

# The Effect of Financial Compensation, Performance Assessment, and Competencies on the Performance of High School Teachers

Khairiah<sup>1</sup>, Zuraida<sup>2</sup>, Heru Fahlevi<sup>3</sup>

<sup>1</sup> Universitas Syiah Kuala, Aceh, Indonesia; e-mail; khairiahgurusman12@gmail.com

<sup>2</sup> Universitas Syiah Kuala, Aceh, Indonesia; email; zuraida@feb.unsyiah.ac.id

<sup>3</sup> Universitas Syiah Kuala, Aceh, Indonesia; e-mail; hfahlevi@gmail.com

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## ABSTRACT

This study aims to examine the effect of financial compensation, performance appraisal, and competence on the performance of senior high school teachers in Banda Aceh City. The research was conducted in a senior high school in Banda Aceh City. The population of this study was 30 high school seniors consisting of 19 senior high schools, 6 vocational high schools, 3 state madrasah aliyah, and 2 integrated *dayah*. This study uses a mixed method. The research data was obtained by distributing questionnaires and interviews. The data is then analyzed quantitatively and qualitatively. The results of the study showed that 1) The results of quantitative calculations, financial compensation and teacher competence jointly affect teacher performance, but performance appraisal does not affect the performance of senior high school teachers in Banda Aceh City. Partially, there is an effect of financial compensation and teacher competence on the performance of high school teachers in Banda Aceh City. However, there is no effect of performance appraisal on the performance of senior high school teachers in Banda Aceh City. 2) Qualitatively, the results of interviews with principals showed financial compensation and teacher competence. Meanwhile, teacher performance appraisal only affects teacher performance if there is feedback and supervision from the principal. According to school principals, other factors that influence teacher performance are internal and external factors, namely the motivation and character of teachers, which are supported by the leadership and work environment.

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## Corresponding Author:

Khairiah

Universitas Syiah Kuala, Aceh, Indonesia; e-mail; khairiahgurusman12@gmail.com

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## 1. INTRODUCTION

One area of education that deserves attention is the field of human resource accounting. Economists consider human capital as a factor of production and treat it differently from measuring investment in education (Nurjaya et al., 2021; Kamil & Diyanti, 2020; Fadila et al., 2020). The results of the PISA survey on the quality of education in Indonesia are also supported by the Political And Economic Risk Consultant (PERC) survey, which states that the quality of education in Indonesia is ranked 12th out of 12 countries in Asia. Indonesia's position is also under Vietnam. Furthermore, The World Economic Forum Sweden (2000) also reports that Indonesia's competitiveness is very low, which is only in the 37th position out of 57 countries surveyed in the world (Sjahrifa, 2019). Therefore, the field of education must increase the professionalism of teachers to continuously improve their competence.

Low quality of physical facilities, low quality of teachers, low teacher welfare, low student achievement, low educational equity opportunities, low educational relevance to needs, and high education costs are some of the problems that have been identified in the world of education (Adelia & Mitra, 2021). Every year, the government pays almost four million teachers whose credentials are deemed insufficient (Kartini & Kristiawan, 2019). The Ministry of Education and Culture backs this study, which shows that the national averages for SMA and SMK from 2015-2017 were 45.38, 66.66, and 69.55, respectively. In addition, SMK scores of 44.31, 70.31, and 68.53 were attained. This highlights the need for effective government-level education policymaking to address existing educational challenges.

Several government efforts to improve the quality of national education have been carried out, including through education and training to increase teacher competence; procurement of books, tools and learning media; procurement and improvement of educational infrastructure; and implementation of school-based management. However, Indonesia's education quality indicators have not shown a significant increase (Sopandi, 2019). In addition, in an effort to respond to the demands of globalization since 2020, the central and local governments, in collaboration with the community, must quickly improve human resources to become better and more advanced (Ningsih, 2021). In another effort to improve the quality of human resources (HR), the government implements the provision of professional allowances or teacher certification which aims to motivate teachers to improve their professional qualifications. Teachers who already have an educator certificate are given a teacher professional allowance (TPG) in the hope that their performance will increase, ultimately impacting the quality of education (Yemen, 2020). Thus the need for evaluation and assessment to measure the performance of teachers who have been certified.

Findings regarding financial compensation on teacher performance have been widely studied (Zulvia, 2020; Dewi et al., 2020). The results of this study indicate that teacher compensation has an effect on teacher performance in vocational high schools (Windasari & Yahya, 2021). Financial compensation also positively and significantly affects lecturer professionalism (Idris et al., 2017). The results of other studies contradict that the compensation given to teachers is overall unsatisfactory because many teachers feel uncomfortable with the existing compensation packages and policies (Wekesa, 2013). Some research findings also report the effect of professional allowances on teacher performance conducted by Kartini (2019), who found that professional allowances had a significant effect in Muara Sugihan District. Dariantio et al. (2021) found that there was no influence between professional allowances on teacher performance.

Performance appraisal is also one of the determining factors for the success of a teacher's performance. Teacher Performance Assessment (PK) is carried out annually through in-class observations and other monitoring. Observations are made once in a fiscal year and monitored throughout the year. Formative Teacher PK is carried out at the beginning of the fiscal year and is only for the first year, new teachers, and transfer teachers. Summative PK Guru is carried out 4-6 weeks before the fiscal year's end and the performance appraisal results are used as material for the CSKP assessment (Employee Performance Target Achievement). The main assessment of performance is carried out by the principal, in addition, there are additional assessments by peers, students, and parents of students, as well as an assessment of teacher attendance at school (Kartini, 2019). PK Guru is carried out on four components of

competence that must exist in the teacher, namely pedagogical, personality, social and professional competencies.

Another factor that is reported to have a relationship with teacher performance is teacher competence. Competence can predict a person's behaviour and performance based on certain standards. Several research findings related to teacher competence and performance (Xu & Ye, 2014). Teacher education, social, and technological competence are positively related to their innovative teaching performance (Zhu et al., 2013). Teacher performance and task performance are not completely independent but have a stronger correlation. The performance of each individual greatly affects the overall teacher performance (Cai & Lin, 2006). Therefore teacher competence must be increased through a mentoring training model in stages.

Research on the effect of financial compensation, performance appraisal and competence on the performance of high school teachers has not been done much. There are similarities and differences between this study and previous research. The equation lies in one of the methods used: multiple linear analysis using the SPSS tool and the equation on one of the independent variables in previous studies. The difference from previous research is in research variables, research methods, number of samples, locations and research subjects. Research on principal managerial competence, compensation and job satisfaction on teacher performance at SMK in Batam City has been studied by Suhardi & Yunita (2019).

This research is utilising a mixed-method study to investigate the effects of pay, evaluation, and professional development on teaching effectiveness in Banda Aceh City's high schools for the elderly. The low acceptance rate at State Universities in Banda Aceh City prompted researchers to draw from a smaller pool of applicants when selecting their sample. Each year, high school seniors await the Computer-Based Written Examination evaluation results for State University Entrance Joint Selection (UTBK SBMPTN). The ratio of 36.80 found in the Aceh LTMPPT evaluation places the province in the middle of the pack; this is a relatively low number when compared to the ratios found in other provinces. The percentage of students at each university in each province who pass the LTMPPT will rise in 2021 compared to 2020. Aceh is home to the eleventh-highest LTMPPT admissions rate of any province in Indonesia. The low student population in Aceh Province can be attributed to a lack of resources and opportunities for education. In addition, Aceh Province is not nationally or internationally competitive due to its poor quality standards.

The phenomenon and previous research that has been described is that financial compensation in the form of professional allowances for teachers is closely related to teacher competence and performance, so all variables influence each other. Therefore, this research question how the effect of financial compensation, performance measurement methods, and competencies on the performance of senior high school teachers in Banda Aceh City. The benefits of this research are to provide information on the importance of financial compensation and teacher competence jointly influencing teacher performance and knowledge that there is a relationship between financial compensation and teacher competency which influence teacher performance. Besides that, it becomes a reference for increasing teacher competence and the leadership role of school principals.

## 2. METHODS

### 2.1 Sample

This research was conducted in a senior high school in Banda Aceh City. The population in this study is high school which consists of 30 schools with details of 19 SMA, 6 SMK, 3 MAN, and 2 Dayah Terpadu. The sample in this study using the census method consisted of a total population of 30 senior high schools in Banda Aceh City. The respondents were 60 people with details of 30 vice principals in curriculum and 30 principals, and interviewed 5 principals to explore more in-depth information related to the effect of financial compensation, performance appraisal, and teacher competence on teacher performance in schools. The sampling technique was carried out through the census method after the population criteria were determined. Data on schools in Banda Aceh City and respondents can be seen in Table 1.

**Table 1.** List of School Names in Banda Aceh City

No	School name	School Status	Number of Respondents
1	SMAN 1 Banda Aceh	Public	2
2	SMAN 2 Banda Aceh	Public	2
3	SMAN 3 Banda Aceh	Public	2
4	SMAN 4 Banda Aceh	Public	2
5	SMAN 5 Banda Aceh	Public	2
6	SMAN 6 Banda Aceh	Public	2
7	SMAN 7 Banda Aceh	Public	2
8	SMAN 8 Banda Aceh	Public	2
9	SMAN 9 Banda Aceh	Public	2
10	SMAN 10 Fajar Harapan Banda Aceh	Public	2
11	SMAN 11 Banda Aceh	Public	2
12	SMAN 12 Banda Aceh	Public	2
13	SMAN 13 Banda Aceh	Public	2
14	SMAN 14 Banda Aceh	Public	2
15	SMAN 15 Banda Aceh	Public	2
16	SMAN 16 Banda Aceh	Public	2
17	Aceh State Sports Talent High School (SMAKON)	Public	2
18	Inshafuddin High School Banda Aceh	Private	2
19	Labschool Unsyiah High School	Private	2
20	SMA Plus Al-Athiyah Banda Aceh	Private	2
21	Fatih Bilingual School	Private	2
22	State Vocational High School 1	Public	2
23	State Vocational High School 2	Public	2
24	State Vocational High School 3	Public	2
25	State Vocational High School 4	Public	2
26	Vocational High School 5 Telkom	Public	2
27	Banda Aceh State SMTI	Public	2
28	MAN 1 Banda Aceh	Public	2
29	MAN 2 Banda Aceh	Public	2
30	MAN 3 Banda Aceh	Public	2
<b>Amount</b>			<b>60</b>

## 2.2 Variables and Measurements

The independent variables in this study are financial compensation, performance appraisal, and teacher competence. Financial compensation in the form of teacher certification is a government program for teachers who have educator certificates as a reward for their professionalism. Financial compensation consists of salary, incentives, and bonuses. Teacher Performance Assessment (PKG) is an assessment of each item of the teacher's main task activities in the context of fostering career ranks and positions (Suwatri et al., 2022; Firiyomanto et al., (2016)). The dependent variable in this study is

the performance of high school teachers in Banda Aceh City. Performance can also be defined as a person's overall level of achievement during a certain period Uno and Lamatenggo (2012).

This study aims to examine the effect of the independent variable (Financial Compensation, Performance Measurement, and Teacher Competence) on the dependent variable (Teacher Performance). This study uses mixed research by utilizing a combination of qualitative and quantitative methods to answer research problems (Creswell, 2016). Several mixed-method research findings have been investigated in the accounting field (Silva, 2011; Lamprecht & Guetterman, 2019; Loo & Lowe, 2011). The data collected is compiled, explained, and then analyzed, intending to know the facts that are directly related to the research object.

### 2.3 Analysis

The multiple linear quantitative analysis method aims to determine the effect/relationship between independent variables, namely: financial compensation (X1), teacher performance appraisal (X2), and competence (X3), on the dependent variable, namely teacher performance (Y). Statistical calculations in the multiple linear analysis used in this study were using the SPSS program. The multiple linear regression equation (Ghozali, 2013) is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Y = Teacher Performance

X1 = Financial Compensation

X2 = Performance Rating

X3 = Teacher Competence

$\alpha$  = Constant

$\beta_1, \beta_2, \beta_3, \beta_4$  = Regression Coefficient

$\varepsilon$  = Standard Error

Analysis of qualitative data entails sorting and categorising information, breaking it down into smaller pieces, recognising patterns, giving those pieces meaningful labels, and drawing conclusions that may be shared with others. Interview-based qualitative information. In order to learn more about the initial study's central question—the impact of pay, evaluation, and expertise on the productivity of high school teachers in Banda Aceh City—interviews were performed. In this case, the interview format used by the researcher is a semi-structured one. This sort of interview falls under the umbrella of in-depth interviews, which offer greater flexibility than their organised counterparts. Table 2 displays the bulk of the interview information.

**Table 2.** Sources of Principal/Madrasah Principal Interview Data

No	Research sites	Research Data Source	
		Principal	Time Duration
1	Happy High School	NS	14 Minutes
2	Prosperous High School	NR	12 Minutes
3	Sentosa High School	SY	14 Minutes
4	Peace Love High School	NJ	15 minutes
5	MAN Hope Nation	NH	12 Minutes

Note: The school name has been changed

### 3. FINDINGS AND DISCUSSION

#### 3.1 Descriptive Statistical Analysis

Descriptive statistics provide an overview of the number of samples (N), minimum value, maximum value, average value (mean) and standard deviation ( $\sigma$ ) for each variable. This study's description includes four variables presented in Table 3.

**Table 3.** Statistical Descriptive Results

Variable	N	Minimum	Maximum	mean	Standard Deviation
Teacher Performance	52	2.00	5.00	4.06	0.56
Financial Compensation	52	2.27	5.00	4.00	0.55
Performance assessment	52	2.15	5.00	3.83	0.60
Teacher Competence	52	1.94	5.00	3.99	0.61

Source: Research Data processed in SPSS, 2022

Based on the table above, it can be explained that:

- The mean (average) rating for classroom teachers is 4.06. This demonstrates that participants generally give answers that are in agreement with the researcher's intended statement. If there is only a slight variation from the teacher's performance, the standard deviation would be 0.56.
- The median value (mean) of Financial Compensation is 3.00. This indicates that, on average, respondents to this survey agreed with the statements being asked about. If we assume that any discrepancy in pay is extremely minor, then the standard deviation number becomes 0.55.
- The mean (average) score on the Performance Assessment scale is 3,83. This means that, on average, respondents' responses to the research questionnaire reflect agreement with the statements put out by the researchers. Assuming only a slight variation from the k performance rating, the standard deviation is calculated to be 0.60.
- A mean score of 3.99 indicates that teachers are competent in their fields. This demonstrates that people agree with the assertion the researcher made. Under the premise that there is just a minor variation in the teacher's competency, the standard value of d deviation (standard deviation) is 0.61.

#### 3.2 Normality Test and Multicollinearity Test

Normally distributed data will minimize the possibility of bias (Ghozali, 2013:34). If there is no or does not contain multicollinearity from the test results, then the regression model is good. To detect the presence or absence of multicollinearity in this study using the *Variance Inflation Factor* (VIF), if the *tolerance value* is  $> 0.10$  or the VIF value is  $< 10$ , then there is no multicollinearity between the independent variables in the regression model. The following are the values of *tolerance* and VIF in this study.

**Table 4.** Multicollinearity Test Results

Independent Variable	Tolerance	VIF	Information
Financial Compensation	0.061	6,213	There is no multicollinearity
Performance assessment	0.074	7.521	There is no multicollinearity
Teacher Competence	0.063	8,781	There is no multicollinearity

Source: Research Data processed in SPSS, 2022

Based on Table 4, it is known that the *tolerance value* of the independent variable has a value of more than 0.10. The VIF value is below 10. According to Ghazali (2013), a regression model shows the existence of multicollinearity if the *tolerance value* is less than 0.10 and the VIF value is more than 10. The conclusion is that the independent variable regression model does not have multicollinearity and has met the test assumptions. multicollinearity .

### 3.3 Partial Test (t Test)

The t-statistical test basically shows how far the influence of one independent variable individually in explaining the dependent variables. The t-test aims to partially determine the effect between the independent and dependent variables.

**Table 5.** Results Analysis and Regression Test Multiple Linear

Variable	Coefficient	t-count	Value of Sig.	F/Sig . Value	R/R <sup>2</sup> /Adj.R <sup>2</sup> Nilai Value
Financial Compensation	0,575	2,343	0.023	200.025 /0.000	0,962
Performance assessment	0,229	1,887	0.065		0.921
Teacher Competence	0.927	4,993	0,000		
Constant	4,392	2,497	0.016		

Source: Data secondary ones processed in SPSS, 2022

Based on Table 5, multiple linear regression equations can be arranged as follows:

$$Y = 4.392 + 0.575X_1 + 0.229X_2 + 0.927X_3 + \varepsilon$$

Based on the regression equation can be explained, it can be explained that:

1. The constant value of 4.392. This shows that if the financial compensation, performance appraisal, and teacher competence are zero, the teacher's performance will be 4,392.
2. The financial compensation regression coefficient is 0.575. This can be translated as if the teacher's performance has increased. Then there is a role for financial compensation to increase. The regression coefficient of performance appraisal is 0.229.
3. The teacher competency regression coefficient is 0.927. This can be translated as if the teacher's performance has increased.

### 3.4 Results of Interviews with the Principal

This study conducted interviews with principals representing SMA, SMK, MAN, and *boarding schools*. The name of the school/madrasah has been changed. Some of the results of interviews related to financial compensation and performance appraisal, are as follows:

First, financial compensation in the form of Teacher Achievement Allowance (TPG) has an influence on teacher performance, especially in schools with superior categories. Certification programs for teachers can help teachers improve their competence. Teachers can use these funds to continue their education to a higher level and become more focused on teaching without the need to think about additional income because their daily needs can be met with additional teacher professional allowances. This is based on the results of interviews with the Principal of SMAN Cinta Damai as follows:

"It is very influential because the existence of compensation such as certification has an effect on teacher performance. First, with the certification money, he can buy books, he can

study more deeply, then there are also some I see teachers continuing their education to master's level, so with this certification they can improve the quality of education (NJ, SMAN Cinta Damai )."

Second, the teacher's performance appraisal by the principal or by the PK Guru team has no effect on teacher performance. However, the role of the principal in providing motivation can encourage teachers to improve their competence. The role of the principal as a manager in the management function whose role is the *controlling function* as conveyed by the Head of MAN Harapan Bangsa below.

"At least we from the principal control his discipline, readiness and preparation of teaching materials, that's all (NH, MAN Harapan Bangsa)." This is reinforced by the Head of MAN Harapan Bangsa that PK Guru has no effect on performance. Teacher performance can improve if there is continuous feedback and monitoring from the principal. "If feedback is given, we give an assessment and give feedback that affects performance (NS, SMAN Bahagia)."

Third, teacher competence has an influence on teacher performance. Teachers who have good competence will work with enthusiasm and high responsibility it has an impact on performance. In accordance with the statement from the head of SMAN Sejahtera. "Basically, teachers who have good competence are more enthusiastic, more enthusiastic in carrying out their duties and their performance is increasing. They know their competence very well. Even if they feel that they are still lacking, they will continue to upgrade their knowledge of learning with their peers or take part in trainings (NR, SMAN Sejahtera)."

Teacher performance is influenced by internal and external factors. Internal factors such as the motivation and character of the teacher himself. While external factors are factors outside that influence, such as motivation and encouragement from the principal and colleagues. The services provided by the principal by providing facilities that can support teachers to work better are also very necessary. Certain approaches taken by principals can improve teacher performance in schools. As stated by the principal of the Sentosa school, "The motivation from the leadership and then also from fellow teachers, then how do we invite and take approaches that encourage teachers to improve teacher competence and performance (SY, SMAN Sentosa)."

### ***3.5 The Effect of Financial Compensation, Performance Assessment, and Teacher Competencies on Teacher Performance***

From the results of the study, it can be seen that the calculated F value is 200.025, with a significance value of 0.000 or less than 0.05. Thus  $H_a$  is accepted, and  $H_o$  is rejected. This shows that there is a simultaneous influence of financial compensation, performance appraisal, and teacher competence on teacher performance. Based on the results of the coefficient of determination above, the R value of 0.962 was obtained. This shows that there is a relationship between financial compensation, performance appraisal, teacher competence, and teacher performance of 0.962 or 96.2%. The value of R Square ( $R^2$ ) is 0.921, indicating that 92.6% of teacher performance is influenced by financial compensation, performance appraisal, and teacher competence. The remaining 3.8% is influenced by other variables outside the study. However, based on the descriptive analysis conducted, it is known that there are still 8 samples consisting of principals and vice principals in the curriculum field who have not filled out the questionnaire because the teachers in these schools have not received professional allowances. In an effort to improve teacher performance, the government, education offices and school principals must consider various factors, both internal and external, related to the provision of Teacher Professional Allowances (TPG). In line with the Stewardship Theory, the theory of performance and its measurement can be used to see the influence of the principal's leadership on teacher performance. Behavioural accounting theory in this research is used to influence the behaviour of the performance appraisal system and can be designed to improve teacher performance.



The study found a correlation between higher pay and better results for teachers in Aceh Province. The significance level of 0.000 is lower than the required 0.05, providing evidence that this is the case. It can be stated that financial compensation has a positive effect on teacher performance, as the value of the regression coefficient for this variable is 0.575. It follows that providing teachers with financial pay will lead to better results in their roles as public servants. These results are consistent with the predictions of the behavioural accounting theory, which attempts to describe the influence of accounting on individual actions. The psychology of accounting and its effects on morale, efficiency, effectiveness, and happiness. Rezky et al. (2022) observed that the perception of certification had a favourable and significant impact on teacher performance in SMP Negeri Se, North Konawe Regency, which is consistent with the results of the current study. According to Rifai et al. (2022), teachers at SMPN 1 Rantau Selatan improved their skills by using TPG money to attend training for the development of pedagogic and professional competencies. This allowed them to do things like gain a deeper understanding of their students and a broader understanding of the subject matter. According to Anwar et al. (2022), certified teachers in the Cluster 21 Region, East Ciputat District, saw a considerable uptick in student achievement. According to Fathussyakir & Meutia (2022), SMK teachers in Bima City's salaries have a favourable and statistically significant impact on their students' academic outcomes. According to Zulfahmi et al. (2022), certification rates have been shown to correlate with student outcomes; more certified teachers lead to better test scores for their students. According to research by Darinto et al. (2022), instructors at SMK Wahid Hasyim Glagah showed considerable improvement in output after receiving partial financial remuneration.

Among the 52 respondents in this study, 38 respondents (73.07%) claimed to have used TPG to purchase supporting facilities to support the learning process. Meanwhile, 14 respondents (26.93%) admitted not using TPG to buy supporting facilities to support the learning process. Although the sample in this study was only secondary schools in Banda Aceh City, overall, the respondents of this study agreed that the provision of TPG had a positive effect on teacher performance, but there were still respondents who were not satisfied with the TPG provided by the government. The next reason is that respondents do not use TPG to continue studying at the S-2 and S-3 education levels due to lack of self-motivation and support from the family and school environment. The provision of TPG is indeed used by teachers to improve teacher competence and skills, but not all use it wisely, it is still found that teachers use TPG only for the needs of families and children's schools.

The test results show that performance appraisal has no effect on teacher performance in Aceh Province. This is evidenced by a significance value of 0.065 which is greater than the specified significance level of 0.05. The regression coefficient value of the performance appraisal variable is 0.136, so it can be concluded that this variable has no positive effect on teacher performance. Thus it can be translated that the higher the level of performance appraisal, the teacher's performance is not necessarily the better. This is supported by the results of interviews with school principals that performance appraisal has no effect on teacher performance but does affect teacher competence.

Contrary to the conclusions of Trianggana et al. (2022), there has not been much study on the topic of performance assessment of teacher competency utilising the instruments provided by the Ministry. The findings of this study are consistent with those of Fitriyanti et al. (2018), who found that principal supervision influences teacher effectiveness. According to Purba et al. (2022), administrative oversight has a notable and constructive impact on educators' effectiveness. According to Mustari (2022), a school's leadership significantly impacts teachers' effectiveness in the classroom. This has serious implications for student achievement.

Based on the results of the study, there is an influence between teacher competence and teacher performance in Banda Aceh City. This is evidenced by a significance value of 0.004 which is smaller than the specified significance level of 0.05. The regression coefficient value of the service variable is 0.927, so it can be concluded that the teacher competence variable has a positive influence on teacher performance. Thus it can be interpreted that the higher and better the quality of the teacher's competencies, the higher the performance.

This study applies the principles of behavioural accounting to the development of strategies for enhancing teachers' performance in the classroom. Giving awards to teachers who are very dedicated to the growth of their school is one treatment that may be designed by the principal as a steward to push instructors to enhance their performance. Teachers' performance in the classroom may be influenced by the awards they get, as they may be motivated to pursue professional development opportunities. The findings of this study corroborate those of Mutakin (2015), who discovered that teachers' knowledge and experience had helped raise their effectiveness in the classroom. This finding runs counter to the findings of Narsih (2017), who concluded that competence had no bearing on performance.

#### 4. CONCLUSION

The results of quantitative calculations, financial compensation and teacher competence together affect teacher performance, but performance appraisal does not affect the performance of senior high school teachers in Banda Aceh City. Partially, there is an effect of financial compensation and teacher competence on the performance of high school teachers in Banda Aceh City. However, the performance appraisal method has no effect on the performance of senior high school teachers in Banda Aceh City. Qualitatively, the results of interviews with school principals showed that financial compensation and teacher competence had an effect on teacher performance. The limitation of this study is that the results cannot be generalized because the population is only senior high school students in Banda Aceh City. Teacher performance appraisal only affects teacher performance if there is feedback and supervision from the school principal. The recommendation of the results of this study is the need to analyze the relationship between other factors that affect teacher performance, namely internal and external factors, namely teacher motivation and character, which are supported by leadership and the work environment.

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