The Evaluation of State University Remuneration Policies for Increasing Performance

Siti Nurjanah[a], Margunani[b], [a]Faculty of Economics, Universitas Negeri Jakarta, Indonesia, [b]Faculty of Economics, Universitas Negeri Semarang, Indonesia, Email: [a]snurjanah@unj.ac.id, [b]margunani@mail.unnes.ac.id

This study evaluates remuneration at the State University of Jakarta (UNJ) in 2016. The 2008 remuneration policy is intended for all civil servants in all government agencies. This research uses an exploratory research method, with the following research sample: (1) students, consisting of diploma students - stratas one, two and three; (2) lecturers; (3) education personnel; (4) graduate students (5) the leadership of UNJ. The SWOT (described below) analysis show that UNJ is in quadrant one. It has strong strength and opportunity as well as quadrant two, which has strength although challenges remain. Results of balance scorecard analysing show four perspectives. There is financial perspective, learning and growth perspective, internal business process perspective and customer perspective. The results of key performance index analysis generate a strategic program on each of the perspectives, adjusted with an objective strategy chosen by priority. Suggestions for UNJ involve a socialisation and system development for remuneration.

Key words: *Remuneration, balanced scorecard, key performance index, higher education.*

Introduction

Education is a vital sector in the construction of a country (Eric A. Hanushek & Wößmann, 2014); (Türkkahraman, 2012); (UNDP, 2019) it drives out poverty (Nations, 2012), and is able to prevent corruption (Goodpaster, 2003). Progress and quality in a country are determined by its quality of human resources, stakeholders in any country. Many developing countries are turning their status into developed countries because they have long invested in the education sector such as Singapore, Japan, China, Malaysia, etc (Mok, 2006). Based on

HDI (Human Development Index) data released by UNDP, three countries are included in 75 countries that have higher HDI with education as one of its variables (UNDP, 2019).

Based on Decision Letter 763 / SK / BAN-PT/Akred/PT/VII/2015, the State University of Jakarta (UNJ) has an A accreditation. To achieve a superior accreditation certainly required hard work to meet the requirements, which range from governance, quality assurance system, facilities and infrastructure, best industry standards, qualified and experienced lecturers, research, to having active and outstanding student activities (BAN-PT, 2019); (Menristekdikti, 2016). A total of 3,738 study programs in State and Private Universities have not been accredited, and 546 of them are not registered and must be closed. The closure of hundreds of colleges that did not have good management should be a motivation for management to not be careless, and instead promote good governance as outlined by the government; the government must organise quality education (Unicef, 2007).

With the demands of good governance and bureaucratic reform in Indonesia, is an attempt to reform and change governance, involving human resources, institutional, and organisational governance (Labolo & Indrayani, 2017); (Horhoruw et al., 2012). To meet these demands, the Indonesian government has determined the use of performance-based or performance-based budgeting (Bawono, 2015), in the budgeting process under Law No. 17 of 2003 on State Finance and Act No.1 of 2004 on State Treasury (Widodo, 2016). Performance-based budgeting is an approach, in the preparation of a performance-oriented budget or achievement of work performance. The remuneration or payroll system facilitates payments to employees every month, regardless of the hours or days of work achieved, or the number of products. Through payrolls or remuneration based on individual performance, the government guarantees the level of welfare and maintenance for employees, so that they feel fulfilled and focus on optimising their contribution to the organisation (Robinson, 2013).

Law No. 17 of 2007 provides for the Long-Term National Development Plan 2005-2025 and Ministerial Regulation PER/15/M.PAN/7/2008 on General Guidelines of Bureaucratic Reform. Through it, remuneration policy is intended for all civil servants in all government institutions. Through provisions from the Minister of Finance dated July 30, 2013, the Ministry of Education and Culture declared entitlements for receiving a remuneration budget. The proposed budget is Rp 989.9 Billion. The money will be paid to 58,584 employees for six months (July - December) 2013. Thus, USJ is entitled to receive remuneration from the Ministry of Education and Culture. The University is a government institution under the Financial System of the Public Service Agency, with the full status of a Public Service Agency (PSA). As explained, full PSA status gives financial management flexibility to USJ, by Government Regulation No. 23 of 2005 on Financial Management of Public Service Agency. The flexibility of financial management has an impact on remuneration. For State

Universities with PSA status, remuneration is determined by taking into account the amount of PNBP (Non-Tax State Revenues).

At USJ, remuneration began in January 2016 because it has become a PSA University. In the UNJ pattern of remuneration, there is no longer an honour system for teaching. Instead the concept of remuneration is equity. Lecturers are given the task of teaching by the burden set on them. The lecturer is contracted to bear a duty load of 18 credits. That is the basis for calculating remuneration. Also, there are no more Extraordinary Lecturers in the study program. If any the lecturers have a specific skill, that is owned only by the lecturers or if the number of lecturers in the study program is not sufficient. Lecturers who are studying or in college may not be in a structural position, so they focus and complete study quickly. Then, lecturers who with permission do learning or a learning task, do not receive remuneration. Instead they are given the task of teaching with nine credits, and research with three credits. Remuneration is expected to provide motivation and encouragement for employees to be more professional and improve their performance. Therefore, a proportional remuneration and good employee performance will certainly produce pride in achievements, while benefitting the government bureaucracy, as it can improve the image of government bureaucracy that had been viewed badly by society.

Problems still occur today though, as to remuneration, and there remains a low employee work ethic due to a lack of discipline. This is reflected in the arrival time (absenteeism) of employees who on average enter the office late, are absent from teaching duties, and so forth. Given this background, this research is intended to evaluate the remuneration at the UNJ in 2016 to improve employee performance. At the same time, the issuance of a Decree of the Minister of Research and Technology of Higher Education No. 44 the Year 2016 on Governance Organisational Structure State University of Jakarta, has impacted on changes in organisational structure and leadership. Related to this matter, socialisation has been implemented at UNJ. The changes have also affected lecturers and students, because of the demands of performance that bring pros and cons. Therefore, this study evaluates remuneration policy in 2016, to improve the performance of the UNJ.

Literature Review
Remuneration

Remuneration, according to Surya (2004), is something received by employees in return for the contributions to the organisation where they work. The same is also expressed (Share & Plan, n.d.) who explained that compensation or remuneration has a wider scope than wages or salaries. Remuneration covers all expenses incurred by the organisation for its employees and is received or enjoyed by them, either directly, routinely or indirectly (Stachowska, 2016).

In the Ministry of Education and Culture environment, faculty are entitled to remuneration appropriate to their office, by the Rector, proportionately to job evaluation results. Remuneration is based on position, class, job title, and performance achievement. Remuneration is given to lecturers, based on performance appraisals that include: (1) Performance targets based on employee targets and work performance; (2) the value of additional tasks and creativity; (3) attendance.

The remuneration model above is examined below, using a SWOT analysis. According to Freddy Rangkuti (2009: 18) SWOT analysis is the systematic identification of various factors to formulate corporate strategy. Analysing Strengths, Weakness, Opportunity, Threats is a way to observe external and internal marketing environments (Sarsby, 2012). Before doing a mindset approach, SWOT analysis is divided into global, strategic and operational aspects (Piji, 2017); (Phadermrod et al., 2019).

Balance Scorecard

According to Kaplan & Norton (Kaplan, 2009), a Balanced Scorecard consists of two words: (1) balanced indicates that personnel or employee performance is balanced and viewed from financial and non-financial, short-term and long-term, and internal and external aspects; (2) scorecard idealises performance results that will be used to compare with the actual performance results. Kaplan & Norton have also pointed out that a balanced scorecard consists of four perspectives, namely: (1) financial; (2) customer; (3) internal business, and; (4) learning and growth. The balanced scorecard is an integration of performance measures derived from corporate strategies that support the company's overall strategy (Bedford et al., 2008). Balanced Scorecard is Strategic (Norton, 2007), Based Accounting System (Ponomarenko et al., 2017); (Ozturk & Coskun, 2014) describes the company's mission and strategy in terms of operational objectives and performance benchmarks. The Balanced Scorecard gives a characteristic tick to comprehensive, coherent, balanced and measurable matters (Alao, 2013). The balanced scorecard can also improve organisational performance, by adopting financial and non-financial measurements, to evaluate organisational performance (Bahia et al., 2020).

Key Performance/ Key Performance Indicator (KPI)

In each performance, a measurement is required, to determine the success or achievement of the company's performance (Elwin & Hirst, 2007). One measure used in performance measurement is the Key Performance Indicator (KPI) (Krause and Dayanand, 2014). KPIs determine how far the strategy of the company has been executed under its vision and mission (David Parmenter, n.d.).

Methods

Exploratory research is the method used in this paper, because the problem has not been formulated. In short, the research is in the form of an exploration, with not so much quantitative information, or data and so forth. This research is then interpreted qualitatively, through descriptive writing. The descriptive method (Lambert & Lambert, 2013) focuses on the problems or phenomena present at the time of the study; actual problems, then describes the facts of the problem investigated as accompanied by interpretation (Polit DF, 2014); (Carrie Williams, 2007).

Thus, this research illustrates facts and explains the object of research, and tries to analyse reality to give the truth based on the data obtained. The research design used to analyse and discuss the data in this research is descriptive research, with a survey research method and case study. The case study method is a correlation study conducted in the organisation. It describes the systematic, accurate and factual method, while the survey is a study conducted on a population by analysing data obtained from the population itself. The unit of analysis in this study is the organisation. This means the research data collected from the organisation of human resources, parts or units of UNJ, and the financial and time horizon, is cross-sectional (studies conducted with data only once collected in a certain period to answer research questions). In this case, population and sample are used to support the measurement technique of learning and growth perspective, internal business process perspective, and customer perspective, through questioner spreading. Further, as to the financial perspective, variables are measured using data analysis techniques according to collected secondary data.

The sampling method in this research is the saturation sampling technique. All the population is sampled, because of the small population number (for the participants of the UNJ leadership meeting). Four elements will be the sample of research: (1) students, consisting of diploma students; strata one, two and three; (2) lecturers; (3) education personnel; (4) graduate; (5) the leadership of UNJ.

Results and Discussion
A. Remuneration
Lecturer

This research on remuneration is directed to the lecturers located at Jakarta State University. A total of 100 lecturers was drawn from various faculties. To be a respondent in this study, some agreed or disagreed with the current UNJ remuneration system. The data analysis shows that most lecturers (67%) agree with the remuneration system. But many lecturers (as much as 62%) do not know how remuneration is calculated. Based on the number of lecturers who know how to calculate the remuneration, that is as much as 38% of lecturers, 63.16%

agree to the calculation, and 36.84% disagree as to the remuneration calculation. The reason is not clear and transparent in the calculation. Most lecturers disagree, if the remuneration is associated with a fingerprint twice. The reason for this is based on a survey result; 40.81% of lecturers said that lecturer performance cannot be measured by fingerprint. And 32.65% of lecturers argue that the existence of Tridarma College demands research activities and dedication outside the campus, making it difficult to do fingerprinting three times. The most recommended payroll system is PO + remuneration of 77%, and a PO system as much as 20% with the remaining 3% based on the remuneration system. The important factor in remuneration system that is taken into account is the number of credits and performance as much as 63%, group, and performance by 30%.

In total 100 UNJ lecturers were surveyed. Of them, 65 stated "strongly agree" if the remuneration is based on workload under one's position. As many as 47 stated "strongly agree" if the determination of grade / the rank considers the competency or lecturers' ability, and 56 would "strongly agree" when rating determination considers elements of work or lecturer experience. However, 30 people stated "strongly agree once " if the remuneration of each rank is by position.

The remuneration survey was based on the lecturer's perception. Samples were taken from as many as 100 lecturers, from various faculties. As many as 40 people stated that they "don't hesitate", as to the amount of remuneration received under the performance achieved. A total of 20 people were "hesitant", as to the pattern of determining remuneration and the determination of the grade is appropriate. As many as 24 people stated that they "strongly disagree", concerning such remuneration fixing patterns. As to work that requires higher knowledge, skills, and responsibilities, and a higher remuneration of respondents, a very diverse answer was given, from "strongly agree" to "strongly disagree". As many as 23 people say "strongly agree".

Teachers

In addition to a remuneration survey, the authors also surveyed the educational staff of 47 people, from various faculties within the SJU. Among teachers with the application of the remuneration system, and the know-how to calculate remuneration, 96% of education personnel agreed to the current remuneration system. However, there are educators who do not know how to calculate the remuneration of 10%. Based on the number of educational staff who know how to calculate, remuneration that is as much as 90% of educational staff.

The opinion of teachers associated with three times fingerprinting, and determination of remuneration based on elements, show that 94% of educational personnel agree to be more disciplined as to time. Graph 8 shows the results of the remuneration survey of 47 educational

personnel. A total of 29 people (61.7%) "strongly agree" if the remuneration is based on the workload under one's position. Then, 25 people or 53.19% stated "agree" when the determination of grade/rank considered competence, or the ability of educational personnel, and 25 people or 53.19% stated "agree" when ranking determines the elements of the working period or the experience of the educational personnel. The educational staff who stated "very totally agree" as to major remuneration of each rank according to position, amounted to 91.48% or 43 people.

Remuneration of survey results based on lecturers' perceptions shows 19 people's educational staff, or 40.43%, feel that the amount of remuneration received was under the performance achieved. A total of 26 people or 32% stated that the pattern of determining the amount of remuneration and the determination of grade is appropriate. For jobs requiring higher knowledge, skills and responsibilities, a higher remuneration would be provided; 28 people or 59.57% agreed. As many as 28 educational personnel said "strongly agree" if the remuneration can improve their welfare.

B. Student Satisfaction against Lecturer's Performance and Student Satisfaction on Performance of Education Personnel

Student satisfaction on the performance of Lecturers and Academic Services was measured through questionnaires to 103 students from various faculties, in the SJU environment. For research, a scale ranged from 1 to 7, with 1 very dissatisfied and 7 very satisfied. The number of items for lecturers' performance was 26 items, while for the performance of educational staff; 12 items. The study results were calculated using SPSS statistic 20 software.

Table 1: Student satisfaction on lecturers performance and educational level

	Student satisfaction with lecturer	Student satisfaction with the performance of educational staff
N Valid	103	103
N Missing	0	0
Mean	140.4369	61.4466
Std. Error of Mean	2.26918	1.33541
Median	141.0000	62.0000
Mode	156.00	60.00
Std. Deviation	23.02968	13.55289
Variance	530.366	183.681
Range	140.00	70.00
Minimum	42.00	14.00
Maximum	182.00	84.00
Sum	14465.00	6329.00

Source: Estimated results

Student satisfaction on labour and education personnel shows that student satisfaction on lecturers' performance has an average value of 140.43, while the performance of Education Personnel is 61.47. The following describes the average position of student satisfaction with scale assessment 7. Figure 2 shows the average student satisfied with the performance of lecturers and educational personnel.

C. SWOT - Balance Scorecard

Measurement of SWOT analysis at the SJU starts with identifying university data referring to nine indicators of university performance assessment. They consist of (1) vision, mission, objectives, and strategy; (2) governance and cooperation; (3) students; (4) human resources; (5) finance and infrastructure; (6) education; (7) research; (8) community services; (9) output performance components, outcome and the impact of educational outcomes, research results, and implementation of community activities outcomes.

After analysing the data, the next step is filling the questionnaire. This consists of two parts. The first part is: (a) assess the performance of the organisation. It was filled by 91 lecturers, at SJU. Weighting for each value is contained in the strengths, weaknesses, opportunities, and threats, in which the value 1 points to "not very good" and 7 is "excellent". The second part

of the questionnaire was (b): namely, the assessment of urgency (order of importance), scoring was formed by five (5) persons considered experts in the university. The score is the average of expert judgment results for each point, where 1 (one) value refers to the least urgent and 10 to very urgent conditions. Likewise, weight is the average weighted score calculation expert assessment opportunities, which indicate the importance of each factor as seen in one of the performance components.

Graph 1. SWOT quadrant position for University performance overall
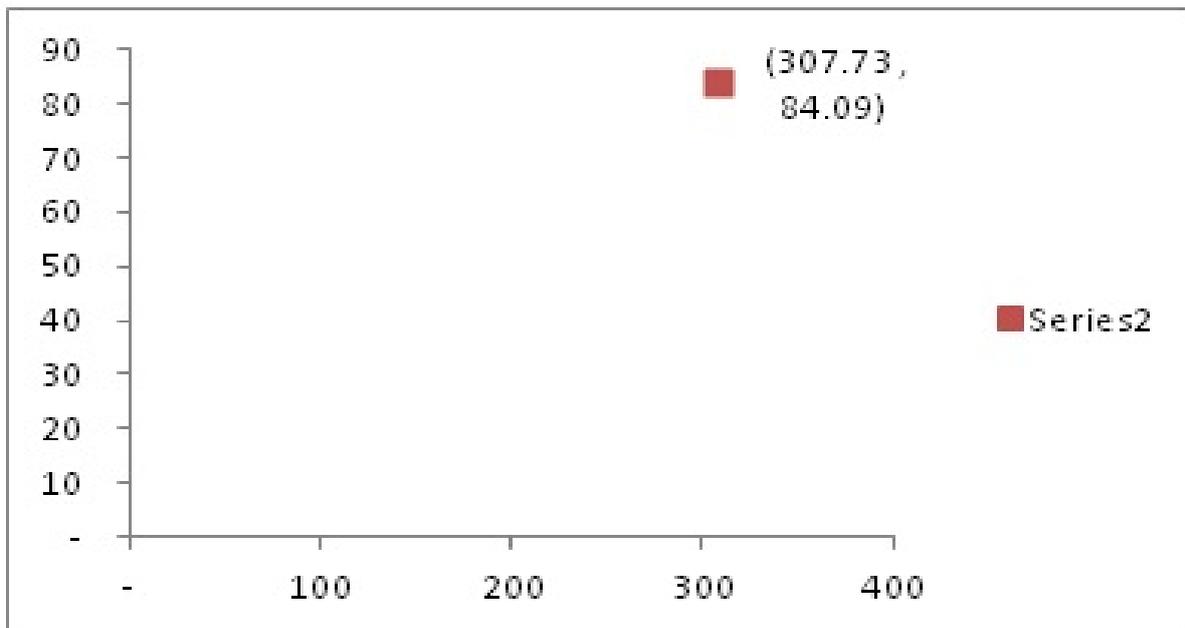
The graph above shows that almost all components are in the first quadrant (components 1, 2,3,4,6,7,8 and 9). The position indicates that the university has the power, with great opportunities. The fifth component of finance and infrastructure is in the second quadrant. This position signifies a strong university in terms of finance and infrastructure but it faces major challenges. In this study, the researchers restricted research on the fifth component, related to the development of strategies restricted back only to remuneration-related programs. The recommendation is the diversification strategy, which is a university in a steady condition but facing several severe challenges, so it is estimated that the university's running wheels will have difficulty in keeping spinning, if it is only able to rely on previous strategy. Therefore, the university is advised to immediately multiply the various remuneration strategies.

D. KPI (Key Performance Index)

To reach the strategic objectives, an indicator is needed; one that becomes the reference of the implementation or action program. Each target strategy has several performance indicators that are set for the strategic objectives of the SJU. There are two types of

measurement in the balanced scorecard; the outcome of performance (outcomes lagging measurement) and the driving performance (performance leading measurement) which is a measuring indicator taken to each goal on each balanced scorecard perspective.

From some of the performance indicators contained in the strategic objectives selected by priority of various strategic initiatives, the reference attainment of each goal has been made such as:
- making an outline remuneration program,
- building up partnerships with new stakeholders,
- an increase in the satisfaction of students and professors, and
- Created systems online related to the calculation of remuneration that can be accessed by lecturers and educational staff.

Conclusion

Based on the results of this research, the following can be concluded: 1). From the SWOT analysis, the overall performance of the State University of Jakarta is in quadrant 1, which has strong strength and opportunity. Particularly on the standards of infrastructure and financial funds, it is in quadrant 2. That is, it has power but still faces high threats and big challenges, due to non-transparency and university difficulties, in facing challenges, because it only relies on previous strategy. 2). The analysis of four aspects of balanced scorecards which has four aspects of perspective, offers a strategic map (strategic objective). The four perspectives are: a). Financial perspective, in the form of goals, to increase revenue and financial transparency. b). Learning and growth perspective (factors of production: student, faculty and staff, curriculum, and information systems), such as the goal of improving the quality of students, lecturers and education staff. Also, the quality of the curriculum should always be updated, as well as the quality of integrated information systems. c). Internal business process perspective (implementation process), in the form of the target for performance improvement or academic service either by lecturers or educational staff, as well as improving the quality of student services and of students significantly. d). Customer perspective, such as the goal of improving the quality of graduates, as a strong contribution to building UNJ, and increasing the number and quality of academic and non-academic partners. 3). From KPI analysis, produce strategic program (initiative certain strategic) on each of the perspective adjusted with an objective strategy chosen by priority.

Based on the conclusions described previously, the author tries to give suggestions for the State University of Jakarta, such as: (1) socialise through visits to each faculty on remuneration (concepts, objectives, benefits, calculations, and also the latest financial standing position of UNJ); (2) create an online system, making it easier for lecturers and tenderers to at any time know their finances; (3) developed personnel systems and

management systems from the input side; (4) performance system appraisal system along with academic service system (SOP); (5) the need for the development of an graduate and stakeholder management system, for example, partners in education, business, and government.

Contribution/Originality

The findings of the research show the balanced scorecard model as improving the performance of state tertiary institutions in Indonesia. Analysis of the remuneration model and its implementation becomes the operational reference for the implementation of the program of activity plans and budget allocations, as the main strategy for developing higher education institutions towards quality international institutions.

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