

UNRAVELLING DETERMINANT FACTORS THAT DRIVE THE EFFECTIVENESS OF COMPENSATION PRACTICE (QUALITATIVE STUDY AT BANARAN 9 RESTO COFFEE AND TEA)

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ABSTRACT

This study aims to analyze the implementation of compensation practices at Banaran 9 Resto Coffee and Tea, a government-owned culinary company with eight branches spread across Central Java. The research employs a qualitative case study approach involving employees from various levels at Banaran 9 Resto Coffee and Tea as the primary informants amounted to eight participants. The provision of compensation at Banaran 9 Resto Coffee and Tea involves a combination of various types of practices, including direct compensation, indirect compensation, and non-financial compensation. Direct compensation, such as salary and bonuses, has been proven to enhance employee performance and motivation. Indirect compensation, such as insurance and cafeteria facilities, contributes to improved social well-being and employee loyalty. Meanwhile, non-financial compensation, such as flexible selection of days off, promotion opportunities, and training, positively impacts productivity and employee career development. The research findings indicate that the implementation of a combination of various types of compensation practices at Banaran 9 Resto Coffee and Tea has been effective. The majority of employees express satisfaction with the compensation they receive, which contributes to increased performance and a high level of employee retention. This study provides profound insights into the diverse implementation of compensation at Banaran 9 Resto Coffee and Tea while reinforcing the important role of compensation as a reciprocal acknowledgment of employee contributions.

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1. INTRODUCTION

In the context of the restaurant industry, a pivotal aspect of compensation management is the provision of base salary to employees. Banaran 9 Resto Coffee and Tea adheres to the locally mandated minimum wage regulation set by the government in Semarang Regency, Central Java, for the year 2022, amounting to Rp. 2,311,254.15 per month [1]. However, a discrepancy has been observed by the authors between the established minimum wage and the actual base salaries received by some employees at Banaran 9 Resto Coffee and Tea. This study aims to explore the variance between the government-mandated minimum wage and the actual base salaries provided to employees at Banaran 9 Resto Coffee and Tea. Additionally, the study also examines compensation variations among different employment status categories within the company.

The significance of fair compensation practices cannot be understated in human resource management, as they reflect the company's responsibility towards its employees [2]. Compensation practices within the restaurant sector warrant deeper examination, considering potential deviations from good compensation systems, as highlighted in previous research [3]. Prior studies have also revealed differences in

employee perceptions regarding compensation policies [4], variations in compensation practices among similar businesses [5], and the influence of legal regulations on compensation practices [6].

Indonesia's restaurant industry presents unique challenges in implementing fair compensation practices. While common forms of compensation like base salary, incentives, and insurance are prevalent in many companies, there are also distinct practices such as "employee of the month" awards, sales bonuses, and cafeteria facilities that are seldom seen in Indonesian companies. With the rapid growth of the restaurant industry in Indonesia, in-depth research into compensation practices in this sector has become increasingly relevant. Banaran 9 Resto Coffee and Tea serves as a prominent case study, highlighting the importance of providing equitable and appropriate compensation for employees. By implementing transparent payroll systems and addressing compensation practice variations among similar businesses, Banaran 9 Resto Coffee and Tea can ensure effective and efficient human resource management.

This research will delve into the compensation system at Banaran 9 Resto Coffee and Tea, categorizing employees into three groups: permanent employees, regularly hired daily workers and non-permanent employees. Each category receives distinct compensation packages based on job qualifications and roles. These compensation elements encompass direct, indirect, and non-financial components. Direct compensation involves direct payment to employees, including base salary and performance incentives [7]. Indirect compensation is provided by the company to enhance employee well-being [8]. Meanwhile, non-financial compensation refers to non-monetary rewards, including opportunities for promotions and career advancement, self-development, and a conducive work environment [9].

Direct compensation at Banaran 9 Resto Coffee and Tea covers fixed and variable components such as base salary, overtime pay, sales bonuses, and incentives for events or trips. Indirect compensation involves severance, allowances, pension funds, health and employment insurance (BPJS), cafeteria facilities, and recreational opportunities. Non-financial compensation encompasses positive employee relationships, job assistance, decision-making flexibility, promotions, preferred holidays, and supportive work environments, including training opportunities.

By exploring compensation practices at Banaran 9 Resto Coffee and Tea, this research strives to contribute to understanding how the restaurant industry manages and provides compensation to employees. Furthermore, this study is expected to aid Banaran 9 Resto Coffee and Tea in enhancing the effectiveness and efficiency of its human resource management, ultimately benefiting the company's growth and overall performance. Subsequent sections of this study will delve into the specific details of compensation practices at Banaran 9 Resto Coffee and Tea, providing a comprehensive analysis and evaluation of the system according to qualitative research procedures, and its impact on employee performance.

2. RESEARCH METHOD

This study employs a qualitative case study approach aimed at comprehending and interpreting the compensation phenomenon at Banaran 9 Resto Coffee and Tea. The qualitative approach allows the authors to focus on analyzing the meanings, perceptions, experiences, and perspectives of individuals or groups involved within the company's social and cultural context [10]. Data is collected through two main sources: primary and secondary data. Primary data is obtained through direct observations and interviews with eight employees from various divisions within the company [11]. Interviews provide an in-depth understanding of employee experiences and perspectives regarding compensation practices. Observations are conducted to observe workplace situations and interactions that affect the compensation system. On the other hand, secondary data is gathered from company documents, reports, journals, and relevant books concerning compensation practices and systems [10]. This secondary data provides context and additional information relevant to analyzing the applied compensation system at Banaran 9 Resto Coffee and Tea.

Data collection techniques in this research involve direct or telephone interviews, observations, and documentation. Interviews are used to gather in-depth insights from employees about their perceptions of the compensation system and how it affects their work [12]. Observations help depict the implementation of the compensation system in practice by observing workplace dynamics and employee interactions [13]. Meanwhile, documentation complements and validates data collected through observations and interviews [14].

The acquired data is then simplified and focused on relevant information through axial coding. Axial coding involves organizing data based on emerging themes or categories from the collected data [15]. The reduced data is presented using an Ishikawa Diagram to visualize the relationships between factors associated with compensation practices and systems in the company [16]. The data analysis process is carried out to interpret and draw conclusions about compensation practices at Banaran 9 Resto Coffee and Tea. Qualitative data analysis involves steps such as data collection, data reduction, data presentation, and conclusion [17], [18]. The results of this data analysis will be used to provide a deeper understanding of effective compensation systems within the company.

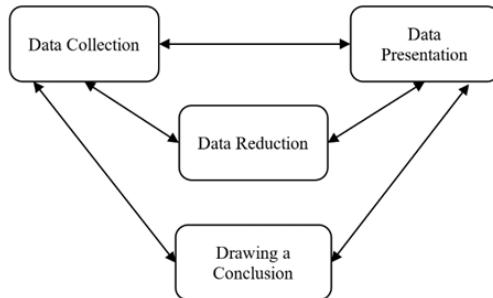


Figure 1. Cyclical Process of Qualitative Data Analysis

To ensure data validity, this research employs data triangulation, reducing uncertainties and ambiguities that may arise during data collection and analysis, thus enhancing confidence in the research findings [19]. Data is collected from at least two different informant sources but comprises of eight employees within the company to ensure robust and valid findings [20]. The research unit of analysis is Banaran 9 Resto Coffee and Tea, with a focus on the effective compensation system, involving various employee divisions as research subjects. The unit of analysis is a significant entity in conducting research [21]. This study will provide valuable insights into compensation practices in the restaurant industry and contribute to the development of human resource management in this sector.

3. RESULTS AND ANALYSIS

3.1. Results

3.1.1. Data Collection

The findings from this study were managed through a coding process. Initial coding serves as the first step in qualitative data analysis, during which the authors explore theoretical possibilities within the data to understand and gain insights into patterns, themes, or concepts emerging from raw data [22]. During the data collection phase, the authors gathered initial coding in the form of keywords derived from interview outcomes with informants at Banaran 9 Resto Coffee and Tea. The initial coding results are as follows:

Table 1. Initial Data Coding

No.	Interview Data (Keywords)	Number of Findings (Keywords Mentioned)	Percentage (%)
1	Proximity of workplace to home	5	1,62
2	Job application	2	0,65
3	Need for income/livelihood	2	0,65
4	Junior high school	3	0,97
5	Senior high school	4	1,30
6	Vocational degree	1	0,32
7	Computer proficiency	1	0,32
8	Accounting knowledge	2	0,65
9	Microsoft proficiency	1	0,32
10	Positive attitude	2	0,65
11	Diligence	1	0,32
12	Proficiency in Moka (Hardware)	1	0,32
13	Attention to detail	2	0,65
14	Speed skills	1	0,32
15	Market price checking	1	0,32
16	Self-taught learning	1	0,32
17	Compensation system	1	0,32
18	High number of customers	4	1,30
19	Customer complaints	3	0,97
20	Manageable workload	6	1,95
21	Divided into 2 shifts	1	0,32
22	One day off per week	3	0,97
23	8-hour workday	5	1,62
24	Fingerprint attendance	1	0,32
25	Choosing days off	2	0,65
26	Flexibility in decision-making	2	0,65
27	Employees divided into 3 categories	4	1,30
28	Permanent employees	26	8,44
29	Regular freelance employees	18	5,84

30	Non-permanent employees	19	6,17
31	Adhering to government regulations	1	0,32
32	Receives base salary	8	2,60
33	Base salary according to Regency Minimum Wage	4	1,30
34	Base salary below Regency Minimum Wage	2	0,65
35	Sales bonus	7	2,27
36	Overtime pay	3	0,97
37	Uniform provided	2	0,65
38	Job incentives	1	0,32
39	Allowances	11	3,57
40	Management policies	2	0,65
41	Receives BPJS/health insurance	12	3,90
42	Job facilities available	7	2,27
43	Meal facilities provided/cafeteria	6	1,95
44	Event/travel incentives	2	0,65
45	Transportation premium	1	0,32
46	Communication premium	1	0,32
47	Recreation or picnic opportunities	5	1,62
48	Close relationship with management	1	0,32
49	Receives severance pay	8	2,60
50	Pension provided	10	3,25
51	Leave facilities available	2	0,65
52	Employee training provided	12	3,90
53	Employee evaluations conducted	8	2,60
54	Employee recognition programs	4	1,30
55	Promotion opportunities	8	2,60
56	Service charge provided	3	0,97
57	Discounts available	2	0,65
58	Social assistance provided	2	0,65
59	Point-based evaluations	6	1,95
60	Comfortable work environment	3	0,97
61	Positive relationships among employees	4	1,30
62	Mutual support/collaboration among employees	8	2,60
63	Job assistance/task rotation available	9	2,92
64	Salary meets living needs	4	1,30
65	Fair compensation	8	2,60
66	Compensation aligned with job responsibilities	6	1,95
	Total	308	100,00

Source: Authors' Data Analysis (2023)

3.1.2. Data Reduction

Following the collection of data from in-depth interviews, the subsequent phase involves data reduction through axial coding to formulate outcomes from qualitative research. Axial coding entails coding that concentrates on tracing relationships between the coded data elements to identify and develop categories of emerging phenomena while comprehending specific contexts and consequences of actions taken in addressing these phenomena [23]. The results of the data reduction process are as follows:

Table 2. Axial Coding Data Reduction

Theme Categorization	In-depth Interview Data (Keywords)	Number of Findings (Keywords)	Percentage (%)	Data Triangulation	Decision
Direct	Base salary received	8	6,72	7	Valid
Compensation (Fixed)	Overtime pay received	3	2,52	3	Valid
Source: [36]					
Direct	Event incentives received	2	1,68	2	Valid
Compensation (Variable)	Sales bonus received	7	5,88	4	Valid
Source: [37]	Communication premium received	1	0,84	1	Invalid
Indirect	Receiving allowances	11	9,24	6	Valid
Compensation	Receiving BPJS/health insurance	12	10,08	7	Valid
Source: [30]					

Non-Financial Compensation Source: [38]	Receiving severance pay	8	6,72	6	Valid
	Receiving pension	10	8,40	7	Valid
	Receiving cafeteria facilities	6	5,04	6	Valid
	Availability of recreational facilities	5	4,20	5	Valid
	Availability of leave facilities	2	1,68	1	Invalid
	A promotion system in place	8	6,72	7	Valid
	Job assistance/task rotation available	9	7,56	4	Valid
	Employee training provided	12	10,08	6	Valid
	Holiday selection	2	1,68	2	Valid
	Availability of job support facilities	7	5,88	6	Valid
Decision-making flexibility		2	1,68	2	Valid
Supporting/positive employee relationships		4	3,36	4	Valid
Total		119	100,00		

Source: Authors' Data Analysis (2023)

3.1.3. Data Presentation

In this study, data is presented using an Ishikawa diagram, also known as a fishbone diagram. The Ishikawa diagram is utilized to identify the whole picture and know-how phenomenon of existing issues [24]. In this qualitative research, the Ishikawa diagram is employed to illustrate the determinant factors in the process of forming the effectiveness of compensation practices at Banaran 9 Resto Coffee and Tea. This diagram depicts elements that can contribute to the effectiveness of compensation practices, derived from the results of data reduction. The purpose of using the Ishikawa diagram is to aid in identifying and tracing factors that impact compensation-related issues at Banaran 9 Resto Coffee and Tea [24].

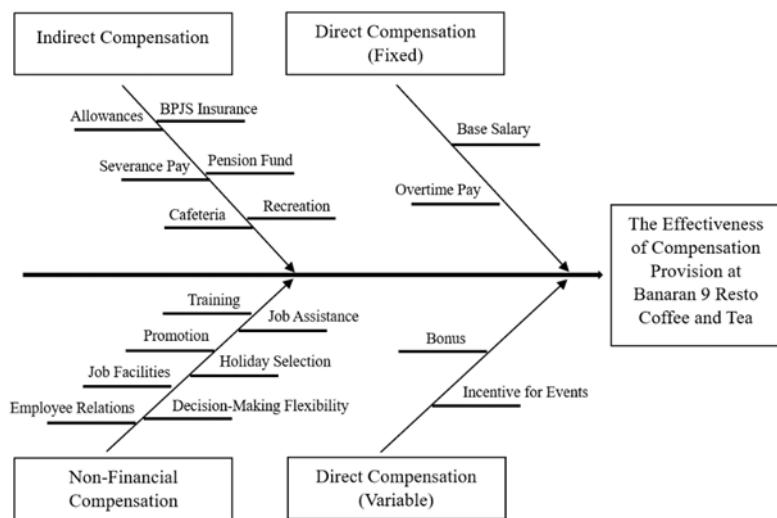


Figure 2. Data Presentation using Ishikawa Diagram

Source: Authors' Data Analysis (2023)

3.1.4. Meaning

In achieving the effectiveness of compensation practices within the company, Banaran 9 Resto Coffee and Tea considers providing four distinct compensation elements to its employees. These four compensation elements include fixed direct company-provided compensation, variable direct company-provided compensation, indirect compensation, and non-financial compensation. These four types of compensation provisions have proven to be effectively implemented at Banaran 9 Resto Coffee and Tea. This is evident from interview findings indicating that the majority of employees express satisfaction with the compensation they receive. Furthermore, considering the length of employment periods, most employees at Banaran 9 Resto Coffee and Tea have been with the company for many years, some even for over a decade.

This demonstrates that the company's compensation practices are fair and positively impact its employees. With effective compensation practices in place, employee performance within the company is also notably strong. This aligns with the observed evidence that employees at Banaran 9 Resto Coffee and Tea tend to consistently maintain cleanliness, exhibit efficiency in food preparation and service, and produce delicious dishes that lead to customer satisfaction and repeat orders.

3.2. Analysis

3.2.1. Direct Compensation (Fixed)

Based on the qualitative research analysis, fixed direct compensation, such as basic salary and overtime pay, constitutes a crucial dimension forming the effectiveness of compensation practices at Banaran 9 Resto Coffee and Tea. Basic salary and overtime pay are obligatory for all employees as a reward for their work efforts. The amount of the basic salary has been determined according to the employee's status or category.

Financial compensation, including basic salary and overtime pay, holds significant implications for employee performance. Providing adequate financial compensation is crucial for maintaining high employee performance [25]. Furthermore, financial compensation also impacts organizational commitment levels. The more satisfactory the financial compensation, the higher the organizational commitment. Hence, financial compensation can stimulate an elevation in organizational commitment among employees [26]. By providing fixed direct compensation, such as basic salary and overtime pay, Banaran 9 Resto Coffee and Tea ensures that employees feel valued and motivated to deliver their best performance. Adequate financial compensation can also elevate the level of employee commitment to the company, thereby contributing to the overall effectiveness of company operations.

The findings of this research are corroborated through interviews conducted with the following informants: STD as Purchasing Order: "When it comes to direct payments, the basic salary is clear, given every month. As for incentives, they might come from different units. For example, from the rest area, there's usually a service point system, and I received a certain amount of points from that unit. That's the direct aspect of it." (May 26, 2022). URB as Waiter/Waitress: "The basic salary is a given. There are also monthly bonuses. Overtime pay is provided as well." (April 12, 2023).

3.2.2. Direct Compensation (Variable)

Based on the outcomes of qualitative research, the provision of sales bonuses and incentives for events/travel emerges as a significant factor in enhancing the effectiveness of compensation practices at Banaran 9 Resto Coffee and Tea. Sales bonuses are offered as additional compensation to employees when the restaurant achieves its monthly sales targets. This serves as recognition and motivation for employees to excel in their performance, aligning with their efforts to satisfy customers and boost restaurant sales. The allocation of bonuses represents a tangible form of company recognition that propels employees toward achieving better outcomes in their roles [27].

In addition, the provision of incentives for events/travel plays a role in elevating employee performance effectiveness at Banaran 9 Resto Coffee and Tea. Employees engaged in company-related travel, such as distributing raw materials or participating in events to introduce Banaran products, receive cash incentives. These incentives not only foster punctuality in raw material distribution but also inspire active employee participation in company events. The provision of incentives stands as a pivotal factor in attaining optimal performance within the company, enhancing work productivity, and achieving higher accomplishments [28].

The findings of this research are substantiated through interviews conducted with the following informants: AN as Restaurant Administrator: "When the restaurant is busy like that, if the revenue goes up, employees get a bonus." (April 12, 2023). SLK as Barista: "Incentives usually come when there's work outside, like when there's an event. There's usually an incentive, given money for meals or transportation expenses." (April 12, 2023).

3.2.3. Indirect Compensation

Based on the outcomes of qualitative research, it can be concluded that the provision of compensation such as allowances, BPJS insurance, severance pay, pension funds, cafeteria facilities, and recreational activities constitutes essential factors forming the effectiveness of compensation practices at Banaran 9 Resto Coffee and Tea. The provision of compensation in the form of severance pay, pension funds, and specific allowances provides job security for employees, ensuring they continue to receive income even after the end of their employment tenure. This instills satisfaction and certainty among employees, fostering loyalty and commitment toward achieving the company's goals. Furthermore, the presence of BPJS health and employment insurance safeguards employees from the risks of physical health and workplace accidents. This creates a safe and comfortable working environment, contributing to employee satisfaction and encouraging retention within the company. Other forms of indirect compensation, such as cafeteria facilities and recreational activities, also play a pivotal role in enhancing employee satisfaction. Cafeteria facilities ensure that employees' meal needs are well met, alleviating the need for them to source meals

independently. The provided meals also guarantee hygiene and health standards. Meanwhile, company-organized recreational activities offer employees the chance to unwind and relieve stress, thereby maintaining their physical and mental well-being.

The findings of this research align with the viewpoint [29] that indirect compensation holds the potential to enhance employee satisfaction and positively impact company productivity. Additionally, the perspective [30] asserting the influence of indirect compensation on employee loyalty holds, that higher compensation levels contribute to increased employee loyalty toward the company. In the context of Banaran 9 Resto Coffee and Tea, the diverse forms of indirect compensation have indeed demonstrated their positive impact on enhancing employee satisfaction, commitment, and loyalty.

The findings of this research are substantiated through interviews conducted with the following informants: HR as HCM & Legal Officer: "Regarding meal facilities, all employees are entitled to them, once a day. However, vehicle benefits are not provided." (April 19, 2022). INY as Kitchener: "Company-organized picnics or recreational activities are held for all employees, usually every 6 months or once a year. However, the participants need to be divided since some employees must continue working at the restaurant." (January 6, 2023).

3.2.4. Non-Financial Compensation

Qualitative research on compensation at Banaran 9 Resto Coffee and Tea reveals the existence of various forms of non-financial compensation provided to employees. These non-financial compensation aspects encompass elements such as promotion pathways, employee training, task assistance/replacement, flexibility in choosing days off, supportive job facilities, decision-making autonomy, and positive employee relationships. Non-financial compensation is categorized into three dimensions: career development systems, job design, and workplace climate and environment.

a. Career Development System

Compensation in the form of promotions and employee training represents Banaran 9 Resto Coffee and Tea's commitment to its employees and aligns with the company's career development system. This compensation provides employees with opportunities for career advancement and skill enhancement through the provided training. Effective training empowers employees to enhance their performance by gaining a better understanding of job tasks and processes. Quality training offers detailed explanations of job tasks and processes, enabling employees to improve their performance and complete tasks more efficiently [31]. Another study by [32] demonstrates the significant impact of training on employee performance, highlighting the importance for companies to provide relevant training to enable effective and productive work.

The findings of this research are corroborated through interviews conducted with the following informant: HR as HCM & Legal Officer: "There is training for baristas, kitchener, waiters. At least once a year from the department. For office training, we usually coordinate with PTPN and conduct it in Kandip." (April 19, 2022).

b. Job Design

Banaran 9 Resto Coffee and Tea provides non-financial compensation related to job design, including task assistance, flexibility in choosing days off, and autonomy in decision-making, which enhances employees' autonomous work motivation. Employees who feel valued and have control over their work are more motivated to deliver better results [33]. By granting the freedom to select days off and make decisions, employees also feel recognized as integral parts of the company. This contributes to improved performance in their day-to-day tasks. According to [34], autonomous work motivation has a positive impact on employee performance. This motivation arises when employees are satisfied with basic psychological needs such as autonomy, competence, and social relationships in their work environment. When employees have a high level of autonomous work motivation, their performance also improves.

The findings of this research are corroborated through interviews conducted with the following informants:

NG as Cashier: "We can choose our days off, except Sundays. Sundays should be a day off, but due to high customer volume, we can't take breaks. We'll have our days off during weekdays instead" (April 4, 2022). STD as Purchasing Order: "If the food is not right, we can immediately replace it, so we directly replace the food from the kitchen without having to inform the supervisor first" (May 26, 2022).

c. Work Climate and Environment

The qualitative research findings reveal that non-financial compensation at Banaran 9 Resto Coffee and Tea pertains to the work climate and environment. Comprehensive workplace facilities and positive interpersonal relationships among employees are key factors in the effectiveness of compensation provision. These facilities encompass a range of needs, from office equipment like desks, chairs, and stationery to specialized tools such as coffee-making machines and kitchen equipment. Furthermore, a

favorable work climate is indicated by a culture of mutual support and assistance among employees. When a colleague faces difficulties, other coworkers voluntarily offer social support, including financial assistance, to alleviate their burdens. Adequate facilities contribute to increased efficiency and employee productivity, while positive interpersonal relationships foster a collaborative and positive work atmosphere. These findings align with the research by [35] that a positive work environment positively influences employee attitudes and performance.

The findings of this research are corroborated through interviews conducted with the following informant: NG as Cashier: "The place here is comfortable. Tablets are provided for work, and there are comfortable tables and chairs. The relationships among employees are good; we cooperate" (April 4, 2022).

4. CONCLUSION

The effective implementation of compensation practices at Banaran 9 Resto Coffee and Tea involves a combination of various types of compensation strategies. Direct fixed compensation, including base salary and overtime pay, has proven to have a positive impact on employee performance and commitment to the company. Adequate base salary provides financial stability to employees, while overtime pay rewards their hard work and extra time spent. Additionally, the application of variable direct compensation, such as event incentives and bonuses, provides an additional boost for employees to achieve targets or better work outcomes. Event incentives and bonuses offer additional motivation and enhance employee performance in attaining company goals.

Beyond direct compensation, the implementation of indirect compensation also plays a crucial role in increasing employee satisfaction. Benefits such as allowances, BPJS insurance, severance pay, pension funds, cafeteria facilities, and recreation opportunities provide additional social well-being and create a comfortable work environment, encouraging employees to remain with the company. On the other hand, the application of non-financial compensation, such as career advancement, employee training, job assistance, flexibility in selecting holidays, decision-making autonomy, workplace amenities, and positive inter-employee relationships, also yields positive effects. These factors provide employees with opportunities to grow and enhance their skills, leading to a sense of value and motivation to achieve organizational goals. In other words, productivity and employee performance at Banaran 9 Resto Coffee and Tea are also poised to improve.

Limitations arising as a consequence of employing a qualitative method in this study include the restricted generalizability of findings, which are confined to the specific case of the company under examination or to companies with similar characteristics, such as the culinary or service industry. This indicates that the generalization of these findings may be challenging to apply to other industries, such as retail or technology. Furthermore, the selection of informants in this study was limited to internal company sources. Although efforts were made to include various hierarchical categories within the company, this study did not consider the consumer perspective. Therefore, future qualitative research is encouraged to incorporate external informants as part of the effort to enrich findings. By involving consumers as additional informants, further research should gain a broader perspective on the company.

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