

Management of Remuneration System Based on Performance for Lecturers and Employees at Islamic Higher Education as Public Service Agency

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ABSTRACT. Performance-based compensation or remuneration for lecturers and staff is crucial for realizing the higher education institution's vision and mission. However, many universities still compensate their lecturers and employees predominantly based on rank, position, and length of service. This study investigates the management aspects, including planning, implementation, and evaluation of a performance-based remuneration system for lecturers and staff at Islamic higher education institutions operating under a Public Service Agency, as well as the supporting and inhibiting factors. The research employs a descriptive qualitative approach. Data were collected through interviews, documentation, and observation. The study was conducted at the State Islamic University Sunan Ampel Surabaya, an Islamic university with Public Service Agency status. The findings indicate that the planning phase for the performance-based remuneration system at the State Islamic University Sunan Ampel Surabaya has been effectively executed. This planning includes issuing decrees from the Minister of Finance, the Rector's decree, establishing a remuneration team, formulating grading and position valuation, and socializing the performance-based remuneration system. Moreover, the implementation phase of this performance-based remuneration system has been carried out successfully, with payments made in subsequent periods. The Internal Audit Unit manages the evaluation of the performance-based remuneration system. The theoretical implication of this study is that it supports the theory and strengthens several findings from previous research on performance-based remuneration system management in higher education. Meanwhile, the practical implication of this study is that it can serve as a guideline in determining the grading of a remuneration system.

Keywords: *Remuneration based on Performance, Islamic Higher Education, Public Service Agency.*

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INTRODUCTION

One of the most important elements in human resource management is the reward or recognition for employees' performance (Adnan et al., 2023; Rachman et al., 2024a; Radhi et al., 2025; Zaini et al., 2023). Rewards, recognition, and salaries are part of remuneration (Zulaika, 2016). Remuneration refers to any form of compensation that employees receive as a result of their performance according to the tasks assigned within the organization, which may include bonuses, awards, or promotions (Teja, 2017). Performance itself cannot be optimally achieved if the remuneration provided is not proportional. The strategy of developing remuneration is recognized as an effective way to enhance employee productivity (Muluk & Dahliana, 2024; Pratiwi & Warlizasusi, 2023). Remuneration aims to improve employee welfare while also stimulating improvements in their performance (Sardjana, 2018). The implementation of effective

remuneration is expected to realize an excellent service and minimize the practices of corruption, collusion, and nepotism. Employee remuneration is adjusted based on the value of the position and the performance targets achieved, clarifying the system of rewards and punishments (Fauchil et al., 2020), (Harymawan et al., 2020; Maarif et al., 2025).

The determination of employee remuneration considers proportionality, equity, appropriateness, and operational performance, which encompasses financial aspects, quality of service, and benefits for the community (Mahmud et al., 2018). The components of remuneration include *pay for position*, *pay for performance*, and *pay for people* (Zulaika, 2016). Each of these components includes position allowances, performance incentives, and employee welfare benefits (Ritonga et al., 2024). The uniqueness of the Public Service Agency remuneration system lies in the flexibility of funding, which allows for adjustments in remuneration based on the performance of the Public Service Agency itself (Adnan et al., 2023). A fair remuneration system can enhance employee motivation, while an unfair system can decrease work morale and organizational performance (Supandi, 2020). Remuneration can also motivate improvements in service quality (Ratnasari et al., 2023), (Dakota et al., 2017). Remuneration can also be an important motivator for the performance of employees or lecturers. The performance of lecturers and employees can be a key factor in the success of an institution of higher education (Teja, 2017). Therefore, research on performance-based remuneration management systems for lecturers and staff at Islamic universities with the status of Public Service Agencies is very important to study.

Several studies have discussed and addressed this remuneration system. These include research on the implementation of remuneration policies in government hospitals (Dakota et al., 2017), the implementation of a public service agency remuneration system at the Banten Maritime Polytechnic (Adnan et al., 2023), performance-based remuneration systems aimed at improving employee performance in the Sukmajaya District of Depok City, West Java (Zulaika, 2016), and the role of remuneration in public service quality: a theoretical review (Angliawati, 2016; Faizah et al., 2025; Jannah et al., 2025; Kartiko & Rohmania, 2025; Widiawati & Firman, 2025). In addition, research has also been conducted on remuneration, including the role of organizational structure and remuneration systems in improving performance, the effects of motivation and remuneration on the influence of work passion on performance (Kemie, 2020), and the evaluation of remuneration implementation and the enhancement of labor productivity in service sectors: A study at Dr. H. Abdul Moeloek Regional Hospital (Sari, 2020).

Several previous studies have indicated that there is a significant influence of remuneration and work motivation on employee performance (Teja, 2017). Additionally, it was found that remuneration and competence have a positive and significant effect on performance, mediated by motivation and job satisfaction (Ritonga et al., 2024). Furthermore, there is also a positive influence of remuneration and discipline on performance through employee commitment (Supratikno & Santoso, 2022). Leadership style, organizational culture, organizational commitment, and remuneration also have a positive influence on employee performance. Moreover, the management of an organization can impact the remuneration system; for instance, hospital management can affect the remuneration system for healthcare employees (Sira & Priskila, 2025). In addition to remuneration, a whistleblowing system and organizational commitment can also significantly positively influence employee performance (Danistya, 2018). However, remuneration can affect the level of job satisfaction among employees (Lestari et al., 2021).

Novelty of this study lies in the performance-based remuneration management system specifically designed for lecturers and staff at Islamic universities as Public Service Agency status. In this context, the research is represented by the State Islamic University Sunan Ampel Surabaya. The remuneration is intended for both ASN (Civil Service Apparatus) and non-ASN lecturers and staff. This particular focus has not been explored in previous research, which largely concentrated on hospitals, polytechnics, and regional governments. Therefore, this study aims to complement prior research by addressing the realm of lecturers and staff in Islamic universities.

The specific objectives of this research are; *First*, to explore the management of the performance-based remuneration system, which includes planning, implementation, and evaluation, for lecturers and staff at the State Islamic University Sunan Ampel Surabaya designated as Public Service Agencies. *Second*, to identify and explore the supporting and inhibiting factors affecting the implementation of the performance-based remuneration system for lecturers and staff at the State Islamic University Sunan Ampel Surabaya with Public Service Agency status.

METHOD

This research employs a qualitative approach and a case study research type. The case study research method is an appropriate strategy for studies that aim to address research questions beginning with “how” or “why.” The researcher has limited ability to control the events under investigation. The focus of the study is on contemporary phenomena, aiming to trace current events (Yin, 2009). This type of case study research is chosen because it aligns with the research objectives to be conducted at the State Islamic University Sunan Ampel Surabaya, focusing on the activities and performance-based remuneration system. In accordance with the research objectives, the researcher hopes to delve into the planning, implementation, and evaluation of performance-based remuneration system at the State Islamic University Sunan Ampel Surabaya so that findings can be obtained that will be beneficial for emulation and development. In order to achieve such results, a qualitative approach with a case study type is needed because it aligns with the characteristics of the object to be researched in the State Islamic University Sunan Ampel Surabaya.

This research is conducted at the State Islamic University Sunan Ampel Surabaya, as it is an Islamic university with the status of a Public Service Agency that has already implemented a performance-based remuneration system. As a legally established Public Service Agency, the State Islamic University Sunan Ampel Surabaya has greater flexibility in financial management to carry out its core duties and functions. There are still very few Islamic universities in Indonesia that have adopted a performance-based remuneration system for the compensation and payment of their lecturers and staff. Therefore, the State Islamic University Sunan Ampel Surabaya has been selected by the author as the research site.

Data was collected using documentation, interviews, and observation techniques. The informants in this study consisted of 20 people from various sectors including 3 persons of university leaders, 7 of remuneration teams, 4 of ASN lecturers, 2 of non-ASN lecturers, 2 of ASN staff, and 2 of non-ASN staff. The collected data were then analyzed using Robert K. Yin's case study data analysis framework, which includes: (a) pattern matching, involving non-equivalent variables as dependent patterns, rival explanations as independent patterns, and simpler patterns; (b) explanation building; and (c) time-series analysis, which consists of simple time series, complex time series, and chronological sequences (Yin, 2009). The author deliberately used Yin's data analysis technique because it has the main advantages of being more flexible, yielding more accurate results, and providing a deeper interpretation of the performance-based remuneration system at the State Islamic University Sunan Ampel Surabaya.

RESULT AND DISCUSSION

Result

Based on the results of interviews with the remuneration team of the State Islamic University Sunan Ampel Surabaya, it was found that State Islamic University Sunan Ampel Surabaya has implemented a performance-based remuneration system for both lecturers and staff, including Civil Servants and non Civil Servant employees. The following results of this research will elaborate on the management aspects, including planning, implementation, and evaluation of the remuneration system for lecturers and staff at the State Islamic University Sunan Ampel Surabaya.

Additionally, the author will also outline the supporting and inhibiting factors of the implementation remuneration system in this campus.

The planning of the remuneration system at the State Islamic University Sunan Ampel Surabaya has been conducted through several key steps, which include preparing remuneration policies, forming a remuneration team, defining Position Titles, conducting job grading, assessing job value, determining the Point Index of the Rupiah (PIR), developing guidelines for the remuneration system under the Public Service Agency, and socializing the performance-based remuneration system. Since 2016, the leadership at the State Islamic University Sunan Ampel Surabaya has established remuneration policies, with the most recent update occurring in 2024. This latest policy is outlined in the Rector's Decree Number 255 of 2024, which provides the guidelines for the remuneration system within the Public Service Agency of the State Islamic University Sunan Ampel Surabaya. The Remuneration Team at the State Islamic University Sunan Ampel Surabaya is composed of various stakeholders, including members of the university leadership, lecturers with additional duties (DT), faculty lecturers (DS), educational staff or employees, and finance department representatives. Socialization is also carried out simultaneously at the university level.

In its *implementation*, based on the interview with the Secretary of the Remuneration Team at the State Islamic University Sunan Ampel Surabaya, Aris Fanani, M. Kom., it was stated that the remuneration costs at the State Islamic University Sunan Ampel Surabaya are sourced from Pure Rupiah (RM) and/or Non-Tax State Revenue (PNBP) of the Public Service Agency. The remuneration system at the State Islamic University Sunan Ampel Surabaya provides compensation to various officials including the managing officers, supervisory board members, and employees of the BLU. This compensation comes in the form of salaries, honorariums, and performance incentives, which are determined based on their respective Position Titles and classifications. In this study, the remuneration is given to lecturers and staffs. Lecturers are categorized into several groups, namely DS, DT, and DK. DS refers to professional educators and scholars whose primary duty is to transform, develop, and disseminate knowledge, technology, and arts through education, research, and community service. Next, there is DT, which includes lecturers with additional responsibilities. This category is further divided into; DT RM and DT BLU. DT RM are lecturers with additional tasks who receive an office allowance included in their monthly salary, funded by Pure Rupiah (RM). DT BLU are lecturers with additional responsibilities receive a monthly office allowance sourced from the funds of the Public Service Agency. Meanwhile, DK refers to lecturers or Certain Functional Positions (JFT) who are assigned additional duties outside their primary responsibilities and are not listed in the Organization and Work Structure.

Furthermore, based on the interview with the Head of the Remuneration Team at the State Islamic University Sunan Ampel Surabaya, Prof. Dr. Achmad Zaini, M.A. stated that remuneration is provided to staff or educational personnel, which includes ASN employees and BLU employees at UINSA, who are appointed and assigned duties to support the higher education management. This includes Structural Positions, Certain Functional Positions (JFT), and Implementing Positions (JP). The payment of remuneration at the State Islamic University Sunan Ampel Surabaya is based on the 3P, which refers to: *Pay for Position (P1)*, *Pay for Performance (P2)* dan *Pay for People (P3)*. *Pay for Position (P1)* refers to remuneration salary, which is compensation provided based on the job position, specifically determined by the title, value, and classification of the position. In contrast, *Pay for Performance (P2)* denotes performance-based incentives, which are rewards granted based on individual performance, also taking into account the title, position value, and classification. The P2 performance incentive is awarded to DT BLU (lecturers with additional responsibilities assigned by the Public Service Agency at the State Islamic University Sunan Ampel Surabaya). Meanwhile, the Secretary of the Remuneration Team at the State Islamic University Sunan Ampel Surabaya, Aris Fanani, M.Kom., stated that *Pay for People (P3)* refers to compensation covering salaries for non-civil servants (Non-ASN), meal allowances for Non-ASN personnel, overtime payments for Non-ASN staff, BPJS (Social Security) benefits for Non-ASN employees, and honoraria for the

Board of Supervisors, all of which are provided by the Public Service Agency of the State Islamic University Sunan Ampel Surabaya.

Remuneration is provided to the Executive Officers, Board of Supervisors, and Supervisory Personnel of the State Islamic University as a Publik Service Agency in the form of salaries, honoraria, and performance incentives, in accordance with the title and classification of their respective positions. Based on the documentation obtained by the author from the remuneration team, the following presents the titles, position classifications, and job values within the remuneration system at the State Islamic University Sunan Ampel Surabaya.

Table 1. Titles, Position Classes, and Job values of the Rector and the Vice Rector The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Rector	DT	17	7.432
2.	Vice Rector for Administration, General Affairs, Planning, and Finance	DT	16	5.679
3.	Vice Rector for Academic Affairs and Institutional Development	DT	16	5.334
4.	Vice Dean for Student Affairs and Cooperation	DT	16	5.334

Table 2. Titles, Position Classes, and Job Values of Deans, Vice Deans, Directors, and Deputy Directors of the Postgraduate Program at The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Director of Postgraduate Program	DT	15	5.073
2.	Deputy Director of Postgraduate Program	DT	13	3.560
3.	Dean of Faculties with 8 or More Study Programs	DT	15	5.073
4.	Dean of Faculties with 5–7 Study Programs	DT	15	4.728
5.	Dean of Faculties with 2–4 Study Programs	DT	15	4.369
6.	Vice Dean II – Faculties with 8 or More Study Programs	DT	13	3.488
7.	Vice Dean II – Faculties with 5–7 Study Programs	DT	13	3.488
8.	Vice Dean II – Faculties with 2–4 Study Programs	DT	13	3.230
9.	Vice Dean I and III – Faculties with 8 or More Study Programs	DT	13	3.488
10.	Vice Dean I and III – Faculties with 5–7 Study Programs	DT	13	3.488

11.	Vice Dean I and III – Faculties with 2–4 Study Programs	DT	13	3.172
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Table 3. Titles, Position Classes, and Job Values of Institutions and the Internal Supervisory Unit at The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Chair of Institution – Full Professor	DT	15	4.369
2.	Chair of Internal Supervisory Unit (SPI) – Full Professor	DT	15	4.369
3.	Chair of Institution – Non-Full Professor	DT	13	3.230
4.	Chair of Internal Supervisory Unit (SPI) – Non-Full Professor	DT	13	3.230
5.	Secretary of Institution – Full Professor	DT	13	3.074
6.	Secretary of Internal Supervisory Unit (SPI) – Full Professor	DT	13	3.074
7.	Center Coordinator of Institution – Full Professor	DT	12	2.849
8.	Secretary of Institution – Non-Full Professor	DT	12	2.589
9.	Secretary of Internal Supervisory Unit (SPI) – Non-Full Professor	DT	12	2.589
10.	Center Coordinator of Institution – Non-Full Professor	DT	11	2.444

Table 4. Titles, Position Classes, and Job Values of DS (Regular Lecturers) The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Full Professor	DS	12	2.598
2.	Associate Professor	DS	11	2.137
3.	Senior Lecturer	DS	9	1.503
4.	Assistant Lecturer	DS	8	1.322

Table 5. Titles, Position Classes, and Job Values of Heads of Laboratories, Departments, and Study Programs at The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Head of Laboratory	DT	10	1.796
2.	Head of Department	DT	11	2.096
3.	Secretary of Department	DT	10	1.796
4.	Head of Study Program	DT	11	2.096
5.	Secretary of Study Program	DT	10	1.796

Table 6. Titles, Position Classes, and Job Values of Special Lecturers (DK) at The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Head of Religious Moderation House	DK	11	2.372
2.	Head of Publication House	DK	11	2.372
3.	Head of Halal Institution	DK	11	2.372
4.	Head of Certification Institution	DK	11	2.372
5.	Head of PMB Management Body with Full Professor Functional Rank	DK	11	2.372
6.	Primary Functional Position	DK	11	2.372
7.	Head of Division in Halal Institution / Secretary of Publication House (LK) / Intermediate Functional Position	DK	11	2.314
8.	Coordinator at UPT/SPI (LK) / Intermediate Functional Position	DK	11	2.314
9.	Deputy Coordinator of Kopertais IV – Associate Professor	DK	11	2.191
10.	Secretary of Kopertais IV – Associate Professor	DK	11	2.191

Table 7. Titles, Position Classes, and Job Values of Structural Employees at The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Head of the Bureau of General Administration, Planning, and Finance (AUPK)	Structural	15	4.712
2.	Head of the Bureau of Academic, Student Affairs, and Cooperation (AAKK)	Structural	15	4.459
3.	Head of the General Affairs Division	Structural	11	2.444
4.	Head of the Academic Affairs Division	Structural	11	2.397
5.	Head of the Administrative Division (for faculties with 8 or more study programs)	Structural	11	2.360
6.	Head of the Administrative Division (for faculties with 5–7 study programs)	Structural	11	2.314
7.	Head of the Administrative Division (for faculties with 2 study programs)	Structural	11	2.109
8.	Head of the Administrative Subdivision for Graduate Programs	Structural	10	1.821
9.	Head of the General Affairs Subdivision	Structural	9	1.733

Table 8. Titles, Position Classes, and Job Value of Specific Functional Positions (JFT) at The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Senior Expert of State Budget (APBN) Financial Management Analyst	JFT	12	2.563
2.	Senior Expert Planning Analyst	JFT	12	2.563
3.	Senior Expert Human Resources Analyst	JFT	11	2.122
4.	Senior Expert Planner	JFT	10	1.881
5.	Senior Expert Computer Technician	JFT	9	1.503
6.	Junior Expert Budget Analyst	JFT	8	1.476

Table 9. Titles, Position Classes, and Job Values of Operational Positions (JP) at The State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Types of Position	Grade	Job Value
1.	Expenditure Treasurer	JP	7	1.199
2.	Planning Analyst	JP	7	1.072
3.	Financial Verifier	JP	6	989
4.	Planning Material Manager	JP	6	989
5.	Remuneration Policy Data Processor	JP	6	989
6.	Correspondence Administrator	JP	5	855
7.	Facilities and Infrastructure Administrator	JP	5	853
8.	Material Preparer	JP	4	663
9.	Driver, Security Officer	JP	3	659
10.	Office Attendant, Waitstaff, Cleaning Staff	JP	3	659

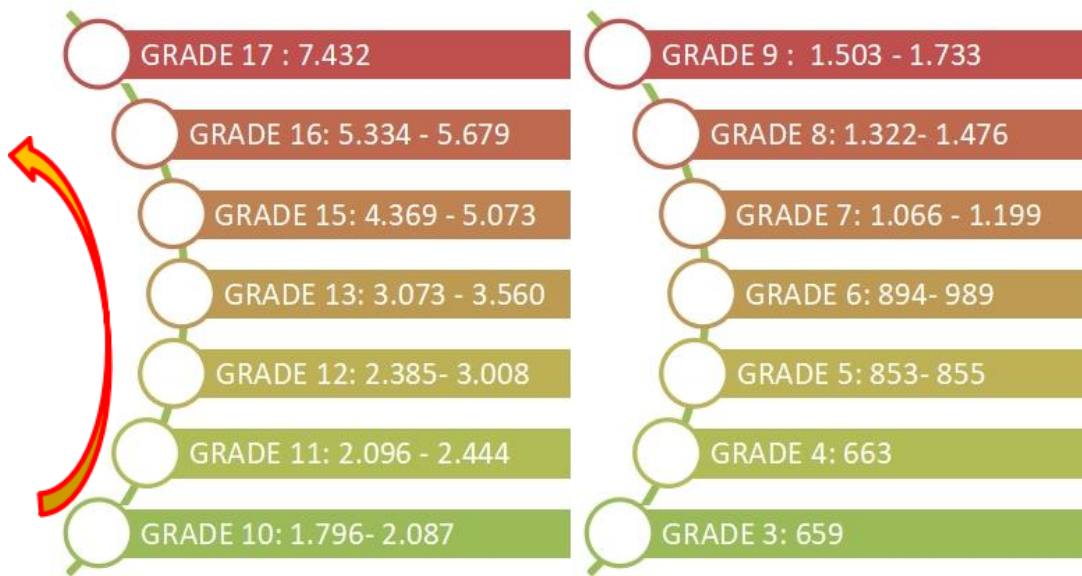


Figure 1 Grade and job Value of Remuneration based on Performance at UIN Sunan Ampel Surabaya

The result of the interview with the head of the remuneration team of State Islamic University Sunan Ampel Surabaya, Prof. Dr. Ahmad Zaini, MA, stated that the performance-based remuneration system at the State Islamic University Sunan Ampel Surabaya comprises two main components: base remuneration salary and performance incentives. The base remuneration salary, referred to as P1 (*Pay for Position*), is allocated at a rate of 30% for Civil Servants. In contrast, lecturers and non-ASN staff receive 80% (eighty percent) of the base remuneration, determined according to their respective job classification and position value. This remuneration salary is disbursed in the subsequent month.

The leadership of the State Islamic University Sunan Ampel Surabaya places high value on the performance and dedication of its academic and administrative staff. This commitment is reflected in the policy to continue providing the P1 (*Pay for Position*) remuneration salary to employees under the following circumstances: (1) those on annual leave, maternity leave, medical leave, extended leave, or leave for important personal reasons; (2) those carrying out official assignments or official travel; (3) those on medical leave for a maximum of 14 (fourteen) days, accompanied by a valid medical certificate issued by a licensed physician in accordance with applicable regulations; and (4) in the event of the employee's death. In cases where there is a change in job classification or position value, remuneration salary adjustments are applied in the following month, effective from the date of the official decision and/or from the date of appointment/inauguration for structural officials, executive officers, and functional teaching staff (DT). (5) For employees undertaking study assignments or participating in education and training programs lasting more than six (6) months, remuneration salary is paid at a rate of 50% (fifty percent).

The results of the researchers' observations state that in the implementation of the remuneration policy at the State Islamic University Sunan Ampel Surabaya, there are specific situations and conditions under which remuneration is not granted to academic and administrative staff. These provisions have been formally established in the Rector's Decree of the State Islamic University Sunan Ampel Surabaya issued in 2024. Remuneration salary (P1) is not provided to: (1) employees who are temporarily suspended from their positions due to legal proceedings and/or are under detention by the authorities; (2) employees who are assigned to or seconded at other institutions or agencies outside the State Islamic University Sunan Ampel Surabaya; (3) employees who do not hold a designated position; (4) non-permanent employees or those under any similar designation; (5) employees who are dismissed from their positions, whether honorably or

dishonorably; (6) employees subject to disciplinary sanctions involving dismissal with honor not at their own request, dismissal without honor, or those undergoing an appeal process for either of these disciplinary actions at the Civil Service Advisory Board; and (7) employees who have exercised their right to enter the pre-retirement period.

The second component of the performance-based remuneration system for academic and administrative staff at the State Islamic University Sunan Ampel Surabaya is P2 (Pay for Performance), or performance incentives. The P2 component is allocated at a rate of 70% (seventy percent). P2 for lecturers holding an educator certification is granted upon the completion of a workload equivalent to 12 credit units (SKS). For professional non-ASN staff and ASN personnel without educator certification, P2 is granted after fulfilling a workload equivalent to 6 SKS. P2 for prospective ASN and/or prospective non-ASN professional staff is provided at 80% (eighty percent) of the performance incentive corresponding to the position to be held, upon meeting the 6 SKS workload requirement. Similarly, ASN candidates for lecturer positions receive 80% (eighty percent) of the performance incentive for the designated position after fulfilling a workload of 6 SKS. The disbursement of P2 is based on the evaluation of individual performance achievements. For staff undertaking study assignments or education and training programs exceeding six (6) months, the performance incentive is paid at 50% (fifty percent) of the amount allocated for the relevant administrative position in the personnel management unit. In the event of an employee's death, P2 is paid at 100% (one hundred percent) through the end of the effective month within the current performance assessment period. Where changes in job classification or position value occur, P2 adjustments are applied in the following month, effective from the date of official appointment and/or from the inauguration date for structural officials, functional officers, and functional teaching staff (DT).

P2 remuneration, or performance incentives, shall not be granted to: (1) employees who are temporarily suspended from their positions due to legal proceedings and/or are under detention by the authorities; (2) in cases where the employee is later declared not guilty by a court decision with permanent legal force, the previously suspended remuneration may be reinstated and disbursed in the following month; (3) employees assigned to or seconded at other institutions or agencies outside of the State Islamic University Sunan Ampel Surabaya; (4) employees who do not hold a designated position; (5) non-permanent employees or those under any equivalent designation; (6) employees who are honorably or dishonorably discharged from their positions; (7) employees subjected to disciplinary sanctions involving dismissal with honor not at their own request, dismissal without honor, or those currently in the process of appealing such sanctions to the Civil Service Advisory Board; and (8) employees who have exercised their right to enter the pre-retirement period.

The discipline of lecturers and staff at the State Islamic University Sunan Ampel Surabaya constitutes a critical parameter in the determination of remuneration disbursement. Lecturer discipline is primarily assessed through attendance records. The official working days at the State Islamic University Sunan Ampel Surabaya span five days per week, from Monday to Friday. During these working days and official working hours, DT lecturers, DS lecturers, administrative and support staff, prospective civil servants, and prospective professional lecturers are required to fulfill a total of 37 (thirty-seven) hours and 30 (thirty) minutes per week. The working hours are stipulated as follows: Monday to Thursday starting at 07:30, and Friday from 07:30 to 16:30. For lecturers who do not hold administrative or structural positions (commonly referred to as DS), there is an obligation to carry out the Tri dharma of higher education by teaching a minimum of 12 (twelve) credit units (SKS) per semester. This is considered equivalent to meeting the requirement of working full-time for at least 37 (thirty-seven) hours and 30 (thirty) minutes per week on an accumulative basis. Consequently, the working time requirements for DS lecturers are defined as follows:

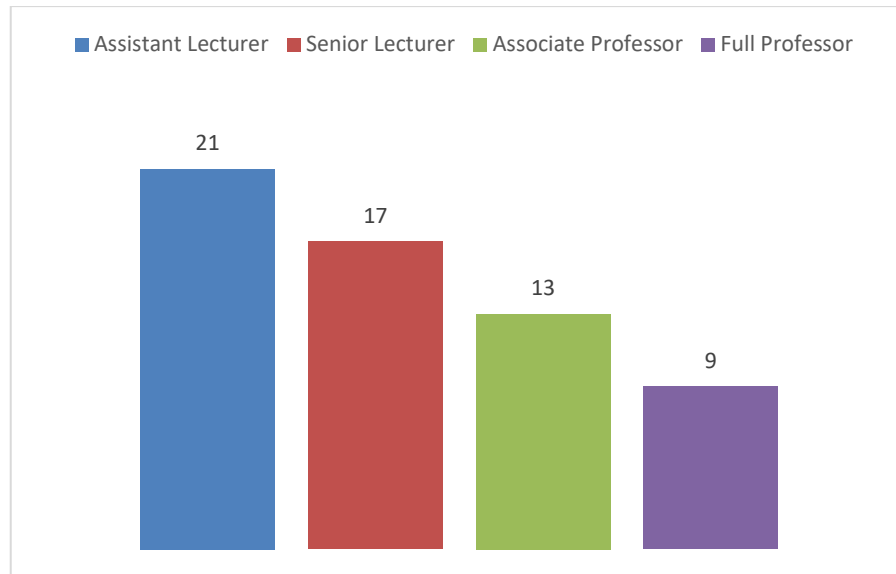


Figure 2. Weekly Working Hours in the Performance-Based Remuneration System

How if lecturers and staff fail to meet the required working hours stipulated in this performance-based remuneration system? In such cases, lecturers and staff at the State Islamic University Sunan Ampel Surabaya who do not fulfill the required working hours will be subject to sanctions in the form of remuneration salary deductions. The attendance monitoring system at the State Islamic University Sunan Ampel Surabaya is highly developed, utilizing an electronic attendance application known as PERSONA. Electronic attendance is mandatory for all lecturers and staff and must be recorded at both check-in and check-out times. Attendance is registered individually through fingerprint scanning on designated biometric devices located at the university. Electronic attendance can be recorded between 06:00 and 19:30 WIB. In certain circumstances, electronic attendance may be replaced with manual attendance records, specifically in the following situations: (a) when there is a technical failure in the network or biometric attendance device; (b) in the event of force majeure, such as natural disasters or other emergency situations that render electronic attendance impossible; (c) if the employee is not yet registered in the electronic attendance system; and (d) if fingerprint scanning is unsuccessful or unfeasible, as certified by an authorized official. Electronic attendance data for lecturers and staff at the State Islamic University Sunan Ampel Surabaya serves as the basis for assessing work discipline, determining meal allowance eligibility, and calculating remuneration payments.

Remuneration salary is granted in full when performance targets set by UIN Sunan Ampel Surabaya are met. The institution enforces strict regulations regarding performance achievement. These include the following provisions: performance achievement for DT RM, DK, structural positions, DS, and educational staff is capped at 100% (one hundred percent). In contrast, the performance achievement for DT BLU may reach up to 115% (one hundred fifteen percent). The Rector's performance achievement is calculated at 100% (one hundred percent) based on the Main Performance Indicators (IKU). The Vice Rectors' performance achievement comprises 90% (ninety percent) from the IKU and 10% (ten percent) from educational and teaching activities conducted each semester. For Deans and Vice Deans, performance achievement consists of 80% (eighty percent) from the IKU and 20% (twenty percent) from teaching and educational elements performed each semester. The achievement of Main Performance Indicators (IKU) is compensated proportionally according to the level of attainment. Additionally, the IKU component for DT BLU includes supplementary incentives awarded for exceptional performance beyond the standard targets.

How is remuneration paid to lecturers and staff who do not meet the performance targets set by the State Islamic University Sunan Ampel Surabaya? Based on the results of a Focus Group Discussion with the the State Islamic University Sunan Ampel Surabaya remuneration team, lecturers and staff who fail to meet performance targets will be subject to sanctions in the form of remuneration reductions. Employees whose performance falls below the established standards will receive a reduction in performance incentives in the following semester, in accordance with the following provisions: a) Employees with performance achievement rated as *fair* (61%–75%) in the previous semester will receive a 25% (twenty-five percent) reduction in performance incentives; b) Employees with performance achievement rated as *low* (51%–60%) in the previous semester will receive a 50% (fifty percent) reduction in performance incentives; and c) Employees with performance achievement rated as *very low* (<50%) in the previous semester will receive a 75% (seventy-five percent) reduction in performance incentives.

In addition to the conditions mentioned above, remuneration salary for lecturers and staff at the State Islamic University Sunan Ampel Surabaya may also be reduced under the following circumstances. Salary deductions apply to personnel in the categories of DT, DS, structural positions, educational staff, prospective civil servants (ASN), and prospective non-ASN professional staff who are found disobeying the working hour regulations, including the following cases: 1) Absence from work without submitting a leave request; 2) Arriving late to work and/or leaving work before the designated time; 3) Failure to record electronic attendance upon arrival, which is considered as late arrival; or 4) Failure to record electronic attendance upon departure, which is regarded as early departure. The amount of remuneration deduction for academic staff is calculated based on the shortfall in weekly working hour obligations, multiplied by a deduction factor corresponding to their functional position, as outlined in the following scheme.

Table 10. Performance-Based Remuneration Deductions for Lecturers and Staff at the State Islamic University Sunan Ampel Surabaya

No.	Position Titles	Total Weekly Hours	Maximum Weekly Deduction	Deduction per Hour
1.	Professor	9	15%	1,67%
2.	Associate Professor	13	15%	1,15%
3.	Assistant Professor	17	15%	0,88%
4.	Junior Lecturer	21	15%	0,71%

In the implementation of a performance-based remuneration system for lecturers and staff at the State Islamic University Sunan Ampel Surabaya, performance incentives are subject to reduction for individuals meeting specific disciplinary criteria. Employees who are subjected to moderate disciplinary sanctions will incur a 25% reduction in their performance incentives. In cases involving severe disciplinary violations, lecturers and staff may be subject to one or more of the following sanctions: demotion by one rank, removal from their current position and reassignment to an administrative role, or honorable discharge not at their own request as a civil servant (PNS). Reductions in performance incentives for those receiving moderate or severe disciplinary sanctions take effect in the month following the issuance of the formal disciplinary decision.

At the State Islamic University Sunan Ampel Surabaya, the payment of remuneration salaries is conducted on a monthly basis and is contingent upon verified attendance. In addition to attendance, remuneration for lecturers (DS) is also determined by their performance, as reflected in the Lecturer Performance Report. This report is submitted via the E-BKD application and is validated by an appointed assessor. For lecturers holding structural positions (DT), performance assessment includes not only the workload report submitted through the E-BKD system but also the Main Performance Indicators report. The performance reports of both DS and DT lecturers, which contribute to remuneration calculations, are evaluated each semester by an assessment team

appointed by the Rector. For administrative staff, remuneration is based on the Staff Performance Report submitted through the E-Kinerja BKN application and validated by their direct supervisor. In addition to the standard performance report, staff members are also required to submit reports on additional duties, as mandated by the Rector's Decree of the State Islamic University Sunan Ampel Surabaya (Rector's Decree, 2024).

At the *evaluation* stage of the performance-based remuneration system for lecturers and staff at Islamic public universities operating under the Public Service Agency (Badan Layanan Umum), the State Islamic University Sunan Ampel Surabaya has undertaken an evaluation, although it remains insufficiently comprehensive. The remuneration evaluation within the State Islamic University Sunan Ampel Surabaya has been conducted by the Internal Supervisory Unit, chaired by Dr. Imam Buchori, M.EI. Additionally, the evaluation of the remuneration system is carried out by the university leadership in collaboration with the remuneration team, concurrently with the review and revision of remuneration policy at the Public Service Agency of the State Islamic University Sunan Ampel Surabaya. However, no dedicated team has yet been established to conduct a complete and holistic evaluation of the performance-based remuneration system. Moreover, the Board of Supervisors has not engaged in oversight of the implementation of the performance-based remuneration system for lecturers and staff at the State Islamic University Sunan Ampel Surabaya.

In the remuneration system at the State Islamic University Sunan Ampel Surabaya, several supporting and inhibiting factors have been identified. One of the key supporting factors is the existence of a legal framework that underpins the implementation of the performance-based remuneration system at the university. The relevant legal instruments include: 1) Law No. 14 of 2005 on Teachers and Lecturers (State Gazette of the Republic of Indonesia Year 2005 No. 157); 2) Law No. 5 of 2014 on State Civil Apparatus (State Gazette of the Republic of Indonesia Year 2014 No. 6); 3) Government Regulation No. 74 of 2012 on Amendments to Government Regulation No. 23 of 2005 on Financial Management of Public Service Agencies; 4) Government Regulation No. 49 of 2018 on the Management of Government Employees with Work Agreements; 5) Government Regulation No. 46 of 2019 on Religious Higher Education; 6) Presidential Regulation No. 21 of 2023 on Working Days and Hours for Government Institutions and State Civil Apparatus; 7) Regulation of the Minister of Religious Affairs No. 49 of 2022 on Amendments to Regulation of the Minister of Religious Affairs No. 8 of 2014 on the Organizational Structure and Governance of UIN Sunan Ampel Surabaya; 8) Regulation of the Minister of Finance of the Republic of Indonesia No. 202/PMK.05/2022 on Amendments to Regulation of the Minister of Finance No. 129/PMK.05/2020 on Guidelines for the Management of Public Service Agencies; 9) Regulation of the Minister of Religious Affairs No. 8 of 2023 on the Seventh Amendment to Regulation of the Minister of Religious Affairs No. 51 of 2014 on Job Values and Grades for Structural and Functional Positions within the Ministry of Religious Affairs; 10) Decree of the Minister of Finance No. 511/KMK.05/2009 on the Designation of IAIN Sunan Ampel Surabaya under the Ministry of Religious Affairs as a Government Institution Implementing Public Service Agency Financial Management; 11) Decree of the Minister of Finance No. 410/KMK.05/2022 on the Determination of Remuneration for Management Officers, Supervisory Boards, and Employees of the Public Service Agency at the State Islamic University Sunan Ampel Surabaya within the Ministry of Religious Affairs; 12) Rector's Decree of the State Islamic University Sunan Ampel Surabaya No. 1581 of 2022 on the Organizational Structure of the State Islamic University Sunan Ampel Surabaya; 13) Rector's Decree No. 1069 of 2023 on the Appointment of Non-Structural Officials at the State Islamic University Sunan Ampel Surabaya; 14) Rector's Decree No. 255 of 2024 on Remuneration Guidelines for the Public Service Agency at the State Islamic University Sunan Ampel Surabaya. In addition to this comprehensive legal framework, other supporting factors include the establishment of a competent and cohesive remuneration team appointed by the Rector of the State Islamic University Sunan Ampel Surabaya, as well as consistent communication and socialization efforts regarding the remuneration system directed toward all university officials, lecturers, and staff.

Based on the interview with a member of the Remuneration Team at the State Islamic University Sunan Ampel Surabaya, Intan, S.E., the implementation of the remuneration system at the State Islamic University Sunan Ampel Surabaya is carried out by integrating the five core work values of the Ministry of Religious Affairs of the Republic of Indonesia, namely integrity, professionalism, innovation, responsibility, and exemplary conduct.

On the other hand, several factors hinder the implementation of the remuneration system. One such factor is the occasional emergence of jealousy or resentment between departments regarding the differences in remuneration received. Another issue is the discrepancy in the timing of remuneration payments between staff and lecturers at the State Islamic University Sunan Ampel Surabaya. Additionally, some staff and lecturers still lack a comprehensive understanding of the regulations governing the performance-based remuneration system at the university.

Discussion

One interesting finding in this study is the planning of the performance-based remuneration system for lecturers and staff at the State Islamic University Sunan Ampel Surabaya. The planning process undertaken at the State Islamic University Sunan Ampel Surabaya has been commendable. This is evident from the preparatory measures and the existence of regulatory frameworks that serve as the legal foundation for the implementation of the performance-based remuneration system for lecturers and staff (Harymawan et al., 2020), (Mahmud et al., 2018). Among the most critical regulations are the Decree of the Minister of Finance No. 410/KMK.05/2022 concerning the Determination of Remuneration for Management Officers, Supervisory Board Members, and Employees of the Public Service Agency at the State Islamic University Sunan Ampel Surabaya, and the Rector's Decree No. 255 of 2024 concerning the Remuneration Guidelines for the Public Service Agency at the State Islamic University Sunan Ampel Surabaya. Furthermore, the sound planning of the performance-based remuneration system is reflected in the establishment of the Remuneration Team at the State Islamic University Sunan Ampel Surabaya. In addition, the planning process has included the preparation of position titles, job grading, and job value assessments. The planning also determined the Rupiah Index Point (PIR) as part of the remuneration system.

This study shows that the planning of the performance-based remuneration system for lecturers and staff at the State Islamic University Sunan Ampel Surabaya aligns with the findings of previous research, which suggests that planning such a system involves several key implementation steps: the formation of a remuneration planning team, the establishment of job classification levels, and the assignment of job values, (Apologia et al., 2024; Rosdiana et al., 2024; Sabariah et al., 2025; Widiawati & Firman, 2025). In the planning process at the State Islamic University Sunan Ampel Surabaya, 15 job grades have been determined, ranging from Grade 3 to the highest level, Grade 17. Grade 17 corresponds to the position of Rector, while Grade 3 applies to positions such as food service and cleaning staff. The job values range from a minimum of 659 to a maximum of 7,432 points. These values are based on the Decree of the Minister of Finance No. 410/KMK.05/2022 on the Determination of Remuneration for Management Officers, Supervisory Board Members, and Employees of the Public Service Agency at the State Islamic University Sunan Ampel Surabaya, and the Rector's Decree No. 255 of 2024 on the Remuneration Guidelines for the Public Service Agency at the State Islamic University Sunan Ampel Surabaya. The determination of job grades and values falls entirely under the authority of each respective organization or higher education institution, based on their financial capacity. This is particularly relevant given that the State Islamic University Sunan Ampel Surabaya operates as a Public Service Agency, which grants it greater flexibility in financial management (Angliawati, 2016), (Haq & Roesminingsih, 2024).

The implementation of the remuneration system at UIN Sunan Ampel Surabaya is based on the 3P components: *Pay for Position*, *Pay for Performance*, and *Pay for People*. This aligns with the findings of previous studies by Zulaika, Kemie, and Lesmana (Zulaika, 2016), (Kemie, 2020), (Lesmana,

2022). In this study, *Pay for Position* refers to remuneration payments based on the positions held by lecturers and ASN (Aparatur Sipil Negara or Civil Servants) staff. *Pay for Performance* is the remuneration given based on performance achievements of both ASN and non-ASN lecturers and staff at the State Islamic University Sunan Ampel Surabaya. Meanwhile, *Pay for People* is a remuneration system specifically applied to non-ASN employees at the State Islamic University Sunan Ampel Surabaya. This finding diverges slightly from earlier studies, in which *Pay for People* was understood as a remuneration payment system not only for non-ASN staff, but also for ASN employees (Danistya, 2018), (Lestari et al., 2021), (Fulmer et al., 2022). For ASN personnel, *Pay for People* remuneration is determined by rank, position, and length of service. In contrast, for non-ASN employees at the State Islamic University Sunan Ampel Surabaya, remuneration includes salary payments, meal allowances, overtime pay, BPJS (social security) benefits, and honoraria for members of the Supervisory Board, all funded by the university's Public Service Agency.

The implementation of the performance-based remuneration system at the State Islamic University Sunan Ampel Surabaya is highly flexible, adapting to environmental conditions and the dynamics of its lecturers and staff. When staff members requested more timely remuneration payments, the Remuneration Team at the State Islamic University Sunan Ampel Surabaya responded positively to these concerns. In collaboration with the university's Finance Department, the Remuneration Team arranged for remuneration salaries and performance incentives to be paid at different times for staff and lecturers. Lecturers receive their remuneration after a six-month period, as the payment depends on the submission of the Lecturer Workload Report, which is reported each semester. In contrast, staff members are paid monthly, based on the performance of the previous month. These payments are determined through weekly performance reports that are validated by each employee's direct supervisor. This flexible implementation of the performance-based remuneration system, which takes into account environmental conditions, is consistent with findings from previous research (Adnan et al., 2023), (Nasar et al., 2025), (Fauziah & Hali, 2025).

Another important finding is that remuneration payments at the State Islamic University Sunan Ampel Surabaya continue to be provided to lecturers and staff who are temporarily inactive from work. The university maintains remuneration payments for those on annual leave, maternity leave, sick leave, extended leave, or leave for important reasons, as well as those undertaking official assignments or business trips, on medical leave, or in the event of death. However, for lecturers and staff engaged in study assignments or training programs lasting more than six (6) months, remuneration is paid at a reduced rate of 50% (fifty percent). This policy is made possible by the State Islamic University Sunan Ampel Surabaya's status as a legal Islamic higher education institution operating under the Public Service Agency, which grants it a high degree of flexibility in financial management (Rosita et al., 2024), (Sardjana, 2018), (Werdati et al., 2020).

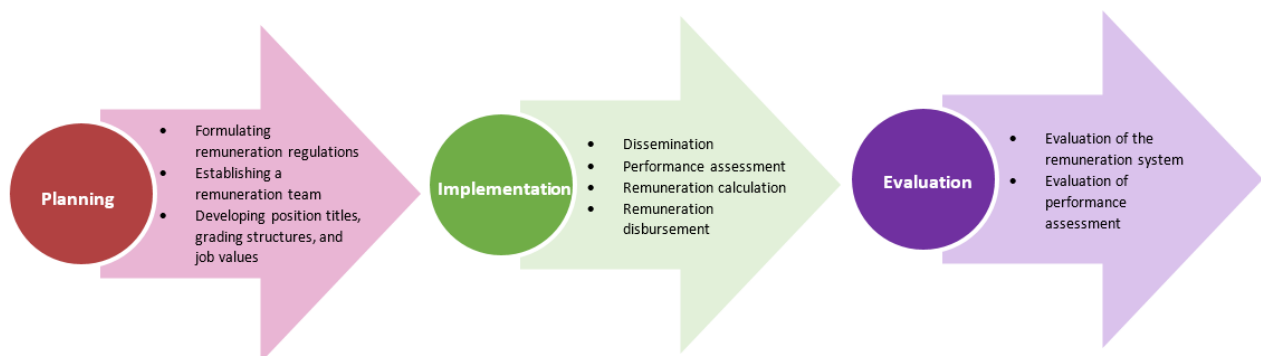


Figure 3 Management of Remuneration System for Lecturers and Employees at Islamic Higher Education as Publik Service Agency

The analysis of the evaluation stage in the implementation of the performance-based remuneration system for lecturers and staff at Islamic Higher Education operating under the Public Service Agency model, particularly at the State Islamic University Sunan Ampel Surabaya, remains relatively weak or inadequate. This is evident from the absence of a comprehensive evaluation of the performance-based remuneration system for lecturers and staff at the State Islamic University Sunan Ampel Surabaya. To date, evaluation has been limited to verifying the accuracy of remuneration amounts, a task carried out by the Internal Supervisory Unit prior to the disbursement process. In fact, the evaluation stage is a critical component in the implementation of any program, including remuneration systems (Andriyani & Leksono, 2024; Enes et al., 2024; Musrifah et al., 2024; Rachman et al., 2024b), (Arifin et al., 2023), (Zakariyah, 2024). This stage serves to identify both the strengths and weaknesses of the implemented system. Therefore, the State Islamic University Sunan Ampel Surabaya should approach the evaluation of its performance-based remuneration system for lecturers and staff with greater seriousness and rigor (Adnan et al., 2023), (Siregar et al., 2023).

Furthermore, the supporting and inhibiting factors in the implementation of the performance-based remuneration system for lecturers and staff at the State Islamic University Sunan Ampel Surabaya are generally similar to those observed in other organizations, such as Public Service Agency-based Polytechnics and Hospitals (Dakota et al., 2017), (Adnan et al., 2023). The difference, however, lies in the nature of the inhibiting factors. Previous studies have highlighted suboptimal communication regarding remuneration policies, which negatively impacts employee understanding and leads to inconsistent implementation across the organization. In contrast, at the State Islamic University Sunan Ampel Surabaya, the primary challenge lies in the demands of staff who request that their remuneration be paid on a different schedule from that of lecturers. This discrepancy arises because lecturers' remuneration is disbursed only after the submission of their Workload Reports, which are prepared every semester (Hamukti et al., 2017).

The findings of this study contribute to the body of knowledge, particularly in the field of performance-based remuneration systems for lecturers and administrative staff. These findings are also of significant relevance for Islamic higher education institutions that have attained Public Service Agency legal status, as they provide a valuable benchmark for implementing remuneration systems. Moreover, the results of this study can serve as a valuable lesson for higher education institutions that have not yet acquired public service agency status, should they plan to implement a performance-based remuneration system for their lecturers and staff in the future.

Admittedly, this study is subject to certain limitations, one of them is the restricted timeframe of the research, which only spans the years 2022 to 2025. This relatively short three-year period may not fully capture the broader evolution of the performance-based remuneration system at the State Islamic University Sunan Ampel Surabaya. Therefore, future research could extend the period of analysis to include the initial implementation of the remuneration system in 2016. Thus, the dynamics of the implementation of the 3P performance-based remuneration system (Pay for Position, Pay for Performance, and Pay for People) at the State Islamic University Sunan Ampel Surabaya would be more clearly and comprehensively illustrated.

CONCLUSION

The important finding from this research is the management of a performance-based remuneration system for lecturers and staff at Islamic State Higher Education Institutions with Public Service Agency status is reflected in the planning, implementation, and evaluation processes. The implementation of the performance-based remuneration system for lecturers and staff in public service higher education institutions is very good, namely with the existence of legal regulations that oversee the implementation of remuneration, the establishment of a remuneration team, the preparation of job titles, job classes, and job values, as well as the determination of PIR (Rupiah Index Points). In the implementation process, the remuneration team carries out socialization of the remuneration system, assessments and calculations of remuneration salaries, and remuneration

payments. This research also supports previous research that states that at the evaluation stage, the performance-based remuneration system is still weak or lacking, and there is no separate team that conducts the evaluation of the remuneration system. The supporting factors for performance-based remuneration system management are the existence of legal regulations, support from the leader, and extensive socialization for lecturers and their staff. Meanwhile, the inhibiting factors include some employees who are still dissatisfied and delays in the payment of remuneration.

This research supports the theory and strengthens several findings from previous studies on performance-based remuneration system management in higher education. The research on performance-based remuneration system management in Islamic higher education with the status of Public Service Agency introduces a new variable, namely research in state Islamic higher education with the status of Public Service Agency. Certainly, there are still few Islamic higher education institutions in Indonesia with the status of Public Service Agency that have implemented this remuneration system. So, this variable is very rarely studied. Therefore, it is important to expand the study of this remuneration system. This study presents a distinction from previous research by proposing a remuneration system that incorporates the five core work values of the Ministry of Religious Affairs of the Republic of Indonesia, namely integrity, professionalism, innovation, responsibility, and exemplary conduct.

Nevertheless, this study has limitations. The limitation of this research is it was conducted for only one period or a year, specifically only for the year 2024. Further research with an extended assessment period or period of remuneration system is essential to obtain comprehensive information about the dynamics of the remuneration system in Islamic higher education institutions under Public Service Agency. Not only time limitations, but this research also has limitations in informants. For future research, we suggest that informants should also include those from the Ministry of Finance, which oversees the remuneration system, to make this research more comprehensive.

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