



THE ROLE OF REWARD AND CAREER DEVELOPMENT ON EMPLOYEE PERFORMANCE IN PUBLIC SERVICE ORGANIZATIONS AFTER COVID-19: A CASE STUDY OF MINISTRY OF FINANCE

Imam Subhan¹, Yos Sunitiyoso²

^{1,2}School of Business and Management, Institut Teknologi Bandung

*Corresponding email: imam_subhan@sbm-itb.ac.id, ²yos.sunitiyoso@sbm-itb.ac.id

Abstract

This study delves into the relationship between rewards, career development, and employee performance within the Ministry of Finance of Indonesia (MoF), amidst the challenges posed by the COVID-19 epidemic. Employing a path analysis, perspectives from 100 MoF workers are examined, revealing noteworthy findings that contribute significantly to the understanding of these relationships. Notably, a clear and statistically significant correlation between rewards and employee performance is identified, alongside a favorable direct correlation between career development and rewards. Importantly, there is no statistically significant evidence indicating a direct influence of career development on employee performance. Through indirect analysis, rewards emerge as a mediating factor, exerting no significant impact between career development and employee performance. This study provides a scholarly contribution by offering insights into the adaptations made to HRM practices within the financial public services sector in response to the pandemic's effects. The findings hold considerable practical implications, furnishing insights for public organizations to strategically manage their incentive systems and career development programs, as well as comprehend the complex interrelationships among these factors. Public organizations seeking to enhance their HRM practices can derive guidance offered by this study, serving as a resource on cultivating a resilient and productive workforce in the post-COVID-19.

Keywords: *career development, employee performance, public sector, reward.*

1. INTRODUCTION

The uncertainty surrounding the pandemic's impact on EP is underscored by conflicting arguments, both positive and negative (Narayanamurthy, 2021). Notably, the pandemic has induced significant transformations in the global economy, thereby affecting nations' fiscal capacities to manage affairs, including the provision of salaries and incentives to public employees (KPMG UK, 2021). Furthermore, the ongoing pandemic has necessitated modifications in Human Resource Management (HRM) systems due to shifts in culture, behavior, and work patterns. Existing research on EP predominantly concentrates on the pre-COVID-19 era, with studies investigating various facets influencing employee engagement, as evidenced by the works of Krishnaveni and Monica (2016) and Ismail et al. (2019). While the context of employee engagement in the public sector has been explored by Kim (2011) and Githinji & Muli (2018), the specific impact of the COVID-19 pandemic on employee engagement has been addressed by Supriadi et al. (2021) and Adhitama & Riyanto (2020). Notably, the findings underscore the positive influence of several HRM practices, including incentive systems, career development opportunities, fostering creativity, promoting work-life balance, and providing training on EP. However, there remains a notable gap in the literature regarding the post-pandemic impact of these determinants on EP in public sector organizations. Supriadi et al. (2021) advocate for further investigation into incentive and career development practices, emphasizing their crucial role in the post-pandemic period compared to the pre-pandemic era.

Preceding the COVID-19 pandemic, the public sector in Indonesia, specifically the Ministry of Finance (MoF), had embarked on organizational reforms by adopting human resource management (HRM) strategies, where administrative and bureaucratic reforms were instituted through Minister Regulation No. 1 of 2012 on Self-Assessment Guidelines for the Implementation of Reforms. These

reforms, including the implementation of a 360-degree feedback performance rating method, contributed to enhanced EP and increased competitiveness (Napitupulu et al., 2016). These strategies included the implementation of performance measurement systems using key performance indices and the adoption of talent management practices outlined in Minister Regulation No. 161 of 2012, focusing on talent management within the MoF. The MoF's commitment to change management strategies is evident in the establishment of the Central Transformation Office (Ministry of Finance, 2022). However, the onset of the COVID-19 pandemic presented substantial challenges for the MoF and the broader public sector. The intricacies of measuring EP intensified due to technological advancements and the adoption of remote work to ensure continuous public service provision. Additionally, the pandemic significantly impacted the MoF's performance index, leading to a substantial decline and the lowest organizational performance index (Ministry of Finance, 2020). Speculation suggests that measures perceived as unfavorable to employees, such as income and incentive reductions, mandatory remote work, and the implementation of online training, may have contributed to this situation.

Thus, Supriadi et al. (2022) stress the need to address HRM challenges arising from the crisis, advocating for enhanced incentive management systems and the implementation of coaching, counseling, and mentoring initiatives within public institutions like the MoF. Similarly, Liu and Liu (2022) emphasize a resource-based perspective, acknowledging employees' needs for a conducive atmosphere, flexible work arrangements, and incentives amid epidemic-induced changes. Nilasari et al. (2021) argue for the augmentation of extrinsic motivation, such as rewards and recognition, to enhance engagement in educational pursuits during challenging circumstances. Based on the exploration of the issue, this study aims to find the relationship between reward, CD and EP and how to improve and harmonize between key themes in the context of Directorate General of Fiscal Balance (DJPK), MoF.

Interconnection of Key Themes

This study employs two robust theoretical frameworks to scrutinize the intricate correlations between significant topics. The primary theoretical framework utilized is the social exchange theory, as postulated by Thibaut and Kelley (1959). This theory holds paramount significance for its comprehensive examination of the impact of reward, cost, and alternative distribution on the structure and dynamics of exchange relationships. Secondly, Herzberg's Two-Factor Theory provides a conceptual framework that categorizes factors into motivational and hygiene factors. Herzberg's theory underscores the importance of addressing hygienic aspects to mitigate dissatisfaction while prioritizing the provision of motivating factors to enhance work satisfaction and employee engagement (Herzberg, 1966; Herzberg, 2003).

Public sector organizations, specifically government institutions, exhibit distinctive variations in performance assessment and payroll administration compared to the private sector. The management of rewards, CD, and EP is governed by stringent rules and regulations (Saleh et al., 2020). Public sector personnel are accountable to the general public, their stakeholders, who have clear expectations regarding the allocation of tax contributions, including remuneration for public sector employees.

The Correlation Between Reward and Employee Performance

The correlation between incentives and EP has been a topic of interest in academic research, with numerous studies exploring the impact of rewards on various facets of EP, such as productivity, motivation, and job satisfaction. Prior to the onset of the COVID-19 epidemic, scholarly investigations delved into the correlation between incentives and performance in public sector organizations. Studies have explored the allocation of both extrinsic and intrinsic incentives within the public sector. Edirisooriya (2014), Ibrar et al. (2015), and Chiang and Birtch (2008) demonstrated that these characteristics have a substantial influence on EP. The implementation of efficient incentive systems is suggested to boost motivation levels and foster a culture of excellence among employees. Manolopoulos (2007) examined the implementation of extrinsic and intrinsic rewards within the Greek public sector, revealing a positive correlation between intrinsic rewards and superior organizational results. Anitha (2014) observed a favorable association between extrinsic motivators and job satisfaction, emphasizing

that the allocation of external incentives improved employees' perception of equity and their ability to manage work and personal life demands. However, Njanja et al. (2013) found that the implementation of cash bonuses alone did not have a statistically significant impact on EP in a particular organization, emphasizing the need to consider supplementary elements when enhancing employee motivation.

In a recent study by Fernandes et al. (2022), various factors, including compensation, accessibility to resources, work environment, and frequency of engagement with stakeholders, were identified as significant motivators. The study emphasizes the need to assess motivation using psychological constructs that accurately capture the challenging nature of the profession and its context, including presenteeism, stress, and perception of hindrances. Another investigation by Nilasari et al. (2021) examined alterations in motivation and EP during the COVID-19 epidemic among the Indonesian workforce. The study highlighted the need to consider both self-efficacy and extrinsic motivation as variables in enhancing EP during crises like the ongoing COVID-19 epidemic. The continuous demonstration in prior research that rewards have a favorable influence on EP within the public service is apparent. However, the existing body of research presents conflicting findings regarding the extent to which intrinsic or extrinsic rewards significantly impact EP. Moreover, based on that, the investigation of this association in the MoF has not been undertaken before, particularly in the context of the post-pandemic period. Therefore, the first hypothesis is formulated as follows: H1: Rewards positively affect employee performance.

The Correlation Between Career Development and Employee Performance

The correlation between career development and employee performance has been a subject of scholarly investigation. Wright and McMahan (1992) conducted a study that established a favorable correlation between CD and EP, suggesting that the provision of growth prospects and training initiatives to employees might potentially augment their overall job performance. This finding aligns with the study by Ali et al. (2019) and Hoekstra (2011), verifying the existence of a positive correlation between CD and EP, emphasizing its impact on both individual and organizational outcomes. Napitupulu et al. (2017) explored the influence of career growth on individuals' perceptions of organizational support, motivation levels, and emotional commitment. Although a direct impact of CD on performance was not observed, the researchers identified the presence of perceived organizational support and motivation as mediators that enhance the connection between CD and performance. These findings indicate that the success of CD programs is contingent upon the organization's capacity to offer perceived support and motivation, fostering emotional commitment and eventually influencing performance.

Roy (2021) investigated the impact of HRM practices on employee retention during the COVID-19 pandemic. The findings indicated that employee retention in the public sector is significantly influenced by career prospects and growth. However, employees in the private sector tend to prioritize other variables above this feature. Silaban et al. (2021) revealed that CD exerted a positive and statistically significant influence on EP. However, the findings did not indicate a direct impact of CD on organizational commitment. Divergent viewpoints put forward by Irwan et al. (2017), Princess (2018), and Kaseger (2013) suggest that the impact of CD on performance may vary depending on specific circumstances and factors. Then, Suparjo and Sunarsih (2019) emphasized the considerable and beneficial impacts of career counseling, mentorship, and talent evaluation on EP, suggesting that organizations should proactively promote these activities to augment work performance. Yuesti and Adnyana (2021) revealed a good and substantial relationship between quality of work-life, CD, organizational commitment, and EP. Based on that, the second hypothesis is proposed as H2: Career Development positively affects employee performance.

The Concepts of Reward and Career Development

Scholarly investigations have explored the correlation between CD and reward, with a particular emphasis on the importance of coaching treatments. Sindhu and Nizam (2020), Grover and Furnham (2016), and Mehmood et al. (2013) have made significant contributions to understanding this correlation. Mehmood (2013) emphasized the importance of expert coaching, along with the provision of suitable rewards and recognition, in attaining organizational goals and fostering a high-performing workforce.

Sindhu and Nizam (2020) examined the influence of CD on the aspects of reward and recognition, demonstrating a positive correlation and indicating that coaching interventions have the potential to increase levels of employee motivation.

H3: Career Development positively affect reward.

H4: Career Development positively affects employee performance through mediation of reward.

Based on the hypotheses and previous studies, we employed a model from Baron & Kenny (1986) and Sugiyono (2022), which uses path analysis in assessing the four hypotheses within the study. This model is utilized to observe the direct and indirect relationship between themes in the study.

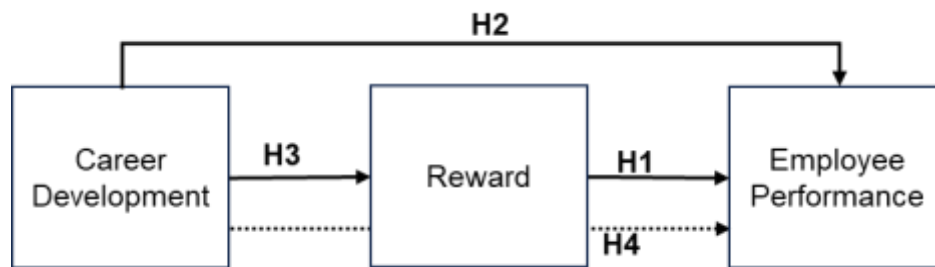


Image 1. Conceptual Framework

Source: Author

2. RESEARCH METHODS

The present study employed primary data collected from a representative sample of 100 individuals, which was selected from a population of 524 employees at the Directorate General Fiscal Balance (DJPK), MoF. The study specifically examined personnel who had retained their employment inside the organisation prior to the onset of the COVID-19 epidemic. The research utilised purposive sampling methods as the sample strategy, which aimed to provide equal opportunities for all possible participants to be selected as subjects (Sekaran & Bougie, 2016). The study questionnaire was implemented through the use of the online survey platform Qualtrics. This platform was specifically developed to provide a structured and close-ended survey format for the purpose of conducting the MoF Employee Survey. The survey consisted of a total of 15 closed-ended questions. This study employs carer development as the independent variable, while reward and EP serve as the dependent factors. However, while doing a path analysis to indirectly examine the relationship between CD and EP variables, it is important to include the role of reward as an intervening variable. Each item is evaluated using a 5-point Likert-type scale, with response possibilities ranging from 1 (Disagree) to 5 (Strongly agree). In order to assess the aforementioned factors, we utilised a questionnaire framework developed by Alfandi and Alkhasawneh (2014), Hassan (2022), and Xu et al. (2019).

This study use path analysis as a method to investigate the association between independent and dependent variables. According to Cramer (2003, p.89), path analysis entails constructing a model that illustrates the hypothesised relationships among three or more variables that may be seen as an expansion of multiple regression analysis. It is employed to evaluate the associations among various variables inside a research model (Cramer, 2013). This study use the SPSS statistical software to examine the direct links proposed in hypotheses 1, 2, and 3. Additionally, Microsoft Excel and the Sobel Test are utilised to evaluate the indirect association stated in hypothesis 4. In order to augment the quantitative research methodology, we conducted in-depth interviews with key respondents who hold positions as officials within the MoF and are tasked with the management of human resources. The primary objective of these interviews was to attain a thorough interpretation of the study findings.

Table 1: Questionnaire

Variable	Items Code	Item	Source
Reward	Reward1	In my institution the reward regulations in the incentive system are fair.	Alfandi & Alkawsawneh (2014); Hassan (2022) and Xu et al. (2019)
	Reward2	In my organization employees who excel in their tasks are recognized (giving awards such as employee of the month or year) by celebrating the achievement of employees.	
	Reward3	In my institution, the majority of rewards at work are given according to work performance in KPI.	
	Reward4	Because of the positive reception I get from my coworkers, I am always prepared to give my best for my work.	
Career Development	CaDev1	In my institution, there is a clear structure of career development plans for employees.	Alfandi & Alkawsawneh (2014); Hassan (2022) and Xu et al. (2019)
	CaDev2	In my organization leadership development programs are conducted to prepare employees for responsibilities.	
	CaDev3	In my organization there is a routine to transfer employees from one job to another in different departments to develop skills and experience.	
	CaDev4	In my organization a senior employee, manager or supervisor is assigned to help, support and guide when a new employee joins to work.	
Employee Performance	EmpPer1	I produce a high-quality of work outcomes.	Alfandi & Alkawsawneh (2014); Hassan (2022) and Xu et al. (2019)
	EmpPer2	I always appreciate people around me for better work.	
	EmpPer3	Report submitted by me are reliable and trustworthy.	
	EmpPer4	I am skilled at work and have the initiative to help colleagues.	
	EmpPer5	I can understand the information from the leader.	

3. RESULTS AND DISCUSSION

3.1 Validity and Reliability

The instrument's validity test has shown statistically significant findings for all items that measure each variable in the research. This finding illustrates that the items successfully capture the required components and function as reliable indicators of the variables being studied. The validity of the correlations is further confirmed by the utilisation of bivariate correlations in SPSS, as seen in Table 2. The correlation coefficients of all the items in the variable demonstrate a strong positive relationship with values closer to 1, suggesting their high level of validity (Pallant, 2020). In addition, the reliability of the instrument was assessed by a Cronbach's alpha test, as shown in Table 2. The obtained reliability coefficient exceeded 0.6. Sekaran and Bougie (2016) assert that reliability coefficients within the range of

0.6 to 0.8 are deemed acceptable. Hence, considering the breadth of outcomes, the instrument employed in this investigation may be classified as possessing satisfactory reliability. The instrument's capacity to accurately measure the targeted constructs is supported by the combined data obtained from both validity and reliability testing. The aforementioned findings enhance the validity of the study outcomes and validate the appropriateness of the instrument for further data processing and interpretation.

Table 2. Pearson Correlation, Cronbach's Alpha, Mean, Std Deviation

N=70	Indicator	Pearson Correlation	Cronbach's Alpha	Mean	Std. Deviation
Reward	Reward1	.766**	0,708	3,27	0,900
	Reward2	.770**		3,44	0,973
	Reward3	.658**		3,83	0,798
	Reward4	.727**		4,09	0,775
CD	CaDev1	.766**	0,639	3,20	1,001
	CaDev2	.770**		3,64	0,799
	CaDev3	.658**		3,94	0,946
	CaDev4	.727**		3,80	0,773
Employee Performance	EmpPer1	.844**	0,876	4,16	0,651
	EmpPer2	.769**		4,43	0,498
	EmpPer3	.822**		4,39	0,546
	EmpPer4	.817**		4,23	0,569
	EmpPer5	.843**		4,30	0,548

** . Correlation is significant at the 0.01 level (2-tailed).

3.2 Hypotheses testing and findings

Table 3. Multiple Regression Result

Path	Standardized Beta	Std. Error	T	Significance
H1 Reward → Employee Performance	0,301	0,130	2,117	0,038 **
H2 Career Development → Employee Performance	0,191	0,134	1,341	0,184
H3 Career Development → Reward	0,639	0,096	6,853	0,000 **

** . Significant at the 0.05.

Table 4. Indirect Test Result

Path	Standardized Beta	Std. Error	T	Significance
H4 Career Development → Reward → Employee Performance	0,180	0,359	0.509	- *

*. T table with the 70-sample resulted in 1,99, compared to the T resulted in the model of 0,509, because the T resulted in the model less than T table, the relationship is non-significant.

The results pertaining to hypothesis 1 indicate a statistically significant and favourable influence of awards on EP at the MoF (p -value=0.038, β value=0.301), hence providing evidence for the adoption of this hypothesis. This conclusion is consistent with earlier research that have examined the association between incentive and performance, as reported in a range of scholarly publications (Ibrar & Khan, 2015; Safuan & Kurnia, 2021; Sembiring et al., 2021; Elsafty & Ragheb, 2020). Nevertheless, it is essential to recognise that there are research that present divergent results in relation to the findings of the present study. In the studies done by Wasiati (2018) and Siswanto et al. (2021), it was shown that there was no statistically significant association between awards and EP. The findings of their research indicated that the primary factor influencing employee motivation was the pursuit of experiential opportunities, as opposed to extrinsic incentives. However, hypothesis 2, which suggests a positive relationship between CD and EP, is not supported by the data. The correlation between the two variables is not statistically significant (p -value=0.184, β value=0.191). In contrast to the conclusions drawn by the majority of early investigations, the data obtained by multiple regression analysis indicate that there is no statistically significant association between CD and EP. The observed incongruity contradicts the assertions put out by Wright and McMahan (1992), Ali et al. (2019), Hoekstra (2011), Silaban et al. (2021), and Suparjo and Sunarsih (2019), who propose that CD exerts a favourable impact on EP across both the public and private domains. Moreover, the present conclusion contradicts the research done by Napitupulu et al. (2017), which posits a detrimental correlation between CD and EP within the public sector. The study attributes this negative link to a deficiency in recognising and capitalising on job advancement prospects. It is noteworthy to mention that several research have documented comparable outcomes within the public sector. For instance, Andrew et al. (2009) conducted a study that revealed the absence of any distinct component in the effect of the centralised bureaucratic system on service delivery. Furthermore, the findings of the multiple regression analysis provide support for hypothesis 3, which suggests a positive relationship between CD and reward (p -value=0.000, β value=0.639). It is important to highlight that there exists a limited number of studies that have explicitly examined the association between these variables, since several researchers choose to incorporate CD as a hygiene component in accordance with Herzberg's theory (Herzberg, 2003). However, the results of the present study are consistent with the findings of Sindhu and Nizam (2020), who also discovered a beneficial effect of continuous development (CD), particularly in the areas of coaching and training, on the recognition of individuals.

The examination of the indirect path, which investigates the impact of CD on EP through the mediating function of reward as described by Baron & Kenny (1986), has been made possible by the considerable impacts of reward on hypotheses 1 and 3. However, according to the findings shown in Table 4, it can be observed that the indirect effects of reward on CD and EP do not exhibit statistical significance. The t -value obtained for this analysis is 0.509, which is lower than the critical t -value of 1.99. Therefore, the hypothesis 4, which posited the presence of a mediating effect of reward between CD and EP, has been refuted. The limited amount of research pertaining to the intermediary influence of incentives on EP underscores the significance of exploring this domain. Nevertheless, the present results are in opposition to the research done by Riasat et al. (2016), which documented a noteworthy and partial mediating impact of the reward system in the relationship between development opportunities and EP.

3.3 Discussion

The robust correlation between rewards and employee performance finds support in three key justifications. Anwaruddin (2005) underscores the role of a just incentive system in fostering long-term motivation and work ethic. Despite a temporary decrease in incentives during the pandemic, the MoF's commitment to fairness in the reward system continues to sustain employee motivation. As a nonprofit public organization relying on tax income, the MoF implements a comprehensive remuneration structure. Concerns about disparities in responsibilities and compensation at DJPK have not dampened employees' passion, evident in consistently favorable performance ratings. Motivational insights from MoF policymakers reveal post-pandemic initiatives, including town hall meetings, leaders' speeches, and sharing sessions, all contributing to enhanced employee engagement.

The adoption of a transparent strategy aligns individual aims with key performance indicators (KPIs), establishing a direct connection between rewards and performance quality. However, insights indicate a potential pitfall, with some employees establishing less challenging KPIs, potentially diminishing overall performance quality. The MoF's recognition program for exceptional workers since 2018 fosters a supportive work environment. According to Macey and Schneider (2008), employees' perception of being valued correlates positively with engagement and commitment, contributing to improved performance. Then, DJPK, being nonprofit-oriented, prioritizes intrinsic benefits associated with psychological elements, substantiated by certificates of recognition integral to talent assessment. Shifting to the relationship between CD and EP, the MoF, renowned for offering competitive salary packages, may inadvertently diminish the drive for professional progression due to perceived sufficient pay and a robust pension plan. Interviews reveal diverse reasons for a lack of enthusiasm for personal development programs, including involvement in entrepreneurial endeavors and familial obligations. Moreover, the MoF's hierarchical CD department may not incentivize proactive pursuit of professional development aligned with individual competencies, potentially hindering effective CD. Other than that, the perceived rigidity of public organizations may contribute to a lack of competitiveness among employees, posing a challenge to the effective implementation of CD initiatives. Also, organizational reforms aiming to decrease bureaucracy and improve productivity encounter resistance.

The discussion on CD and rewards introduces the positive impact of training on employee accomplishment. The MoF uses career milestones, such as training completion, as benchmarks for promotion and wage increments, with legislation mandating CD opportunities, showcasing the organization's commitment to employee development. Identified inefficiencies, such as the lack of universal application of the talent management system, underscore the need for a thorough review. The association between CD and incentives may be subject to additional variables, such as organizational commitment, necessitating further study. Thus, leadership emerges as a crucial factor in cultivating an innovation culture and implementing a beneficial talent management system. The study then delves into the role of rewards as a mediator in the relationship between career development and employee performance. Indirect testing results suggest no meaningful link between CD, incentives, and employee performance. Compulsory online training initiated in response to the pandemic may lack coordination with employees' career aspirations. The absence of assessment, a top-down approach, and a focus on job-specific activities contribute to decreased motivation and engagement in training programs. The pandemic-induced surge in working hours and workload requires management attention to maintain a balance between work and personal life. The absence of mental health assistance providers and dependence on immediate supervisors for consultations may impact overall well-being and productivity among employees.

4. CONCLUSION

In summary, based on the findings of the path analysis, it can be shown that there exists a significant connection between EP within the MoF. This correlation can be attributed to the presence of a fair and transparent reward system, which effectively motivates workers to enhance their performance and strive for excellence. Conversely, the serendipitous discovery unveiled a lack of statistically meaningful association between CD and EP. The findings of the study indicate a noteworthy correlation between CD and rewards, which may be attributed to the dedication of talent management initiatives and the establishment of career milestones. Nevertheless, the hypothesis testing pertaining to the mediating effect of incentives between CD and EP produced statistically insignificant findings. Moreover, drawing upon the outcomes and deliberations, a number of crucial suggestions may be put forth to augment HRM strategies and EP inside the MoF, especially in the aftermath of the epidemic. First and foremost, it is recommended that the MoF prioritise the enhancement of its incentive system through the implementation of an integrated compensation system. This objective may be accomplished by the implementation of ongoing assessments of performance-based promotions and awards that are congruent with individual contributions and accomplishments, as well as the calibre of individual KPIs. Furthermore, it is

recommended that the MoF take into account the implementation of an extensive training programme that goes beyond the customary duties and standard assessment of pre-training and post-training activities. Furthermore, the sustained adoption of novel work practises post-pandemic involves the implementation of comprehensive work-life balance strategies. These encompass flexible work arrangements, discouragement of excessive overtime, and proactive promotion of employees utilising paid leave for personal well-being. Additionally, fostering individualised communication is achieved by granting access to professional counsellors or psychiatrists for one-on-one sessions.

While the current findings provide valuable insights, it is crucial to acknowledge certain limitations in this study. The sample size, comprising 100 respondents from the DJPK, MoF, though meeting the minimum threshold outlined by Sekaran (2013), may restrict the generalizability of the findings to broader community and other public sector organizations. Future research efforts are recommended to address this limitation by expanding the sample size and diversifying participants, enabling a more comprehensive understanding of HRM practices within the public sector post-pandemic. Another potential constraint pertains to the data collection methodology, which utilized a Likert scale questionnaire in a quantitative approach due to time constraints. To overcome this limitation, it is suggested that subsequent research endeavors employ a mixed-methods approach, integrating qualitative methods such as interviews or focus groups with both employees and policymakers. This approach would enable a more nuanced analysis and a deeper comprehension of the intricate nature of human resource management practices and employee perspectives. Additionally, future investigations are encouraged to consider incorporating other factors, such as organizational culture, leadership styles, work-life balance, and employee engagement, to provide a more comprehensive examination of the influence of HRM practices on employee outcomes.

REFERENCES

- Ali, Z., Mahmood, B., & Mehreen, A. (2019). Linking succession planning to employee performance: The mediating roles of career development and performance appraisal. *Australian Journal of Career Development*, 28(2), 112-121.
- Andrews, R., Boyne, G. A., Law, J., & Walker, R. M. (2009). Centralization, organizational strategy, and public service performance. *Journal of public administration research and theory*, 19(1), 57-80.
- Anitha, J. (2014). Determinants of employee engagement and their impact on employee performance. *International journal of productivity and performance management*, 63(3), 308-323.
- Anwaruddin, A. (2005). Improving public service delivery through bureaucracy reform. The role of public administration in alleviating poverty and improving governance. Kuala-Lumpur: Asian Development Bank, 537-554.
- Baron, R. M., & Kenny, D. A. (1986). The moderator–mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of personality and social psychology*, 51(6), 1173.
- Behn, R. D. (2003). Why measure performance? Different purposes require different measures. *Public administration review*, 63(5), 586-606.
- Carmeli, A. (2004). Strategic human capital and the performance of public sector organizations. *Scandinavian Journal of Management*, 20(4), 375-392.
- Erkoc, T. E. (2017). Bureaucracy and Efficiency. *Global Encyclopedia of Public Administration, Public Policy, and Governance*, ed. Farazmand A. (Cham: Springer, 2017), 1-7.
- Chiang, F. F., & Birtch, T. A. (2008). Achieving task and extra-task-related behaviors: A case of gender and position differences in the perceived role of rewards in the hotel industry. *International Journal of Hospitality Management*, 27(4), 491-503.
- Cramer, D. (2003). *Advanced quantitative data analysis*. McGraw-Hill Education (UK).
- Edirisooriya, W. A. (2014, February). Impact of rewards on employee performance: With special reference to ElectriCo. In *Proceedings of the 3rd International Conference on Management and*

- Economics (Vol. 26, No. 1, pp. 311-318).
- Fernandes, A., Santinha, G., & Forte, T. (2022). Public service motivation and determining factors to attract and retain health professionals in the public sector: A systematic review. *Behavioral Sciences*, 12(4), 95.
- Grover, S., & Furnham, A. (2016). Coaching as a developmental intervention in organisations: A systematic review of its effectiveness and the mechanisms underlying it. *PloS one*, 11(7), e0159137.
- Hamouche, S. (2021). Human resource management and the COVID-19 crisis: Implications, challenges, opportunities, and future organizational directions. *Journal of Management & Organization*, 1-16.
- Herzberg, F., Mausner, B., & Snyderman B. (1959). *The motivation to work*. New York: Wiley.
- Hill, K. (2022). *Employee Performance Management in the New Zealand Public Sector* (Doctoral dissertation, Open Access Te Herenga Waka-Victoria University of Wellington).
- Hoekstra, H. A. (2011). A career roles model of career development. *Journal of Vocational Behavior*, 78(2), 159-173.
- Ibrar, M., & Khan, O. (2015). The impact of reward on employee performance (a case study of Malakand Private School). *International letters of social and humanistic sciences*, 52, 95-103.
- Irwan, I., Munir, A. R., & Ilyas, G. B. (2017). The effect of work discipline, career development and compensation on the performance of Permata Bank Makassar employees. *Jurnal Mirai Management*, 2(2), 295-306.
- Knies, E., & Leisink, P. (2018). People management in the public sector. *HRM in mission driven organizations: Managing people in the not for profit sector*, 15-46.
- KPMG. (2021, July 27). The longer-term impact of COVID-19 on Reward – KPMG United Kingdom. KPMG. <https://kpmg.com/uk/en/home/insights/2021/07/ec-the-longer-term-impact-of-covid-19-on-reward.html>
- Krishnaveni, R., & Monica, M. R. (2016). Employee Engagement: Key Implications For Human Resource Management Practices. *Pacific Business Review International*, 9(5), 148-154.
- Liu, W., & Liu, Y. (2022). The impact of incentives on job performance, business cycle, and population health in emerging economies. *Frontiers in Public Health*, 9, 778101.
- Macey, W. H., & Schneider, B. (2008). The meaning of employee engagement. *Industrial and organizational Psychology*, 1(1), 3-30.
- Manolopoulos, D. (2007). An evaluation of employee motivation in the extended public sector in Greece. *Employee relations*, 30(1), 63-85.
- Mehmood, S., Ramzan, M., & Akbar, M. T. (2013). Managing performance through reward system. *Journal Of Humanities And Social Science*, 15(2), 64-67.
- Napitupulu, S., Haryono, T., Laksmi Riani, A., Sawitri, H. S. R., & Harsono, M. (2017). The impact of career development on employee performance: an empirical study of the public sector in Indonesia. *International Review of Public Administration*, 22(3), 276-299.
- Nilasari, B. M., Nisfiannoor, M., & Devinta, F. R. M. (2021). Changes in motivation that affect employee performance during the covid 19 pandemic. *Jurnal Aplikasi Manajemen*, 19(2), 435-447.
- Njanja, L. W., Maina, R. N., Kibet, L. K., & Njagi, K. (2013). Effect of reward on employee performance: A case of Kenya Power and Lighting Company Ltd., Nakuru, Kenya.
- Oberholzer, M., & Buys, P. W. (2023). A Roadmap to Business Research. In *Business Research: An Illustrative Guide to Practical Methodological Applications in Selected Case Studies* (pp. 11-40). Singapore: Springer Nature Singapore.
- OECD. (2008). *The State of the Public Service*. OECD Publishing.
- Omofowa, M. S. (2021). Linking employee commitment, workplace reward and career development to quality of work life. *Turkish Journal of Computer and Mathematics Education (TURCOMAT)*, 12(7), 459-467.
- Pallant, J. (2020). *SPSS survival manual: A step by step guide to data analysis using IBM SPSS*. McGraw-hill education (UK).
- Piore, M. J. (2011). *Beyond Markets: Sociology, street-level bureaucracy, and the management of the*

- public sector. *Regulation & Governance*, 5(1), 145-164.
- Riasat, F., Aslam, S., & Nisar, Q. A. (2016). Do intrinsic and extrinsic rewards influence the job satisfaction and job performance? Mediating role of reward system. *Journal of Management Info*, 11(1), 16-34.
- Roy, B. (2021). HRM Practices on Employee Retention: a Comparative Study (No. 6656). EasyChair.
- Saleh, C., Hayat, H., Sumartono, S., & Pratiwi, R. N. (2020). Moderating of religiosity on reward and engagement: Empirical study in Indonesia public service. *The Journal of Asian Finance, Economics and Business (JAFEB)*, 7(6), 287-296.
- Sanders, K., Jorgensen, F., Shipton, H., Van Rossenberg, Y., Cunha, R., Li, X., ... & Dysvik, A. (2018). Performance-based rewards and innovative behaviors. *Human Resource Management*, 57(6), 1455-1468.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. John Wiley & sons.
- Silaban, R. L., Handaru, A. W., & Saptono, A. (2021). Effect of workload, competency, and career development on employee performance with organizational commitment intervening variables. *The International Journal of Social Sciences World (TIJOSSW)*, 3(1), 294-311.
- Siswanto, S., Maulidiyah, Z., & Masyhuri, M. (2021). Employee engagement and motivation as mediators between the linkage of reward with employee performance. *The journal of Asian finance, economics and business*, 8(2), 625-633.
- Sobel, M. E. (1982). Asymptotic confidence intervals for indirect effects in structural equation models. *Sociological Methodology*, Vol. 13, pp. 290-312
- Subhan, I. (2023). *The Role of Reward and Career Development on Employee Performance in Public Service Organizations after Covid-19: Evidence from Indonesia*. Theses
- Suparjo, S., & Sunarsih, E. S. (2019). The Role of Career Development in Improving Employee Performance: Empirical Study on Private Higher Education in Central Java, Indonesia. *Media Ekonomi dan Manajemen*, 34(2).
- Wasiati, H. (2018). Effect of Reward, Punishment on employee performance with job satisfaction as an intervening variable. *UPAJIWA: Journal of Economics, Business and People's Sovereign Management*, 2(1), 44-56.
- Weng, Q., McElroy, J. C., Morrow, P. C., & Liu, R. (2010). The relationship between career growth and organizational commitment. *Journal of vocational behavior*, 77(3), 391-400.
- Wright, P. M., & McMahan, G. C. (1992). Theoretical perspectives for strategic human resource management. *Journal of management*, 18(2), 295-320.
- Yuesti, A., & Adnyana, A. (2022). The role of organizational commitment mediation on career development and employee performance. *Nexo Revista Científica*, 35(01), 306-315.