

Analyzing the Impact of Job Embeddedness, Work Motivation, and Bonus Mechanism on Employee Performance in the Context of Management Accounting

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Article Information

Article history:

Accepted: April 2022

Approved: July 2022

Published: September 2022

Keywords:

Job Embeddedness

Bonus Mechanism

Work Motivation

Employee Performance

Abstract

Management accounting uses performance data for strategic planning, control, and decision making. By understanding the relationship between Job Embeddedness, Work Motivation, and Bonus Mechanism, management can design measurement and reward systems that encourage continuous performance improvement. This study aims to analyze the effect of Work Attachment, Work Motivation, and Bonus Mechanism on Employee Performance. The sample in this study was all 150 employees of the Semarang Plaza Hotel. The sampling technique used a census. The data analysis method used was Multiple Linear Regression using the SPSS 25 application. The results obtained were that the variables Job Embeddedness and Work Motivation had no effect on Performance while the Bonus Mechanism Variable had a Positive effect on Employee Performance. Companies must optimize the existing compensation system by ensuring openness, fairness, and accuracy in providing bonuses, allowances, and other welfare facilities. Improving the quality of compensation can be a primary strategy in maintaining and increasing employee productivity.

How to Cite: Mardjono, E. S., & Iskandariah, Y. (2022). Analyzing the Impact of Job Embeddedness, Work Motivation, and Bonus Mechanism on Employee Performance in the Context of Management Accounting. *Jurnal Penelitian Ekonomi Dan Bisnis*, 7(2), 116–129.
<https://doi.org/10.33633/jpeb.v7i2.3154>

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ISSN

2442-5028 (print)

2460-4291 (online)

DOI: [10.33633/jpeb.v7i2.3154](https://doi.org/10.33633/jpeb.v7i2.3154)



INTRODUCTION

Job Embeddedness, Work Motivation, and Bonus Mechanism are closely related to Employee Performance in the context of management accounting because all three-affect employee effectiveness in achieving organizational targets (Mitchell et al., 2017). Job embeddedness encourages employee loyalty and retention, thereby reducing turnover costs that must be managed in managerial accounting. Work motivation increases productivity and efficiency, which have an impact on work results that are measurable in the management control system (Ranury & Saputra, 2024a; van der Kolk et al., 2019). Meanwhile, the bonus mechanism is part of a performance-based compensation system that is used to motivate employees to behave in accordance with organizational goals. Management accounting uses this performance data for strategic planning, control, and decision making. By understanding the relationship between the three, management can design a measurement and reward system that encourages continuous performance improvement.

In an era of increasingly tight business competition, employee performance is one of the key factors in determining the success of an organization (Efendi & Yusuf, 2021). Management accounting as an internal information system of an organization not only plays a role in presenting financial data, but also in measuring and controlling human resource performance (van der Kolk et al., 2019). One of the main challenges of management is how to manage employees so that they are able to work optimally and consistently towards achieving organizational goals. One of the factors that influences performance is job attachment, namely the level of emotional, social, and organizational uncertainty of employees towards their work (Efendi & Yusuf, 2021). Employees who have a high level of embeddedness tend to stay in the company longer and show better performance (Mitchell et al., 2017). This certainly has a direct impact on the efficiency and cost effectiveness that are of concern in management accounting.

In addition, work motivation is also an important factor that drives productive work behaviour. High motivation usually increases work enthusiasm, creativity, and initiative, which have a positive impact on performance results (van der Kolk et al., 2019). In the context of management accounting, increased productivity due to motivation will be seen in increased output per unit cost (Wibisono et al., 2018). No less important, the bonus mechanism as part of the incentive system plays a strategic role in directing employee behaviour (Roos et al., 2021). Bonuses based on Key Performance Indicators (KPI) are an important managerial control tool to ensure that employee behaviour is aligned with company goals (Mitchell et al., 2017). Therefore, the design of a bonus system must consider fairness, transparency, and relevance of managerial accounting indicators.

Although many studies have been conducted separately on job attachment, motivation, and bonuses to performance, there is still limited research that integrates the three in one framework in the context of management accounting (Mitchell et al., 2017; Ranury & Saputra, 2024b, 2024a; Roos et al., 2021). In fact, these three variables interact and form a comprehensive performance management system. The hotel industry seems to be one of the industries that has been greatly affected by the Covid-19 pandemic. The drastic decline in occupancy is inseparable from PPKM (interaction restrictions in various regions) including big cities and tourism. The business cycle that has not improved has left hotel entrepreneurs with no choice. The COVID-19 pandemic has also changed various aspects of management, especially hotels, so that companies must make changes and adaptations to gain a competitive advantage. Hotel owners must also take preventive steps to prevent things that have a domino

effect on their business (Jayaweera, 2015). Hotel owners need to pay attention to several elements, one of which is how to manage employees to improve work efficiency and effectiveness, which then targets the achievement of organizational targets according to plan (Karatepe, 2013). So good management will bring out the ability of employees to carry out many tasks flexibly. Hotel owners are also required to achieve high profits in their businesses and pay attention to their company's employees. One way is to empower employees such as providing compensation and awards so that high work engagement is created in the company (Ranury & Saputra, 2024a).

With this background, this study aims to simultaneously analyse the influence of work engagement, work motivation, and bonus mechanisms on employee performance, and how these are relevant and contribute to modern management accounting practices.

Literature Review and Hypotheses Development

Performance

High employee performance increases productivity, cost efficiency, customer satisfaction, and innovation, all of which have a positive impact on revenue, profitability, and company value. Management is motivated to earn high profits to get compensation and carry out earnings management (Jayaweera, 2015)

Performance itself comes from work performance. As stated by (Mangkunegara, 2019) that performance comes from the word job performance or actual performance) work brings quantity and quality achieved by employees when carrying out tasks according to their responsibilities. According to (Hasibuan, 2016) factors that influence performance are that "Performance is a combination of three important factors, namely: Employee skills, Acceptance and explanation of task delegation, Level of employee willingness to participate.

Accounting Management

Management accounting refers to the provision of information to people within the organization to help them make better decisions and improve the efficiency and effectiveness of existing operations (Drury, 2018; Stede, 2007). Management Accounting acts as a tool for internal control and decision-making, including in designing incentive systems, performance measurement, and strategies for improving organizational effectiveness (Nguyen et al., 2017). Job Embeddedness describes how strongly employees are "embedded" in the organization (Mitchell et al., 2017). Management accounting supports this through fair and transparent information systems, and creates a stable and strategic work environment. Work Motivation is directly related to how performance management systems and management accounting-based measurements motivate employees, such as through clear targets, regular feedback, and performance reporting (Wibisono et al., 2018). Bonus Mechanism is one of the management accounting instruments designed to align individual goals with organizational goals. A measurable and fair bonus system can increase motivation and loyalty (Mardjono et al., 2025). All of the above elements have an impact on Employee Performance, and management accounting provides a framework, data, and control tools that support continuous performance evaluation and improvement.

Job Embeddedness

Job embeddedness is a set of factors that direct employees to continue working, and is a structure that influences whether someone continues or stops working. Factors consist of fit, link and sacrifice which are influenced by the work itself and things other than the work such as the social environment or community owned by the individual (Mitchell, T.R., Holtom, B.C., Lee, T.W., Sablinski, C.J. & Erez, 2011) According to (Asmara, 2017) Job Embeddedness is the bond between employees and the company. Where a strong bond between employees and 5 companies reminds employees to leave. employee performance is greatly influenced by job attachment which is related to the employee's ability to do the job. Employee performance will be good if supported by employees who have good competence, skills inherent in employees, and the ability to adapt accounting information tech. (Mudzakir. R.H & Mardjono, n.d.).

Motivation

Motivation is a person's willingness to get the best effort or effort for the company, which conditions the ability to meet individual needs to achieve organizational goals. While work is all human activities carried out to achieve the goals that have been set. (Mangkunegara, 2017) Argues that work motivation is a condition where there is a power that has an influence in awakening, guiding, and maintaining behaviour related to the work environment (Nurdiniati et al., 2024).

Bonus Mechanism

Bonus mechanism is a system or process designed to provide additional compensation (bonuses) to employees based on individual, team, or organizational performance achievements (Mardjono et al., 2025). This mechanism is often used in management accounting and management control systems to align employee goals with organizational goals and motivate higher performance (Abernethy et al., 2010; Nguyen et al., 2017).

As a general rule, the compensation of each worker is fixed and known, so that workers know what compensation they will receive (Nehayati & Mardjono, 2025). This level of compensation reflects the experience, status and needs of employees and their families, and the higher the compensation they receive, the higher their status. This also increases job satisfaction because it can meet more needs. According to (Edison, E., Anwar, Y., & Komariyah, 2017). Compensation is defined as what employees receive for services that contribute to their work. This compensation is in the form of compensation (cash or in kind) received by employees for services rendered.

METHOD

In this study, there are two types of variables used, namely: independent variables and dependent variables. The independent variables in this study include: Job Embeddedness (X1), Work Motivation (X2) and Compensation (X3). The dependent variable in this study is employee performance (Y).

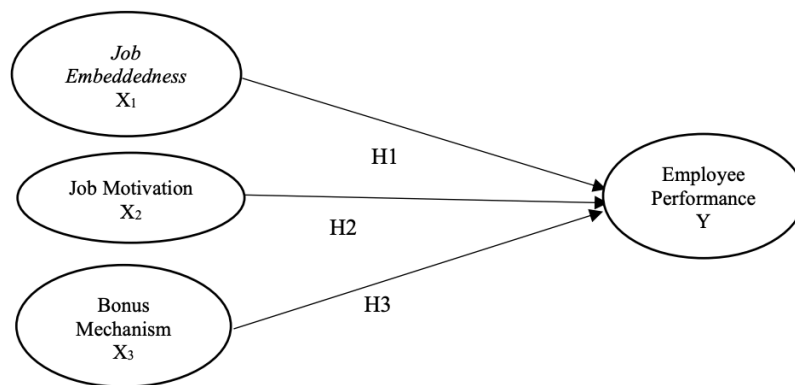


Figure 1. Conceptual Framework

Population and Sample

The population refers to a group of subjects or objects sharing common characteristics that present a research problem (Sugiyono, 2016). In this study, the population consists of all 150 employees of the Semarang Plaza Hotel. The sampling technique employed was a census, where the entire population is used as the sample (Sugiyono, 2016) Thus, the sample size is 50 employees.

Hypotheses Development

Affect Job Embeddedness on Employee Performance

In the context of management accounting, job embeddedness is related to employee retention and turnover costs. Management accounting considers indirect costs such as lost productivity when employees leave. Employees who feel engaged in their jobs tend to show more stable performance, which is important for human resource planning and budgeting (Karatepe, 2013). Several previous studies have produced research stating that job embeddedness improves employee performance (Karatepe, 2013; Mitchell et al., 2017). Job Embeddedness refers to the extent to which an employee is "embedded" or attached to their job and organization (Halbesleben & Wheeler, 2008). Consists of three main dimensions, namely Links (relationships) such as social connections at work and outside of work. Fit (compatibility) such as the compatibility between personal values, career, and work environment. Sacrifice (sacrifice) what kind of sacrifice will be lost if the employee leaves the job (Karatepe, 2013).

Employee Performance is the work results achieved by employees in carrying out their duties and responsibilities, usually seen from their effectiveness, efficiency, and contribution to organizational goals (Mitchell et al., 2017). Job Embeddedness has a positive impact on Employee Performance because employees who feel fit and connected to their work and organization tend to be more motivated, loyal, and committed. They are less likely to leave the organization (low turnover intention), and are more likely to contribute optimally. Employees who feel "attached" to their organization are more proactive and have extra-role behavior, which can improve performance.

H1 = Job Embeddedness Affects Employee Performance

Affect Job Motivation on Employee Performance

Job motivation plays an important role in managerial control, especially in the design of incentive systems and performance measurement. In management accounting, the Balanced

Scorecard or other performance systems are used to measure and motivate employee behavior to align with strategic goals. High motivation increases efficiency and productivity, which are reflected in internal performance reports and used for managerial decision making (Nurdiniati et al., 2024). Job Motivation is an internal and external drive that influences a person's enthusiasm, energy, and commitment in completing a job. This can come from intrinsic (personal satisfaction, interest, challenges) and extrinsic (salary, awards, promotions, work environment) (van der Kolk et al., 2019). Employee Performance is the level of achievement of tasks or employee work results in meeting organizational targets and goals. Usually assessed from the quality, quantity, timeliness, and effectiveness of work.

High work motivation improves employee performance, because motivated employees will be more focused, disciplined, and results-oriented (Wibisono et al., 2018). Motivation makes employees more persistent in completing tasks, even when facing challenges. Good motivation encourages initiative, positive work behavior, and commitment to organizational goals. In other words, motivation is the driving force for productive work behavior that leads to high performance (Efendi & Yusuf, 2021). Work motivation (both intrinsic and extrinsic) has a direct and significant influence on employee performance. The higher the motivation, the higher the employee performance because they are encouraged to work harder, more efficiently, and with quality. Several studies support that job motivation affects employee performance (Efendi & Yusuf, 2021; Nurdiniati et al., 2024; van der Kolk et al., 2019; Wibisono et al., 2018)

H2 = Job Motivation Affect Employee Performance

Affect Bonus Mechanism on Employee Performance

The bonus mechanism is part of a performance-based compensation system, which is closely related to management accounting (Efendi & Yusuf, 2021). Bonuses are usually calculated based on Key Performance Indicators (KPIs) or financial targets tracked by the managerial accounting system (Nehayati & Mardjono, 2025). Proper bonus design can increase motivation and strengthen job embeddedness, thus supporting goal alignment between employees and management (Karatepe, 2013). The bonus mechanism is a system of providing additional financial incentives to employees based on the achievement of certain targets, individual/group performance, or company performance results (Nehayati et al., 2025). The Bonus Mechanism aims to increase work motivation, encourage better performance, and reward employee contributions (Mardjono et al., 2025). While Employee Performance refers to the level of success of a person in carrying out the tasks and responsibilities given, assessed from the quantity and quality of work, time efficiency, innovation and teamwork.

The Positive Effect of the Bonus Mechanism on Performance is to increase external motivation where employees will be encouraged to work harder to get bonuses. In addition, creating a culture of achievement: Targets and rewards encourage healthy competition and strengthen loyalty, where fair and consistent bonuses can foster employee commitment to the organization Stede, 2007). A well-mechanized bonus can increase job satisfaction because bonuses are considered a form of real appreciation for hard work. Several previous studies have produced positive results that the bonus mechanism improves performance (Mardjono et al., 2025; Nehayati et al., 2025; Nehayati & Mardjono, 2025; Ranury & Saputra, 2024a; Roos et al. 2021; Stede, 2007).

H3 = Bonus Mechanism Affect Employee Performance

Data were collected through interviews and questionnaires distributed to the hotel employees. The measurement scale used was a Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), to assess attitudes, opinions, and evaluations regarding social phenomena. The data analysis methods included validity tests, reliability tests, normality tests, classical assumption tests, and multiple linear regression analysis, conducted using SPSS 25.

Result and Discussion

Validity Test Results

The validity test results, processed using SPSS 25, showed that all instruments for the variables Job Embeddedness (X1), Work Motivation (X2), Compensation (X3), and Employee Performance (Y) yielded r-values greater than the r-table value of 0.333 (N=50, significance level 5%). This indicates that all variables tested are valid.

Table 1. Validity Test Result

Variable	Indicator	R-calculate	R-table	Result
<i>Job Embeddedness</i>	X1.1	0,801	0,333	VALID
	X1.2	0,633	0,333	VALID
	X1.3	0,591	0,333	VALID
	X1.4	0,814	0,333	VALID
	X1.5	0,719	0,333	VALID
Job Motivation	X2.1	0,737	0,333	VALID
	X2.2	0,631	0,333	VALID
	X2.3	0,588	0,333	VALID
	X2.4	0,809	0,333	VALID
	X2.5	0,712	0,333	VALID
Bonush Mecanism	X3.1	0,757	0,333	VALID
	X3.2	0,923	0,333	VALID
	X3.3	0,833	0,333	VALID
	X3.4	0,739	0,333	VALID
	X3.5	0,867	0,333	VALID
Employee Performance	Y.1	0,721	0,333	VALID
	Y.2	0,741	0,333	VALID
	Y.3	0,565	0,333	VALID
	Y.4	0,696	0,333	VALID
	Y.5	0,837	0,333	VALID

Source: Primary Data (2022)

Reliability Test Results

The reliability test results indicate that all variables are reliable, with Cronbach's Alpha values exceeding the critical threshold of 0.60.

Table 2. Reliability Test Results

Indicator	Cronbach's Alpha	Critical Value	Result
Job Embeddedness (X1)	0.727	0.60	Reliable
Work Motivation (X2)	0.711	0.60	Reliable
Compensation (X3)	0.842	0.60	Reliable
Employee Performance (Y)	0.735	0.60	Reliable

Source: Primary Data (2022)

Normality Test Results

The normality test using the Kolmogorov-Smirnov method yielded a significance value of 0.150 (>0.05), indicating that the residuals are normally distributed.

Table 3. Normality Test Results

Parameter	Value
N	35
Mean	0.0000000
Std. Deviation	0.92860246
Test Statistic	0.243
Asymp. Sig. (2-tailed)	0.150

Source: Primary Data (2022)

Multicollinearity Test Results

The Variance Inflation Factor (VIF) values for all independent variables were below 10, indicating no multicollinearity.

Table 4. Multicollinearity Test Results

Variable	Tolerance	VIF	Result
Job Embeddedness (X1)	0.420	2.382	No Multicollinearity
Work Motivation (X2)	0.660	1.515	No Multicollinearity
Compensation (X3)	0.395	2.532	No Multicollinearity

Source: Primary Data (2022)

Heteroskedasticity Test Results

The Glejser test results showed significance values above 0.05 for all variables, indicating no heteroskedasticity.

Table 5. Heteroskedasticity Test Results

Variable	Significance	Critical Value	Result
Job Embeddedness (X1)	0.578	0.05	No Heteroskedasticity
Work Motivation (X2)	0.793	0.05	No Heteroskedasticity
Compensation (X3)	0.391	0.05	No Heteroskedasticity

Source: Primary Data (2022)

Multiple Linear Regression Analysis

The regression equation derived from the analysis is as follows:

$$Y = 6.277 + 0.024X_1 + 0.064X_2 + 0.650X_3 + e$$

Table 6. Multiple Linear Regression Results

Variable	B	Std. Error	Beta	t	Sig.
(Constant)	6.277	3.140		1.999	0.054
Job Embeddedness (X1)	0.024	0.174	0.024	0.138	0.891
Work Motivation (X2)	0.064	0.139	0.064	0.463	0.647
Compensation (X3)	0.650	0.162	0.722	4.019	0.000

Dependent Variable: Employee Performance (Y)

Source: Primary Data (2022)

1. Job Embeddedness (X1): The coefficient of 0.024 indicates a positive but insignificant effect on Employee Performance ($p = 0.891 > 0.05$). H1 do not accept.
2. Work Motivation (X2): The coefficient of 0.064 suggests a positive but insignificant effect on Employee Performance ($p = 0.647 > 0.05$). H2 do not accept
3. Bonus Mechanism (X3): The coefficient of 0.650 shows a significant positive effect on Employee Performance ($p = 0.000 < 0.05$). H3 Accept

F-Test Results

The F-test yielded an F-value of 15.849, greater than the F-table value of 2.9 ($df = 3;32$), with a significance of 0.000 (<0.05), indicating that the model is statistically significant.

Coefficient of Determination

The Adjusted R^2 value of 0.567 suggests that 56.7% of the variance in Employee Performance is explained by the independent variables.

Discussion

1. Effect of Job Embeddedness on Employee Performance
The results show that Job Embeddedness does not significantly affect Employee Performance ($p = 0.891 > 0.05$). This implies that employees' attachment to their jobs, whether internal or external, does not influence their performance at Semarang Plaza Hotel. This finding aligns with Supriadi (2018), who found that job embeddedness does not directly impact performance but may do so indirectly through work engagement. During the pandemic, many employees were furloughed, weakening their attachment as they viewed their jobs primarily as a source of income rather than a place for professional growth.
2. Effect of Work Motivation on Employee Performance
Work Motivation also shows no significant effect on Employee Performance ($p = 0.647 > 0.05$). Survey responses indicated that most employees already feel motivated and responsible for their tasks without additional encouragement, suggesting that motivation is intrinsic and sufficient to meet deadlines.
3. Effect of Compensation on Employee Performance
Compensation has a significant positive effect on Employee Performance ($p = 0.000 < 0.05$). This aligns with interviews revealing that employees value the hotel's

compensation, particularly health insurance (BPJS), which scored highest (4.94) among variables. This security enhances job satisfaction and performance.

The Effect of Job Embeddedness on Employee Performance

Based on the figure analysis results and the hypothesis summary presented in Table 6, it reveals that there is not a significant relationship of Job Embeddedness on Employee Performance. Job embeddedness is a concept that describes how strongly an employee is "attached" to his/her job through three dimensions, namely fit (suitability to the job), links (social connections), and sacrifice (sacrifice if leaving the job). Usually, job embeddedness is associated with the intention to stay in the job, not directly on performance. However, several studies have shown that job embeddedness does not always have a significant effect on employee performance. This can happen for several reasons such as employees focusing on retention rather than productivity. Job embeddedness emphasizes more on why someone stays in a job, not on how well they work. An employee can feel "attached" socially and personally, but not necessarily have the intrinsic motivation to perform at a high level. In addition, performance is influenced by other factors, for example employee performance is more directly influenced by factors such as motivation, job satisfaction, leadership, workload, and competence. While job embeddedness only contributes indirectly, if at all. Embeddedness can cause negative performance because some employees stay in their jobs for external reasons (for example, fear of losing benefits or difficulty finding a new job), not because they want to give their best (Halbesleben & Wheeler, 2008). This can lead to "stagnation" or even poor performance, as they are not motivated to improve.

The Effect of Work Motivation on Employee Performance

According to the figure analyzed and the hypotheses summarized in Table 6, it is explained that the work motivation has no a significant effect on employee performance. Some reasons why work motivation does not affect employee performance are because motivation is not the same as competence or ability (Jayaweera, 2015; Nurdiniati et al., 2024). An employee can be highly motivated, but not have enough skills or resources to complete the task well. As a result, even though motivation is high, performance remains low. In addition, contextual factors interfere with the effects of motivation (Anitha., 2014). A poor work environment, unsupportive superiors, or ineffective management systems can hinder the positive effects of motivation on performance. It is also possible that motivation can be intrinsic (from within) or extrinsic (from outside such as salary/bonus) (Jayaweera, 2015). Some forms of motivation (for example, motivation due to pressure or the need for money) do not always lead to high performance, and can even have a negative impact. Related performance is influenced by many other variables such as leadership, workload, stress, job satisfaction, organizational structure, etc. So, motivation is only one of many factors, and its effects can be covered by other factors.

The Effect of Bonus Mechanism on Employee Performance

From the figure of analysis results and hypothesis summary listed in Table 6, it is conveyed that bonus mechanism has a significant influence on employee performance. Some reasons why bonus mechanisms increase employee performance are because bonus mechanisms can increase extrinsic motivation. Bonuses are a form of financial reward that provides direct incentives for employees to improve performance (Mardjono et al., 2025). When someone knows that high performance will be rewarded concretely, the motivation to

work hard increases (Nehayati et al., 2025). Bonuses also encourage goal-oriented behavior with bonus mechanisms usually associated with achieving certain targets or KPIs (Ranury & Saputra, 2024b). This makes employees more focused on measurable and productive work results, so that performance increases (Efendi & Yusuf, 2021; Nehayati et al., 2025). Bonus mechanisms also increase commitment and loyalty where with a fair and transparent bonus system, employees feel that the award is according to their contribution, which can increase commitment to the company and work enthusiasm (Nehayati & Mardjono, 2025). A well-mechanized bonus will also trigger healthy competition. Bonuses can create internal competition that encourages each individual to work harder to achieve targets in order to get a bonus (Efendi & Yusuf, 2021; Ranury & Saputra, 2024b).

CONCLUSSION AND RECOMMENDATION

Conclusion

Based on the results of the study at Semarang Plaza Hotel, it can be concluded that Job Embeddedness does not have a significant effect on employee performance. This is because of the furlough policy during the pandemic which caused a decrease in employee attachment to their work and work environment. Work motivation also does not have a significant effect on employee performance. This shows that most employees already have strong intrinsic motivation in working, so that variations in motivation do not have a significant impact on their performance. Compensation has a positive and significant effect on employee performance. Facilities such as BPJS employment and health provide a sense of security and satisfaction for employees, so that they can encourage increased performance.

Recommendation

To enhance job embeddedness, management should address gaps in internal relationships (e.g., career needs scored lowest at 4.7) by improving the work environment. For motivation, despite its lack of direct impact, management should boost loyalty—diminished during furloughs—through training and rewards. Additionally, upgrading work equipment and encouraging employee feedback could further improve performance. Future research should explore additional variables influencing performance for a more comprehensive analysis. Reinforce job embeddedness through improving social relationships in the workplace, career development programs, and creating a stable and supportive work environment post-pandemic. This is expected to rebuild employees' emotional and professional attachment to the organization. Maintain and manage employee intrinsic motivation by providing non-financial rewards such as recognition of achievement, training, and development opportunities. Although motivation does not show a significant effect, maintaining work enthusiasm is still important to maintain consistent performance. Optimize the existing compensation system by ensuring openness, fairness, and accuracy in providing bonuses, allowances, and other welfare facilities. Improving the quality of compensation can be a primary strategy in maintaining and increasing employee productivity.

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