

# Lecturer Payroll Management in Improving Lecturer Welfare of Universitas Islam Bandung

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**Abstract**—This research is based on the existence of differences in regulations between state and private university lecturers, thus there is inequality between state and private university lecturers. The purpose of this study is to find out and describe about payroll management at Bandung Islamic University is able to guarantee the welfare of lecturers. This research uses a qualitative approach and descriptive method. Observation, interview and documentation are data collection techniques that are analyzed by reviewing and studying data, categorizing data, and interpreting data. Based on the results of the study, it can be concluded that in determining the amount of lecturers' salaries at Bandung Islamic University has several factors that are considered as a material in determining the amount of lecturers' salaries. Willingness and ability of the university, education and working experience of lecturers, and several other factors are taken into consideration in expecting that the university can provide welfare and get feedback from the lecturers.

**Keywords**—lecturer payroll management; lecturer welfare; university

## I. INTRODUCTION

The progress or withdrawal of an educational institution is influenced by management as an activator in achieving the goals, so that in the entire implementation of activities in an educational institution will never be separated from management. Definition of management according to Hasibuan, management is the science and art that regulates the process of utilizing human resources and other resources effectively and efficiently to achieve a certain goal [1].

Lecturers are one of the most important parts of human resources owned by an educational institution, in this case especially universities, therefore a lecturer is directly involved in a teaching and learning process and is a crucial determinant of success in teaching and learning which is one of the most important activities in a university. Lecturers are professional educators and scientists with the main task of transforming, developing, and disseminating science, technology, and art through education, research, and community service [2].

Job satisfaction is a reflection of someone's feeling towards his work, this will have an impact on someone's attitude towards work and everything that is encountered in the working environment. Someone with a good level of job

satisfaction will show a positive attitude towards his work, while someone with a level of job satisfaction that is not good will show an attitude that is inversely proportional to his work. affecting factors of job satisfaction are four factors that determine or encourage job satisfaction, namely challenging work, appropriate rewards, proper rewards, supportive working conditions, and supportive coworkers [3].

The theory of expectation (expectancy theory) from Victor Vroom states, "a person will work well if he will get an expectation or reward (both material or non-material) as expected as needs that must be met" [4]. From this theory, it means that to improve the performance of a lecturer, as a human resource in a university requires a boost in this case the welfare obtained, with an increase in performance it is expected to provide positive benefits for the college where the lecturer works.

However, there are some problems that occur related to the welfare of lecturers in Indonesia; one of them is about the differences between state universities (PTN) and private universities (PTS). If the income of lecturers in state universities has already had standard rules governed by the government, this is different from the income of lecturers in private universities which is more referring to the ability of the foundation and the work contract made between the foundation and the lecturers in the universities of its foundation. This makes the welfare of lecturers in private universities in Indonesia tend not to be prevalent.

Poernomo says that the level of welfare is strongly influenced by the salary received [5]. In guaranteeing the welfare of lecturers, the way of private universities in implementing financial management, especially lecturers' payroll management, will determine the level of welfare that will be felt by a lecturer. The function of management according to Terry can be divided into four parts, namely planning, organizing, actuating, and controlling [6]. Planning as a management function needs special attention because the beginning of the payroll management process is sourced from budget planning. Thus, with proper planning, it is expected that universities can provide good welfare without wasting and ignoring other aspects that need more attention.

Payroll planning provides an overview or instructions in making decisions about payroll systems and procedures, giving

incentives, commissions, bonuses, and other rewards that will be received by employees. In determining the amount of salary that will be received by lecturers, it is necessary to consider what factors can influence the amount of salary. Some factors that affecting salary according to Hasibuan are supplies and demands of labors, ability and willingness of companies, labor unions or employee organizations, employee work productivity, government with Presidential Decree, cost of living, employee position, education and work experience, national economic conditions, and the type and nature of work [1].

The welfare provided by universities will affect lecturers' job satisfaction, which will have an impact on performance of working. If the lecturer feels satisfied with the welfare received, then this will provide a positive relationship and will ultimately improve the performance of the lecturer. With welfare, the lecturer will be calmer in carrying out his duties, thus it will cause job satisfaction that will encourage in increasing performance.

Bandung Islamic University (Unisba) consists of two campuses, campus I consists of Tamansari Street No. 1, Tamansari Street No. 22, Tamansari Street No. 24, Hariangbanga Street No. 2, Rangka Gading Street No. 8, Ranggamalela Street No. 1, Purnawarman Street No. 59, Purnawarman Street No. 63 and Campus II are campuses in the Ciburial North Bandung area. Unisba is a university with an A (Very Good) rating from the National Accreditation Board for Higher Education. Institution Accreditation for Higher Education (AIPT) was obtained in 2017. In addition, Unisba was ranked 15th of the best private universities in Indonesia by the Ministry of Research and Technology in 2019. This is certainly inseparable from the performance of good lecturers so that to produce good achievements for universities where he works.

## II. RESEARCH METHODS

This research used qualitative approach. Research method used in this research is descriptive method. It is the main kind of research which is used for describes or draws phenomena, naturally or unnaturally [7]. In terms of methodology, this research is qualitative research [8].

Technique of data collection used in this research is observation participation, interview, and documentation technique. Participant of this study were principals and lecturer.

## III. RESULTS AND DISCUSSION

Bandung Islamic University is one of the universities in Bandung. In determining the amount of lecturers' salaries, private universities are given the authority and freedom in managing their payroll management independently. Therefore, Unisba as a private university determines the amount of salary they will give to lecturers independently without being influenced by the government intervention. In addition to government factors, Mulyadi says which there are some several factors that affect lecturers salaries are the ability and

willingness of the university, education and experience of lecturers, lecturer positions, and lecturer productivity [9].

In determining the amount of lecturers' salaries, Unisba has several factors that are taken into consideration in determining the salary amounts that will be received by lecturers. Unisba's ability and willingness to be one of the factors that influences the amount of salary that will be received by lecturers. In Unisba, the source of funds that gives the largest income to the foundation is still obtained from students. Funds obtained from students are classified into three types namely infaq (disbursement) of university development, infaq of permanent lectures, infaq of semester credit units. However, there are other funding sources such as grants (from government and international parties), and businesses run by foundation.

Specifically, the source of funds used to pay lecturers is sourced from students' IKT (infaq of permanent lectures). The number of students at Unisba is around 12,274, and the amount of IKT is 1,250,000-40,000,000 / year. From the amount of funds, it is expected that Unisba can provide good welfare for lecturers.

The amount of salary received by new lecturers with 0 year experience, Unisba provides salary of IDR 4,100,000, that does not include BJPS insurance costs for health and employment, and pension funds that will be paid directly by Unisba to the relevant agencies. If we compared with the Regency / City Minimum Wage in Bandung [10], which is Rp. 3,091,346.56, the salary given to new lecturers at Unisba is already higher, especially the amount of salary received by Unisba lecturers will increase along with the increasing career of the lecturers.

Education and work experience are also factors that determine the amount of lecturers' salaries at Unisba. This is because education will be directly related to the lecturers' classes, meanwhile the experience and working period influence due to the periodic salary increase every 2 years, thus lecturers who have the same class but it has different working period, it will get different salary amounts. In addition, education is also one of the requirements for lecturer functional promotion, which will affect the class and amount of functional allowance for the lecturers.

In addition, lecturers' positions also affect the amount of salary received. Lecturers with structural positions (rector, dean, head of study program, etc.) will get a position allowance. Meanwhile lecturers with different functional positions, will have different functional allowances and honorariums (teaching fees, guiding fees, meeting fees, etc.) as well. The higher the position of a lecturer, the greater the salary he will receive.

Productivity is also one of the factors considered in calculating employees' salary at Unisba, in this case especially for lecturers. The salary component that is directly affected by productivity is teaching honorarium. In Unisba, the lecturer's obligation is to teach twelve credits (Semester Credit Unit) per week, if the lecturer teaches more than his obligation (twelve credits) then the excess will be paid teaching fees. For example, lecturer with teaching hours of eighteen credits per week will be paid teaching fees for six credits. This is expected

to increase the motivation and productivity of lecturers in teaching.

#### IV. CONCLUSION

The factors that are taken into consideration determine the amount of salary at Unisba is very related to the lecturers' welfare level as seen from the amount of salary they get. Some factors such as university funding sources, the ability and willingness of universities, lecturers' education and experience, lecturers' productivity, and lecturers' positions greatly affect the amount of salary that a lecturer will receive.

The source of funds owned by Unisba will be used as a source of data used in determining the amount of salary in a budget meeting between the foundation and the university. In principle, Unisba always wants to increase the salary of lecturers every year; however, it is still looking at the source of funds and capabilities.

Some factors such as education and experience, productivity, and lecturer positions are made into a payroll system in the hope of feedback from lecturers to the university. By making these factors as determining the amount of lecturers' salaries, it is expected that lecturers will be more

motivated to have high education and good productivity so that lecturers have good performance and can help to improve the university.

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