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**Analysis of the Impact of Salary Payment on Employee
Performance at PT. Coca-Cola Amatil Indonesia Bali Branch**

**Hilma Harmen¹, Dina Sarah Syahreza², Fikri Alfahmi³, Alexander Sabastian⁴,
Okta Viani Kristin⁵, Anggita Kinanti⁶, Nabila Boru Lubis⁷**

^{1,2,3,4,5,6,7} Universitas Negeri Medan, Indonesia

ABSTRACT

The purpose of this study is to determine the impact of wage payment on employee performance of PT Coca-Cola Amatil Indonesia Bali branch. The research method used is descriptive qualitative by collecting data from various human resource management journals and case studies of these companies. The research shows that the provision of adequate and timely salaries has a positive impact on employee performance, while delays and salary discrepancies lead to poor performance. In addition, the provision of incentives and additional rewards is proven to improve employee performance and motivation, which has a great influence on the company's productivity level in increasing targeted profits. However, PT Coca-Cola Amatil Indonesia Bali branch does not implement this well, marked by several problems that arise in this company, including the level of salary wages. This study concludes that salary, incentive provision, quality of employee performance, and work motivation have a significant influence on employee performance, which in turn has an impact on productivity and achievement of organizational goals.

Wages, Employee Performance, Human Resource Management

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hilmaharmen@unimed.ac.id

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INTRODUCTION

Human resources are an important element in running a company. According to Guatiana, good human resources will reflect the company's goals, if the company has modern equipment with high technology. According to Gustiana, human resources play a very important role, by looking at current business developments which are always increasingly competitive (Sutrisno et al., 2023). Quality resource performance will have a positive impact that can benefit a company. The performance of quality human resources is also influenced by the level of salary wages, where salary wages are an amount of money given as a reward for the performance that has been carried out to the company.

According to Pratama and Suhaeni, a company certainly wants its employees to work well and productively, but this is not easily achieved without professional human resource management (Sutrisno et al., 2023). However, the performance of unqualified human resources will have a negative impact on the progress of a company. When the number of human needs increases, there is a demand that is not proportional to the salary wages for the work that has been done.

Paramitadewi said that salary is a wage or right that is given after doing work. Salary is the right that employees receive after making contributions to employees (Alfian & Rahmana, 2023). The higher the labor productivity in generating profits, the more appropriate the level of salary wages given by the company. By providing salary wages that are considered in accordance with employee performance, it will produce an influence that has a good impact on the progress of the company. To avoid various problems that may arise in the provision of salary wages, the company needs a computerized system to prevent salary delay problems that can have an impact on the quality of employee performance.

Aman Ullah stated that salary in other words compensation is also related to job satisfaction, the more appropriate the compensation obtained, the employee will get job satisfaction (Alfian & Rahmana, 2023). Compensation has a part that is often referred to as incentives. According to Hasibuan, incentives are additional rewards given to certain employees whose achievements are above standard performance (Rifai and Sundari, 2020). Providing this incentive can trigger employee motivation to provide better performance. Mangkunegara stated that motivation is a condition or energy that moves employees who are directed or aimed at achieving the company's organizational goals (Rifai & Sundari, 2020).

According to Moeheriono, performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision and mission of the organization as outlined through the strategic planning of an organization (Pohan et al., 2021). However, there are also several companies that experience problems in regulating the payment of salaries to their employees and also problems regarding the actions of less disciplined employees in attendance at work. This is indicated by the employee attendance rate in attending work there are still many who experience delays. As is the case with the company PT Coca-Cola Amatil Indonesia, Bali branch, which is experiencing problems in providing salary wages to its employees and the actions of less disciplined employees in attending work.

Based on the results of research that has been validated, PT Coca-Cola Amatil Indonesia Bali branch is experiencing problems where at the time of salary distribution there is a delay in payroll or salary increases, sudden salary cuts without notice, and salary calculations that are not yet in accordance between basic salary and overtime pay (Firmansyah et al., 2021) Of course this can affect the less than optimal performance given by employees to the Company. Most employees are dissatisfied with the payroll system of PT Coca-Cola Amatil Indonesia Bali branch.

The company's payroll system is considered not in accordance with the performance that employees have given to the company. In addition, there are still many employees who lack discipline in complying with the rules of working hours that have been set. Of course this greatly affects the Company's operational activities and the performance of its employees. However, when giving wages in accordance with the performance issued by employees, this is in line with the results of research on the effect of wages and incentives on employee productivity at PT. Delta Merlin Sandang Textile 1 Sragen which says that giving wages has a very significant effect on employee performance productivity (Rauuf et al., 2022).

RESEARCH METHODE

The research method used in writing this journal uses descriptive qualitative research methods, descriptive qualitative research methods are research methods where the data collection process is taken in the form of words, and not numbers, because in this qualitative research everything is based on existing theories (Lubis & Ritonga, 2023; Lubis, 2024). The entire reference in this study the author uses sources from Google scholar, because the author believes that qualitative research techniques are very significant to the context of the problem being studied. Therefore, the research was carried out by collecting data from several journals regarding human resources and the case of the problem raised regarding the issue of salary wages.

RESULT AND DISCUSSION

PT Coca-Cola Amatil Indonesia Bali branch is a company engaged in soft drinks including juices, teas, and isotonic drinks. Coca-Cola products are sold in approximately 1.5 million beverage outlets and support the economy through 600,000 retail customers and 2,800 suppliers. In Indonesia coca-cola was first introduced in 1962 which eventually spread widely to various regions, especially in the Bali area (Corp, 2019).

According to the results of research that has been validated at PT Coca-Cola Amatil Indonesia Bali branch, it reveals that there are several problems that greatly affect the level of employee performance in the company. For example, there is a delay in giving wages, sudden salary cuts, and salary calculations that are not yet in accordance between basic salary and overtime pay. From these problems, several impacts arise that affect the quality of employee performance (Firmansyah et al., 2021). From the research that the authors conducted, there are several significant impacts if the company implements this, including:

The Impact of Salary Wages on Employee Performance

The progress of a company depends on employee performance. Employee productivity and performance are factors that need to be considered in order to increase company efficiency and achieve results in accordance with company goals. Every employee works to get a salary wage so that he can fulfill his life needs. According to Panjojo and Suad, an employee who has a high wage or as expected, as well as a pleasant work environment will achieve the company's goals and objectives (Shyreen, et al., 2022).

Because appropriate and decent salary wages or in accordance with the agreement that has been agreed by both parties are the rights of employees. Therefore, every company has an obligation to provide a salary that is in accordance with the performance given by employees to the company. According to Andrew F. Sikula "Salary is a monetary reward received by employees who contribute to achieving company goals" (Ratnasari and Mahmud, 2020). If employees do not receive the appropriate salary wages or even not on time, there will be a sense of disrespect and a decrease in employee performance, this can have a negative impact on the company because the performance provided by employees is not optimal.

These problems occur at PT Coca-Cola Amatil Indonesia Bali branch, where this company is experiencing problems of delayed receipt of salary wages and sudden salary cuts. From the results of research on the effect of compensation, ability and job satisfaction on employee performance at PT Coca-Cola Amatil Indonesia Bali branch, most employees feel that the salary provided by the company is not in accordance with the existing work. And the company also often provides inappropriate calculations between basic salary and overtime pay. According to Sujarweni, payroll is a system used by companies to provide wages and salaries to their employees for the services they provide. (Kurniawan et al., 2019).

Therefore, salary is one of the important factors in motivating and improving employee performance so that the company can benefit according to what has been targeted. Every salary that is given on time and in accordance with

the work given by the company to each employee will build employee morale and even more loyalty to the company. Based on validated research (Shyreen et al., 2022), the results of their research state that salary wages have a positive and significant effect on employee performance. Therefore, salary has a very important role in managing employee performance and inspiring them to do their job well.

The Impact of Providing Incentives on Employee Performance

For employees, when they perform beyond the results expected by the company, it is appropriate for them to be given a bonus outside of salary or it can also be referred to as an incentive. According to Handoko and Waluyo, incentives are one of the main things that companies must pay attention to, because with this, employees feel encouraged to continue to improve the quality of their work (Sutrisno et al., 2023). According to sundari and rifai, incentives are to improve employee welfare and provide responsibility to employees in several forms including fixed incentives, non-fixed incentives, direct incentives, and indirect incentives. (Meilisa Amalia et al., 2023). Incentives that are in accordance with the performance issued by employees have a huge impact on the productivity level of these employees. This is in line with the ardian statement which states that the main objective in providing incentives is to give full responsibility to employees and motivate employees and motivate these employees to increase productivity and lead to organizational goals so that the company / organization will be able to increase profits (Meilisa Amalia et al., 2023).

With the provision of these bonuses, it will spur employee performance to continue to increase every time. This is in accordance with the article put forward by Sri Larasati Incentives are given to inspire employees to keep their productivity high, vary in nature, or occasionally (Sulistiani and Syahrinullah, 2023). According to Hasibuan, incentives are a stimulus or encouragement given to certain employees or employees based on their work performance so that these employees are encouraged to increase their work productivity (Susilo & Rahayu, 2022).

Meanwhile, according to Panggabean, incentives are rewards paid to employees for achievements that exceed the specified standards (Susilo & Rahayu, 2022). However, there are several companies that do not use incentives in appreciating the good performance given by their employees. As is the case at PT Coca Cola Amatil Indonesia, Bali branch, where most employees in the company feel dissatisfied working in the company. This is because even employee salaries are still being cut without prior information and also often the calculation of overtime pay and basic salary is considered inappropriate in this company. (Firmansyah et al., 2021)

With the provision of proper incentives to employees of PT Coca cola Amatil Indonesia, bali branch, it will increase work discipline and increase more contributions to the company. In accordance with the opinion of Yudha andarano putra pratama. According to Yudha andarano, providing incentives to employees will have an impact on their work discipline, employees will be motivated to contribute more to the company (Sutrisno et al., 2023). Based on the results of validated research (Amelia, 2024), it states that incentives can improve employee performance in a company. (Putri et al., 2024) also stated that incentives as a means of encouraging employees to work with more optimal abilities.

Therefore, by providing incentives to employees, it has a positive effect on employee performance and also increases the profit that can be generated by the company as well.

Impact of Employee Performance Quality

The quality of employee performance is a crucial factor that determines the success of an organization or company. Marcana said that work quality is a form of behavior or activity carried out in accordance with expectations and needs or goals to be achieved effectively and efficiently (Anggarini & Rowi, 2023). This means that employees who have good performance quality will be able to carry out their duties and responsibilities optimally, so that they can make a major contribution to achieving company goals.

In addition, according to Jaya, work quality is a result that can be measured by the effectiveness and efficiency of a job performed by human resources in achieving company goals (Herdiyanti & Assery, 2021). This means that the quality of employee performance is not only seen from how well they carry out their duties, but also how effectively and efficiently they use existing resources to produce the expected output. In an effort to improve the quality of employee performance, companies need to pay attention to the quality of work life (QWL) as described by Siagian.

QWL refers to systematic efforts in organizational life by providing opportunities for employees to be involved in determining how they work and the contributions they make to the company. (Herdiyanti & Assery, 2021) As happened in the Bali branch of PT Coca cola amatil Indonesia, where this company provides daily training for employees in this company. With good QWL, employees will feel more valued, motivated, and will ultimately improve the quality of their performance in order to achieve organizational goals. This of course greatly impacts the speed of the company in achieving the profit targets that have been set.

The Impact of Providing Work Motivation on Employee Performance

Work enthusiasm arises when encouragement is given from within and from outside. When given encouragement from within and from outside, there is a desire to do work more effectively than before. According to Robbins, motivation is a drive from within and outside by showing seriousness in working to achieve a desired goal (Willy Rizky Utami & Dwiatmadja, 2020a). However, when there is no encouragement, it also has an impact on the results of the performance carried out. Motivation can be a measuring tool in exploring how far the potential and level of loyalty of workers will increase.

Work loyalty can be seen from the ability, interest of an individual in the job and the motivation provided by the company. (Willy Rizky Utami & Dwiatmadja, 2020b). The Bali branch of PT Coca-Cola Amatil Indonesia can analyze how far the impact of motivation can affect performance in their company. When motivation does not affect the performance of employees in the company, the company needs to make alternative solutions in response to problems that may arise in the company such as the company can provide training to employees intensively in developing performance quality.

According to Dermawan, motivation is defined as a driver or drive in humans that can cause, direct, and organize behavior, so it can be concluded that motivation is a condition that encourages or causes someone to do something or an activity that takes place consciously which aims to improve work performance (Adinda et al., 2024). Therefore, the influence of motivation is very impactful on the speed and accuracy of employee performance. When motivation is given, employees will be increasingly encouraged to give their best performance regarding their performance.

So that company goals can be achieved in accordance with the specified target. Based on the results of validated research (Sembiring et al., 2021) states that motivation has a positive and significant impact on employee performance. (Adinda et al., 2024) also stated that there was a positive and significant influence between motivation and employee performance. (Alhamidi, 2023) also stated that motivation is proven to have a significant influence on employee performance. Therefore, the more motivation the leader gives to his employees, the higher the work enthusiasm given by employees.

CONCLUSION

Adequate and timely salaries, incentives, and work motivation from management have a significant effect on employee performance and company productivity. Conversely, salary delays and deductions, as well as lack of

attention to incentives, can reduce employee performance and morale, which has a negative impact on company productivity.

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