

## INTISARI

Penelitian ini dilandasi adanya ketidakpastian dalam penentuan kenaikan gaji level manajer keatas dengan mempertimbangkan performa keuangan perusahaan seperti jumlah pendapatan, CAR (*Capital Adequacy Ratio*), ROA (*Return on Asset*), NIM (*Net Interest Margin*), BOPO (*operational efficiency ratio/* beban operasional terhadap pendapatan operasional), *turnover* karyawan dan otoritas pengambilan keputusan terhadap persentase kenaikan gaji di level manajer keatas di industri perbankan Indonesia.

Penelitian ini menggunakan metode kuantitatif, dimana peneliti menggunakan data sekunder yang berasal dari laporan keuangan publikasi tahun 2018 yang berjumlah 40 perusahaan. Analisa ini digunakan untuk mengetahui pengaruh dari variabel bebas terhadap variabel terikat dengan menggunakan analisis regresi berganda.

Hasil penelitian ini menunjukkan terdapat pengaruh yang negatif dan signifikan dari kinerja keuangan seperti ROA dan BOPO terhadap persentase kenaikan gaji di level manajer keatas. Serta pengaruh yang positif dan signifikan dari tingkat otoritas pengambilan keputusan dimana bank yang memiliki pengambilan keputusan anggaran di Indonesia pada umumnya memberikan persentase kenaikan yang lebih tinggi dibandingkan bank yang berbasis di tingkat regional/global.

Kata kunci: kenaikan gaji, kinerja keuangan, industri perbankan, *pay for performance*

## **ABSTRACT**

*This study was based on an uncertainty in determining percentage of salary increase for manager level and above in banking industry which should be considering the company's financial performance such as total operating income, capital adequacy ratio, return on assets, net interest margin, operational efficiency ratio, employee turnover and decision making authority.*

*This research uses a quantitative method in which the researcher uses secondary data derived from the 2018 publication's financial statements based on 40 companies. This analysis is used to determine the effect of the independent variables on the dependent variable using multiple regression analysis.*

*The results of this study indicate that there are a positive and significant influence of financial performance such as return on assets and operational efficiency ratio on the percentage of salary increase for manager level and above. As well as a positive and significant influence from the level of decision making authority where banks that have budget decision making in Indonesia generally provide a higher percentage increase compared with the banks which have based on regional/global level.*

*Keyword: salary increase, financial performance, banking industry, pay for performance*