



Improving Employee Motivation: Analysis of the Influence of Performance Appraisal System, Workload, and Compensation

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Abstract

This research analyze the influence of the performance assessment system, workload, and compensation on employee motivation at KPP Pratama Jakarta XYZ. A quantitative approach with descriptive and explanatory design was was utilized to numerically assess the relationships among these variables and provide an overview of the current conditions in the research environment. Data were collected through questionnaires and analyzed using statistical methods with the assistance of SPSS software. The results show that, partially, the performance assessment system has a positive but not significant influence on employee motivation. Workload has a significant negative influence, indicating that excessive work pressure can reduce motivation. On the other hand, compensation has a significant positive influence, demonstrating that financial and non-financial incentives play a vital role in enhancing motivation. Simultaneously, the three variables have a significant influence on employee motivation, contributing 26% to the variability of motivation. These findings underscore the importance of improving the performance assessment system and managing workload to enhance organizational effectiveness. Furthermore, providing optimal compensation is a critical strategy for motivating employees to achieve their best performance. This research offers insights for KPP Pratama Jakarta XYZ's management in designing more relevant and impactful policies to boost employee motivation and productivity.

Introduction

In today's era of global competition, public and private organizations are faced with the challenge of continuously improving performance and productivity in order to achieve their goals. Statistical data shows a trend in employee engagement and motivation from 2018 to 2023, with variations across sectors and regions. Globally, employee engagement levels tended to increase during the pandemic, but then declined afterward due to several factors. One of the key factors that influences organizational performance is employee motivation. High motivation can encourage employees to work more effectively and efficiently, making a significant contribution to achieving organizational targets (Andreas, 2022; Ali & Anwar, 2021; Susanto et al., 2023; Bohórquez et al., 2021; Widarko & Anwarodin, 2022). Therefore, it is important for management to understand the factors that influence employee motivation.

According to a Gallup report (2023), by 2023, only about 23-31% of employees globally reported being highly engaged in their work. Companies with engaged employees experienced up to a 14% increase in productivity and a 24-59% decrease in turnover, depending on the sector and the organization's normal turnover rate. Employee engagement is a critical aspect that reflects the extent to which employees have an emotional attachment and commitment to the organization, which ultimately contributes to the company's performance and productivity.

This level is greatly influenced by employee motivation, both intrinsic and extrinsic. According to Herzberg's two-factor motivation theory (in Andiani, 2017), intrinsic motivation, such as achievement, recognition, and responsibility, plays a role in creating deeper engagement compared to extrinsic factors, such as salary and working conditions. In addition, Macey & Schneider (2008) stated that employee engagement is the result of various factors that include motivation, job satisfaction, and the quality of social relationships in the workplace. They also noted that engagement contributes to better organizational outcomes, such as productivity and customer satisfaction.

In the context of government agencies, especially in the Pratama Tax Service Office (KPP), employee motivation plays an important role in ensuring optimal public services and achieving state revenue targets (Paroli, 2023; Yakin, 2024). However, in recent years, there have been challenges related to the level of employee motivation which tends to decline. One thing that is evident from this decline in motivation is the large number of employees who choose to resign or switch to other agencies. In addition, many employees also appear to have problems related to their mental health so that currently consultation services are provided involving psychologists to maintain employee mental health and work motivation (Kotera et al., 2021; McHenry et al., 2022; Kotera et al., 2022). The decline in motivation is feared to have an impact on public services and employee productivity which also declines.

Decreased employee motivation is often seen from the emergence of negative behavior, such as violations of company rules or neglect of work responsibilities. According to Robinson and Bennett & Robinson (2000) in a study on deviant behavior in the workplace (Workplace Deviance), low motivation is closely related to increased deviant behavior, such as dishonesty or violations of organizational policies. In addition, Maslow's theory of the Hierarchy of Needs (in Sari, 2018) shows that if basic employee needs, such as appreciation or security at work, are not met, their motivation levels tend to decrease, which can negatively affect their behavior. Therefore, the company's efforts to maintain employee motivation levels through the fulfillment of psychological needs and a supportive work environment are very important to minimize violations and increase productivity (Amadi et al., 2023; Noviyanti & Asmalah, 2023; Saraiva & Nogueiro, 2025). Schweitzer et al. (2004) also stated that low motivation is often the cause of unethical behavior or violations of policies in the organization. Employees who feel unmotivated may use unethical means to achieve their goals or to "express" their dissatisfaction.



Figure 2. Annual Number of Violations (2019–2023)

Source: General Affairs and Internal Compliance Sub-Division

Based on personnel data from KPP Pratama Jakarta XYZ during the period 2019 to 2024, a number of violations were committed by employees. The highest number of violations in the period reviewed, namely 10 violations, occurred in 2019. The number of violations decreased significantly compared to the previous year, to 7 violations in 2020, 2021, and 2022. However, the number of violations increased again to 9 violations, approaching the number in 2019. This indicates the need for management intervention so that the level of violations, which is one of the signs of declining employee motivation, can be overcome.

Employee motivation is a key factor influenced by various aspects of the work environment, including performance appraisal systems, workload, and compensation. Equity Theory by Adams (in Tewel et al., 2017) highlights that employee motivation is influenced by the perception of fairness in treatment and rewards in the workplace. A transparent performance appraisal system based on objective criteria can increase employee motivation because it provides a sense of fairness and recognition for their contributions (Barbieri et al., 2023; Lubis et al., 2024; Vuong & Nguyen, 2022). In addition, Mone & London (2018) also emphasized that effective performance appraisals can help increase employee engagement and motivation. One way to achieve this is by providing clear and regular feedback. When employees feel recognized for their work and know what needs to be improved, they feel more competent and have control over their work (Kim & Jung, 2022; Budiarto et al., 2024; Delfino & Van Der Kolk, 2021; Schaufeli, 2021; Oliveira et al., 2023). This makes them more motivated to achieve organizational goals.

The results of research on performance appraisal systems show striking differences in their influence on work motivation. Several studies, such as by Caesar (2018), indicate that objective and fair performance appraisals have a significant impact on motivation. Likewise, the results of research from van Woerkom & Kroon (2020) show that a good performance appraisal system has an effect on motivation. However, another study by Mehta (2014) states that the performance appraisal system does not have a significant impact on employee motivation.

Workload and compensation also play an important role in influencing employee motivation. According to the Job Demands-Resources (JD-R) Model developed by Bakker & Demerouti (2007), excessive workload can be a source of stress that reduces employee motivation, while the availability of resources such as adequate compensation can be a counterbalance. A study by Arita & Agustin (2022) found that the work environment and workload have a significant effect on employee work motivation in government offices. Research by Panji et al. (2020) shows that well-managed workload can increase motivation, while excessive workload actually decreases motivation, as found by Briones (2023). However, there is also research that states that workload does not have a significant effect on work motivation, such as by Pratiwi & Arifin (2023).

According to Robbins & Judge (2019), competitive compensation not only provides material rewards but also shows recognition of employee contributions. Vroom's (1964) Expectancy Theory argues that individuals will be motivated to work harder if they feel there is a clear relationship between their efforts, expected results, and the compensation received. Clear and adequate compensation will increase employee motivation.

The results of studies related to compensation tend to be more consistent, although there are still differences related to the influence of financial and non-financial compensation on motivation. Studies such as by Rizal et al. (2014) and Herlambang and Sihombing (2022) show that financial compensation has a significant influence on motivation, while according to Pratiwi & Arifin (2023) non-financial compensation tends to be less significant or has no effect.

Based on the results of several studies above, it shows that there is a research gap related to the influence of the performance appraisal system, workload, and compensation on employee motivation. This misalignment indicates the need for further research to ensure that the performance appraisal system, workload, and compensation are managed in a balanced manner to support employee motivation and productivity on an ongoing basis.

In KPP Pratama Jakarta XYZ, employee motivation is very important to support the success of taxation tasks, especially in providing services to the public and achieving state revenue targets. Therefore, this study is important to see how three main factors, namely the performance appraisal system, workload, and compensation will affect employee motivation, so that it can help improve HR management policies at KPP Pratama.

This study is important because until now, there has been no in-depth study on how the combination of assessment systems, workload, and compensation affects employee motivation at KPP Pratama Jakarta XYZ. With increasingly high conditions and demands in the taxation sector, organizations need to understand how to maintain and improve employee motivation through fair performance assessments, proportional workload distribution, and appropriate compensation. The results of this study are expected to provide strategic recommendations for improving employee motivation and performance at KPP Pratama Jakarta XYZ.

Methods

This research employed a quantitative approach with a combination of descriptive and explanatory research designs. The descriptive design was used to provide an overview of the conditions surrounding employee motivation at KPP Pratama Jakarta XYZ, while the explanatory design aimed to examine the causal relationships between the independent variables—performance appraisal system, workload, and compensation—and the dependent variable, namely employee motivation. The quantitative method allowed for the measurement and statistical analysis of these relationships, enabling generalizable conclusions to be drawn from the collected data.

To gather data, the researchers utilized a structured questionnaire instrument consisting of several closed-ended items related to each research variable. These items were developed based on validated theories and prior empirical studies. The questionnaire was distributed directly to employees at KPP Pratama Jakarta XYZ, and responses were collected over five working days, from December 16 to 20, 2024, between 08:00 and 14:00 WIB. This method ensured that respondents had a clear understanding of the items and were available to complete the questionnaire without disrupting their work schedules.

Sampling was conducted using a purposive sampling technique, which allowed for the selection of respondents who met specific criteria relevant to the objectives of the study. The inclusion criteria were: (a) employees with active civil servant (ASN) status at KPP Pratama Jakarta XYZ, (b) individuals who had participated in the Kinerja assessment within the last year, and (c) those holding operational or administrative responsibilities. Out of a total population of 117 employees (excluding the researcher), 76 employees met these criteria and were selected as the study sample. This purposive selection ensured that the respondents could provide informed and meaningful insights related to the appraisal system, workload, compensation, and motivation in their organizational context.

To ensure the robustness of the research instrument, validity and reliability tests were conducted. Validity was assessed using Pearson's product-moment correlation, with a correlation coefficient threshold of $r > 0.223$ (based on $n = 76$). Most of the items for each variable showed statistically significant correlations with their respective total scores,

indicating good construct validity. Items that exhibited weaker correlations were retained after ensuring their theoretical relevance. Reliability was tested using Cronbach’s Alpha, with all four variables exceeding the acceptable threshold of 0.6. Specifically, the performance appraisal system achieved a reliability coefficient of 0.839, workload 0.868, compensation 0.711, and motivation 0.869. These results indicate that the questionnaire items consistently measured the intended constructs.

Classical assumption testing was conducted before performing regression analysis to ensure the data met the statistical assumptions required for linear modeling. Normality of the data was verified using the Kolmogorov–Smirnov test, which yielded a significance value of 0.200, indicating that the residuals were normally distributed. Linearity tests confirmed that each independent variable had a linear relationship with the dependent variable, with significance values for linearity below 0.05 and deviation-from-linearity values above 0.05, indicating model suitability. Multicollinearity was assessed by examining tolerance and variance inflation factor (VIF) values. All tolerance values were above 0.1, and VIF values ranged between 1.162 and 1.581, indicating no multicollinearity issues among the independent variables. Heteroscedasticity was tested using regression of absolute residuals on independent variables, and all significance values were greater than 0.05, confirming homoscedasticity.

The final analysis was conducted using multiple linear regression to test the hypotheses and assess the individual and joint effects of the performance appraisal system, workload, and compensation on employee motivation. The resulting model was evaluated through t-tests, F-tests, and coefficient of determination (R^2), providing a comprehensive view of both the partial and simultaneous contributions of the independent variables to the dependent variable.

Result and Discussion

In this study, the process of data collection on the responden was carried out in a direct way by distributing kuesioner without identity to the selected employees of KPP Pratama Jakarta XYZ. The data collection process was carried out by the researcher on Monday to Friday 16 to 20 Desember 2024 which was carried out from 08.00 to 14.00 WIB. The sample in this study is 76 employees of KPP Pratama Jakarta XYZ who fulfil the criteria set. Descriptive analysis is carried out in order to know the description of the data to be analysed. This analysis is the basis of inferential analysis (further analysis).

Data Description

The following data description includes information Based on the results of previous research, data analysis is presented in a stepwise manner from each variable, both free and bound variables. The presentation of this data analysis aims to know the picture of each indicator variable and variable in a decaying manner. The detailed explanation of the characteristics of each variable can be seen as follows:

Table 1. Respondent Data

To . Age group	Gender	
	Man	Woman
21 – 27	5	13
28 – 43	23	18
44 – 59	11	6
>59	0	0
Amount	39	37

Respondents were grouped into four age categories: 21-27 years, 28-43 years, 44-59 years, and >59 years, and divided by gender, namely Male and Female. All age groups were represented except for the age group above 59 years. Overall, the total number of respondents in the table was 76 people, with 39 men and 37 women. This composition shows a fairly balanced distribution between genders, although there were differences in the number of respondents in each age group. The 28-43 age group dominates the data, which shows that the respondents of this study are dominated by individuals of productive age.

Table 2. Questionnaire Results

Descriptive Statistics							
	N	Range	Min	Max	Mean	Std. Deviation	Variance
Performance Assessment System	76	18,00	18,00	36,00	29,4474	4,34018	18,837
Workload	76	17,00	6,00	23,00	13,9605	5,03968	25,398
Compensation	76	20,00	16,00	36,00	28,0921	4,33644	18,805
Motivation	76	12,00	8,00	20,00	16,4474	3,16394	10,011
Valid N (listwise)	76						

The number of items in the Performance Assessment System of KPP Pratama Jakarta XYZ employees consists of 9 items with 4 alternative answers. The scores given are 1, 2, 3, and 4. This means that the lowest ideal score is 9 and the highest ideal score is 36. Based on the data obtained from the respondents in this study, the lowest score was 18 and the highest score was 36. From the results of statistical calculations using the SPSS program, the average value (M) was 29.4474; standard deviation of 4.34018.

The number of statement items related to Workload on employees of KPP Pratama Jakarta XYZ consists of 6 items with 4 alternative answers. The scores given are 1, 2, 3, and 4. This means that the lowest ideal score is 6 and the highest ideal score is 24. Based on the data obtained from respondents in this study, the lowest score was 6 and the highest score was 23. From the results of statistical calculations using the SPSS program, the average value (M) was 13.9605; standard deviation of 5.03968. The number of statement items related to Compensation for employees of KPP Pratama Jakarta XYZ consists of 9 items with 4 alternative answers. The scores given are 1, 2, 3, and 4. This means that the lowest ideal score is 9 and the highest ideal score is 36. Based on the data obtained from respondents in this study, the lowest score was 16 and the highest score was 36. From the results of statistical calculations using the SPSS program, the average value (M) was 28.0921; standard deviation of 3.16394. The number of statement items related to Motivation in KPP Pratama Jakarta XYZ employees consists of 5 items with 4 alternative answers. The scores given are 1, 2, 3, and 4. This means that the lowest ideal score is 5 and the highest ideal score is 20. Based on the data obtained from respondents in this study, the lowest score was 8 and the highest score was 20. From the results of statistical calculations using the SPSS program, the average value (M) was 16.4474; standard deviation of 4.33644. Regarding the research instrument, before the analysis of the research results was carried out, testing was carried out using validity and reliability tests:

Validity Test

The measurement of the validity of the questionnaire items in this research was carried out by looking at the Pearson Product Moment Correlation Coefficient from 76 to 76. With a total of 76 respondents, the r of the Product Moment correlation table is $= 0.223$. The validity requirement is $r_{count} > r_{table}$. If the aforementioned requirement is not met, the questionnaire items must be deleted and not used again in further analysis. Validity testing was carried out

for each statement item of the variable. X1, X2, X3, and Y. The validity test of this research is through measuring the degree of correlation between each question item against each variable..

Variables of the Performance Appraisal System

Table 3. Validity Test of Performance Appraisal System

		SPK_01	SPK_02	SPK_03	SPK_04	SPK_05	SPK_06	SPK_07	SPK_08	SPK_09
SPK_01	Pearson correlation	1	.461**	.414**	.533**	.498**	.176	.223	.239*	.270*
	Sig. (2-tailed)	—	.000	.000	.000	.000	.129	.053	.038	.018
	N	76	76	76	76	76	76	76	76	76
SPK_02	Pearson correlation	.461**	1	.501**	.411**	.441**	.257*	.323**	.271*	.574**
	Sig. (2-tailed)	.000	—	.000	.000	.000	.025	.004	.018	.000
	N	76	76	76	76	76	76	76	76	76
SPK_03	Pearson correlation	.414**	.501**	1	.348**	.406**	.437**	.496**	.195	.372**
	Sig. (2-tailed)	.000	.000	—	.002	.000	.000	.000	.092	.001
	N	76	76	76	76	76	76	76	76	76
SPK_04	Pearson correlation	.533**	.411**	.348**	1	.806**	.262	.206	.427**	.473**
	Sig. (2-tailed)	.000	.000	.002	—	.000	.022	.075	.000	.000
	N	76	76	76	76	76	76	76	76	76
SPK_05	Pearson correlation	.498**	.441**	.406**	.806**	1	.241*	.263*	.544**	.404**
	Sig. (2-tailed)	.000	.000	.000	.000	—	.036	.022	.000	.000
	N	76	76	76	76	76	76	76	76	76
SPK_06	Pearson correlation	.176	.257*	.437**	.262	.241*	1	.463**	.216	.149
	Sig. (2-tailed)	.129	.025	.000	.022	.036	—	.000	.061	.200
	N	76	76	76	76	76	76	76	76	76
SPK_07	Pearson correlation	.223	.323**	.496**	.206	.263*	.463**	1	.378**	.261*
	Sig. (2-tailed)	.053	.004	.000	.075	.022	.000	—	.001	.023
	N	76	76	76	76	76	76	76	76	76
SPK_08	Pearson correlation	.239*	.271*	.195	.427**	.544**	.216	.378**	1	.269*
	Sig. (2-tailed)	.038	.018	.092	.000	.000	.061	.001	—	.019
	N	76	76	76	76	76	76	76	76	76
SPK_09	Pearson correlation	.270*	.574**	.372**	.473**	.404**	.149	.261*	.269*	1
	Sig. (2-tailed)	.018	.000	.001	.000	.000	.200	.023	.019	—
	N	76	76	76	76	76	76	76	76	76
Total	Pearson correlation	.640**	.709**	.669**	.777**	.796**	.512**	.586**	.610**	.642**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	76	76	76	76	76	76	76	76	76

Based on the Pearson correlation results table above, most of the items (SPK_01 to SPK_09) have a significant relationship with the total score, indicated by the Sig. (2-tailed) value which is less than 0.05. The Pearson correlation value ranges from 0.512 to 0.796, which indicates a moderate to very strong relationship between each item and the total score of the variable. This shows that most of the items have a good ability to represent the dimensions of the SPK as a whole. However, there are several items such as SPK_06 with relatively low correlation values (0.512) compared to other items. Even though it is still significant (Sig. < 0.05), this weaker correlation shows that SPK_06 is less powerful in describing all SPK variables compared to other items. On the other hand, items SPK_04 (correlation = 0.777) and SPK_05 (correlation = 0.796) show a very strong relationship with the total variable score, indicating that these two items are very reliable in measuring SPK variables. Thus, overall, these results support the validity of the instrument, although further study of the items with weaker correlation is needed to ensure their consistency in various contexts.

Variables l Workload

Table 4. Workload Validity Test

		BK_01	BK_02	BK_03	BK_04	BK_05	BK_06	Total
BK_01	Pearson correlation	1.000	.796**	.753**	.604**	.268*	.383**	.820**
	Sig. (2-tailed)	—	.000	.000	.000	.019	.001	.000
	N	76	76	76	76	76	76	76
BK_02	Pearson correlation	.796**	1.000	.710**	.540**	.369**	.463**	.835**
	Sig. (2-tailed)	.000	—	.000	.000	.001	.000	.000
	N	76	76	76	76	76	76	76
BK_03	Pearson correlation	.753**	.710**	1.000	.654**	.474**	.491**	.881**
	Sig. (2-tailed)	.000	.000	—	.000	.000	.000	.000
	N	76	76	76	76	76	76	76
BK_04	Pearson correlation	.604**	.540**	.654**	1.000	.334**	.308**	.736**
	Sig. (2-tailed)	.000	.000	.000	—	.003	.007	.000
	N	76	76	76	76	76	76	76
BK_05	Pearson correlation	.268*	.369**	.474**	.334**	1.000	.674**	.688**
	Sig. (2-tailed)	.019	.001	.000	.003	—	.000	.000
	N	76	76	76	76	76	76	76
BK_06	Pearson correlation	.383**	.463**	.491**	.308**	.674**	1.000	.712**
	Sig. (2-tailed)	.001	.000	.000	.007	.000	—	.000
	N	76	76	76	76	76	76	76
Total	Pearson correlation	.820**	.835**	.881**	.736**	.688**	.712**	1.000
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	—
	N	76	76	76	76	76	76	76

The results of the questionnaire analysis related to Workload in the table show that all items (BK_01 to BK_06) have a significant relationship with the total score of the variable (Sig.

value < 0.05). The Pearson correlation value shows a varying strength of relationship, ranging from 0.668 to 0.881. Item BK_03 has the highest correlation of 0.881, followed by BK_02 (0.835) and BK_01 (0.820), which indicates that the three items are very strong in representing the BK variable. With high correlation values, these three items provide a large contribution to the measurement of the overall variable. However, items such as BK_05 (correlation 0.668) and BK_06 (correlation 0.712) show a lower relationship compared to other items, although still significant. This indicates that the two items are valid, but their contribution to the overall variable is not as strong as the other items. Overall, these results provide confidence that the instrument used for the BK variable is valid and able to measure the variable accurately. Nevertheless, evaluation of items with lower correlation can be carried out to improve the quality of the instrument in the future. In this way, this instrument can be used reliably for data collection in related research.

Compensation Variable

Table 5. Compensation Validity Test

		Correlation					
		K_01	K_02	K_03	K_04	K_05	K_06
K_01	Pearson correlation	1.000	.624**	.086	.324**	.057	.256*
	Sig. (2-tailed)	—	.000	.460	.004	.622	.026
	N	76	76	76	76	76	76
K_02	Pearson correlation	.624**	1.000	.309**	.523**	.071	.134
	Sig. (2-tailed)	.000	—	.007	.000	.541	.248
	N	76	76	76	76	76	76
K_03	Pearson correlation	.086	.309**	1.000	.675**	.177	.153
	Sig. (2-tailed)	.460	.007	—	.000	.126	.188
	N	76	76	76	76	76	76
K_04	Pearson correlation	.324**	.523**	.675**	1.000	.048	.189
	Sig. (2-tailed)	.004	.000	.000	—	.684	.101
	N	76	76	76	76	76	76
K_05	Pearson correlation	.057	.071	.177	.048	1.000	-.373**
	Sig. (2-tailed)	.622	.541	.126	.684	—	.001
	N	76	76	76	76	76	76
K_06	Pearson correlation	.388**	.192	.116	.288*	.143	1.000
	Sig. (2-tailed)	.001	.096	.320	.012	.218	.108
	N	76	76	76	76	76	76
K_07	Pearson correlation	.256*	.134	.153	.189	-.373**	1.000
	Sig. (2-tailed)	.026	.248	.188	.101	.001	—
	N	76	76	76	76	76	76
K_08	Pearson correlation	.360**	.255*	.331**	.329**	-.063	.589**
	Sig. (2-tailed)	.001	.026	.003	.004	.589	.003
	N	76	76	76	76	76	76
K_09	Pearson correlation	.281*	.071	.158	.194	.180	.079
	Sig. (2-tailed)	.014	.542	.180	.094	.119	.496
	N	76	76	76	76	76	76
Total	Pearson correlation	.597**	.583**	.640**	.706**	.316*	.313*
	Sig. (2-tailed)	.000	.000	.000	.000	.005	.006
	N	76	76	76	76	76	76

The results of the correlation test in Appendix 6 show that most of the items in variable K (K_01 to K_09) have a significant relationship with the total score of the variable, indicated by a significance value (Sig.) <0.05. The Pearson correlation value ranges from 0.316 to 0.706, indicating a weak to strong relationship between each item and the total score of the variable. The item with the highest correlation to the total score is K_04 with a value of 0.706, indicating that this item is very representative of the variable construct. These results provide an overview that this instrument has fairly good validity overall, because most of the items are positively and significantly correlated with the total score. Overall, this instrument is still suitable for use in research to measure the desired construct with an adequate level of validity.

Employee Motivation Variable

Table 6. Employee Motivation Validity Test

		Correlation					
		M_01	M_02	M_03	M_04	M_05	Total
M_01	Pearson correlation	1.000	.717**	.497**	.420**	.306*	.763**
	Sig. (2-tailed)	—	.000	.000	.000	.007	.000
	N	76	76	76	76	76	76
M_02	Pearson correlation	.717**	1.000	.572**	.515**	.489**	.821**
	Sig. (2-tailed)	.000	—	.000	.000	.000	.000
	N	76	76	76	76	76	76
M_03	Pearson correlation	.497**	.572**	1.000	.839**	.850**	.890**
	Sig. (2-tailed)	.000	.000	—	.000	.000	.000
	N	76	76	76	76	76	76
M_04	Pearson correlation	.420**	.515**	.839**	1.000	.804**	.841**
	Sig. (2-tailed)	.000	.000	.000	—	.000	.000
	N	76	76	76	76	76	76
M_05	Pearson correlation	.306*	.489**	.850**	.804**	1.000	.797**
	Sig. (2-tailed)	.007	.000	.000	.000	—	.000
	N	76	76	76	76	76	76
Total	Pearson correlation	.763**	.821**	.890**	.841**	.797**	1.000
	Sig. (2-tailed)	.000	.000	.000	.000	.000	—
	N	76	76	76	76	76	76

Based on Pearson's correlation analysis, the correlation value in the table for each item ranges from 0.763 to 0.890, with a Sig. (2-tailed) value <0.05. This confirms that all items in the instrument are valid and able to represent the motivational variables as a whole. The highest correlation value is found in item M_03 of 0.890, followed by M_04 (0.841) and M_02 (0.821), which indicates that these three items provide a very good contribution in measuring the motivational variables. Item M_05 has a low correlation value, namely 0.797, although it is still in the valid category with a significant relationship to the total score. This shows that M_05 remains reliable in measuring motivational dimensions, even though its contribution is lower compared to other items. Overall, these results provide confidence that the instrument used to measure motivation variables has met the validity criteria.

The results of this test give greater confidence to the research team that the motivation measurement instrument used in this research is valid. With all five items declared valid, the data collected through this cake can be considered accurate and reliable for analyzing motivation in respondents. These findings not only support the quality of research, but also

ensure that the results obtained can be used as a basis for decision making or theory development related to motivational variables.

Reliability Test

Table 7. Reliability Test

Variabel	Cronbach's Alpha
Performance Assessment System	0.839
Workload	0.868
Compensation	0.711
Motivation	0.869

The results of the reliability test of the Performance Assessment System showed a Cronbach's Alpha value of 0.839, indicating a very good level of reliability for the nine items (SPK_01 to SPK_09) in this measurement scale. Meanwhile, the results of the reliability test showed that the Cronbach's Alpha value for the six items (BK_01 to BK_06) was 0.868, indicating very good reliability. This value indicates that the instrument has high internal consistency and is reliable enough to be used in measuring the intended construct. The results of the Compensation reliability test showed that the Cronbach's Alpha value for the nine items (K_01 to K_09) was 0.711, which indicated a good level of reliability. The results of the Motivation reliability test showed that the instrument consisting of five items (M_01 to M_05) had a Cronbach's Alpha value of 0.869, which indicated very good reliability. indicating the belief that the items in it measure the same thing consistently. Thus, the Cronbach Alpha value for the four variables is > the criterion value (0.6) and indicates the belief that the items in it measure the same thing consistently (reliable). Classical assumption testing is carried out to ensure that the data meets the requirements of the statistical analysis to be used, both for prediction purposes and for hypotheses. The description of the basic assumption test is as follows.

Normality Test

Sample normality testing aims to ensure that the research data comes from a normally distributed population. The normality criteria are met if the test results show a significance value greater than 0.05 ($\text{sig} > 0.05$), which means the sample comes from a population with a normal distribution. Conversely, if the significance value is less than 0.05 ($\text{sig} < 0.05$), then the sample is considered not to come from a population with a normal distribution. A summary of the results of the normality test, which was conducted using the IBM SPSS program with the Kolmogorov-Smirnov method, can be seen in the following table:

Table 8. Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		76
Normal Parametes ^{a,b}	Mean	,0000000
	Std. Deviation	2,72194736
Most Extreme Differences	Absolute	,086
	Positive	,056
	Negative	-,086
Te.st Statistic		,086
Asymp Sig. (2-tailed)		,200 ^{c,d}

The results of the Normality test with the Kolmogorov-Smirnov Test in table 4.1 show that the significance value (Asymp. Sig. 2-tailed) is 0.200. Because this value is greater than 0.05, it can be concluded that the residual data is normally distributed. In other words, the assumption of normality is met in this dataset.

Linearity Test

The results of the linearity test of the Performance Assessment System on Motivation in Appendix 13 show that the relationship between the variables Y_M and X1_SPK is linear. This is evidenced by the significance value in the "Linearity" row of 0.001, which is below the threshold of 0.05. This means that the linear relationship between the two variables is statistically significant. In addition, the significance value in the "Deviation from Linearity" row of 0.325, which is greater than 0.05, indicates that there is no significant deviation from the linear relationship. Thus, the assumption of linearity in the relationship between variables Y_M and X1_SPK is met.

This result is supported by the R value of 0.376, which indicates a moderate positive correlation between the two variables, and the Eta value of 0.591, which indicates a fairly strong relationship. Therefore, the linear regression model can be used to analyze the relationship between these two variables validly. The results of the linearity test of Workload on motivation as in Appendix 13 show that the relationship between variables Y_M and X2_BK is linear with a significance value in the "Linearity" row of 0.004 (smaller than 0.05), which means that this relationship is statistically significant. In addition, the significance value in the "Deviation from Linearity" row of 0.057 (greater than 0.05) indicates that there is no significant deviation from the linear relationship. The weak negative correlation between the two variables is reflected in the R value of -0.305. By fulfilling the linearity assumption, the linear regression model can be used to analyze the relationship between the variables Y_M and X2_BK validly. The results of the Compensation linearity test on motivation as listed in Appendix 13 show that the relationship between variables Y_M and X3_K is linear, as evidenced by the significance value in the "Linearity" row of 0.001 (less than 0.05). This indicates that the linear relationship between the two variables is statistically significant. In addition, the significance value in the "Deviation from Linearity" row of 0.786 (more than 0.05) indicates that there is no significant deviation from the linear relationship. An R value of 0.402 indicates a moderate positive correlation between the two variables.

Multicollinearity Test

The regression analysis results indicate that the multicollinearity test, as shown in Appendix 14, was conducted by examining the correlation among independent variables (X1_SPK, X2_BK, X3_K). The highest correlation was observed between X1_SPK and X3_K at -0.540, with an absolute value of 0.540, which is still below the threshold of 0.7. This suggests that there is no indication of high multicollinearity. The correlations between X2_BK and X3_K (-0.191) and between X2_BK and X1_SPK (0.373) were also low, indicating that the relationships among the independent variables are not strong enough to cause multicollinearity issues. The residual statistics support the model's validity, with an average residual value of 0.000 and a standard deviation of 2.722, indicating a balanced distribution and no significant deviations in the prediction results. This model can be validly used to analyze the relationship between the independent and dependent variables. Additionally, the Collinearity Statistics table shows the Tolerance and Variance Inflation Factor (VIF) values. The Tolerance values for all variables are above the minimum threshold of 0.1, and the VIF values are below the threshold of 10, specifically: X1_SPK (1.581), X2_BK (1.162), and X3_K (1.412). These results indicate that there is no significant multicollinearity among the independent variables.

Heteroscedasticity Test

The heteroscedasticity test aims to examine whether the residual variance in the regression model is homogeneous or not. The results in the table, as presented in Appendix 15, show a regression analysis with the dependent variable ABS_RES (absolute residual value) to detect the presence of heteroscedasticity. Based on the significance values of the regression coefficients (Sig.), all independent variables have significance values greater than 0.05: X1_SPK (0.764), X2_BK (0.425), and X3_K (0.207). This indicates that there is no significant relationship between the independent variables and the absolute residual values, leading to the conclusion that heteroscedasticity does not occur in the model.

Hypothesis Testing and Discussion

Based on data processing with SPSS application hypothesis testing was conducted with the following results:

Table 9. Multiple Linear Regression Test: Performance Appraisal System, Workload, and Compensation on Employee Motivation

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,326	2,890		3,227	,002
	Performance Assessment	,084	,093	,115	,901	,371
	Workload	-,165	,069	-,263	-2,406	,019
	Compensation	,248	,088	,340	2,818	,006

Hypothesis 1 (H1): There is a positive influence of the performance appraisal system on employee motivation at KPP Pratama Jakarta XYZ

The t-test result for the Performance Appraisal System variable (X1) is 0.901, which is smaller than the t-table value (1.993). This indicates that the independent variable Performance Appraisal System has no statistically significant effect on the dependent variable Motivation. Since $t_{\text{calculated}} < t_{\text{table}}$, it can be concluded that the relationship between the performance appraisal system and motivation has a positive influence, but it is not statistically significant.

Hypothesis 2 (H2): There is a negative influence of workload on employee motivation

The t-test results in the table show that the t-calculated value for the Workload variable is -2.406. Based on the t-distribution table with a 95% confidence level ($\alpha=0.05$), the t-table value is 1.993. Since the t-calculated value is greater than the t-table value, the regression coefficient for the Workload variable is statistically significant. Therefore, it can be concluded that the Workload variable has a significant negative effect on Motivation.

Hypothesis 3 (H3): Compensation has a positive effect on Employee Motivation at KPP Pratama Jakarta XYZ

The t-test results show a t-calculated value of 2.818 with a significance value (Sig.) of 0.006. Compared to the t-table value of 1.993 at a 5% significance level, the t-calculated value is greater than the t-table value. The Sig. value, which is smaller than 0.05, also supports the conclusion that compensation has a significant impact on motivation. In other words, there is sufficient statistical evidence to state that compensation has a positive and significant effect on motivation.

Hypothesis 4 (H4): Performance Appraisal System, Workload, and Compensation jointly influence Employee Motivation at KPP Pratama Jakarta XYZ

Based on multiple linear regression analysis, the formed equation is:

$$Y = 9.328 + 0.084 X_1 - 0.165 X_2 + 0.248 X_3$$

where Y represents motivation, X1 is the performance appraisal system, X2 is workload, and X3 is compensation. The constant value of 9.328 indicates that if there is no influence from the independent variables, motivation remains at a level of 9.328. Overall, this equation describes both positive and negative relationships between the independent variables and motivation.

The coefficient of the performance appraisal system is 0.084, meaning that every 1-unit increase in this variable will increase motivation by 0.084, assuming other variables remain constant. Conversely, the workload coefficient of -0.165 has a negative direction, meaning that every 1-unit increase in workload will decrease motivation by 0.165. This result is statistically significant with a Sig. value of 0.019 (< 0.05). This indicates that excessive workload can be a limiting factor for motivation, highlighting the need for effective workload management to maintain employee motivation. The compensation coefficient of 0.248 indicates that every 1-unit increase in compensation will increase motivation by 0.248. With a Sig. value of 0.006 (< 0.05), compensation is proven to have a significant and positive influence on motivation. This reinforces the importance of providing adequate compensation to encourage employee motivation and productivity.

Table 10. F Test and Significance of Performance Appraisal System, Workload, and Compensation on Motivation

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	195,115	3	65,038	8,427	,000 ^b
	Residual	555,675	72	7,718		
	Total	750,789	75			

The results of the F test in the analysis shown in the table above show that the Performance Assessment System, Workload, and Compensation simultaneously have a significant effect on employee motivation. Based on the results of the analysis, the F-count value of 8.427 is greater than the F-table of 2.73 (at a significance level of 0.05, with df1 = 3 and df2 = 72). In addition, the significance value (Sig.) of 0.000 is below the threshold of 0.05, which indicates that the results are very significant. In this way, the hypothesis which states that there is a simultaneous influence between independent variables on motivation can be accepted.

Table 11. Coefficient of Determination of Performance Appraisal System, Workload, and Compensation on Motivation

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,510 ^a	,260	,229	2,778

The testing results on 76 samples show that the coefficient of determination (R Square) is 0.260. This means that 26% of the variation in employee motivation can be explained by the Performance Appraisal System, Workload, and Compensation. Meanwhile, the remaining 74%

is explained by other factors outside this research model. Thus, although these three variables have a significant influence, there is still room for other factors that contribute to overall employee motivation.

The Adjusted R Square value of 0.229 provides insight into the predictive ability of this model when applied to a larger population. The decrease from R Square to Adjusted R Square reflects an adjustment for the number of variables in the model, providing a more realistic estimate. Additionally, the Standard Error of the Estimate value of 2.778 indicates how much the predicted employee motivation in this model may deviate from the actual value. Although this deviation is not too large, it should still be considered in evaluating the model's accuracy.

Interpretation of Research Findings

This study aims to analyze the influence of the Performance Appraisal System, Workload, and Compensation on Employee Motivation at KPP Pratama Jakarta XYZ. Data collection was conducted through the distribution of questionnaires to 76 employees selected as research samples. Based on statistical analysis, the study results show that each independent variable has a different impact on the dependent variable (motivation). The interpretation of these results is as follows:

Regression analysis results indicate that the Performance Appraisal System has a significant positive effect on employee motivation, with a regression coefficient value of 0.274 and a t-value of 3.486 (greater than the t-table value of 1.993). This indicates that every one-unit increase in the performance appraisal system will increase employee motivation by 0.274 units. Statistically, this effect is significant, with a significance value (Sig.) of 0.001 (less than 0.05). Furthermore, the F-test results show that the regression model is significant overall, with an F-value of 12.151 (greater than the F-table value of 3.96) and a significance value of 0.001. However, the R Square value of 0.141 indicates that only 14.1% of the variation in employee motivation can be explained by the performance appraisal system, while 85.9% is influenced by other factors outside this model. These findings support previous studies by Caesar (2018), which stated that the performance appraisal system significantly affects work motivation.

For the Workload variable, the regression results show a significant negative impact on motivation, with a regression coefficient of -0.165 and a t-value of -2.406. This indicates that every one-unit increase in workload will decrease motivation by 0.165 units. The significance value (Sig.) of 0.007 confirms that this relationship is statistically significant. This study supports previous research conducted by Herlambang et al. (2020), which found that high workloads can negatively impact employee motivation.

Multiple regression analysis results indicate that Compensation has a significant positive impact on motivation, with a regression coefficient value of 0.248 and a t-value of 2.818. Each one-unit increase in compensation has a positive effect and will increase motivation by 0.248 units. The t-test comparison shows that the t-value is greater than the t-table value, indicating a significant impact. The significance value (Sig.) of 0.006 confirms that this effect is highly statistically significant. This finding supports previous studies conducted by Nurmagustini & Hidayat (2019) and Rizal et al. (2020), which revealed that work motivation has a significant positive impact on employee motivation.

Simultaneously, the Performance Appraisal System, Workload, and Compensation significantly influence employee motivation, as evidenced by the F-test results, with an F-value of 8.427 (greater than the F-table value of 2.73) and a significance value of 0.000. The R Square value of 0.260 indicates that 26% of the variation in employee motivation can be explained by these three variables collectively, while the remaining 74% is explained by other factors not

included in this model. This finding aligns with studies conducted by Rizal et al. (2014), Herlambang et al. (2020), and Theng (2023), which also stated that the Performance Appraisal System, Workload, and Compensation have a significant influence on employee motivation.

Conclusion

Based on the data analysis results, each variable contributes differently to employee motivation, both individually and simultaneously. These findings provide in-depth insights into the relationship between managerial aspects and motivation in a government institution work environment. Individually, the Performance Appraisal System was found to have a positive but not statistically significant effect on employee motivation. The t-test value shows that the t-calculated value is only 0.901, which is below the t-table value, indicating that while the variable has an effect, it is not statistically significant. The regression coefficient value of 0.084 suggests that the performance appraisal system has a positive impact on employee motivation. An effective performance appraisal system can serve as a motivational driver for employees; however, these results indicate that improvements are needed to enhance its relevance and impact on motivation.

Workload, on the other hand, demonstrates a significant negative influence on employee motivation. The regression coefficient value of -0.165 indicates that every one-unit increase in workload will reduce motivation by 0.191 units. This finding is reinforced by an R Square value of 9.3%, meaning that the Workload variable explains only a small portion of the variation in employee motivation. These results highlight that excessive work pressure can be a limiting factor for employee motivation. Therefore, workload needs to be carefully managed to maintain a balance between productivity and employee well-being.

Meanwhile, Compensation was found to have a significant positive impact on motivation, with a regression coefficient value of 0.293. Every one-unit increase in compensation will increase motivation by 0.293 units, indicating a stronger relationship compared to the other variables. The R Square value of 16.2% suggests that compensation has a greater contribution in explaining motivation variability compared to the Performance Appraisal System or Workload. This finding reinforces the idea that both financial and non-financial rewards play a crucial role in driving employee motivation.

Simultaneously, the Performance Appraisal System, Workload, and Compensation have a significant impact on employee motivation. The R Square value of 26% indicates that the combination of these three variables can explain approximately one-fourth of the variation in employee motivation. Meanwhile, the remaining 74% is influenced by other factors not included in this research model. This result suggests that while the three measured variables play an important role, there is still room to explore additional factors that may significantly impact motivation. However, when analyzed further on an individual basis, it was found that only Workload and Compensation have a significant effect on motivation, while the Performance Appraisal System does not have a significant impact in the simultaneous regression model. This indicates that although the Performance Appraisal System has a positive relationship with motivation, its influence tends to be overshadowed or less competitive when compared to other variables in the same model. Therefore, the role of the Performance Appraisal System needs to be strengthened to have a more substantial impact on employee motivation.

Acknowledgment

Based on the research findings and identified limitations, several recommendations are provided, not only to improve organizational conditions but also to enrich future research. The

research results indicate that the Performance Appraisal System has a positive effect on employee motivation, although its contribution is not significant in the simultaneous model. Therefore, KPP Pratama Jakarta XYZ is advised to review the performance appraisal system mechanism, particularly in terms of transparency, fairness, and employee involvement. A more personalized and achievement-based assessment, both at the individual and team levels, can enhance perceived fairness and increase intrinsic motivation among employees. Additionally, constructive and continuous feedback should be emphasized to help employees achieve their performance targets more effectively.

Workload has been proven to have a significant negative impact on employee motivation. Hence, the organization needs to ensure a more balanced and realistic distribution of tasks, aligned with each employee's capacity and competencies. Compensation was found to have a significant positive effect on employee motivation. This indicates that fair and appropriate compensation, based on employee contributions, can increase work enthusiasm. KPP Pratama Jakarta XYZ is recommended not only to focus on financial compensation but also to consider non-financial incentives, such as recognition of achievements, work flexibility, and employee welfare programs. Compensation that is not only material but also emotional can serve as a more effective motivational driver.

This study provides valuable initial insights, but there is still room for further development. Future researchers are encouraged to expand the sample scope to other institutions or sectors, allowing for better generalization of the research findings. Additionally, incorporating other variables such as leadership, organizational climate, and internal communication can provide a deeper understanding of the factors influencing employee motivation. The use of qualitative methods, such as in-depth interviews or focus group discussions, can also help capture the more complex dimensions of motivation. For future research, it is crucial to improve or refine the measurement instruments used, especially for items with lower correlation values. Revalidating the validity and reliability of the instruments in a broader population will help ensure result consistency. Furthermore, data collection over a longer period is recommended to minimize seasonal bias and provide a more accurate representation of employee conditions.

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