievement has not been applied in the life of the community, by applying the knowledge obtained will be obtained prestige according to its skill. The prestigious level of employment is the level of the A (prestigious) a job in which the higher the prestigious level of the work is higher also the pride of respondents in carrying out its work.

### **III. Methodology**

This research is included in the type of causal associative research, which is a study that identifies the cause of a consequence between various variables (Erlina, 2011).

This research aims to know more about the influence of incentives, discipline, and prestige to the performance of apparatus performance in the Financial Management Agency of income and regional assets (BPKPAD) Binjai. The population in this research is all employees who are the status of civil servants on the Financial Management Agency, income and regional assets (BPKPAD) of Binjai city which amounted to 93 employees.

The data analysis methods used in this research include multiple Regression Analysis by conducting data quality tests, classical assumption test, hypothesis testing and efficiency of determinations by using the program Statistical Package for Social Science (SPSS).

### **IV. Result and Discussion**

**Validity test**

Testing the validity of instruments using SPSS software, the validity value can be seen in the Corrected item-total Correlation (r count) column.

Not the whole r counts larger R tables, where the R table value for the sample as much as 30 is 0.374.

Table 1: Validity test

Variable	Butter	r hitung	r table	Ket
Kinerja (Y)	1	0,653	0,374	valid
	2	0,695		valid
	3	0,676		valid
	4	0,438		valid
	5	0,640		valid
	6	0,419		valid
	7	0,599		valid
	8	0,375		valid
	9	0,506		valid
	10	0,602		valid
Insentif (X <sub>1</sub> )	1	0,478	0,374	valid
	2	0,579		valid
	3	0,702		valid
	4	0,294		tidak valid
	5	0,811		valid
	6	0,348		tidak valid
	7	0,690		valid
	8	0,471		valid
	9	0,795		valid
	10	0,484		valid
Disiplin (X <sub>2</sub> )	1	0,827	0,374	valid
	2	0,800		valid
	3	0,796		valid
	4	0,827		valid
	5	0,780		valid
	6	0,477		valid
	7	0,875		valid
	8	0,607		valid
	9	0,291		tidak valid
	10	0,468		valid
Prestise (X <sub>3</sub> )	1	0,687	0,374	valid
	2	0,703		valid
	3	0,667		valid
	4	0,680		valid
	5	0,557		valid
	6	0,466		valid

Source: Data processed, 2019

Based on the results of the validity test can be seen there are three questions in the communication variable (X<sub>2</sub>) where the value of R counts < R table so that the question item cannot be used during the distribution of the questionnaire to the sample of the research respondent.

Reusability Test

Table 2: Reliability test

Variable	Cronbach's Alpha	Batas Reliability	Ket
Kinerja (Y)	0,843	0,7	Reliable
Insentif(X <sub>1</sub> )	0,848		
Disiplin (X <sub>2</sub> )	0,909		
Prestise (X <sub>3</sub> )	0,839		

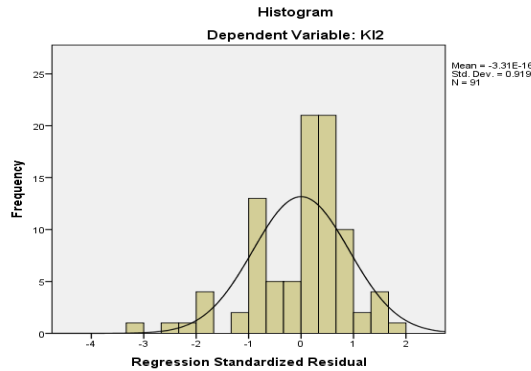
Source: Data processed (2019)

Based on the results, the reliability test can be seen throughout the variable it deserves to be used in research or said to be reliable judging from the value of Cronbach's Alpha > 0.70.

**Classic Assumption Test**

**Test normality**

Test normality aims to test whether, in the regression model, the bully or residual variables have a normal distribution (Ghozali, 2005). As it is known that the F test and test T assumes that the residual value follows the normal distribution. This test can be done with a histogram approach. Test results normality using the histogram approach



**Figure 2:** The Histogram chart

**Multicholinerity Test**

**Tabel 3:** Multicholinerity Test

**Coefficients**

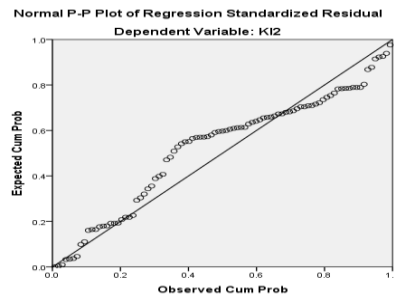
Model		Collinearity Statistics	
		Tolerance	VIP
1	(Constant)		
	Insentif	.369	2.712
	Disiplin	.498	2.006
	Prestise	.506	1.978

Dependent Variable: Performance

Multicholinerity test results indicate that the occurrence of multicholetheity is the value of tolerance should be  $\geq 0.1$  or equal to the value of Variance Inflation Factor (VIF) of each variable  $\leq 10$ . It can be concluded that on the model there is no multicollinearity problem.

**Heteroskedasticity Test**

This test is done in a regression model whether in a regression model occurs a variance inequality of the residual from observation to another observation. If the variance of the residual from observation to another observation remains, then it is called Homokedasitas. Conversely, if different variances are called heteroskedasticity. The good regression model is a regression model that does not occur heteroskedasticity. From the graphs presented in the image below, the dots are visible randomly and do not form a certain pattern and are clear.



**Figure 3:** The Scatterplot graph

**Hypothesis Test**

Coefficient of determination

Researchers using SPSS 22 Program, presenting the results of data for the coefficient of determination in the table below:

**Table 4:** Coefficient of determination

Model	R	R square	Adjusted R square	Std Error of the Estimate
1	.427 <sup>a</sup>	.182	.031	.86646

Source: Data Processed (2019)

**Test F (simultaneous)**

**Tabel 5:** Test F

**ANOVA**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.944	3	.315	97.353	.000 <sup>b</sup>
Residual	.288	89	.003		
Total	1.231	92			

Dependent Variables: Performance

Predictors: (Constant), prestige, discipline, incentive

Source: Data Processed (2019)

Decision-making criteria use F significance value of 5% real level, from the table above obtained significance value of 0.000 which is smaller than  $\alpha = 0.05$  so that it can be deduced simultaneously variable incentives, discipline, and prestige Significant impact on apparatus performance variables.

**The T-Test (Partial)**

A partial test or T-Test has the aim to test the second hypothesis is to determine the influence or not of the significant individual independent variables (partial) to the dependent variable. Below are presented T-test results using SPSS. 22:

**Tabel 6:** Test t

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	Constant	3.739	.998		3.747	.000
	Insentif	.337	.142	.282	2.364	.021
	Disiplin	.076	.250	.061	.305	.761
	Precise	.238	.155	.228	1.534	.129

a. Dependent Variable: Performance

Source: Data Processed (2019)

To determine both Ho and H1 rejected or accepted then the value of  $T_{hitung}$  – Compare with the value of a this at significance level 5% ( $\alpha = 0.05$ ), where the value of significance at a rate of 5% ( $\alpha = 0.05$ ) is 1.960 then it can be concluded as following:

1. Incentive variables  
Incentive variables have a positive and insignificant effect on the performance of apparatus on the Agency for Income and Asset Management (BPKPAD) of Binjai City. It can be seen in the value of  $T_{hitung}$  that reaches 2,364 above this value of 1.960
2. Discipline variables  
Discipline variables positively and insignificant affect the performance of apparatus on the Agency for the financial management of income and regional assets (BPKPAD) of Binjai City. . It can be seen in the value of  $T_{hitung}$  that reaches 0305 below the value of 1.960
3. Variable Prestige  
The Prestige variable has positive and insignificant effect on the performance of apparatus on the body of income and assets Management (BPKPAD) of Binjai City. . It can be seen in the value of  $T_{hitung}$  that reaches 1,534 below the value of 1.960

The following regression equation forms:

$$Y = 3.739 + 0.337 X_1 + 0.076 X_2 + 0.238 X_3$$

From the linear regression equation above can be explained that:

1. Incentive factors

The regression coefficient indicates a positive direction giving the meaning of a direct (positive) relationship between the incentives and apparatus performance in the finance and regional Asset Management Agency (BPKPAD) of Binjai City. If the incentive has changed or increased, the performance of apparatus in the Financial management Agency of the Revenue and regional assets (BPKPAD) Kota Binjai will also increase and vice versa if the incentive has decreased then performance also experienced Decline. A regression coefficient of 0337 gives the meaning that if there is a change or increase in incentive 1 (one) unit, the performance of apparatus on the body of income management and regional assets (BPKPAD) Kota Binjai will increase by 0.337 units.

2. The regression coefficient indicates a positive direction giving the meaning of a direct relationship (positive) between the discipline and performance in the Financial management Agency of the income and regional assets (BPKPAD) of Kota Binjai. If the discipline has changed or increased, the performance of apparatus on the Board of Financial management of income and regional assets (BPKPAD) Kota Binjai will also increase and vice versa if the discipline has decreased then performance also experienced Decline. A regression coefficient of 0076 gives the meaning that if there is a change or enhancement of discipline 1 (one) unit, the performance of apparatus on the Board of Financial management of income and regional assets (BPKPAD) Kota Binjai will increase by 0076 units.

3. The regression coefficient indicates a positive direction giving the meaning of a direct relationship (positive) between prestige and apparatus performance on the body of income management and regional assets (BPKPAD) Kota Binjai. If Precise has changed or increased, the performance of apparatus in the Financial Management Agency for income and regional assets (BPKPAD) of Binjai City will also increase and vice versa if Prestise has decreased then performance also experienced Decline. The regression coefficient of 0238 gives the meaning that if there is change or increase in Prestige 1 (one) unit, performance of apparatus on the Board of Financial management of income and regional assets (BPKPAD) Kota Binjai will increase by 0238 units.

Incentives are intentionally stimulating or attractiveness gave to employees with the aim of building, maintaining and strengthening the Organization's hopes and objectives for employees to arise a greater working spirit to Company in terms of increased job productivity. Thereby, the incentive will stimulate the improvement of employee's work performance, this means that it is very supportive of achievement objectives ultimately the incentive will bring benefits for both parties that is for employees will improve the work performance means increased earnings.

Work discipline can mean the awareness and willingness of a person to adhere to all applicable corporate rules and social norms, so if any rules or regulations in the company are ignored or often violated, then Employees have poor working discipline. Working discipline is also a very necessary attitude and a concern in every job done by everyone to improve performance to achieve organizational objectives.

The prestige level of the work is the level of the work (prestigious) a job where the higher the prestigious level of work, the higher the pride of employees in carrying out its work. With the sense of prestige towards the work that is executed will certainly create a sense of pride, so it encourages a person to maintain good performance.

## V. Conclusion

1. A partial variable discipline, incentive, and prestige positively and significantly influence the performance of the apparatus on the Financial Management Agency of the income and assets of the city Binjai. Discipline is the dominant variable in influencing the performance of apparatus on the Financial Management Board of the revenue and assets of Kota Binjai.
2. The discipline, incentive, and prestige simultaneously have a significant positive effect on the performance of the apparatus in the Financial Management Board of the city of Binjai.

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