The Impacts Of Professional Allowances And Working Motivation Towards Teachers’ Working Performance At Senior High Schools In Mataram, Indonesia

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Abstrak: The main objective of this study is to identify the principal differences of teachers’ working performance when they are triggered with professional allowances and working motivation. By using ex-post facto approach, Treatment by Level 2 path design with 94 respondens and A x Banova this study found that the teachers’ professional supports do not affect their working performance. The interactive influence between professional allowances and motivation is indicated through the value of significant interaction between the two factors. This suggests that the effect of the working motivation is similar to both teachers with professional supports and those without professional supports.

I. Introduction

The new paradigm in the national education in Indonesia has placed teachers as the professional educators with the main jobs are to educate, supervise, direct, train, justify and evaluate the students directly from kindergarten, primary schools and junior high schools in the formal educational settings. This means that teachers’ working performance has a very important role in attempts to achieve the goals of the schools. One determining factors for achieving the goals is teachers’ working performance, which also becomes the determining factor to gain quality education. It is in this context that the new paradigm brings about three important functions: as the judicial basis for the teachers to defend themselves from unfavorable behavior and acts of the students, parents and the society, to enhance teachers’ professionalism, and to increase teachers’ prosperity through the provision of working allowances.

Teachers’ working allowances is a financial support provided by the government. Here, the government intends to increase teachers’ motivation, performance as well as their prosperity. However, what is expected seems to be away from the reality which is proven by the pre-research findings for this current study that the certified teachers are still having low working motivation and performance. The teachers are found to come to school without any teaching preparation and the administrative supports for their teaching activities are incomplete and unorganised. This suggests that the certified teachers are unable to jack up their working motivation and performance as professional teachers.

The briefly described reality about the teachers’ working motivation and performance above requires that there should be a substantial need to conduct a comprehensive study on these topics. For example, the results of the initial observation indicate that there are still a great number of the certified teachers, with their high level competence, working motivation and skill, do not perform well at schools. The results of the competence-test for the teachers – conducted by the Local Office of the Ministry of Education – suggest that the level of professionalism competence, when it is related to the quality of classroom management, is still very low. The teachers who have gained teaching certificate are still having low working motivation which leads to the unattainability of teacher professionalism.

The particular interest and focus of this current study are the identification and analysis of the differences of the working performance of the teachers of arts who have already got professional allowances and those who have not. Similar analysis is also conducted to the differences between the teachers with high and low working motivation. This study assumes that professional allowances and working motivation together affect teachers’ performances significantly.

II. Materials and Methods

The term ‘working performance’ is often defined as activities performed by someone in line with one’s jobs and functions. Thus, if s(he) is a teacher, s(he) is supposed to have a good working performance in the field
of teaching and learning as well as the skills in preparing and organising teaching learning plans and activities.\(^4\) It is confirmed here that one’s working performance is seen as a combination of competence, attempts and chances which may be justified from the activities s/he performs. Performance is further define as the quality and quantity of the products of any activity performed by someone on the basis of the given roles and responsibilities.\(^5\) In a different perspective, it is stated that the levels of working performance cannot be apart from the allowance system provided for the workers. In other words, the inappropriate rewards and punishments may affect the working performance.\(^6\)

In addition, teachers’ competence can be defined as a condition that shows their ability to undertake and describe the acts of the teacher in or during learning activities which include preparing lesson plan, doing assessment, giving feedback, and arranging remedial program. It is argued that the improvement of teacher performance is necessary to be done by the teacher or through self-motivation as well as from the principal through coaching.\(^7\) Teachers are the determinants of educational success through their institutional, instructional, and experiential performance. In addition, a teacher is also a human resource capable of utilising other factors so that they can create quality learning and become a major factor in determining the quality of education. Teacher performance is not only shown by the work but also by the ability and behavior in working. Furthermore, teacher’s performance directly refers to the realisation of the teacher's level of behavior, which relates to his role as a trainer that will facilitate all organisational activities.

It is also noted that teacher professional allowance is a very crucial policy which is strategically expected to improve the personal quality of the teacher in which the teacher must have the certification program in order to get the professional allowance.\(^8\) A competent teacher will raise the dignity and authority of the teacher so that the teacher is more appreciated, the allowances are given to teachers and teachers who are appointed in the supervisory position who already have the educator’s certificate and meet other requirements.

The professional allowance in Indonesia is paid at most twelve months a year. The government outlines about the provision of allowances in Law Number 14 Year 2005 regarding teachers, Article 14 paragraph 1 which states that professional teachers deserve the right to (1) earn income; (2) get promotion; (3) obtain protection; (4) have the opportunity to improve themselves; (5) have the right to obtain instructional tools and pre-suggestions; (6) have freedom of judgment, determination of graduation, award, and giving sanction to the student; (7) obtain a sense of security and assurance of safety in carrying out the task; (8) have the freedom to associate within professional organisations; (9) have the opportunity to play a role in education policy; (10) have the opportunity to develop and improve academic quality and competence; (11) receive training and professional development in his field. In addition to the eleven points above the teachers are also have the right to get professional allowances, functional allowances, special allowances, educational allowances, and convenience for their sons to obtain education and health benefits. It can then be understood that professional allowance is the provision of benefits such as certificate of educators for teachers who have met certain requirements, and they are justified to have the ability to realise the goals of national education, as well as to improve the quality of teachers.

The other term requiring brief explanation is ‘motivation’ which is defined as the process by which one’s efforts are energised, directed, and sustained toward achieving a goal based on the sense of responsibility.\(^8\) Thus, motivation is seen as a process that cause the intensity, direction, and endeavor of the individual toward achievement of performance progress. However, high intensity is unlikely to lead to good performance results, unless the effort is made in a favorable direction to the organisation because the quality of business and intensity must be put into consideration. Then, motivated individuals will likely run his/her task long enough to achieve their goals. It is also explained that teacher’s motivation is a condition that encourages the desire of teachers in which the teachers feel working as a teacher as a mandate, and because of which they prepare the learning activities well, and they check the tasks assigned to the learners.\(^9\) Teacher assign tasks to learners if he/she is absent and also the teacher present in school on time. Motivation that exist in a teacher is a force that will manifest a behavior in achieving the goal of satisfaction itself on the type of specific activities, and the direction is positive with the aim of approaching the object of the goal.

Gibson describes positively about people who have been self-actualised: they are no longer motivated by deficiencies but motivated to grow and realise all they can do. Motivation is one of the factors that affect performance, such as; (1) the direction of the behavior, (2) the power of response, i.e. the effort in which a worker chooses a course of action, (3) the firmness of the behavior or how long a person continues to behave.\(^10\) Gibson also suggests that motivation is an explanatory concept to describe the impulses that arise in or in a teacher’s persona that moves and directs such behavior; Recognised its existence as a teacher who has an important contribution to society, improve the dignity of the profession as a teacher, gain recognition as a teacher who has expertise according to his/her field. Getting public recognition as a competent teacher in the mastery of learning materials and recognised as a teacher who has the competence to improve the quality of education.\(^10\)

Further argument states argues that the means and purposes of motivation are to encourage passion and
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morale, to increase job satisfaction, to increase work productivity, loyalty and integrity of work, work discipline, as well as work attendance.\textsuperscript{11} Meanwhile, Payong argues that motivation is very important for determining the high and low of productivity of learning in schools. This can be interpreted that high motivation for working can improve the performance of teachers in performing their duties, high-motivated teachers can be the insurance for the success of a school institution in achieving learning objectives.\textsuperscript{12} Although it must be admitted that motivation is one factor that affects the level of one’s performance, there are, however, other factors that influence them, such as attitude, knowledge, ability, and experience. Motivation has its components, namely internal components and external components. The inner component is a change in a teacher's self, a state of dissatisfaction, a psychological tension. The external component is the desires of the teacher.

This study uses ex-post facto approach with quantitative study as its design. This approach is used because it has met the scientific principles that are concrete, empirical, objective, measurable, rational and systematic. This approach is also called quantitative because the data of the study involve numbers and statistical analysis.\textsuperscript{13} The population in this study were art and culture teachers at the selected Senior High Schools in Mataram, Lombok, Indonesia.

In order to analyse the sample, the following steps were chronologically done, that is, calculating the score, determining the Ideal Standards, calculating the Range, defining 3 categories namely (high, medium and low) as well as Defining Interval Category such as $R/K$, in which $R$ stands for Range, and $K$ stands for Number of Categories. The variables consist of teacher performance, professional allowance; and teachers who have received professional allowance, and those who have not. The other variables includes working motivation which may be high and low working motivation.

III. Results

Data on teacher professional allowance (A) was divided into two groups, namely, group of teachers receiving professional allowance (A1) and group of teachers who have not received professional allowance (A2).

1. Data on teacher’s work motivation (B) was divided into two groups, namely group of teachers who have high work motivation (B1) and group of teachers who have low work motivation (B2).

2. Data on teacher performance at school (Y).

The results of descriptive analysis for each data are presented in Table 1.

<table>
<thead>
<tr>
<th>Professional Allowance</th>
<th>Working Motivation</th>
<th>N</th>
<th>Mean</th>
<th>Median</th>
<th>Mode</th>
<th>SD</th>
<th>Variance</th>
<th>Range</th>
<th>Min</th>
<th>Max</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group of teachers who have received professional allowance</td>
<td>High working motivation</td>
<td>28</td>
<td>209.68</td>
<td>210.5</td>
<td>206</td>
<td>5.33</td>
<td>28.45</td>
<td>21</td>
<td>199</td>
<td>220</td>
</tr>
<tr>
<td></td>
<td>Low working motivation</td>
<td>5</td>
<td>179</td>
<td>180</td>
<td>171</td>
<td>5.96</td>
<td>35.5</td>
<td>14</td>
<td>171</td>
<td>185</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>33</td>
<td>205.03</td>
<td>208</td>
<td>206</td>
<td>12.38</td>
<td>153.22</td>
<td>49</td>
<td>171</td>
<td>220</td>
</tr>
<tr>
<td>Group of teachers who have not received a professional allowance</td>
<td>High working motivation</td>
<td>7</td>
<td>205.29</td>
<td>203</td>
<td>202</td>
<td>7.83</td>
<td>61.24</td>
<td>21</td>
<td>192</td>
<td>213</td>
</tr>
<tr>
<td></td>
<td>Low working motivation</td>
<td>54</td>
<td>180.70</td>
<td>182</td>
<td>185</td>
<td>6.59</td>
<td>43.42</td>
<td>26</td>
<td>167</td>
<td>193</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>61</td>
<td>183.52</td>
<td>184</td>
<td>185</td>
<td>10.34</td>
<td>106.89</td>
<td>46</td>
<td>167</td>
<td>213</td>
</tr>
<tr>
<td>Teachers with high motivation</td>
<td></td>
<td>35</td>
<td>208.8</td>
<td>210</td>
<td>213</td>
<td>6.05</td>
<td>36.58</td>
<td>28</td>
<td>192</td>
<td>220</td>
</tr>
<tr>
<td>Teachers with low motivation</td>
<td></td>
<td>59</td>
<td>180.56</td>
<td>182</td>
<td>185</td>
<td>6.51</td>
<td>42.35</td>
<td>26</td>
<td>167</td>
<td>193</td>
</tr>
<tr>
<td>Performance of all teachers</td>
<td></td>
<td>94</td>
<td>191.07</td>
<td>185</td>
<td>185</td>
<td>15.11</td>
<td>228.18</td>
<td>53</td>
<td>167</td>
<td>220</td>
</tr>
</tbody>
</table>

It can be said that the group of teachers who have received professional allowance are 33 teachers with the average performance 205.03 and standard deviation 12.38. The lowest teacher performance score in this group was 171 and the highest performance score was 220. There were 61 teachers on the group of teachers who have not received professional allowance with an average performance of 183.52 and standard deviation of 10.34. The lowest teacher performance score in this group was 167 and the highest performance score was 213. A group of highly motivated teachers consisted of 35 highly motivated teachers with an average performance of 208.8 and standard deviations of 6.05. The lowest teacher performance score in this group was 192 and the highest performance score was 220. Low motivated group of teachers were 59 teachers with an average performance of 180.56 and standard deviation of 6.51. The lowest teacher performance score in this group was 167 and the highest performance score was 193.

Furthermore, it was found that the group of teachers who have received professional allowance and
have high motivation were 28 teachers with an average performance of 209.68 and standard deviation of 5.33. The lowest teacher performance score in this group was 199 and the highest performance score was 220. Group of teachers who have received professional allowance and have low motivation were 5 people with an average performance of 179 and standard deviation of 5.96. The lowest teacher performance score in this group was 171 and the highest performance score was 231. The group of teachers who had not received the professional allowance and had low motivation were 54 teachers with an average performance of 180.7 and standard deviation of 6.59. The lowest teacher performance score in this group was 167 and the highest performance score was 193. It can be concluded that the group of teachers with the highest average performance score were in the group that had received professional allowance and high motivation, while the group of teachers with the lowest average performance score were in the group of teachers who had received the professional allowance and had low motivation.

The average performance of all teachers who were sampled was 191.07. Of the eight groups of teachers, it was found that there were four groups whose average score was below the average performance of all teachers, i.e. the group of teachers who had not received the professional allowance, the low motivation group of teachers, the group of teachers who had received professional allowance and have low motivation and group of teachers who have not got professional allowance and have low motivation. While the other four groups have an average score above the average value of the performance of all teachers.

Normality test was used to determine whether the distribution of data follows the normal distribution or not. The tested data was the teacher performance. This test uses Kolmogorov-Smirnov test to test (a) H0: the data on teacher performance data is normally distributed, and (b) H1: the data on teacher performance is not normally distributed. The level of significance used is 5% and the decision-making criteria is If Sig. (p)> 0.05 then H0 is accepted, whereas if Sig. (p) <0.05 then H0 is rejected. The results of the performance normality test data analysis are presented in Table 2.

Table 2. The results of the normality test on teachers’ performance

<table>
<thead>
<tr>
<th>Kolmogorov-Smirnov</th>
<th>Shapiro-Wilk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers’ Performance</td>
<td>Statistik</td>
</tr>
<tr>
<td></td>
<td>0.167</td>
</tr>
</tbody>
</table>

The results of the analysis suggest that the value of Sig. (<0.001) <0.05. That is, H0 is rejected or in other words the data on teachers’ performance is not normally distributed.

Levene test is used to test the homogeneity of the data on teachers’ performance. The significance level used was 5% and the decision making criterion is if p> 0.05 then it can be assumed the variance was homogeneous. The results of homogeneity test of performance data analysis are presented in Table 3.

Table 3. The results of homogeneity test of the data on teachers’ performance.

<table>
<thead>
<tr>
<th></th>
<th>F</th>
<th>df1</th>
<th>df2</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.894</td>
<td>3</td>
<td>90</td>
<td>0.448</td>
</tr>
</tbody>
</table>

The p value = 0.448> 0.05 indicates that the comparable data group has a homogeneous variance. This means that, based on the two prerequisite tests conducted, teacher performance did not meet the normality requirements.

Hypothesis Testing

The study hypothesis was tested using two-tails ANOVA. There were three study hypotheses that has been tested, including: 1) Differences in teacher performance between groups of teachers who have received professional allowances and who have not received professional allowance. 2) Differences in teacher performance between groups of teachers who have high work motivation with group of teachers who have low work motivation. 3) Effect of interaction between professional allowance and work motivation on teacher performance. The results of the analysis of the three hypotheses are given in Table 4.

Table 4. Results of Two-tails ANOVA

<table>
<thead>
<tr>
<th>Source of Variation</th>
<th>JK</th>
<th>df</th>
<th>RJK</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>17641.684</td>
<td>3</td>
<td>5880.561</td>
<td>147.885</td>
<td>.000</td>
</tr>
<tr>
<td>Intercept</td>
<td>1511270.930</td>
<td>1</td>
<td>1511270.930</td>
<td>38005.637</td>
<td>.000</td>
</tr>
<tr>
<td>Working Motivation</td>
<td>7609.278</td>
<td>1</td>
<td>7609.278</td>
<td>193.396</td>
<td>.000</td>
</tr>
<tr>
<td>Professional Allowance</td>
<td>18.211</td>
<td>1</td>
<td>18.211</td>
<td>.458</td>
<td>.500</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Working Motivation Professional Allowance</th>
<th>93.601</th>
<th>1</th>
<th>93.601</th>
<th>2.354</th>
<th>.128</th>
</tr>
</thead>
<tbody>
<tr>
<td>Error</td>
<td>3578.795</td>
<td>90</td>
<td>39.764</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>3453109.000</td>
<td>94</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total of Correlation</td>
<td>21220.479</td>
<td>93</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Differences in teacher performance between groups of teachers who have received professional allowances and who have not received professional allowance.

The results of hypothesis testing in Table 4 suggest that teacher professional allowance does not significantly influence teacher performance, $F (1,90) = 0.458$, $p$-value $= 0.5$.

2. Differences in teacher performance between groups of teachers who have high work motivation with group of teachers who have low work motivation.

The result of hypothesis testing in Table 4 shows that teachers' performance in teachers who have high work motivation is different from the performance of teachers who have low work motivation, $F (1,90) = 193.396$, $p <0.001$.

3. The effect of professional allowance and work motivation on teacher performance.

The effect of work motivation and professional allowances is shown through the significance of the interaction between two factors, $F (1.90) = 2.354$, $p$-value $= 0.128$. This indicates that the effect of working motivation is the same for both teachers who have received the benefits and those who have not received the benefits.

IV. Discussion

Generally, this study aims to see the effect between professional allowances and work motivation on the performance of teachers of art on high school in Mataram. Based on the results of the study that has been described above, the obtained data actually does not meet one of the prerequisite assumption, that is the assumption of normality. This results make the two-tails ANOVA less reliable. It might be caused by the number of the sample is too small (based on the Central Limit Theory, the more data the closer it is to the normal distribution of the data), the existence of outliers (extreme value) on the data in which the data is spread following the other distribution (not the normal distribution).

Nevertheless, a two-tails ANOVA remains to be used in order to see the impact of professional allowances and work motivation on teacher performance. The results of the analysis are as follows: 1) The performance of teachers of art on high school in Mataram City who have received professional allowance has no significant difference with the performance of teachers who have not received professional allowance. 2) The performance of teachers of culture and art on high school in Mataram city that already has high work motivation has significant difference with the performance of teachers who have low work motivation. 3) There is no interaction effect between professional allowance and work motivation on the performance of teacher of culture and art on high school in Mataram. More specifically, the results are described in the following explanation:

1) The performance of teachers of art on high school in Mataram who have received professional allowance has no significant difference with the performance of teachers who have not received professional allowance.

The result of ANOVA using 5% significance level shows that there is no significant difference between teacher’s performance in the group of teachers who have received professional allowance with those who have not received professional allowance. In fact, it can be seen that the average performance of groups of teachers who have received professional allowance (205.03) is higher than the average performance of teachers who have not received professional allowance (183.52). This may be due to the failure in fulfilling the normality assumption on the data, so the results of the analysis are not in accordance with the existing data. To resolve this failure, a t test analysis (partial test) is performed on teacher performance data that has received benefits and who have not received benefits.

2) The Performance of teacher of culture and art on high school in Mataram that already have high work motivation has significant different with teacher performance that has low work motivation.

The results showed that there is a difference between the performance of teachers who have high work motivation and the performance of teachers who have low work motivation. More specifically, it is found that the average performance of highly motivated teachers (208.8) is higher than the average performance of teachers with low work motivation (180.56). Teacher’s work motivation is an influential condition that triggers and directs the teacher’s behavior or desire to work or to do activities in school (Pujiyanti & Isroah, 2013, so that good work motivation will have an impact on the performance of good teachers. The results of this study also can be interpreted that the conditions in the working environment of teachers of art on high school in Mataram are able to improve teacher performance.
The findings of this study are in line with the results of study conducted by Guterres and Supartha (2016) which shows that the motivation of work has a positive and significant effect on the performance of teachers or in other words teachers’ motivation for work are able to improve teacher performance. The existence of the positive influence of work motivation on the performance of teachers is also put forward by Ardiana (2017) who conducted study on teachers of vocational high school for Accounting program in Madiun and Hafid (2017) who conducted study on teachers of madrasah (Junior high) in Salafiyah Syafi’iyyah Sukorejo.

Given the importance of teacher motivation to the improvement of teacher performance, it is necessary to maintain the motivation of teachers in schools. One of the parties who have crucial role in improving teacher motivation is the principal. Motivating teachers can be done by giving attention to teachers, achievements in improving their work and giving awards in the form of speech, charter or welfare for outstanding teachers. Here, the principal is expected to motivate the teacher sincerely in order to carry out the task of growing awareness of teacher’s intrinsic motivation (Guterres and Supartha, 2016). Beside the principal, the efforts of improving the work motivation of teachers can also be done by colleagues at work by presenting a conducive and friendly work environment. In this case, teachers can form a formal or informal community that is active in discussions and sharing on current issues related to their fields. This is intended to improve the capacity and professionalism of teachers themselves. Motivation can be done by subject supervisors, LPMP parties and other parties related to teachers.

3) There is no effect between professional allowance and work motivation on the performance of teacher of culture and art on high school in Mataram.

The result of hypothesis testing indicates that there is no interaction effect between professional allowance and work motivation on teacher performance. That is, the obtained data are not sufficiently supportive to state that the professional allowance and work motivation can improve teacher performance. On the other hand, these results also provide information that: 1. Provision of professional allowance is not enough to improve teacher work motivation. If, somehow, there is an improvement, the value of the improvement would not be different from the value before the professional allowance is given. The welfare improvement of teachers through the provision of professional allowance is not matched with the improvement of working motivation. This is because the teachers who have received professional allowance already feel comfortable with the benefits that they have obtained. This convenience makes them forget that they have to maintain and even improve the quality of their work at school, or at least as their gratitude for the professional benefits that they have earned. 2. High- motivated teacher is not always shown by teachers who have obtained professional allowance. This is very common because usually before getting the certification, teachers will motivate themselves to work harder in order to obtain the teacher certification. Meanwhile, after getting certified, teachers tend to provide mediocre performance, the motivation also decreases because they feel that they already got already the benefits that they are pursuing so far.

Above all, the professional allowance aims to provide welfare for teachers so that they will be more enthusiastic, creative, passionate, motivated and responsible in carrying out their duties as an educator which, in the end, could also improve teachers’ performance. However, in real situation there are many findings that do not support the purpose of providing professional allowances, as in the results of study conducted by Koswara, Suryana and Triatna in which the results indicate that the professional allowance has low correlation with the improvement of professionalism and quality of learning. Performance of some professional teachers, in this case the teachers who have received allowances, is still could not meet the expectation. In addition, Slameto, in his findings, states that after receiving the professional allowance, there are many teachers that become more undisciplined, for example, before getting the benefits that many teachers took skills development program through various trainings, workshops and seminars. However, after getting the allowance, teachers tend to avoid these activities. In the end the motivation of teachers in their work will also decrease. So it can be concluded that the interaction between professional allowances and work motivation does not affect the performance of teachers of art on high school in Mataram.

V. Conclusion

The results of hypothesis testing using two-tails ANOVA indicate that professional allowance has no significant effect on teacher performance. The teachers performance within the group of teachers who have received professional allowances is not significantly different with the performance of teachers within the group of teachers who have not received professional allowances. There is influence of work motivation on teacher performance. This means that teachers performance within the group of highly motivated teachers is higher than those on the group of low motivated teachers. However, there is no interaction effect between professional allowance and work motivation on teacher performance.

The results of descriptive analysis indicate that the average performance of teacher of culture and art in high school in Mataram is 191.07. Using this standard, it is found that there are 58 teachers of art in high school
in Mataram have performance scores below the average. While others (36 teachers) have equal or above the average performance score. Thus, it can be concluded that the performance of the teachers of art in high school Mataram is not good enough.

The results of this study indicate that the performance of teachers in schools in which the teachers have earned professional allowances is not necessarily better than those schools in which the teachers have not received the professional allowances. The existence of this professional allowance is believed to encourage a variety of positive effects in order to increase the capacity of teachers in schools. However, the fact that the arise of negative effect cannot be denied. Therefore, the government maker is expected to properly supervise the implementation of the provision of professional allowances for teachers in order to minimise the negative effects. As already known, the provision of professional allowances at this time has made some teachers change their lifestyle. Professional allowances are no longer used wisely for improving competence, quality and capacity of teachers. Some teachers tend to exhibit an undisciplined and somewhat dismissive attitude to their duties. To anticipate this tendency, the government needs to make some new strategies. One of the steps that government can take in keeping the purpose of the provision of teacher profession allowance is by giving attention, continuous guidance and arranging teacher participation in some activities that can improve their professionalism, such as active in Teacher Subject Learning, Professional Development or other similar training, as well as active in student coaching and study for classroom teacher.

The other results of this study show that the performance of teachers who have high work motivation is better than the performance of teachers who have low work motivation. In contrast to the professional allowance, the motivation of work was quite influential on teacher performance. Thus, the efforts that can be done to improve the performance of teachers include improving the frequency of meetings between teachers and principals in which the meeting material can be shared with experiences which are intended to encourage teachers to compete in increasing their capacity. Here, the role of headmaster is needed. Teachers need full support of facilities and infrastructure, as well as a decent work environment to advance their quality.

Based on the testing of the last hypothesis, it is found that there is no interaction between the provision of professional allowance and teacher work motivation. The provision of professional allowance could not improve the work motivation of teachers and both could not improve the performance of teachers. When a teacher has not received a professional allowance, they naturally tend to motivate themselves and compete with other teachers in achieving their desire to earn a professional allowance. But after getting a professional allowance, the teacher's behavior tends to change in the opposite direction because they are already comfortable and there is nothing else they need to look for after getting a professional allowance. These findings can serve as positive inputs to the government or other parties in regard with the policies that have been made and providing inputs as the base line for deciding the next steps of the government in order to maximise the provision of professional allowances for teachers and minimise the negative things that arise in the policy.

Professional allowance and work motivation are actually two factors that can improve teacher performance significantly. Both can synergise in producing teacher performance improvement which of course will impact on improving the quality of education in Indonesia. However, the lack of supervision and attention from the parties concerned can make the ideal conditions are not properly implemented and will harm many parties. Therefore, to minimise the impact of these two factors, the stakeholders need to consider the best possible strategy.

References


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