

Is the Institutional Budget Effective to Enhance The Work Achievement of Certified Teachers? – Mediating Role of Work Commitment

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ABSTRACT

Certified educators play an important role in improving the quality of education because certification shows that a teacher has adequate competence, both in knowledge and teaching skills. Therefore, a budget policy that supports certified teachers is crucial, including a good take home pay and incentive mechanism, so as to support the achievement of teachers' basic needs and improve their work performance. This study then aimed to explore the role of take-home pay and incentives on teacher work performance through their commitment. This study was conducted with a quantitative approach, with the selected sample being Elementary School and Junior High School Teachers in Mojokerto City, Indonesia. The research data were analyzed using path analysis with the help of the SPSS program. From data analysis, it was showed that the relationships between Take Home Pay, Incentives, and Work Commitment towards Teacher Work Achievement, as well as between Take Home Pay and Incentives towards Teacher Work Commitment, all show t-statistics that are well above the critical t-values of 1.98 at the 5% significance level and 2.63 at the 1% significance level. This suggests that both financial incentives (Take Home Pay and Incentives) and non-financial factors (Work Commitment) are important drivers of teacher performance and commitment of certified teacher in Mojokerto City. Overall, these findings reinforce the importance of

supporting teachers with both financial and non-financial incentives to enhance their work achievement and commitment.

Keywords: Education Level, Female, Financial Management Behavior, Financial Knowledge, Personality Traits.

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INTRODUCTION

Educators play a very important role in preparing the next generation (Siddiqui & Ahamed, 2020), so educators are often considered to be the vanguard in shaping the character and intellectuality of the nation's children (Lehmann, 2022). In educational institutions, educators or teachers not only function as conveyors of material but also as guides and role models for students (Prakash & Xavier, 2014). Through quality teaching, educators help students develop academic abilities and life skills that will be very useful in facing the challenges of an increasingly complex world. The existence of educators is becoming increasingly important in the era of globalization and the challenges of moral degradation (Siddiqui & Ahamed, 2020) to be able to shape the attitudes, values, and ethics of students, who will later become the basis for building society. In other words, the role of educators in preparing the next generation of the nation is not only limited to academic aspects but also to the formation of strong character and personality, which will be an important foundation for the progress of the nation in the future (Tambunan, 2018). Moreover, the existence of educators needs to be the main concern of policy makers because the current portrait of the quality of education in Indonesia is relatively gloomy compared to the quality of education in neighboring countries, let alone the portrait of the quality of education in Indonesia after the multidimensional crisis that occurred in the period 1997-1998.

The low quality of education in Indonesia from 1998 until now reflects the major challenges faced by the country's education system, despite various efforts to improve it (Manan, 2015; Naibaho, 2023; Putri & Suhardi, 2023). The economic crisis that hit Indonesia in the late 1990s also affected education financing, which had an impact on the quality of facilities, teacher training, and the welfare of educators. Although Indonesia has carried out various education reforms, such as the implementation of the 2013 Curriculum and increasing access to education down to the elementary level (Putri &

Suhardi, 2023), there are still many problems that have not been resolved, such as the disparity between urban and rural areas, the lack of adequate facilities and infrastructure, and the high dropout rate in several areas. In addition, Indonesia's education ranking in various global indices, such as the Program for International Student Assessment (PISA), still shows low results, especially in mathematics, science, and reading.

Given the importance of educators for improving the quality of public education in Indonesia, it is necessary for top management to consider the competence and quality of educators, which are often considered crucial aspects in the quality of teaching and education in a region (Syafuddin et al., 2023; Tarigan et al., 2023). Strategic decision makers can also consider the certification of educators, which is important to ensure that teachers have the knowledge, skills, and abilities needed to teach effectively. This certification provides assurance that educators have undergone professional training and education in accordance with established standards, so that they are better prepared to face challenges in the world of education (Rusilowati & Wahyudi, 2020; Sholihah et al., 2020). With certified educators, it is hoped that the learning process can run in a more structured and effective manner, so that it can produce quality graduates (Taryana et al., 2023). In addition, certified educators will also be more appreciated and their competence recognized by the community and educational institutions. Certification can improve teacher professionalism, because it gives them the opportunity to continue to develop themselves through continuous training and skill improvement. Thus, certified educators not only benefit their careers, but also contribute to improving the quality of education as a whole. In this context, certification is not only an administrative obligation but also a symbol of quality that can strengthen the credibility of the education system in the country.

In Indonesia itself, the existence of certified educators has become an important concern, as evidenced by the policies and allocation of portions of the educational institution budget for certified educators. Budget policies in various forms, such as professional allowances for teachers who have undergone certification, aim to improve teacher welfare while recognizing their competence. This allowance is expected to provide more motivation for teachers to continue to develop their abilities in carrying out their teaching duties. In addition, the education budget is also directed towards training programs and improving teacher professionalism, so that they not only have certificates, but are also able to apply knowledge and skills that are relevant to the development of the ever-changing world of education. This policy reflects the government's efforts to improve the quality of education by paying special attention to the quality of teachers.

Not only the central government, local governments such as the City of Mojokerto also have their own policies to support certified teachers more massively, including, for example, the Additional Employee Income or *Tambahan Penghasilan Pegawai* (TPP) allowance. This is given to teachers who have met the certification requirements as a form of recognition of their competence and dedication to educating. With this policy, it is hoped that teachers can focus more on developing the quality of education in their respective schools without being distracted by financial problems. In addition, Additional Employee Income for teacher is also expected to be one of the drivers for teachers to continue to improve their professionalism, either through training, independent learning, or innovation in teaching methods. Therefore, the Acting Mayor of Mojokerto, Moh. Ali Kuncoro stated that the City of Mojokerto is trying to ensure that TPP for certified

teachers can still be distributed 100%, even though in other cities the majority are only given 30% (Amrulloh, 2024).

Although it has been implemented well, the implementation of the budget policy for certified teachers in Mojokerto City is not free from accompanying challenges. One of the main issues is the equalization of this allowance, where there is a disparity between teachers in public and private schools, as well as differences in various sub-districts that affect the amount of allowances received. This could potentially cause dissatisfaction among teachers and affect their work enthusiasm and even their work achievement. As explained theoretically in various kinds of literature, various forms of budget policies, such as take-home pay and even incentives are aspects that affect work achievement, including teachers.

The mechanism of the influence of take-home pay and incentives on work achievement, especially teachers, can be seen from the relationship between financial well-being and work motivation and productivity. Take-home pay, which includes basic salary and allowances, provides financial certainty for employees, including teachers, to meet their daily needs (Forson et al., 2021; García & Han, 2022; Hakim, 2023; Rosmanida et al., 2022). When a teacher feels financially secure, he or she can focus more on his or her duties in educating and developing competence. Conversely, uncertainty in terms of income can reduce motivation and cause stress, which in turn affects the quality of teaching. Therefore, the adequacy and fairness in providing take-home pay are important factors that can improve teacher enthusiasm and work achievement in schools (Singleton & Roberts, 2023).

In addition, incentives given as a reward for outstanding achievements or performance have a direct impact on teacher work motivation (Abubakar, 2024; Filmer et al., 2023). These incentives can be in the form of additional allowances, awards, or bonuses received after achieving certain targets or indicators, such as improving student learning outcomes or innovation in teaching. The right incentives can encourage teachers to excel and innovate in their teaching methods, because they feel appreciated for their efforts and achievements (Oluyemi, 2020). However, for these incentives to be effective, there needs to be an objective and transparent assessment system, and to ensure that the incentives truly reflect the contribution and quality of teacher performance. Thus, good management of take home pay and incentives can create a conducive work environment, increase motivation, and ultimately improve employee performance, especially teachers.

This study then aimed to understand how these financial factors affect the level of dedication and motivation of teachers in carrying out their teaching duties. This study aimed to identify the relationship between take home pay and incentives with teacher commitment, and to measure their impact on their performance in the classroom, especially for Elementary and Junior High School teachers in Mojokerto City. By analyzing these factors, it is expected to find in-depth findings on how teachers' financial well-being contributes to improving their professionalism and the quality of teaching provided to students. In addition, this study aims to provide policy recommendations that can be used by the government and educational institutions to improve teacher welfare and the quality of education.

The contribution of this study lies in providing new insights into the dynamics of the relationship between financial incentives, commitment, and teacher work achievement, especially those who have been certified. However, there is a gap in

research related to this aspect, especially in a local context such as Mojokerto City, which has not been widely explored. Most previous studies have focused more on the public sector in general or on uncertified teachers, while the effect of certification on teachers' responses to take-home pay and incentives has rarely been studied. This gap creates an opportunity for further research that can dig deeper into the factors that influence the commitment and performance of certified teachers in a more specific context, such as a particular region or policy.

LITERATURE REVIEW

Wursanto in Setiawan (2018) defines work achievement as the work results achieved by an employee in carrying out the tasks assigned to him, which are influenced by the competence, skills, experience and sincerity of the employee concerned. Meanwhile, according to Musanef (2000), work performance is defined as the work results achieved by a worker in carrying out the tasks and work assigned to him. Meanwhile, the performance of educators or teachers can be understood as a series of actions and results achieved by a teacher in carrying out his duties as a teacher and educator. According to several experts, teacher performance includes various aspects, ranging from the ability to manage classes, implement the curriculum effectively, to creating a conducive learning environment for students. Schunk and Zimmerman (2007) stated that teacher work performance is not only related to student academic results, but also to the teacher's ability to adapt to various learning needs, as well as communication skills and social interaction with students. In other words, teacher performance includes professional skills, resource management, and motivation to continue to develop in their profession, all of which contribute to the achievement of broader educational goals.

In addition, it is explained that teacher performance is the achievement of a teacher's value for their ability in relation to work, with the indicators used being; (1) cooperation, (2) initiative, (3) obedience, (4) accuracy, (5) management ability, (6) work results, and (7) responsibility (Setiawan, 2018). On the other hand, teacher achievement or performance can also be measured from student learning outcomes which are a reflection of the effectiveness of the teaching methods applied. In educational studies, teacher achievement is often associated with students' academic achievement, such as test scores or the development of their cognitive abilities during the teaching period. There is also another perspective that assesses teacher performance through non-academic aspects, such as the ability to create positive interpersonal relationships with students, as well as contributing to the development of students' character and soft skills. In line with that, the results of research by Azis et al. (2021) emphasized that good teacher performance is not only measured by test results or knowledge taught, but also by how teachers influence students' personal and social development. Thus, teacher performance is not only limited to mastery of teaching materials, but includes various elements that affect the overall learning experience of students. In various literature, teacher performance is described as a multi-factor that can be influenced by many factors, including take home pay and incentives.

Take home pay refers to the amount of income received by employees after deductions such as taxes and social security contributions, which includes basic salary and other allowances or incentives (Hakim, 2023). In the context of education, take home

pay or salary for teachers plays an important role in motivating them to work better (Forson et al., 2021). According to Harutyunyan et al. (2023), adequate financial incentives can increase the sense of satisfaction and intrinsic motivation, which contribute to higher performance. Research by Hulleman & Kenneth (2010) showed that adequate take home pay is directly related to increased teacher commitment to their work, as well as the quality of teaching they provide. Teachers who are satisfied with the salary and allowances they receive tend to focus more on professional development and the quality of learning, because they feel financially rewarded. Conversely, dissatisfaction with income can reduce motivation, which ultimately has a negative impact on their performance in the classroom.

Incentives refer to rewards or rewards given to encourage certain behaviors or the achievement of desired outcomes (Norbaiti et al., 2022). In the context of education, incentives for teachers often take the form of additional allowances, bonuses, or other rewards given as a form of recognition for good achievements or performance, such as improved student learning outcomes or innovation in teaching. According to Herzberg's motivation theory, incentives function as motivating factors that increase job satisfaction and encourage individuals to achieve higher performance (Mayo et al., 2018). For teachers, incentives that are given fairly and transparently can increase their motivation to innovate and give their best in the teaching process. Research by Maharani et al. (2022) and Sihabudin (2021) shows that teachers who receive incentives tend to be more motivated to develop more effective teaching methods and are committed to achieving better results. However, to achieve maximum impact, incentives must be in accordance with relevant achievements and perceived as fair by teachers, because unfairness or inconsistency in the provision of incentives can reduce motivation and have a negative impact on their performance.

In addition to having a direct effect on teacher performance, take home pay and incentives are also often considered as factors that have a close influence on teacher commitment. Teacher work commitment refers to the level of dedication and loyalty of a teacher to their profession, the institution where they works, and broader educational goals. According to Meyer and Allen in Hadi & Tentama (2020), work commitment consists of three main dimensions: affective commitment (a sense of emotional attachment to work and the organization), normative commitment (a sense of obligation to continue working in the organization), and ongoing or continuance commitment (the desire to continue working because of considering the costs of leaving the job). And according to various literature studies, it can be explained that work commitment is a personal characteristic in the form of the relative importance of work in a person's life which becomes a value and driver in carrying out work as measured by indicators: hard work, perseverance, active participation, professional development, supporting organizational goals, and willingness to make great efforts on behalf of the organization (Setiawan, 2018).

In various literatures, it is explained that work commitment is an aspect that can be influenced by take home pay and incentives. The influence of take home pay and incentives on teachers' work commitment has been a topic that has been widely studied in the literature on human resource management and education. Adequate take home pay is considered an important factor in increasing teachers' affective commitment, namely a sense of emotional attachment to their work and institution. According to Deci and Ryan

(2000), sufficient income can increase job satisfaction, which in turn strengthens teachers' intrinsic motivation and commitment to their duties. On the other hand, incentives given as a form of appreciation for certain achievements or performance, such as awards for teaching innovation or student learning achievement, can strengthen teachers' normative commitment and ongoing commitment. Research by Murni (2015) shows that providing fair and appropriate incentives can encourage teachers to remain committed to their work, because they feel appreciated for the efforts they have made. Teachers who receive incentives or bonuses based on performance tend to feel more involved in their work and are more enthusiastic about continuing to excel. Overall, adequate take home pay and appropriate incentives can strengthen various dimensions of teachers' work commitment, which ultimately have a positive impact on their performance in teaching and creating a more effective learning environment.

Referring to the explanation above, the proposed research hypothesis framework can be described as follows.

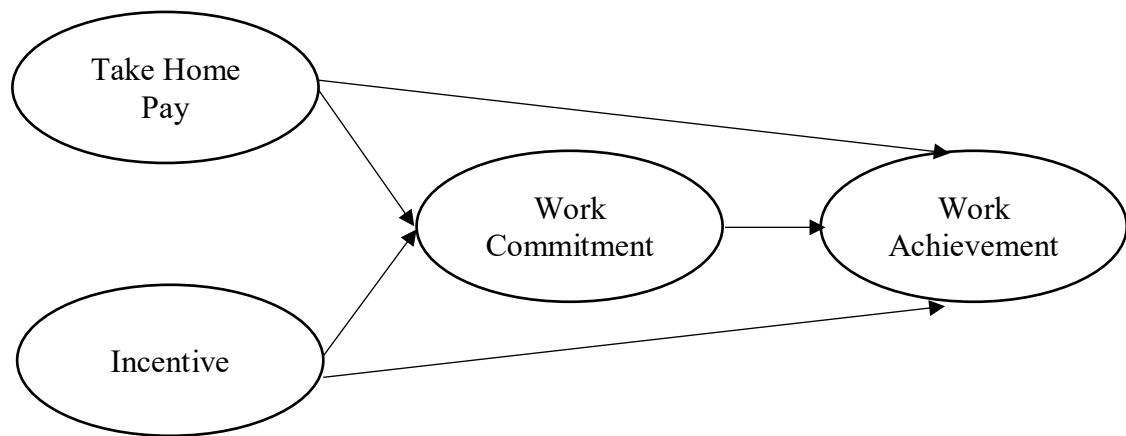


Figure 1. Hypothesis Framework

RESEARCH METHOD

This study relies on quantitative research techniques via survey methods to gather data. The study incorporates various factors, which include independent variables - Take Home Pay (X1) and Incentive (X2); dependent variables - Work Performance (Y); and mediating variables - Work Commitment (Z). This study employs path analysis due to the presence of three distinct types of variables: independent, dependent, and mediating variables. The research data was gathered from certified teachers working in Elementary and Junior High Schools in Mojokerto City, East Java, Indonesia. The respondents identified in this research pertain to the assertion by Memon et al. cited in Hakim et al. (2024), which highlights that a minimum of 100 samples is required for PLS (Partial Least Squares) analysis. Nevertheless, there is no maximum sample size attainable in this study. During data collection, 135 respondents returned the questionnaire, which can be used for further analysis.

RESULTS AND DISCUSSION

Descriptives Statistic Analysis

The research data are described beginning with the presentation of Take Home Pay (X1), Incentive (X2), Work Commitment (Z), and Work Performance (Y) variable data. In Take Home Pay (X1) variable, the data obtained in the field and processed statistically into a frequency distribution list with many classes calculated according to Sturges' rules obtained 6 classes with the highest score of 135 and the lowest 50 so that the score range is 85. The description of each variable data is as follows.

Table 1. Statistics Descriptives of Take Home Pay (X1)

o.	N	Interv al Class	Frequen cy	Relati ve Frequency	Cummulat ive Frequency
1.		50 - 63	2	1.48%	1.48%
2.		64 - 77	4	2.96%	4.44%
3.		78 - 91	26	19.26%	23.70%
4.	105	92 - 105	55	40.74%	64.44%
5.	119	106 - 119	31	22.96%	87.41%
6.	135	120 - 135	17	12.59%	100.00%
		Total	135	100%	

The table 1 provides a detailed breakdown of the distribution of the "Take Home Pay" variable (X1) for a sample of 135 individuals. The "Interval Class" column represents different income ranges, while the "Frequency" column indicates how many individuals fall within each income range. The "Relative Frequency" column shows the percentage of individuals in each income bracket, and the "Cumulative Frequency" indicates the running total percentage, which reaches 100% by the final income range (120-135). For instance, the 92-105 income range contains 55 individuals (40.74% of the sample), and the cumulative percentage at that point is 64.44%. The descriptive statistics for the sample indicate a mean of 100.88, suggesting that the average take-home pay is just slightly above 100. Both the mode and median are 100, meaning that 100 is the most frequent and the middle value for the income distribution, respectively. The standard deviation is 0.396, indicating very little variation around the mean, suggesting that most individuals have take-home pay close to 100. In terms of correlation, the high concentration of individuals within the 92-105 and 106-119 income intervals, coupled with the mode, median, and mean being around 100, suggests that the majority of the sample earns incomes near this value. The low standard deviation further indicates that the data is tightly clustered around 100, showing a relatively uniform distribution of take-home pay among the sample. The distribution's shape appears skewed toward higher income intervals. Still, the central

tendency measures (mean, median, and mode) provide a clear indication of the typical take-home pay within the group.

In the Incentive (X2) variable, the data obtained in the field and processed statistically into a frequency distribution list with many classes calculated according to Sturges' rules obtained 6 classes, with the highest score of 131 and the lowest 35, so that the score range is 96. The description of each variable data is as follows.

Table 2. Statistics Descriptives of Incentive (X2)

No.	Interval Class	Frequency	Relative Frequency	Cummulative Frequency
1.	35 - 51	3	2.22%	2.22%
2.	52 - 67	5	3.70%	5.93%
3.	68 - 83	12	8.89%	14.81%
4.	84 - 99	62	45.93%	60.74%
5.	100 - 115	45	33.33%	94.07%
6.	116 - 131	8	5.93%	100.00%
	Total	135	100%	

The table 2 presents a breakdown of the distribution of the "Incentive" variable (X2) for a sample of 135 teachers. The interval 84-99 contains 62 individuals (45.93% of the sample), and the cumulative percentage for that interval is 60.74%. The descriptive statistics for the incentive variable indicate a mean value of 94.8, suggesting that the average incentive is just under 95. The mode is 88, meaning this is the most common incentive value, while the median is 95, which represents the middle value of the data set, indicating that half of the sample receives less than 95 and half receives more. The standard deviation is 0.386, which is very small, implying that the data points are closely grouped around the mean, indicating little variation in the incentive values. The distribution shows that most teachers' incentives fall between the intervals 84-99 and 100-115, with a significant portion of the sample (45.93%) in the 84-99 range. In terms of correlation, the distribution's central tendency measures (mean, mode, and median) suggest that while the most frequent incentive value is 88, the typical incentive value (as indicated by the mean and median) is closer to 95, showing a slight skew towards higher incentive amounts. The small standard deviation further reinforces that the values are clustered around the mean, implying uniformity in the incentives received across the sample.

In the Work Commitment (Z) variable, the data obtained in the field and processed statistically into a frequency distribution list with many classes calculated according to Sturges' rules obtained 6 classes, with the highest score of 137 and the lowest 36, so that the score range is 101. The description of each variable data is as follows.

Table 3 Statistics Descriptives of Work Commitment (Z)

No.	Interval Class	Frequency	Relative Frequency	Cummulative Frequency
1.	36 - 52	3	2.22%	2.22%
2.	53 - 69	4	2.96%	5.19%
3.	70 - 86	17	12.59%	17.78%
4.	87 - 103	61	45.19%	62.96%
5.	104 - 120	45	33.33%	96.30%
6.	121 - 137	5	3.70%	100.00%
	Total	135	100%	

The table outlines the distribution of the "Work Commitment" variable (Z) for a sample of 135 teachers, presenting how the data is spread across various income intervals. The 87-103 interval contains 61 individuals (45.19% of the sample), and the cumulative percentage at that point is 62.96%. The descriptive statistics for work commitment show a mean value of 99.37, indicating that the average work commitment level is slightly above 99. The mode is 99, meaning that this value is the most frequently occurring level of work commitment, while the median is also 99, which suggests that half of the teachers have a work commitment level below 99, and half have a level above 99. The standard deviation is 0.336, indicating low variability in the data, meaning that most teachers' work commitment values are clustered closely around the mean. The distribution reveals that the largest group of teachers (45.19%) falls within the 87-103 interval, followed by a significant portion (33.33%) in the 104-120 range, suggesting that most teachers have high levels of work commitment. In terms of correlation, the mean, median, and mode being clustered around the same value (99) indicate that the typical teacher's work commitment is high and consistent. The small standard deviation further supports the idea that there is little variation in work commitment among the sample, with most teachers displaying similar levels of commitment to their work.

In the Work Achievement (Y) variable, the data obtained in the field and processed statistically into a frequency distribution list with many classes calculated according to Sturges' rules obtained 6 classes, with the highest score of 140 and the lowest 54, so that the score range is 86. The description of each variable data is as follows.

Table 4. Statistics Descriptives of Work Achievement (Y)

No.	Interval Class	Frequency	Relative Frequency	Cummulative Frequency
1.	54 - 69	5	3.70%	3.70%
2.	70 - 83	10	7.41%	11.11%
3.	84 - 97	28	20.74%	31.85%
4.	98 - 111	59	43.70%	75.56%
5.	112 - 125	31	22.96%	98.52%
6.	126 - 140	2	1.48%	100.00%
	Total	135	100%	

The table presents the distribution of the "Work Achievement" variable (Y) for a sample of 135 teachers, detailing how work achievement scores are spread across different intervals. The 98-111 interval contains 59 individuals (43.70% of the sample), and the cumulative percentage at that point is 75.56%. The descriptive statistics for work achievement show a mean value of 101.8, suggesting that the average work achievement score is just over 101. The mode is 98, indicating that this score is the most frequent among the teachers, while the median is 103, meaning that half of the teachers have a work achievement score below 103, and half have a score above it. The standard deviation is 0.345, which indicates that the scores are tightly clustered around the mean, with low variability. The distribution reveals that the largest group of teachers (43.70%) falls within the 98-111 interval, with a significant number (22.96%) also in the 112-125 range. In terms of correlation, the mean, median, and mode values suggest that most teachers' work achievement scores are above average, with the data concentrated in the higher intervals (98-111 and 112-125). The small standard deviation further indicates that most teachers have similar work achievement scores, reinforcing the idea that work achievement levels are relatively consistent among the sample, with a central tendency around 101 to 103. The correlation between the data points suggests a high level of work achievement across the group, with only a small proportion of teachers (3.70%) scoring in the lower 54-69 range.

Normality Test Results

In path analysis, the normality test is used to assess whether the data follows a normal distribution, which is a key assumption for many statistical methods, including structural equation modeling (SEM). A normal distribution ensures that the estimates of path coefficients are unbiased and that statistical inferences, such as significance testing, are reliable. If the data deviates significantly from normality, alternative methods, such as bootstrapping or non-parametric techniques, may be employed to obtain more accurate results. Based on the data analysis, the normality test results of this study are shown in the following table.

Table 5. Normality Test Results

No	Variable	L-value	L-table	Information
1	Take Home Pay (X1) towards Teachers' Work Achievement (Y)	0,064	0,076	Data is normally distributed
2	Incentive (X2) towards Teachers' Work Achievement (Y)	0,075	0,076	Data is normally distributed
3	Work Commitment (Z) towards Teachers' Work Achievement (Y)	0,068	0,076	Data is normally distributed
4	Take Home Pay (X1) towards Teachers' Work Commitment (Z)	0,048	0,076	Data is normally distributed
5	Incentive (X2) towards Teachers' Work Commitment (Z)	0,075	0,076	Data is normally distributed

The table presents the results of the normality test for five variables in the path analysis model, focusing on the relationships between different factors like Take Home

Pay (X1), Incentive (X2), Work Commitment (Z), and Teachers' Work Achievement (Y). The "L-value" column shows the computed value of the normality test statistic for each variable pair, while the "L-table" column indicates the critical value of the statistic at a certain level of significance, in this case, 0.076. According to the table, all the relationships listed—Take Home Pay towards Work Achievement, Incentive towards Work Achievement, Work Commitment towards Work Achievement, Take Home Pay towards Work Commitment, and Incentive towards Work Commitment—showed L-values lower than 0.076, indicating that the data for each relationship is normally distributed. This suggests that the assumptions for conducting path analysis and related statistical tests are met, allowing for reliable estimation of path coefficients and other inferences.

Significance and Linearity Test Results

Table 6
Regression and Linearity Test Results of Take Home Pay (X1) towards Teacher Work Achievement (Y)

	Df	SS	MS	F-value	F-table	
					$\alpha=0.05$	$\alpha=0.01$
Total	135					
Coefficient (a)	1					
Regression (b I a)	1	14944	14944	136.851**	4.12	7.12
Residual	132	14204	113.07			
Lack of fit	50	5144	102.89	0.942 ^{ns}	2.11	2.92
Error	83	9063	109.20			

Note. Df = Degree of Freedom; SS = Sum of Squares; MS = Mean Square; ** = Significant at $\alpha = 0.05$; ns = not significant

The ANOVA test results presented in Table 6 investigate the relationship between take-home pay (X1) and teacher work achievement (Y), examining the regression model's effectiveness in explaining the variation in work achievement. The regression model, which includes the effect of take-home pay on work achievement, has a degree of freedom of 1 and explains a substantial portion of the variation in teacher work achievement, as indicated by a high F-value of 136.851, which is significant at both $\alpha = 0.05$ and $\alpha = 0.01$ (since it exceeds the critical F-values of 4.12 and 7.12, respectively). This suggests that the regression model is highly effective in explaining the relationship between the two variables. The residual degrees of freedom are 132, with a mean square (MS) value of 113.07, representing unexplained variability after accounting for the regression effect. The analysis also tests the "lack of fit," which examines whether the regression model adequately fits the data. The F-value for the lack of fit is 0.942, which is not significant (ns) and is much lower than the critical values for both $\alpha = 0.05$ and $\alpha = 0.01$ (2.11 and 2.92, respectively). This indicates that there is no significant lack of fit, meaning the model fits the data well. Finally, the error term, with 83 degrees of freedom, has a mean square of 109.20, representing the residual error or the unexplained variation in work achievement

after considering both the regression model and the lack of fit. Overall, the results suggest that take-home pay has a statistically significant impact on teacher work achievement, and the regression model is a good fit for the data.

Table 7
Regression and Linearity Test Results of Incentive (X2) towards Teacher Work Achievement (Y)

	Df	SS	MS	F-value	F-table	
					$\alpha=0.05$	$\alpha=0.01$
Total	135					
Coefficient (a)	1					
Regression (b I a)	1	10429	10429	89.011**	4.12	7.12
Residual	132	18712	301.0			
Lack of fit	47	8646	183971	1.570 ^{ns}	2.11	2.92
Error	86	10076	117.1			

Note. Df = Degree of Freedom; SS = Sum of Squares; MS = Mean Square; ** = Significant at $\alpha = 0.05$; ns = not significant

The results of the ANOVA test in Table 7 investigate the relationship between incentives (X2) and teacher work achievement (Y). The regression analysis shows that the total degree of freedom (Df) for the model is 135, with 1 degree of freedom allocated to the regression (b I a), 132 to the residuals, 47 to the lack of fit, and 86 to the error term. The sum of squares (SS) for the regression is 10,429, with a mean square (MS) of 10,429, leading to a highly significant F-value of 89.011, which exceeds both the critical values of 4.12 (for $\alpha = 0.05$) and 7.12 (for $\alpha = 0.01$), indicating a significant effect of the incentive on teacher achievement. In contrast, the lack of fit test, with a sum of squares of 8,646 and a mean square of 183.971, produces an F-value of 1.570, which is not statistically significant (ns) since it is below the critical value of 2.11 at $\alpha = 0.05$ and 2.92 at $\alpha = 0.01$. This suggests that the model does not suffer from significant lack of fit. The error term shows a sum of squares of 10,076 and a mean square of 117.1. Overall, the analysis indicates that the regression model is a significant predictor of teacher work achievement, while the lack of fit does not significantly undermine the model's validity.

Table 8
Regression and Linearity Test Results of Work Commitment (Z) towards Teacher Work Achievement (Y)

	Df	SS	MS	F-value	F-table	
					$\alpha=0.05$	$\alpha=0.01$
Total	135					
Coefficient (a)	1					
Regression (b I a)	1	10251	10251	92.306**	4.12	7.12

Residual	132	18910	301.4			
Lack of fit	50	9905	190.4	1.715 ^{ns}	2.11	2.92
Error	83	8995	111.0			

Note. Df = Degree of Freedom; SS = Sum of Squares; MS = Mean Square; ** = Significant at $\alpha = 0.05$; ns = not significant

The ANOVA test results in Table 8 examine the relationship between work commitment (Z) and teacher work achievement (Y). The regression sum of squares (SS) is 10,251, with a mean square (MS) of 10,251, leading to an F-value of 92.306, which is highly significant. This F-value exceeds both the critical values of 4.12 at $\alpha = 0.05$ and 7.12 at $\alpha = 0.01$, indicating a strong and statistically significant effect of work commitment on teacher achievement. On the other hand, the lack of fit test, with a sum of squares of 9,905 and a mean square of 190.4, produces an F-value of 1.715, which is not significant (ns) since it is lower than the critical values of 2.11 ($\alpha = 0.05$) and 2.92 ($\alpha = 0.01$). This suggests that the regression model fits the data adequately without significant lack of fit. The error term shows a sum of squares of 8,995 and a mean square of 111.0. Overall, the results indicate that work commitment significantly influences teacher work achievement, and the model provides a good fit with no significant lack of fit detected.

Table 9
Regression and Linearity Test Results of Take Home Pay (X1) towards Teacher Work Commitment (Z)

	Df	SS	MS	F-value	F-table	
					$\alpha=0.05$	$\alpha=0.01$
Total	135					
Coefficient (a)	1					
Regression (b I a)	1	10873	10873	85.503 ^{**}	4.12	7.12
Residual	132	42415	402.3			
Lack of fit	33	13608	272.1	2.090 ^{ns}	2.11	2.92
Error	90	1087	130.2			

Note. Df = Degree of Freedom; SS = Sum of Squares; MS = Mean Square; ** = Significant at $\alpha = 0.05$; ns = not significant

The results of the ANOVA test examining the relationship between take-home pay (X1) and teacher work commitment (Z) show significant findings for the regression model. The total degree of freedom (Df) is 135, with a total sum of squares (SS) not specified in the table. The regression model, which tests the effect of take-home pay on teacher work commitment, has a degree of freedom of 1, a sum of squares of 10,873, and a mean square of 10,873. The F-value for the regression is 85.503, which is statistically significant at both the 0.05 and 0.01 significance levels, as it exceeds the F-table values of 4.12 and 7.12, respectively. This indicates that take-home pay has a strong and statistically significant influence on teacher work commitment. On the other hand, the "lack of fit" test, which assesses how well the regression model fits the data, shows a degree of freedom of 33, a sum of squares of 13,608, and a mean square of 272.1. The F-value for the lack of fit is 2.090, which is not statistically significant (ns), as it is lower than both the 0.05 (2.11) and 0.01 (2.92) significance levels. This suggests that the model fits the data adequately.

Additionally, the error term has a degree of freedom of 90, a sum of squares of 1,087, and a mean square of 130.2. Overall, the results highlight a significant relationship between take-home pay and teacher work commitment, while the model itself is a good fit for the data.

Table 10
Regression and Linearity Test Results of Incentive (X2) towards Teacher Work Commitment (Z)

	Df	SS	MS	F-value	F-table	
					$\alpha=0.05$	$\alpha=0.01$
Total	135					
Coefficient	1					
(a)						
Regression	1	1335	1335	371.864**	4.12	7.12
(b I a)						
Residual	132	9493	144.33			
Lack of fit	47	3528	75.07	1.082 ^{ns}	2.11	2.92
Error	86	5965	69.36			

Note. Df = Degree of Freedom; SS = Sum of Squares; MS = Mean Square; ** = Significant at $\alpha = 0.05$; ns = not significant

The ANOVA test results examining the effect of incentives (X2) on teacher work commitment (Z) reveal a significant relationship. The regression model has a degree of freedom (Df) of 1, with a sum of squares (SS) of 1,335 and a mean square (MS) of 1,335. The F-value for the regression is 371.864, which is highly significant at both the 0.05 and 0.01 significance levels, as it far exceeds the critical values of 4.12 and 7.12, respectively. This indicates that incentives have a strong, statistically significant effect on teacher work commitment. In contrast, the "lack of fit" test, which assesses how well the regression model fits the data, shows a degree of freedom of 47, a sum of squares of 3,528, and a mean square of 75.07. The F-value for lack of fit is 1.082, which is not statistically significant (ns), as it is lower than both the 0.05 (2.11) and 0.01 (2.92) critical values. This suggests that the model fits the data adequately. The error term has a degree of freedom of 86, a sum of squares of 5,965, and a mean square of 69.36. Overall, the findings suggest that incentives significantly influence teacher work commitment, and the regression model provides a good fit to the data.

Model Testing and Hypothesis Results

This study used SPSS 23 to calculate path coefficients. The path diagram has 5 path coefficients: P₄₁, P₄₂, P₄₃, P₃₁, and P₃₂. The results of all calculations and tests are presented in the following table.

Table 11
Path Coefficient Results

No	Path	Coefficient	T- Statistics	T-Table		Information
				0.05	0.01	
1	P ₄₁	0.585	7.549	1.98	2.63	Significant
2	P ₄₂	0.192	3.142	1.98	2.63	Significant
3	P ₄₃	0.347	3.135	1.98	2.63	Significant
4	P ₃₁	0.137	3.599	1.98	2.63	Significant
5	P ₃₂	0.880	14.436	1.98	2.63	Significant

For more detail, the results of the calculation of the path coefficients P₄₁, P₄₂, P₄₃, P₃₁, and P₃₂ can be seen in the following image. Based on the calculation results and summary of the table above, it can be written and described on each path of the coefficient variables for the empirical model research shown in the following image.

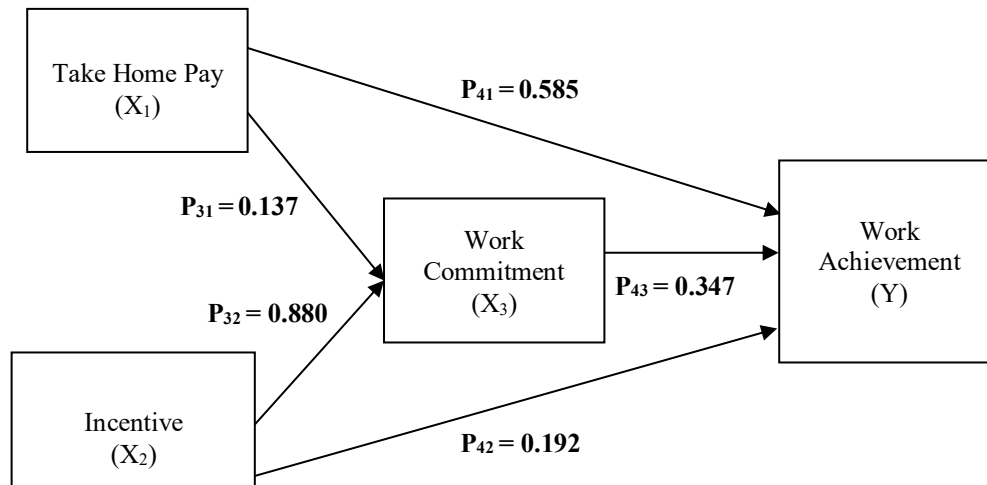


Figure 2. Path Coefficient Results

Table 12
Hypothesis Testing Results

No	Path	Hypothesis	Statistic Test	Decision	Information
1	P ₄₁	There is a significant and positive direct influence of Take Home Pay on Teachers' Work Performance	H0 : $\beta_{41} \leq 0$ H1 : $\beta_{41} > 0$	H0 is rejected	Significant and positive direct influence
2	P ₄₂	There is a significant and positive direct influence of	H0 : $\beta_{42} \leq 0$ H1 : $\beta_{42} > 0$	H0 is rejected	Significant and positive direct influence

Incentive on Teachers' Work
 Performance

3	P ₄₃	There is a significant and positive direct influence of Work Commitment on Teachers' Work Performance	H ₀ : $\beta_{43} \leq 0$ H ₁ : $\beta_{43} > 0$	H ₀ is rejected	Significant and positive direct influence
4	P ₃₁	There is a significant and positive direct influence of Take Home Pay on Teachers' Work Commitment	H ₀ : $\beta_{31} \leq 0$ H ₁ : $\beta_{31} > 0$	H ₀ is rejected	Significant and positive direct influence
5	P ₃₂	There is a significant and positive direct influence of Incentive on Teachers' Work Commitment	H ₀ : $\beta_{32} \leq 0$ H ₁ : $\beta_{32} > 0$	H ₀ is rejected	Significant and positive direct influence

The table provided presents the results of a path analysis, which helps to understand the relationships between various factors and teacher work outcomes. Path analysis is a statistical method used to examine the direct and indirect relationships among variables in a model. In this case, the focus is on how different factors, such as take-home pay, incentives, and work commitment, influence teacher work achievement. The table displays five different paths (P₄₁ to P₃₂), each representing a specific relationship between two variables, along with their corresponding coefficients, t-statistics, t-table values, and significance levels.

Each path in the table represents a hypothesized relationship between two variables. For example, Path P₄₁ shows that take-home pay has a positive influence on teacher work achievement, with a path coefficient of 0.585. This means that for each unit increase in take-home pay, teacher work achievement increases by 0.585 units. The t-statistic for this relationship is 7.549, which is well above the critical value of 1.98 for a 5% significance level (as indicated by the t-table), suggesting that this relationship is statistically significant. Similarly, Path P₄₂ shows that incentives also positively affect teacher work achievement with a coefficient of 0.192, and the t-statistic of 3.142 indicates that this relationship is significant as well.

The table further highlights that work commitment has a substantial impact on both work achievement and commitment. For instance, Path P₄₃ shows that work commitment has a moderate but significant positive effect on teacher work achievement, with a path coefficient of 0.347 and a t-statistic of 3.135. Meanwhile, Path P₃₁ indicates that take-home pay has a relatively smaller but still positive effect on teacher work commitment (0.137), with a t-statistic of 3.599. Path P₃₂ reveals that incentives have a very strong effect on teacher work commitment, with an exceptionally high path coefficient of 0.880 and a t-statistic of 14.436, suggesting a very significant relationship. All the relationships in the table have t-statistics that exceed the critical t-value of 1.98 for a 5% significance level, confirming that each of these pathways is statistically significant at the 5% level. This means that the factors examined (take-home pay, incentives, and work commitment) are all important predictors of teacher work achievement and commitment.

CONCLUSION

Certified educators play a very important role in improving the quality of education, because certification shows that a teacher has adequate competence, both in knowledge and teaching skills. With certification, teachers are expected to be able to manage the learning process effectively and improve student learning outcomes. Therefore, a budget policy that supports certified teachers is crucial, including with good take-home pay and incentive mechanisms, so as to ensure that teachers are able to meet their basic needs and support the achievement of improvements in their work performance. This study then aimed to explore the role of take home pay and incentives on teacher work performance through their commitment, which is carried out on Elementary School and Junior High School Certified Teachers in Mojokerto City, Indonesia. Based on the results from the hypothesis test, it can be concluded that all the proposed relationships in the study are statistically significant. The relationships between Take Home Pay, Incentives, and Work Commitment towards Teacher Work Achievement, as well as between Take Home Pay and Incentives towards Certified Teacher Work Commitment, all show t-statistics that are well above the critical t-values of 1.98 at the 5% significance level and 2.63 at the 1% significance level. Specifically, the path coefficients range from 0.137 for Take Home Pay towards Work Commitment to 0.880 for Incentives towards Work Commitment, all indicating meaningful positive effects. This suggests that both financial incentives (Take Home Pay and Incentives) and non-financial factors (Work Commitment) are important drivers of teacher performance and commitment. The high t-statistics, particularly for Incentive towards Work Commitment (14.436), reflect the strong influence of incentives on teachers' work commitment. Overall, these findings reinforce the importance of supporting teachers with both financial and non-financial incentives to enhance their work achievement and commitment.

Eventhough this study has been completed well, researchers also realize that this study has several limitations that need to be considered. One of the main limitations is the limited sample coverage only on certified teachers in Mojokerto City, which may not reflect the conditions of teachers in other areas, so the results of this study may not be generalizable to the entire population of teachers in Indonesia. In addition, this study only measures the effect of take home pay and incentives directly on work commitment and work performance of teachers, without considering other factors that may also influence, such as the work environment, social support, or professional training. Another limitation is the use of quantitative data through surveys that can be influenced by the subjectivity of respondents in assessing their own work commitment and performance. Finally, this study also relies on the assumption that the data obtained is normal and does not consider the potential influence of other variables that may not be measured in this research model.

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