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## Is Employee Performance Determined by Remuneration and Work Discipline?

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### Abstract

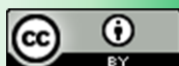
This research aims to examine the effect of remuneration and work discipline on employee performance at UIN Alauddin Makassar Rectorate. This research uses a quantitative method with a multiple linear regression approach. The sampling method used in this study employed a Jenu sample because the population was limited to 50 people. The research results show that remuneration has a positive and insignificant effect on the performance of the Rectorate of UIN Alauddin Makassar employees. This means that the lower the remuneration given, the more employee performance will continue to increase. Next, work discipline significantly influences the performance of the UIN Alauddin Makassar Rectorate employees. This means that the higher the employee's work discipline value, the more performance will increase.

**Keywords:** remuneration, work discipline, employee performance

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## INTRODUCTION

A hedonic lifestyle is Human Resources (HR), seen as a complementary organizational instrument and a means of using the mandate letter given to mobilize existing resources to produce sound and quality performance. Mobilizing resources requires individual characteristics such as knowledge and skills competency, work motivation, work discipline, talent, etc. Besides that, some researchers state that as a driver of resources, institutions or companies always provide stimulation in the form of incentives, bonuses, remuneration, and so on so that they produce the performance expected by the institution or company. For example, the management of UIN Alauddin Makassar believes that HR is an asset but has yet to contribute significantly. Management suspected this by not enforcing work discipline and remuneration, which tends to be low and does not produce good and quality performance. Therefore, conducting this research by investigating the relationship between work discipline and remuneration in encouraging performance at UIN Alauddin Makassar is essential.

Employee performance will be meaningful if there is supporting capacity such as remuneration and work discipline (Braendle, 2015; Sardjana et al., 2019). HR observers, for example, Darmawan et al. (2021), believe that remuneration is one of the driving forces to produce good performance. They stated that remuneration is a portrait of appreciation for employee contributions in supporting the creation of effective work productivity for the organization. An honest and positive relationship exists between remuneration as a reward and encouraging performance (Kayode et al., 2019; Sudarsono et al., 2021; Syamsuri & Siregar, 2018). Temporary Aprisa et al. (2023) stated that reasonable remuneration still tends to be weak in encouraging performance. This means that there is an impression that some employees view remuneration as low, resulting in a weak incentive to produce performance. Apart from that, other HR observers state that work discipline influences performance, compensation, and motivation. In every public or business organization, work discipline is needed to produce good performance so that employees will be motivated to do work in a timely, productive, and quality manner. Previous studies such as Indrayani & Mahfud (2022) and Juliati (2021) found that work discipline significantly impacts performance. Temporary Nurjaya (2021) found that work discipline had no significant effect on performance.

Reading the research results and empirical models, I found that this research gap prompted re-research with the question, "Can remuneration and work discipline encourage employee performance?" especially at UIN Alauddin Makassar. The research also sought complete answers by measuring variables different from previous research. The measurement of variables in this research is based on theory, logic, and reality (Ferdinand, 2014).

## LITERATURE REVIEW

This research's theoretical basis (grand theory) refers to Human Resource Management (HRM) theory, which regulates the potential of human resources in an organization to achieve organizational goals. Every human being can carry out management and managerial activities and be a forum for channeling his potential in realizing collective prosperity. Human resources are an organization's most important asset. In contrast, effective management is the key to the organization's success (Anthony, 2017).

One of the instruments used to stimulate employee performance is by providing remuneration. Remuneration is a form of employee reward for their contribution to the organization. In other words, remuneration is something that employees receive as compensation for their contributions to the organization where they work as a form of appreciation from the organization (Naldinata et al., 2023).

Therefore, remuneration contributions can encourage employee performance. Management always expects the quality and quantity of work results an employee achieves in carrying out his duties and responsibilities (Kayode et al., 2019). Several previous studies have shown a real and positive relationship between remuneration as a reward and encouraging performance (Kayode et al., 2019; Sudarsono et al., 2021; Syamsuri & Siregar, 2018). Temporary Aprisa et al. (2023) stated that reasonable remuneration still tends to be weak in encouraging performance. Therefore, the hypothesis proposed is: H1. Remuneration has a significant effect on employee performance.

Apart from the remuneration factor, the work discipline is no less critical, as it significantly encourages employee performance. Work discipline is a person's awareness and willingness to obey all agency regulations and applicable social norms (Achmad et al., 2023). Thus, work discipline is an attitude, behavior, and actions by written and unwritten regulations, and if they are violated, there will be sanctions for the violations committed (Iptian et al., 2020). Previous studies such as Indrayani & Mahfud (2022) and Juliati (2021) found that work discipline significantly impacts performance. Temporary Nurjaya (2021) found that work discipline had no significant effect on performance. Thus, the research hypothesis is:

H2. Work discipline has a significant effect on employee performance.

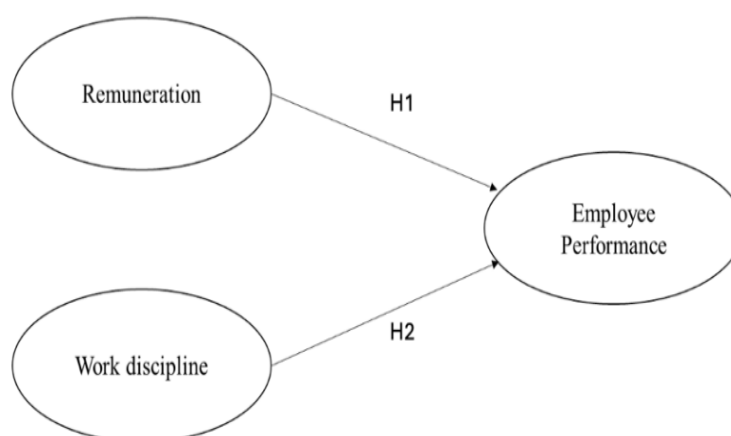


Figure 1. Empirical Research Model

## METHODS

This research uses a quantitative method with a multiple linear regression approach. Multiple linear regression is a statistical method for modeling the relationship between one dependent variable and two or more independent variables. This method aims to understand the extent to which independent variables affect the dependent variable and predict the dependent variable's value based on the independent variables' value. The sampling technique in this study used a Jenu sample because the population was limited to 50 respondents. This research uses a questionnaire instrument, a data collection technique in which respondents are given a set of questions or written statements to answer (Solimun, 2017).

The Likert scale measures people's attitudes, opinions, and perceptions about social phenomena. The Likert scale used in this research is a minimum score of 1 and a maximum score of 5 because the respondent's answers will be known whether they tend to agree or disagree. Each variable is measured using an indicator with an ordinal data scale. The analysis tool used is SPSS software, which has the

following steps (Ghozali, 2016). Validity test (if the corrected item-total correlation value is  $> 0.3$ , then the item is declared valid) and reliability test (reliable if  $\alpha > 0.6$ ), classical assumption test (normality, autocorrelation, multicollinearity, heteroscedasticity, and linearity).

## RESULT

### Validity and Reliability Test

The results of the validity and reliability test of the remuneration variable data are as shown in the following table:

Table 1. Validity and Reliability Test

Variable	Indicator Variable	Item (Grain)	Corrected Item Total Correlation/ count value	R-table	Note	CA	CR
Remuneration (X1)	Wages	X1.1	0.497	0.30	Valid	0.746	0.60
	Allowance	X1.2	0.693	0.30	Valid		
	Health Program	X1.3	0.607	0.30	Valid		
	Pension Program	X1.4	0.646	0.30	Valid		
	Opportunity for recognition	X1.5	0.700	0.30	Valid		
Work Discipline (X2)	Presence	X2.1	0.710	0.30	Valid	0.782	0.60
	Compliance with work rules	X2.2	0.635	0.30	Valid		
	Adherence to work standards	X2.3	0.728	0.30	Valid		
	High level of alertness	X2.4	0.749	0.30	Valid		
	Work Ethics	X2.5	0.739	0.30	Valid		
Performance (Y)	Work Quality	Y.1	0.716	0.30	Valid	0.770	0.60
	Quantity	Y.2	0.784	0.30	Valid		
	Punctuality	Y.3	0.783	0.30	Valid		
	Effectiveness	Y.4	0.543	0.30	Valid		
	Independence	Y.5	0.628	0.30	Valid		

The entire construct shows validity with correlation results  $> 0.60$  ( $p < 0.05$ ) with a reliability value  $> 0.60$ . In the next section, regression in an analytical model is declared conditional if the data meets the assumption requirements. The data normality test in this study used two types of testing, namely the Run Test and the One-Sample Kolmogorov-Smirnov Test statistical test. This test requirement is that if the significant value is above 0.05, then the data is usually distributed. If it shows a significant value below 0.05, then the data can be said to be not normally distributed. Normality test results can be seen in the following table.

Table 2. R Square

Model tests	Z-score	p-value	Decision
Runs test	857	391	Normally distributed
One sample Kolmogorov Smirnov test	200	186	Normally distributed

The normality test value from the Run Test is  $391 > 0.05$ , and the test One-Sample Kolmogorov-Smirnov Test equals  $186 > 0.05$ . The data results for the two variables are normally distributed. The

autocorrelation test is a test that aims to test whether, in linear regression, there is a correlation between the confounding error in period t and the confounding error in period t-1 in the previous period.

Table 3. Autocorrelation Test

Parameter	Results
DW	2,207
DU	1.5478
D.L	1.4372
Null Hypothesis Decision	There is no autocorrelation Not Rejected

Durbin Watson test big as 2,097, the significant comparison value in this study is 0.05 or 5%, with a sample of 50 (n) and (k=3) for the independent variable, the DL value is 1.4372, and the Du value is 1.578. The 3-Du value is 2 4312, which means  $1.5478 < 2,207 < 2.4312$ , so it can be concluded that the model does not contain autocorrelation.

Table 4. Multicollinearity Test

Construct	Tolerance <1	Value influence factor <10
Remuneration	0.756	1,323
Work Discipline	0.798	1,323

The multicollinearity test checks if there is any correlation between independent variables in a regression model, as a good model should show no such correlation. For the effect of remuneration on employee performance, the tolerance value is 0.756, and the variance inflation factor (VIF) is 1.323, both meeting the criteria ( $TOL < 1$ ,  $VIF < 10$ ). Similarly, work discipline shows a tolerance value of 0.798 and a VIF of 1.323, indicating no multicollinearity. The heteroscedasticity test identifies any variance inequality in the residuals between observations in the regression model.

Table 5. Heteroscedasticity Test

Causality (Glejser)			P-value	Symbol	P-value
Remuneration	E	KP	0.918	>	0.05
Work Discipline	E	KP	0.002	<	0.05

Testing for uniformity of data shows that the results of testing remuneration on employee performance obtained a p-value of  $0.05 > 0.05$ , then for work discipline obtained a p-value of  $0.002 < 0.5$ . This data shows that the two variables have data uniformity and are free from heteroscedasticity. Linearity Test: The linearity test determines whether two variables have a significant linear or unidirectional relationship. It can be performed using SPSS. The criteria for testing linearity are that two variables can be said to have a linear relationship if the linearity p-value is  $> 0.05$ .

Table 6. Linearity Test

Causality	Linearity (Sig.)	Deviation From Linearity (Sig.)	Decision
Remuneration → Performance	0.081	395	Linear
Work Discipline → Performance	0.725	859	Linear

The linearity value and linearity deviation value of remuneration and work discipline on employee performance show results that are  $> 0.05$ , so by referring to the standard used ( $p\text{-value} = > 0.05$ ), the data from each variable can be said to have a relationship in the same direction. (linear). Descriptive data analysis: Descriptive statistical analysis is an analytical method that interprets data by compiling, collecting, and classifying the data to get a definite picture of the studied problem. The results of the descriptive statistical analysis test can be seen in the table below:

Table 7. Descriptive analyses

Variable	Average	Symbol	Std Deviation
Remuneration	2,988	$>$	2,876
Work Discipline	3,814	$>$	3,044
Employee Performance	3,890	$>$	3,072

Description of Employee performance, remuneration, and work discipline (WD) has an average value =3,890 (Remuneration), 2,988 (Work Discipline 3,814 and for KP  $>$  compared to value Std. Deviation mentioned in sequence 53,072 (performance), 2,876 (Remuneration), and 3,044 (Work Discipline). So, it can be stated that data usage tends to be well distributed. Fisher test: This research aims to test the influence of the independent variable on the dependent variable in the regression model, so the F test is used. The F test is a comprehensive regression coefficient test.

Table 8. Fisher Test

Causality	F-count	Symbol	F-table	p-value
Remuneration $\rightarrow$ Employee Performance	7,189	$>$	3,191	0.5
Work Discipline $\rightarrow$ Employee Performance				

The Fisher test shows that the F-count value = 7,189 and the F-table value = 3,191. These results indicate that the F-count value is  $>$  F-table, so it can be stated that the regression model in this study is feasible (meets the model feasibility test). Test student test: The t statistical test is used to test the influence of one dependent variable individually in explaining variations in the dependent variable. This test has a significance value of  $\alpha = 5\%$ . Hypothesis testing criteria use the t-test; namely, if the significance value of t ( $p\text{-value}$ )  $< 0.05$ , then the alternative hypothesis is accepted, which says if an independent variable individually and significantly influences the dependent variable (Ghozali, 2016).

Table 9. Statistical t-test

Causality	Standardization of Beta Coefficient	t-count	Symbol	t-table	P-value
(Constant)	9,857	3,325			
Std. Error	2,969				
RM $\rightarrow$ KP	115	.103	$<$	1,323	005
DK $\rightarrow$ KP	476	3,245	$>$	1,323	175

The effect of remuneration on employee performance is based on the value of t-count .0103  $<$  1.323 t-table so that (H1) the first hypothesis proposed is that remuneration has a positive and insignificant effect on employee performance at the UIN Alauddin Makassar Rectorate is declared rejected, this can be seen in the t-count  $<$  t-table. In the second hypothesis (H2) proposed, work discipline significantly positively affects employee performance, which can be seen from the t-count of 3,245  $>$

1,323 t-table. Coefficient of determination test: The coefficient of determination test is a statistical value used to know the influence between two variables. According to Ghazali (2016): 95, the coefficient of determination ( $R^2$ ) is a tool to measure how far the model can explain variations in the dependent variable. The value of determination ( $R^2$ ) is 0 and 1. If the  $R^2$  value is small, then the ability of the independent variable to explain the dependent variable.

Table 10. Coefficient of Determination Test

Causality	Pearson Correlation	X	Standardized Coefficients	Contribution	R	R Square
RM $\rightarrow$ KP	0.438	X	,115	0.095	484	234
DK $\rightarrow$ KP	0.409	X	,476	0.082		

Remuneration has a correlation coefficient = 409, while work discipline has a correlation coefficient = 478.  $R^2$  analysis shows that the coefficient of determination test ( $R$ ) = 484, which means that the contribution given is categorized as vital. The contribution of remuneration to employee performance is 46%, while work discipline to employee performance is 75%. So, if you round it up, you get a contribution amount (coefficient of determination) of  $0.484 = 46\%$  ( $R$  Square). Based on these results, it can be explained that the dominant variable influencing performance is work discipline, with a total contribution of 46%. These results show that the most significant contribution is from RM (remuneration) compared to WD (work discipline). This fact is relevant for proposing the fourth hypothesis, so it is supported that the most significant modeling contribution is obtained through work discipline on employee performance so that H4 (supported).

## DISCUSSION

Based on the results of the research that has been carried out, it shows that there is an insignificant positive influence from remuneration with indicators of salary, allowances, health programs, pension programs, and opportunities for recognition of performance with indicators of work quality, quantity, timeliness, effectiveness, and independence, the results of this research concluded to reject hypothesis one that remuneration has a significant positive effect on the performance of employees at the UIN Alauddin Makassar Rectorate. Remuneration has a positive and insignificant effect on employee performance at the UIN Alauddin Makassar Rectorate. It can be interpreted that remuneration does not contribute to encouraging employee performance. Therefore, this research does not support research from Kayode et al. (2019), Sudarsono et al. (2021), and Syamsuri & Siregar (2018) found that remuneration had a significant effect on performance.

Respondents' responses to the remuneration variable in the salary indicator showed that the average respondent's answer was 4.41 with the statement that the salary given was always on time and by the current position. In contrast, the average respondent agreed strongly with the statement. This means that the salary given has been appropriately met. Furthermore, for the second indicator, namely allowances, the average respondent's answer was 4.26 with the statement that I get holiday allowances every year. In contrast, the average respondent agreed strongly with the statement. This means that the benefits provided are good. Then, the third indicator, namely the health program, showed an average respondent answer of 3.82 with the statement that the health program provided was adequate. In contrast, the average respondent disagreed with the statement in question. This means that the health program is not running well.



The fourth indicator, namely the pension program, shows an average value of respondents' answers of 3.90 with the statement that the pension program for employees is received in the form of wages for severance pay, where the average respondent answered strongly agreeing with the statement in question. This means that the employee pension program has been implemented well. Furthermore, the fifth indicator, namely the opportunity for recognition, shows the average value of respondents' answers of 3.90 with the statement that the remuneration currently received is by the performance achieved, providing opportunities and career development for each employee where the average respondent answered that they disagreed with the statement in question. This means that opportunities for employee recognition have not been fully implemented properly. Then, the fifth indicator, namely the opportunity for recognition, shows an average value of 3.99 with a statement that the remuneration currently received is by the performance achieved, where the average respondent answered that they agreed with the statement in question. This means that the remuneration received has been appropriately implemented at the UIN Alauddin Makassar Rectorate.

These findings explain that the most significant contribution to the remuneration indicators that have been fulfilled is the salary indicator, as salary is a form or type of reward received by employees. Salary is also an essential factor for organizations to pay attention to because, after all, an employee at work will expect a reward for his sacrifice, whether that sacrifice is in the form of work, service, performance, costs, or hard work (Martono et al., 2018).

For an employee, salary has a deep meaning, namely something that can influence the level of life of the employee concerned and his family. For this reason, in providing salaries, what is essential is that the salary received by employees can provide encouragement or motivation to work hard and to live. Internal consistency relates to the concept of relative pay within an organization. Meanwhile, external consistency relates to the relative level of salary structure within the organization compared to the salary structure that applies outside the organization. Not much different, Kayode et al. (2019) also state that financial compensation influences the organization's overall strategy because compensation strongly influences job satisfaction, work motivation, productivity, employee turnover, and other organizational processes. A person will work well if that person believes they will receive rewards that are directly related to their work. This theory shows that motivation is related to labor wages, meaning that a person's drive (motive) in carrying out work is greatly influenced by the size of the rewards they will receive directly. The greater the direct reward an employee will receive, the greater the person's encouragement or motivation to do their work.

Taylor's opinion is in line with the theory of justice (Equity Theory) summarized by Bima (2017), which states that humans are driven to eliminate the gap between the efforts made for the benefit of the organization and the rewards received. This means that if an employee perceives that the rewards he receives are inadequate, two possibilities can occur: the person will try to obtain greater rewards or reduce the intensity of effort made in carrying out the tasks for which he is responsible. This is different from the reality. There is that employee salaries at the UIN Alauddin Makassar Rectorate do not become an obstacle for employees to perform well, even though the workload is high; this is because employees are aware of their responsibilities, so salary is not too much of a priority in working, even though this remuneration system should be a system development which is based on the responsibilities, workload of each employee and their performance, so that the remuneration received can motivate employees to improve their performance and be able to meet their living needs appropriately.

An indicator of remuneration is the health program. This is needed as the leadership of UIN Alauddin Makassar provides health insurance that can meet the needs and ensure the safety of the lives



of employees and their families. For example, Life and Health Insurance can cover all health facilities for them and their families. They aim to have peace and comfort at work to improve their performance. Competitive remuneration can help organizations retain high-potential and good-performing employees. Employees who feel they are appropriately valued will be likelier to stay with the organization and not look for work elsewhere.

Other things increase motivation, which has implications for increasing the performance of the UIN Alauddin Makassar Rector employees, including employees who feel that the remuneration currently received is not by the work results and performance that have been achieved. Still, the remuneration received is not lower compared to other similar institutions. However, several things must be considered regarding the remuneration UIN Alauddin Makassar Rectorate employees receive. Employees feel there are still remuneration differences between colleagues with the same position and job responsibilities. This concerns UIN Alauddin Makassar, who wants to examine the provision of remuneration more deeply. Moreover, there are still employees who feel they have the same job responsibilities and the same position but have different grades, and there are still employees who complain about the remuneration they receive. have not been able to meet the needs of family life, children's education, health, and so on. This can impact employee performance, which can reduce the employee's performance.

The relationship between work discipline and employee performance significantly influences work discipline with indicators of attendance, compliance with work rules, and adherence to work standards. High level of vigilance and work ethics on performance with indicators of work quality, quantity, timeliness, effectiveness, and independence, the results of this research conclude to accept hypothesis 2 that work discipline influences the performance of UIN Alauddin Makassar Rectorate employees. Work discipline positively and significantly affects employee performance at the Rectorate of UIN Alauddin Makassar. It can be interpreted that the higher the work discipline value, the higher the employee performance value, and the greater the influence. This result also applies conversely: the lower the work discipline value, the lower the employee performance value, and the effect is insignificant. This research supports previous studies such as Indrayani & Mahfud (2022) and Juliati (2021) found that work discipline significantly impacts performance. This research does not support this research. Nurjaya (2021) found that work discipline had no significant effect on performance.

Discipline is the key to a company's success in achieving its goals. Discipline is an essential function in an organization because the better the employee's discipline, the higher the work performance they can achieve. On the other hand, without discipline, it is difficult for an organization to achieve optimal results (Hustia, 2020). Discipline must be applied in an organization because it will impact employee performance, thereby influencing the success and success of an agency (Indrayani & Mahfud, 2022). Respondents' responses to the discipline variable in the attendance indicator showed that the average respondent's answer was 4.12 with the statement I made attendance to work according to the predetermined working hours, where the average respondent answered strongly agreeing with the statement. This means that the attendance has been implemented well. Furthermore, for the second indicator, namely compliance with work regulations, the average respondent's answer was 4.31 with the statement that I always comply with the regulations that have been set and apply the applicable regulations by not leaking personnel data that is considered necessary, where the average respondent answered very agree with the statement in question. This means that compliance with work regulations can be followed correctly.

The third indicator, namely compliance with work standards, shows that the average respondent's answer is 3.92 with the statement that I understand the tasks given by my superiors with the SOP standards that apply at the UIN Alauddin Makassar Rectorate where the average respondent answered that they strongly agree with the statement in question. This means compliance with appropriate work standards can be followed according to the procedures provided. Furthermore, the fourth indicator, namely a high level of alertness, shows an average value of respondents' answers of 3.80 with the statement I am alert in using equipment/facilities properly, where the average respondent answered strongly agreeing with the statement in question. This means that employees increase their alertness when carrying out their work. Then, the fifth indicator, namely work ethics, shows an average value of 3.85 with the statement I work by prioritizing ethical values and respecting each other without putting each other down. On average, respondents answer reasonably, agreeing with the statement in question. This means ethical work has been implemented well at the UIN Alauddin Makassar Rectorate.

The results of these findings explain that the most significant contribution to work discipline indicators that have been fulfilled is the indicator of compliance with work regulations, which consists of obeying time rules, obeying agency regulations, obeying behavioral rules at work, and obeying other regulations in the agency. Regarding time regulations, including arriving and leaving on time, utilizing the area-based celebration application, which was created to improve employee performance and minimize cheating on attendance, taking advantage of breaks and returning to work on time, not going out during working hours other than for work. Comply with agency regulations, which include wearing a complete uniform, wearing complete attributes (name of chest and corps), and having a neat and polite appearance. Obedience to the rules of conduct at work includes carrying out tasks by authority and position, carrying out tasks by applicable rules, and being responsible for primary duties and positions. On average, all work discipline indicators in this study were responded to in the affirmative. This can mean that work discipline within the Rectorate of UIN Alauddin Makassar has been implemented well, manifested by employees arriving and leaving on time, having a neat and complete appearance, and being responsible for their work to achieve the agency's goals.

Judging from its influence on performance, work discipline significantly affects employee performance, which means that the better the discipline, the better the employee's performance. The research results on the Rectorate of UIN Alauddin Makassar employees show that work discipline has been implemented well. Employees have grown in self-awareness to comply with the regulations and policies that apply within the agency and carry out and complete work as well as possible. Employee discipline can still be improved, especially for indicators of compliance with time regulations. You can still find employees not out for work during official hours. This improvement can be done through sanctions/punishments, good role models from leaders, and education and training.

Work discipline in a task is the worker's readiness to follow and comply with all relevant guidelines, both written and unwritten. In an organization, representative work discipline is an integral part of achieving organizational goals, and this depends on the fact that organizations generally utilize human power in addition to machine power. Obedience is sincere behavior in achieving the goals that have been set; if upheld with high discipline, the results of the work carried out by representatives of the organization obtain ideal results (Anthony, 2017). Suppose discipline is not achieved because there are problems between employees, management, and company leaders. In that case, this needs to be mediated so that the problem can be resolved and discipline can be achieved again (Azzahra et al., 2019).

## CONCLUSION

This research examines the effect of remuneration and work discipline on employee performance at UIN Alauddin Makassar Rectorate. The research results show that remuneration has a positive and insignificant effect on the performance of the employees of the Rectorate of UIN Alauddin Makassar. This means that the lower the remuneration given, the more employee performance will continue to increase. Next is work discipline. This research shows that work discipline significantly influences the performance of the UIN Alauddin Makassar Rectorate employees. This means that the higher the employee's work discipline value, the more performance will increase.

## LIMITATION

The research findings indicate that the model, which examines the contribution of remuneration and work discipline, explains only a limited portion of employee performance. This highlights an opportunity for future research to explore additional variables not included in this study's model. Since this research focuses solely on the performance of UIN Alauddin Makassar Rectorate employees, the findings may not be fully generalizable to other contexts. Future studies should consider expanding the scope to a broader population and investigate additional factors to provide a more comprehensive understanding of performance drivers.

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