ANALYSIS OF ALLOWANCE PROVISION AND TOKEN ECONOMY SYSTEM ON EMPLOYEE PERFORMANCE IMPROVEMENT AT PT. ECODU

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Keywords	ABSTRACT
employee performance; knowledge management framework; SECI model; token economy system, traditional allowances	The token economy system is a new incentive system that aims to enhance employee engagement, productivity, and overall performance at the company. In this study, the Token Economy Method was used to evaluate the impact of the token economy on employee performance improvement. The data were collected using a combination of primary and secondary data methods, including interviews with company stakeholders and questionnaire surveys to employees. The collected data was then analyzed using qualitative and quantitative methods, with the application of multiple regression. The results of the analysis show the importance of a fair and effective benefits system, and the potential of token economy in improving employee discipline and performance. The fishbone analysis concludes that there are several areas where the conventional allowance system could be improved to improve employee performance, including motivation and rewards, allowance fairness, healthcare and well-being allowances, cost efficiency, and retention impact. This method demonstrates a strong statistical influence on performance improvement, accounting for 96.8% of the variance in employee performance. Overall, this method emerges as an innovative and effective approach to managing bonuses that enhances employee engagement and productivity, creating a performance-driven culture within PT.

INTRODUCTION

PT. Ecodu is a company that engages in the field of digital-based tutoring. As a digital-based private company, PT. Ecodu is required to maintain employee performance in order to always provide the best service for Indonesian students who are preparing for the entrance test or selection of universities or official schools or diamonds. To achieve student satisfaction with digital tutoring, factors are needed that can maintain or even improve employee performance. Performance is the result of work that can be achieved by a person or group of people in a company in accordance with the authority and responsibility of each individual in an effort to achieve organizational goals legitimately in a manner that is morally and ethically compliant and does not violate the law (Afandi & Bahri, 2020).

To produce good performance, there are several influencing factors or variables such as training, organizational culture, motivation, leadership, work discipline and benefits. The variable allowance in the form of a month's bonus is a factor that is the focus of this study. Basically, humans work to earn money to meet their needs. That way, an employee will appreciate his hard

work and show his loyalty to the company if his basic needs have been met. Benefits are additional income provided by an organization to its employees (Ali & Anwar, 2021; Ebbinghaus, 2021; Kadarisman, 2017; Niu et al., 2021; Tufa & Kant, 2023). Even though in terms of productivity it is good, a company may still have shortcomings where employee performance is still low due to the absence of benefits from the company (Coelho et al., 2023; Isham et al., 2021; Sauermann, 2023; Tasnia et al., 2023; Waworuntu et al., 2022). The certainty of compensation or benefits must be fair and appropriate for an employee (Al-Harthy et al., 2022; Bamberger, 2023; Jahan et al., 2023; Putra, 2022; Tanjung et al., 2022). This means that it is fair and appropriate, where the compensation given must be right on target based on the performance performed by employees and the value of benefits must have a fair value for employee survival and benefits must also be based on supporting human values in elements to increase employee morale to continue working. Improve yourself, and don't stop learning for optimal performance.

Based on the previous study by Afandi & Bahri (2020) as the basis for the title of this thesis shows the spirit of improving employee performance, the need for benefits and the provision of fair benefits, so the research requires a method to measure performance and provide value for it. Performance which in turn will reward employees. Good performance results as motivation for morale. The method that can be used is the token economy in measuring one's performance and providing rewards for their performance. Token economic theory is based on token elements that are presented as physical forms that have meanings such as money which is a means of measuring transactions (Skinner, 2014). The token itself can not only be presented in the form of money but can be a form of tool to measure the value of a certain thing in the form of positive or negative value which can ultimately provide results in the form of economic value. Skinner identified that every human action has a positive or negative effect. In this case the person will be rewarded. The term "reward" based on Skinner's operant condition theory is a form that can increase a person's attractiveness to develop into a better self. Token economy theory is a method of establishing positive criteria whose purpose is not to discriminate against a person's mistakes or poor performance, but to recognize that both can be learned to thrive by compensating positively based on a comparison of their best performance with their mistakes or poor performance. performance to trigger them to do better.

In 2023, Ecodu wants to make a breakthrough to improve employee performance by providing monthly bonuses with a new method. In this case, the Ecodu company does not know whether the method used now is fair and makes Ecodu employees enthusiastic about working. Therefore, it is necessary to analyze how Ecodu's method manages monthly bonus payments and compares with the token economy method so that in the future Ecodu companies can apply what method is best so that the work of employees runs smoothly and without obstacles, and avoid conflicts between employees in Ecodu Company.

The reason this study uses the token economy method is because companies want to improve employee performance by paying monthly bonuses according to the results of each individual's performance followed by evidence of behavioral targets. Each individual must collect evidence of their performance as expected by the company with the aim that the company can provide awards in the form of monthly bonuses according to the evidence.

Token economies can also be exchanged for privileges, or individual activities. The token economy or symbol exchange system relies heavily on success in providing reinforcement that can be exchanged for a value comparable to the achievements achieved by employees. The proper system of documentation or recording of awarding data depends heavily on the accuracy of data collection. Therefore, a recording device that can be managed can increase high accuracy in order to

provide a reasonable and calculated accurate assessment of the company. Consistent in implementing, to uphold consistency, technical guidelines should be written as a benchmark in carrying out tasks at work so that what is planned can be carried out.

Employee monthly bonuses are related to the token economy. Monthly bonuses in the token economy system are systems where companies provide bonuses to employees in the form of digital tokens that can be used in the company's internal ecosystem. This system aims to encourage employee performance, create an integrated internal ecosystem, and increase employee loyalty to the company. In order to encourage higher work productivity, many institutions adopt a bonus system as part of the reward system that applies to organizational employees (Siagian, 1997). The system is believed to support the success of the organization in carrying out its work. Many financial institutions, organizations and companies use the system to motivate employees to work hard so that employee work productivity increases.

This research builds on Siregar (2019) research which demonstrated that allowances and the Token Economy significantly enhance employee discipline and performance. The study focuses on PT. Ecodu, comparing its traditional monthly bonus system with the Token Economy approach to analyze their impacts on employee performance. The primary aim is to assess how both incentive methods influence employee discipline and evaluate their effectiveness in enhancing overall performance at the company. By exploring these differences, the research contributes valuable insights to the fields of organizational behavior and human resource management, offering practical implications for optimizing employee motivation strategies and guiding future research on incentive systems that promote engagement and productivity.

METHODS

This study uses a structured design to analyze how PT. Ecodu manages and provides benefits to employees as well as the challenges faced in offering these benefits without compromising employee performance. The analysis methods used include free cash flow assessment and relative valuation to evaluate the intrinsic value of the company. The design of the study also includes a literature review and a conceptual framework to guide the research process, focusing on the relationship between various factors, such as objective analysis, knowledge management framework, and the SECI model.

Data collection was carried out using a combination of primary and secondary data methods, including interviews with company stakeholders and questionnaire surveys to employees. The collected data was then analyzed using qualitative and quantitative methods, with the application of multiple regression to evaluate the relationship between the benefits provided and the token economy system on employee performance improvement. The results of the analysis show the importance of a fair and effective benefits system and the potential of the token economy system in improving employee motivation and performance.

The research also develops a knowledge management roadmap that includes strategic actions to optimize knowledge management practices in companies. By utilizing analysis methods such as fishbone diagrams and SECI models, this research aims to create a culture of continuous learning and innovation. The conclusion of this study recommends the integration of the token economy system with traditional benefits to improve employee performance and create a fairer and more attractive work environment.

RESULTS

Simultaneous Significance Test (F Test)

The simultaneous test (F test) is conducted to determine whether the independent variables, allowance provision and the token economy system method, have a simultaneous (combined) effect on the dependent variable, employee performance improvement at PT. Ecodu. Before making this comparison, a significance level of 5% ($\alpha = 0.05$) must be set, along with the degrees of freedom (df) calculated as df = n - k – 1 to establish the critical value.

Table 1. Simultaneous Test Results (ANOVA[b])

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1529,670	2	764,835	180,918	<,001[b]
	Residual	50,730	12	4,228		
	Total	1580,400	14			

a. Dependent Variable: Employee performance improvment (Y)

b. Predictors: (Constant), Token Economy System Method (X2), Allowance (X1)

Source : Processed Data Using SPSS 29

Based on Table 4.10, the calculated F-value for all variables (allowance provision and the token economy system method) is 180.918, which is greater than the F-table value of 4.67 obtained from the calculation F-table (k; n–k) = F(1;13) = 4.67. With a significance level of 0.001, which is less than the threshold of 0.05, we accept the alternative hypothesis (Ha) and reject the null hypothesis (Ho). This means there is a significant effect of allowance provision and the token economy system method on the improvement of employee performance at PT. Ecodu. Therefore, it can be concluded that the variables of allowance provision and the token economy system method simultaneously influence the enhancement of employee performance at PT. Ecodu.

Partial Significance Test (T Test)

The T test is used to analyze the individual effect of each independent variable on the dependent variable, with a significance level of 5% and degrees of freedom (df) = 15 (n – k – 1, where 15 – 2 – 1).

Table 2. Partial Test Results (Coefficient[a])

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	13,752	7,026		1,957	,074
	Allowance(x1)	,006	,209	,003	,979	,979
	Token Economy System Method (X2)	,926	,113	,981	8,186	,001

a. Dependent Variable: Employee Performance Improvement (Y)

Source: Processed Data Using SPSS Version 29

H1: Allowance Provision has a significant effect on Employee Performance Improvement

Based on the table above, the t_{value} for Allowance Provision (X1) is 0,979, with a significance level of 0.979 > 0.05. Even though the t_{value} of 0,979 is smaller than the t_{tabel} value of 1,770 we

conclude that the alternative hypothesis (Ha) is rejected and the null hypothesis (Ho) is accepted. This indicates that the variables Allowance Provision is not significantly influence employee performance improvement at PT. Ecodu.

H₂: The token economy system method has a significant impact on improving employee performance

Referring to Table the t_{value} for X2 is 8.186, with a t_{tabel} value of 1,770 and a significance level of 0.001 < 0.05. Since the t_{value} of 8.186 exceeds the t_{tabel} value 1,770, it means that the alternative hypothesis (Ha) is accepted, and the null hypothesis (Ho) is rejected. This indicates that the Token Economy System Method variable has a positive and significant impact on enhancing employee performance at PT. Ecodu.

From the overall results of the partial test (T test), it can be concluded that independent variables of the token economy system have a significant and positive effect on improving employee performance at PT. Ecodu.

Analysis of Factors Affecting Employee Performance Based on Conventional Allowance System at PT. Ecodu using Fish Bone Analysis

This analysis was conducted based on interviews with two senior executives from PT. Ecodu, who served as the primary sources of information. The interview questions covered areas such as performance-based allowances, non-monetary allowances, health and insurance benefits, seniority-based allowances, and performance allowances or special recognition. The interview results revealed the company's goal of addressing employee performance issues. A fishbone diagram (Fisher, 2011; Slameto, 2016) was used to identify and understand the factors affecting employee performance based on the conventional allowance system applied at PT. Ecodu. Based on the analysis, several key factors were found to influence employee performance, including motivation and rewards, allowance fairness, healthcare and well-being allowances, cost efficiency, and retention impact.
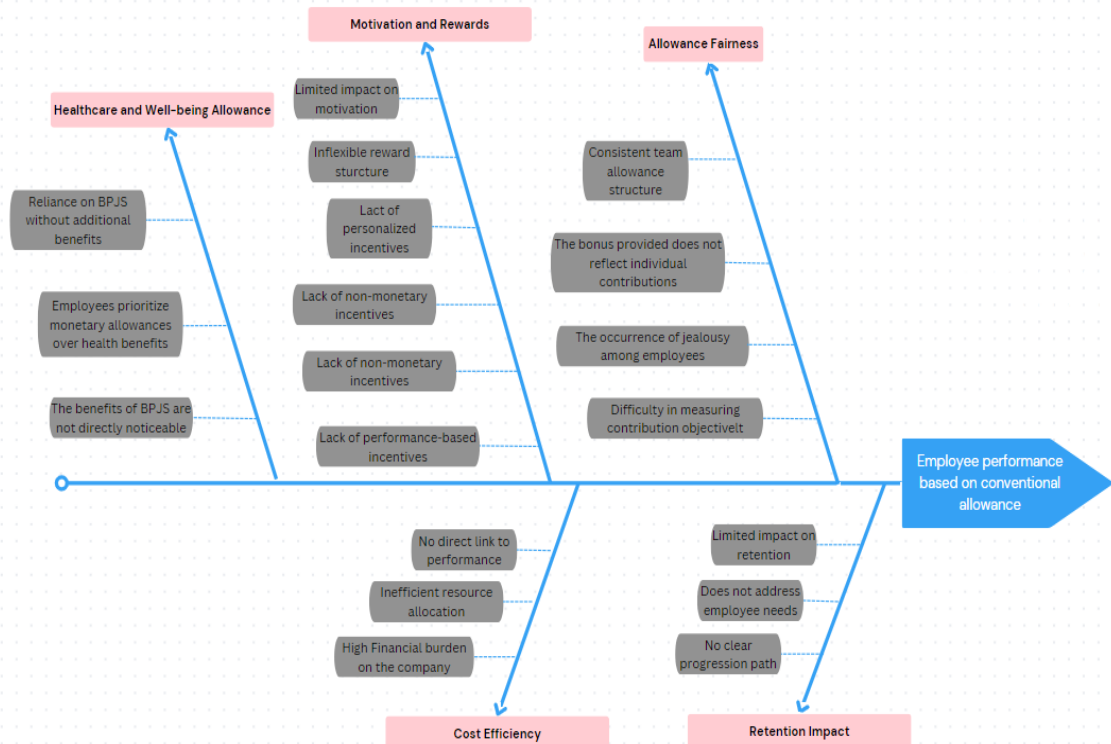
Figure 1. Fishbone Analysis on Employee Performance Based on Conventional Allowance

Motivation and Rewards

Based on the Figure, the analysis highlights Motivation and Rewards as the first key factor influencing employee performance at PT. Ecodu. As shown in the figure, the current reward structure lacks both flexibility and personalization, which limits its ability to effectively motivate employees. Additionally, Figure 1 points to a shortage of non-monetary and performance-based incentives, contributing to reduced employee motivation and engagement in their roles. Therefore, as illustrated, it is essential to review and enhance the reward system by offering a broader range of incentives focused on individual performance achievements to strengthen motivation and job satisfaction.

Allowance Fairness

As illustrated in the Figure, the analysis reveals that Allowance Fairness significantly influences employee performance. The figure highlights that the uniform structure of team allowances may fail to recognize individual contributions, which can lead to feelings of jealousy and dissatisfaction among employees. Additionally, Figure 1 identifies challenges in objectively measuring individual contributions, potentially fostering perceptions of unfairness in rewards. Therefore, PT. Ecodu is encouraged to adopt more objective measurement methods and develop a fairer allowance structure that accurately reflects individual achievements.

Healthcare and Well-being Allowance

Referring to the Figure, the analysis highlights that Healthcare and Well-being Allowance at PT. Ecodu is largely confined to BPJS, without supplementary benefits, which some employees may view as insufficient. Furthermore, employees seem to prioritize monetary allowances over health benefits, possibly due to the less immediate visibility of BPJS benefits. To enhance employee

satisfaction, the company may consider providing additional health benefits or healthcare allowances that more closely align with employee needs.

Cost Efficiency

Drawing insights from the Figure, the analysis shows that Cost Efficiency is affected by the current conventional allowance system, which lacks a direct connection to employee performance, leading to inefficient resource allocation. This system also imposes a considerable financial strain on the company without delivering measurable performance improvements. To improve cost efficiency, PT. Ecodu could explore ways to tie allowances more closely to employee productivity and performance outcomes.

Retention Impact

Observing the findings in the Figure, the analysis shows that the conventional allowance system has a limited impact on employee retention. This system does not fully satisfy employee needs or provide a clear career advancement path, which may affect employee loyalty. To enhance retention, the company could consider structuring allowances to better align with employee needs and goals, while also offering clearer opportunities for career growth.

Conclusion of Fishbone Analysis

The fishbone analysis concludes that there are several areas where the conventional allowance system could be improved to enhance employee performance and retention at PT. Ecodu. By implementing a more equitable, flexible, and performance-linked allowance system, PT. Ecodu can increase employee motivation, cost efficiency, and satisfaction, ultimately contributing to improved overall company performance.

Knowledge Management Framework

The Knowledge Management (KM) Framework acts as a strategic tool for managing an organization's intellectual resources and enabling efficient knowledge capture. In the context of PT. Ecodu, an effective knowledge management initiative requires a well-balanced integration of people, processes, and technology (Anggoro & Simamora, 2019; Levallet & Chan, 2016). Recognizing the unique roles and contributions of each component allows the company to leverage their combined strengths to improve knowledge sharing, retention, and utilization. Based on an analysis of goals, a KM Framework for PT. Ecodu can be structured by aligning people, processes, and technology, supporting employees in accessing essential knowledge, collaborating effectively, and making informed decisions. This framework promotes innovation, enhances operational efficiency, and ultimately contributes to improved employee performance within the organization, aligning with PT. Ecodu's goals for performance improvement.

KM Framework Table for Enhancing Employee Performance through Token Economy System at PT. Ecodu

With the primary objective of enhancing employee performance at PT. Ecodu, a Knowledge Management (KM) Framework table has been developed to support this goal. This framework aims to increase efficiency, productivity, and overall effectiveness through the implementation of a token economy-based allowance system. The table below presents the components and strategies designed to boost employee performance within this framework at PT. Ecodu.

Table 3. Knowledge Management Framework table for Employees (Improving Employee Performance Based on Token Economy Allowance)

Action	Sub-Action	Critical Knowledge	KM Objectives	KM Framework - People	KM Framework - Process	KM Framework - Technology
Train employees on the token economy system		- Understanding of token system operations - Knowledge of reward criteria and structures	To equip employees with necessary knowledge and skills to use the token system effectively	HR, Trainers, Supervisors	- Design training modules - Collect feedback to improve training content	Learning Management System (LMS) for training delivery
Establish a mentorship program to facilitate knowledge sharing	Pair employees with mentors	- Communication skills - Token economy strategies and best practices	To foster collaboration and knowledge exchange between employees	HR, Senior employees as mentors	- Match employees with mentors - Schedule regular mentorship sessions	Communication tools (email, chat, video conferencing)
Recognize employees who actively participate in the system	Monthly performance awards	- Criteria for high performance - Knowledge of reward and recognition standards	To motivate employees to engage with the token economy system	HR and Supervisors	- Design recognition program and criteria - Collect feedback on program effectiveness	Internal recognition platform (dashboard or app)
Develop clear guidelines for using the token economy system	Documentation and guidelines creation	- Operational guidelines - Token usage rules and limitations	To ensure consistent understanding and application of the system	HR, Supervisors, Trainers	- Publish guidelines - Conduct orientation sessions	Document repository
Create a feedback loop for continuous improvement of the token system	Regular feedback collection	- Employee feedback methods - System performance metrics	To identify and implement improvements to the token system	HR and Supervisors	- Gather feedback quarterly - Review and adjust system based on feedback	Survey tools, data analytics
Implement a digital platform for tracking tokens and redeeming rewards	Platform development	- Technical knowledge on platform management - System security best practices	To streamline token tracking and redemption	IT team and HR	- Develop and launch platform - Ensure system security	Token management platform
Use performance analytics to monitor the impact of the token economy on performance	Data analysis and reporting	- Data analysis techniques - KPIs for employee performance	To assess the effectiveness of the token economy on performance	Data analysts, Supervisors	- Establish performance metrics - Regular reporting and adjustments	Data analytics t

The table illustrates PT. Ecodu's strategy for improving employee performance through the adoption of a token economy system. This framework integrates three main elements—People, Process, and Technology—to establish a structured environment for knowledge sharing and effective implementation of the token system.

Overview of KM Framework Elements:
1. People: The "People" component addresses the roles and responsibilities of team members, including HR personnel, trainers, supervisors, and experienced employees. This part of the framework ensures that employees are properly trained on how the token system functions, are paired with mentors to facilitate knowledge exchange, and are recognized for active participation. These actions are intended to build employee understanding and engagement with the system.

2. Process: The "Process" component focuses on creating consistent procedures for capturing, sharing, and utilizing knowledge within the token economy structure. This includes steps such as developing training modules, setting up mentorship programs, recognizing employee achievements, maintaining clear guidelines, collecting feedback, and analyzing performance data. By establishing these processes, PT. Ecodu aims to streamline the application of the token economy system and increase employee involvement.

3. Technology: The "Technology" element highlights the digital tools and platforms that support the knowledge-sharing and management processes. PT. Ecodu makes use of tools such as a Learning Management System (LMS) for training delivery, communication tools for mentor-mentee interaction, a recognition platform to acknowledge employee efforts, a repository for accessing guidelines, feedback collection tools, and a token management platform for tracking and redeeming tokens.

Table 3 demonstrates how each component People, Process, and Technology collaboratively contributes to the overall goal of enhancing employee performance through the token economy system at PT. Ecodu. By empowering employees with knowledge, providing structured processes, and utilizing relevant technologies, the company seeks to foster a culture focused on performance and continuous improvement.

SECI Model Analysis for Improving Employee Performance at PT. Ecodu

The SECI Model (Socialization, Externalization, Combination, and Internalization), developed by Nonaka & Nishiguchi (2001), serves as a structured framework that PT. Ecodu can adopt to enhance knowledge sharing and creation within the organization. This model facilitates the transfer of both tacit and explicit knowledge across the workforce, ultimately supporting the goal of improving employee performance, especially with the implementation of a token economy-based allowance system. Figure 2 below illustrates the four stages of the SECI Model as applied to PT. Ecodu's strategy. Each stage outlines specific activities and processes that align with the company's objectives and the token economy system.
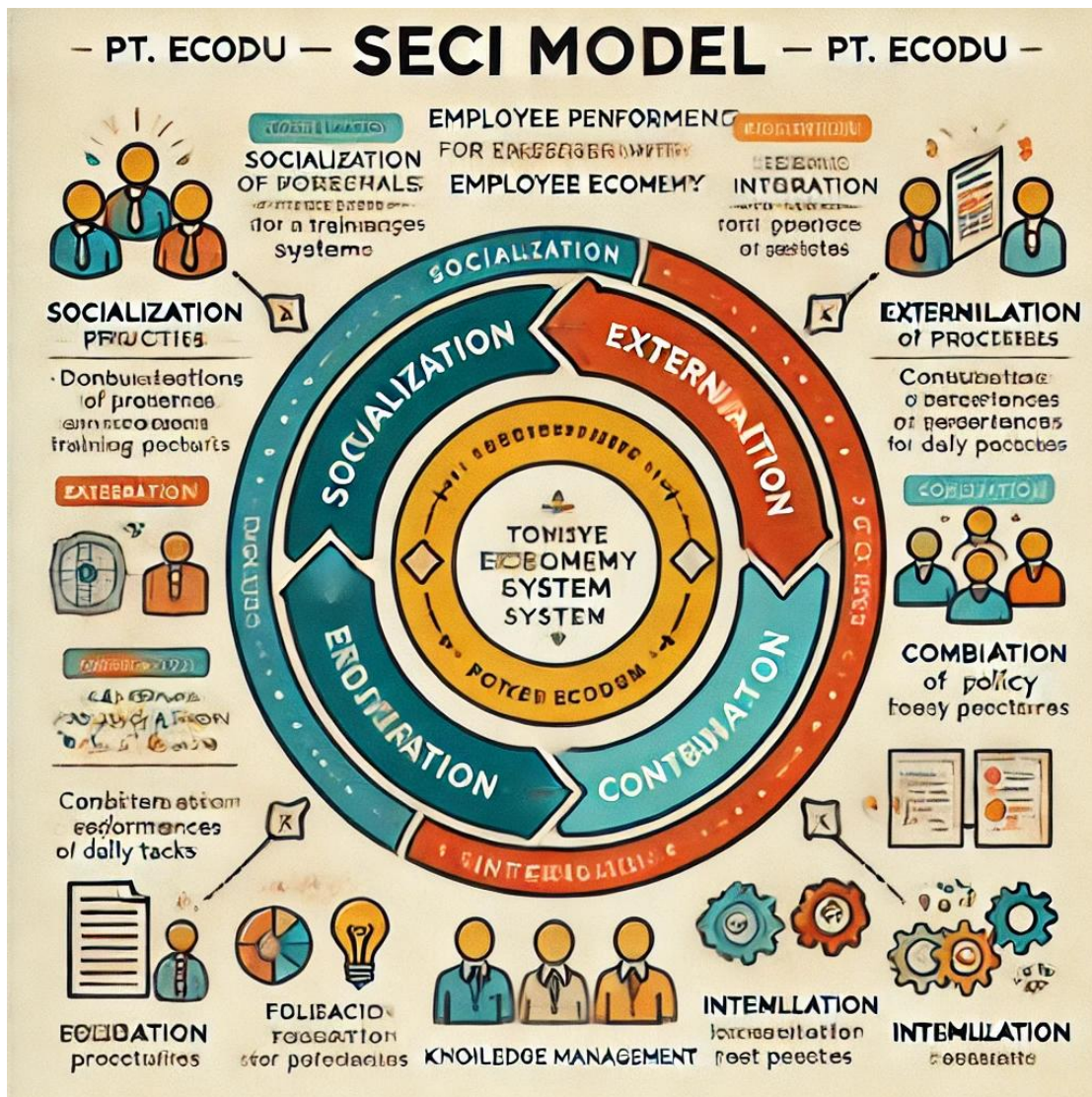
Figure 2. SECI Model for Employee Performance Improvement at PT. Ecodu

This model offers a systematic approach to managing knowledge related to the token economy system, providing a sustainable method for enhancing employee engagement, productivity, and overall performance. By leveraging the SECI model, PT. Ecodu can cultivate a knowledge-driven environment that supports continuous improvement.

Socialization (Tacit to Tacit)

In the Socialization phase, employees at PT. Ecodu engage in activities that enable peer-to-peer learning through direct interaction. Regular group discussions, workshops, and team meetings encourage employees to share their experiences with the token economy system, promoting a culture of informal learning and collaboration.

Externalization (Tacit to Explicit)

During the Externalization phase, tacit knowledge is converted into explicit formats. This includes developing written guidelines, training materials, and documenting best practices related to the token economy system. By creating structured documentation, PT. Ecodu ensures that insights gained from employee experiences become accessible and standardized resources for the entire organization.

Combination (Explicit to Explicit)

The Combination stage involves synthesizing different pieces of explicit knowledge to create a cohesive knowledge base. This phase includes updating policies, integrating employee feedback, and conducting knowledge-sharing sessions to refine and consolidate information about the token economy system. These practices ensure that employees have access to up-to-date guidelines and standardized procedures.

CONCLUSION

The analysis of PT. Ecodu's monthly bonus system reveals that, while appreciated for providing stability, these allowances do not significantly enhance employee performance, as indicated by a t-value of 0.979 and a significance level of 0.979. Management interviews suggest that the lack of flexibility and personalization in the current system diminishes its motivational impact. In contrast, the Token Economy Method shows a substantial positive effect on performance, with a t-value of 8.186 and a significance level of 0.001, accounting for 96.8% of performance variance. This approach effectively links rewards to measurable achievements, fostering accountability and motivation aligned with organizational objectives. To optimize performance, recommendations include refining the Token Economy system, implementing knowledge management initiatives, ensuring fairness and transparency in reward allocation, and suggesting future research on the long-term effects of the token economy on employee retention and job satisfaction. Overall, adopting these strategies can help PT. Ecodu create a performance-driven culture that enhances employee engagement and productivity.

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