



## **THE EFFECT OF COMPENSATION, COMPETENCY, AND MOTIVATION TOWARD THE ACCOUNTING LECTURER'S PERFORMANCE AT PRIVATE COLLEGE IN BALI**

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### **Abstract**

Education is the most effective media for the intellectual life of the nation. Indonesia is a big country that competes with many nations. Therefore, they should be aware to the important role of education. Through the process of internalization noble values into culture, the quality of Indonesian human resources become optimal. One of the parties who have a central role in character education in college is the lecturer.

In order to the lecturers perform maximally in realizing *Tri Dharma Perguruan Tinggi* (Three pillars of Higher education, Comprising Education, Research, and Community service), certainly need an understanding of the factors that can affect the lecturers' performance. These factors can be divided into internal factors and those that come from outside called as external factors. Internal factors can be motivation and competency, while external factors such as compensation can be referred to as external factors.

There were 184 accounting lecturers at Private College in Bali who became respondents in this study. The sample in this study was determined by purposive sampling; with the criteria of lecturer who become the sample had a minimum functional position of expert assistant. This research has fulfilled instrument test, classic assumption test, and model feasibility test. The result is compensation, competency, and motivation affects the performance of lecturers. The positive beta coefficient is positive in the regression model of each variable show that the influence between direct variables. This means that there are some increasing in compensation, competency, and motivation impact on improving lecturers' performance, and vice versa.

**Keywords:** lecturer, compensation, competency, motivation, performance



## **Introduction**

### **Background of Study**

In educating the character of the students, lecturers at least has the character that corresponds to their main task. Lecturers as the closest educational profession to connect human resources with global competition have a great responsibility in determining the success of higher education. The implementation of *Tri Dharma Perguruan Tinggi* is a guide to assess the success. Educational and teaching activities, research activities, and community service activities are three forms of *Tri Dharma Perguruan Tinggi*. As an integral entity of universities, the lecturers are parties that directly involved in the process.

In order to maximize the performance of the lectures in terms of actualizing the *Tri Dharma Perguruan Tinggi*, certainly needed an understanding of the factors that can affect the lecturers' performance. These factors can be divided into internal factors and those that come from outside called as external factors. Internal factors can be motivation and competency, while external factors such as compensation can be referred to as external factors. University should also facilitate lecturers through facilities and infrastructure, strive to improve lecturer's performance, and structuring the management of the college (Yuliawati, 2012).

Bali is the one of the province in Indonesia that directly contacted by the global competition. The development of the tourism in Bali is already known in international. Based on Wijaya (2015), the Tourism of Bali becomes the enlightener in the future. To face the competition, the improvement of the human resource becomes a must. From the all sector of human resources that need to be increased, economic sector needs to be the priority because it has important role as well as accounting. Accounting as part of the economic sector also has an important role. Accounting requires human resources that have a painstaking character, orderly, neat, thorough, and meticulous (Narsa, 2006). It can be seen from all business entities currently obliged to account for their financial performance to shareholders through financial statements that are products of the field of accounting. Accounting is one of the indicators to assess company performance. The



information is provided by accounting is useful for decision making to improve the management of the company (Ediraras, 2010).

Performance is a result in the form of quality and quantity that is shown personally in an organization (Mangkunegara, 2009). According to Mundarti (2007), lecturer's performance can be seen from how the lecturers planning, implementing, and evaluating the process of teaching and learning. Kustono et al. (2010) states that the main task of lecturers is the implementation of *Tri Dharma Perguruan Tinggi*. So it can be concluded that the task of doing education, research, and community service is the main indicator of lecturer performance.

As one component of human resource management, compensation has a sensitive role in employment relation. Compensation is a reward for employees for their contributions (Nawawi, 2008). Rivai (2005) divides compensation into two types, they are financial and nonfinancial compensation. Financial compensation may include salary, wages and incentives. While non-financial compensation such as insurance, housing assistance, and others. Fauzi (2014) argues that the way to increase work productivity is through the provision of fair and reasonable compensation.

The Indonesian Regulations called Undang-Undang No.14 Tahun 2005 on Teachers and Lecturers states that competency is a set of knowledge, skills, and behaviors that must be owned, lived, and mastered by teachers or lecturers in carrying out their professional duties. From these definitions can be seen that competency has an important role for improving lecturer performance. The performance of lecturers and college performance is a unity. If the university hopes to perform maximally in producing qualified graduates, then the lecturer's competency must be considered. There are four dimensions of competency namely, pedagogic competency, personal competency, professional competency, and social competency. Pedagogic competency is related to the ability in managing learning activities. Personal competency can be cognitive and psychological. Professional competency is the ability to master the subject matter. Social competency is the ability to communicate and interact effectively and efficiently.

The driving force that gives passion to someone to work together, effectively, and integrated with every effort to achieve satisfaction is



called motivation (Hasibuan, 2007). Motivation is important for every lecturer because it raises the spirit and drive to carry out lecturers' duties. When those two things arise, the performance of the lecturers improved.

The motivation of this research is to confirm once more the research about the difference of some previous research result. The choice of College in Bali as an object of research is expected to provide generalization of results and provide an overview of the factors that affect the performance of lecturers from different time and place dimensions. The results of this study assist private universities in Bali as a consideration to improve the performance of accounting lecturers.

Based on the background of the study above, the research problems are;

1. Is there any effect of the compensation toward the performance of accounting lecturer at Private College in Bali?
2. Is there any effect of the competition toward the performance of accounting lecturer at Private College in Bali?
3. Is there any effect of motivation toward performance of accounting lecturer at Private College in Bali?

## **Discussion**

### **The concept of Motivation**

There is several motivation theories used in this research, among others:

#### **1). Theory of Needs (Abraham Maslow)**

Abraham Maslow's motivational theory is known for the hierarchy of needs (Robins and Judge, 2013). The hypothesis is that every human has five hierarchies of needs, namely physiological needs, security, social, appreciation, and self-actualization.

#### **2). Theory of Requirement (McClelland)**

McClelland's theory of need focuses on three needs (Robins and Judge, 2013), among others: First, the need for achievement is the drive to exceed, reach the target, and strive to succeed. Second, the need for power is to make other individuals behave in such a way that they will



not behave otherwise. Third, the need for a relationship is the desire to establish a friendly interpersonal relationship and familiarity. Some individuals have a strong drive to succeed. They struggle for personal achievement and find solutions to problems.

### **3). Theory X and Theory Y (McGregor)**

McGregor (Robbins and Judge, 2013) states that there are two real perceptions of man: first, the negative perception called Theory X, and the second positive perception called Theory Y. Theory X has the assumption that lower level needs to dominate the individual. Theory Y has the assumption that higher-level needs to dominate individuals. McGregor believes that the theory of Y is more valid than that of X. Therefore, he proposes ideas to maximize employee motivation such as participative decisions, challenges, and good group relationships.

### **Performance**

Harsuko (2011) argues that performance is the work of a person or group in accordance with the authority and responsibility in order to achieve the objectives of the company without violating the law, morals, and ethics. Sinambela, et al (2012) suggests that performance relates to a particular skill possessed by a person, which can be seen from the burden of his task, and required clear and measurable criteria as a reference. In particular, lecturer performance can be interpreted as the ability possessed by lecturers to carry out and complete the task (MoNE, 2004). From this definition, it can be understood that performance is related to quantity, quality, and timeliness.

### **Compensation**

The way to increase work productivity is through the provision of fair and reasonable compensation (Fauzi, 2014). Hasibuan (2007) divides the compensation into three, namely:

- 1) Direct Compensation is rewards or rewards called salaries or wages. This type of compensation is paid on a fixed basis over a fixed grace period.
- 2) Indirect Compensation is the provision of a share of the profits or benefits to workers outside of salary or fixed wages, may be money or goods. For example: job allowance, holiday allowance, and other indirect compensation.



3) Incentives are rewards or rewards given to motivate workers to work high productivity, is not fixed or at any time. Examples: Bonus performance and other incentives.

### **Competency**

Competency is the ability to carry out a job or task based on skills and knowledge and supported by the work attitude demanded by the job. Competency as a person's ability to produce at a satisfactory level in the workplace also demonstrates the characteristics of knowledge and skills possessed or required by each individual that enables them to perform their duties and responsibilities effectively and to improve professional quality standards in employment (Emmyah, 2009 ).

### **Previous Research Results**

Andayani (2014) conducts research on compensation, competency, and motivation and tests its influence on lecturer performance. The results show that compensation, competency, and motivation do not affect the performance of lecturers. This study differs from the research of Simbolon (2005), Christine (2011), and Arifin (2013) who found the influence of compensation, competency, and motivation

### **Research Hypothesis**

In accordance with the formulation of the problem, the hypothesis that proposed in this study are:

H1: Compensation affects the performance of accounting lecturer at Private College in Bali

H2: Competency affects the performance of accounting lecturer at Private College in Bali

H3: Motivation affects the performance of accounting lecturer at Private College in Bali

### **Reseach sites**

This research is conducted at Private College (PTS) in Bali which provide accountancy study program and registered as PTS under Kopertis Region VIII year 2017. List of PTS is presented in the following table:

### **The Table of Private College in Accounting Major in Bali**



NO	COLLEGE'S NAME	ADRESS
1	Universitas Mahasaraswati Denpasar	Jalan Kamboja No 11 A Kreneng Denpasar – Bali
2	Universitas Pendidikan Nasional	Jl. Bedugul No. 39 Sidakarya
3	Universitas Hindu Indonesia	Jalan Sangalangit Tembau, Penatih
4	Universitas Warmadewa	Jalan Terompong No. 24 Tanjung Bungkak Denpasar Bali
5	Sekolah Tinggi Ilmu Ekonomi Satya Dharma	Jalan Yudistira No 11 Kab. Buleleng
6	Sekolah Tinggi Ilmu Ekonomi Triatma Mulya	Jl Kubu Gunung Tegal Jaya Dalung Kuta Utara Badung
7	STMIK Primakara	Jalan Tukad Badung No.135, Renon
8	Akademi Akuntansi Denpasar	Jl Sari Gading G Kalisuci No 2 Kota Denpasar
9	Akademi Keuangan Dan Perbankan Denpasar	Jalan Raya Puputan No 108 Kota Denpasar
10	Politeknik Nasional Denpasar	Jalan Pandu No. 9 (Tanjung Bungkak) Denpasar
11	Politeknik Ganesa Guru	Jalan Teuku Umar Barat No 27
12	Politeknik Widya Dharma Bali	Kota Denpasar - Prop. Bali

**Source: forlap.ristekdikti.go.id (2017)**

### **Variable Observed**

The variables to be analyzed can be grouped as follows:

- 1) Dependent variable in this study is the performance of accounting lecturer at Private College in Bali in implementing Tri Dharma Perguruan Tinggi. The performance is measured by several indicators, namely the implementation of lectures, the implementation of work lectures, coaching activities, academic and student affairs development, lecture program development, scientific oration submission, produce research work, and the implementation of community service activities. Overall, this variable was measured



by 24 items of statement replicated from the Andayani research questionnaire (2014) by using Likert-scale measurement.

2) Independent variables in this study are:

a. Compensation

The compensation in this study is a form of appreciation for the contributions given by accounting professors to Private Universities where they are on duty. Compensation is measured by two indicators namely, financial and nonfinancial compensation. Taken together, this variable is measured by 14 items of statements replicated from the Andayani research questionnaire (2014) by using Likert-scale measurement.

b. Competency

In this study, the competencies in question are the knowledge, skills, and behaviors that must be owned, lived, and mastered by Accounting lecturer of Private College in Bali in performing their professional duties. Competency is measured by 4 indicators of pedagogic competency, personal competency, social competency, and professional competency. Overall, this variable was measured by 27 point statements replicated from the Andayani research questionnaire (2014) using the Likert-scale measurement.

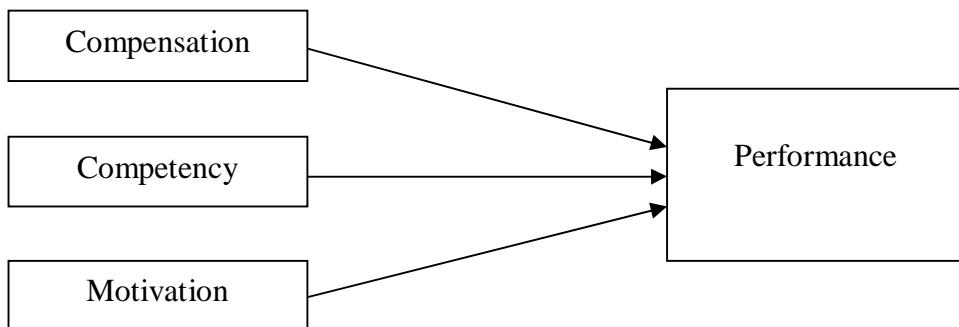
c. Motivation

The definition of motivation in question is a driving force that provides passion to accounting lecturer Private College in Bali in order to work together, effectively, and integrated with every effort to achieve satisfaction. Motivation is measured by 3 indicators namely achievement needs, affiliation, and power. Taken together, this variable was measured by 22 point statements replicated from the Andayani research questionnaire (2014) using a Likert-scale measurement.



## **Research Method**

The model built on this research can be seen in the following figure



## **Data Collection**

Population in this research was all lecturer of accounting at Private College in Bali year 2017. The sample in this research was determined by purposive sampling, that is sample determination method with certain consideration, where sample members will be chosen in such a way that the sample formed can represent the properties of the population (Sugiyono, 2009).

Data collection method used in this research was survey method by using questionnaire. The questionnaire technique was data collection method done by giving a set of questions or written statement to the respondent to be answered (Sugiyono, 2009). The questionnaire distributed in the form of a list of questions and written statement to the respondent about the effect of training, work experience, and auditor work discipline in the period of completion of the audit. Prior to analysis technique done first test in the research instrument, namely testing the validity and reliability of the questionnaire to test whether the instrument and research data in the form of respondents' answers have been answered correctly or not.

Hypothesis in this research was tested by using multiple linear regressions. Before testing and analyzing data using multiple linear regression model, first classical assumption test was used to be an unbiased estimation tool if it has fulfilled BLUE (Best Linear Unbiased



Estimator) requirement so that calculation result can be interpreted efficiently and accurately.

## **Closing**

### **Research result**

The results discussed included respondents, instrument test, classical assumption test, multiple linear regression, and hypothesis test. Here is the result:

### **Research Respondents**

The number of questionnaires distributed to lecturers accounting private colleges in Bali as many as 184 questionnaires and which returned as many as 184 questionnaires (Response Rate = 100%). so as a whole there are 184 questionnaires that deserve to be analyzed (Useable Response Rate = 100%).

### **Instruments Test**

Based on the validity test, it can be concluded all variables have correlation coefficient value above 0.30 indicating that all instruments are valid.

### **The Table of Validity Test**

<b>Indicator</b>	<b>Coefficient Correlation</b>	<b>Validity Criteria</b>
$X_{1.1} - X_{1.14}$	0,316 – 0,530	
$X_{2.1} - X_{2.27}$	0,301 – 0,714	
$X_{3.1} - X_{3.22}$	0,376 – 0,755	> 0,30
$Y_1 - Y_{24}$	0,398 – 0,931	

### **Source : Primary Data Processed, 2018**

Based on the reliability test it can be concluded that all variables have the value of Croanbach's Alpha above 0.60. This means that all instruments can show consistent results when re-measured with the same symptoms.



### The Table of Reability Test

Variable	<i>Croanbach's Alpha Score</i>
Kompensasi ( $X_1$ )	0,774
Kompetensi ( $X_2$ )	0,903
Motivasi ( $X_3$ )	0,919
Kinerja Dosen ( $Y$ )	0,973

**Source : Primary Data Processed, 2018**

### Classic assumption test

The sig.2 tailed value of the normality test is 0.053 greater than 0.05. This result means that the data has been normally distributed. In multicollinearity test results, VIF values of each variable below 10 and tolerance values above 0.1. This result shows free multicollinearity data. The value of significance in heteroscedasticity test in each variable is greater than 0.05.

### The Table of Classis Assumption Test

Variable	Classic Assumption Test			
	Normality Test (Sig. 2 Tailed)	Multicolinearity Test		Heterochedasticity Test (Sig.)
		VIF	Tolerance	
Kompensasi ( $X_1$ )	0,053	1.068	.936	.628
Kompetensi ( $X_2$ )		1.013	.987	.080
Motivasi ( $X_3$ )		1.055	.948	.073

**Source : Data Primer Diolah, 2018**

### Multiple Linear Regressions

Adjusted R Square value is 0.144 means that Lecturer Performance variation is determined by Competency, Competency and Motivation



variable of 14.4 percent. The remaining 85.6 percent is determined by other factors.

### **Multiple Linear Regression Table**

#### **Model Summary<sup>b</sup>**

Adjusted R Square	Std. Error of the Estimate
.144	17.038

a. Predictors: (Constant), Motivation, competency, Compensation

b. Dependent Variable: Lecturer's Performance

Source : Data Primer Diolah, 2018

### **Hypothesis testing**

The result showed that the significance value of F is 0.000 smaller than  $\alpha = 0,05$ , so it can be concluded that the variable of Compensation, Competency and Motivation is able to predict and Performance of Private College.

#### **Tabel Uji F**

#### **ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9825.961	3	3275.320	11.282	.000 <sup>a</sup>
	Residual	52255.517	180	290.308		
	Total	62081.478	183			

a. Predictors: (Constant), Motivation, competency, Compensation

b. Dependent Variable: Lecturer's Performance



## Table of Hypothesis

Coefficients<sup>a</sup> Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-31.332	21.830		-1.435	.153
Compensation	1.253	.343	.258	3.648	.000
Competency	.240	.089	.186	2.704	.008
Motivation	.317	.138	.161	2.288	.023

a. Dependent Variable: Lecturer Performance

Source: Primary Data Processed, 2018

a. The result of hypothesis testing one (H1) shows that the compensation affect on the performance of private college lecturers in Bali. Statistically, the result of analysis shows unstandardized beta coefficient of the compensation variable is 1.253. The coefficient of positive value indicates that the compensation obtained by the lecturer has a direct influence with the performance of private high lecturer in Bali. This shows that the more compensation received by Lecturers, the better the performance of private college lecturers in Bali.

b. Result of hypothesis two test (H2) shows that competency has an effect on to performance of private college lecturer in Bali. Statistically, the result of analysis shows unstandardized beta coefficient of training variable is 0,240. Coefficient of positive value indicate that the competency possessed by Lecturer has influence which is in line with performance of private high lecturer in Bali. This shows that the higher the competency owned by Lecturer, the performance of Private University Lecturer in Bali will also increase

c. The result of hypothesis testing three (H3) shows that motivation influence the performance of private college lecturer in Bali. Statistically, the result of analysis show unstandardized beta coefficient



from training variable is equal to 0,317 Coefficient of positive value indicates that motivation of a lecturer has influence in the direction of performance of the lecturer of Private College in Bali. This shows that the motivation of lecturers is very important to improve the performance of lecturers. The more disciplined an auditor is, the shorter the auditor needs time to complete the audit.

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