ASEAN Journal of Management & Innovation
Vol. 10. No.2, 56 - 73

DOI: 10.14456/ajmi.2023.13
ajmi.stamford.edu
Received: March 8, 2023
Revised: October 11, 2023
Accepted: October 20, 2023

An Empirical Analysis of the Relationship between Motivation-Mediated Incentive and Sales Performance in the Malaysian IT Industry

Raymond Teh
Anglia Ruskin University, UK
ray99mondtkl@gmail.com

Abstract:
This research aims to investigate whether incentive, as mediated by motivation, drives higher sales performance in Malaysia's IT industry. Numerous studies have investigated the influence of incentive and motivation in delivering better work performance, but only a few have researched whether incentive, with motivation as a mediator, can drive higher sales performance, and none in the context of Malaysia's IT industry. The conceptual framework in this study was formulated based on the Incentive Theory of Motivation, Maslow's Hierarchy of Needs Theory, and Herzberg's Two-Factor Theory. Online questionnaires were distributed to targeted salespeople in Malaysia's IT industry. A total of 311 respondents answered the survey. All four hypotheses regarding the impact on sales performance were accepted including the moderating variable. This study helps sales organizations especially in Malaysia's IT industry as it provides holistic insights into how incentive, with motivation as a mediator, can drive higher sales performance. The conceptual framework could be fleshed out in future studies and the mediating effect of motivation further analyzed to determine whether it has a short-term or a long-term mediating effect on sales performance, as this could help organizations plan effective and appropriate incentive programs.

Keywords: Incentive, IT Industry, Motivation, Sales Behavior, Sales Performance, Malaysia

1. Introduction

A growing number of organizations, including small and medium-sized enterprises (SMEs), use digital transformation technologies such as cloud computing to transform their business, deliver better business outcomes, and achieve higher performance either through workforce optimization, process improvement, or by creating adaptable organizations that are flexible in meeting the requirements of new markets (Forrester, 2019). Organizations directly or indirectly benefit from these new IT technologies via greater resource management, better customer experience, greater customer insights, increased globalization, and so on (Impact, 2018; Teh et al., 2021). According to International Data Corporation (IDC, 2018), worldwide ICT spending grew from USD4300 billion in 2016 to USD6000 billion in 2020 – a dramatic growth of approximately 6% annually. In addition, the Gartner IT spending forecast (Digital News Asia, 2018) predicted that annual worldwide IT will grow from USD 3500 billion in 2017 to USD 3800 billion in 2022 and that Malaysia it will grow from RM 60 billion (USD13.3 billion) in 2017 to RM 68 billion (USD15.1 billion) in 2020.

With the IT spending growth rate higher in Malaysia than worldwide, this means that the IT industry in Malaysia has huge potential for growth (Digital News Asia, 2018). Realizing the potential for enhancing their sales performance, IT vendors have been aggressively exploring effective ways to capture more market share and bring in higher revenues and profit. This includes among other strategies improving current sales plans and introducing new sales approaches. One of the traditional but effective ways to achieve quick results is to include

incentives in the sales compensation package to motivate salespeople to work harder to bring in deals quicker, up-selling, or cross-selling (Johnson & Friend, 2015). This incentive-type compensation has become even more crucial during tough economic times (Jimenez, Posthuma, & Campion, 2013), which is currently the case with Malaysia due to the US-China trade war and the slowing world economy. Making matters worse, the country is also experiencing an unstable political environment. Because of this unfavorable economic situation, incentives could be one of the easiest and most effective ways to improve organizational sales performance in the country.

One of the ways incentives could generate better sales relates to supply chain forecast strategy put in in place to avoid excess inventories that can impact profit (Mantrala & Raman, 1990). Since supply chain forecasts often fail to be 100% accurate, having ad hoc incentives can *help* drive closure on certain targeted products. Moreover, according to Menguc and Tansu Barker (2003), an incentive plan positively impacts three key dimensions of organizational performance: price, image, and innovation. A positive image creates recruitment opportunities and facilitates the staffing process. An effective reward mechanism will also cause employees' mindset to shift from merely fulfilling basic requirements to self-actualization as they feel they are helping to grow the business (San, Theen, & Heng, 2012). Wietrak (2017), determined that extrinsic incentives, such as incentives, and intrinsic motivations, such as recognition, are the best combination to improve employee performance and are an easy fix to drive sales performance (Bommaraju & Hohenberg, 2018). There is, however, no study investigating whether motivation-mediated incentives could drive higher sales performance in Malaysia's IT industry (none was identified). Hence the relevance of this study which seeks to do just that. Specifically, it aims to determine whether incentives could drive higher sales performance in Malaysia's IT industry, with motivation as mediator.

2. Conceptual Background

- *Sales Performance*

Sales performance indicates how effective a salesperson is at achieving his/her assigned target within a specific period (Nguyen, 2022). It can reflect customer loyalty to the business or to a specific salesperson as a strong sales performance can increase the number of loyal customers (Sherman, 2019). It can be measured in various ways depending on the industry and business goals (Nguyen, 2022). One method is sales revenue, which can be used alongside other sales metrics such as sales cycle, the number of repeated purchases, the number of new customers, and so on. Sales performance matters, as products and services do not sell by themselves. A business may have the right products, but it nevertheless needs the right people to sell them; hence the need for efficient sales performance management (Dinki, 2002). Whether it involves defining sales strategies, prescribing roles and sales processes, setting sales goals, or applying management discipline. salesforce management is crucial for the successful implementation of a business strategy (Sherman, 2019; Slater & Olson, 2000). Different sales strategies require individualized profiles of salesforce management practices to optimize effectiveness (Panagopoulos & Avlonitis, 2010).

- *Incentives*

A sales incentive is a reward given to sales individuals for reaching a specific target or goal and as the acknowledgement of their work. It typically takes the form of money (Hammond, 2018). Sales incentives are a great way to boost motivation and performance, especially if the sales team needs extra motivation or has an aggressive goal to achieve (Wingmate, 2022). An incentive is a useful motivator, provided that the targets are achievable and clearly defined (Tyre, 2019). Some incentives can be tailor-made to encourage salespersons to consistently deliver their best (Rowe, 2018). The six most common types of incentive plans are cash

bonuses, profit sharing, stock-based incentives, retention bonuses, career development, and non-financial rewards (Rowe, 2018). Zoltners, Sinha, and Lorimer (2012) reported that US organizations are spending approximately 40 percent on salesforce incentives for each individual salesperson's short-term performance. Motivating a salesperson, however, is not as simple as choosing a desired outcome and promising a cash prize. According to Tyre (2019), the four ways to design successful sales incentive programs are: (i) implementing personal Sales Performance Incentive Fund (SPIF), (ii) giving non-monetary rewards, (iii) making sure everyone has a chance, and (iv) asking for personal preferences. An incentive is not the same as a commission. The former is an additional monetary or non-monetary reward that is intended to encourage a salesperson to meet his/her sales target whereas a commission is monetary with the amount agreed upon by both the employee and the employer on a regular basis (Kreitner, 2018). Commissions alone are not enough as a motivation. Many studies suggest that incentives have more impact in motivating sales professionals and increasing sales performance when combined with commissions (Abratt & Smythe, 1989; Kreitner, 2018; Mantrala & Raman, 1990; Wingmate, 2022).

- *Motivation*

Motivation can be defined as a process that initiates, guides, and maintains goal-oriented behaviors and causes a person to act on something willingly to achieve a certain thing (Cherry, 2016). It is the driving factor ensuring higher employee retention and causing employees to work harder and be more productive (DeMers, 2015). To keep the workforce satisfied with their jobs, it is critical to integrate motivation into the company culture (Bhasin, 2023). Salespersons in particular needs sales motivation regularly because sales can be tough and sales performance is measured against results (Ryan & Deci, 2000). Sales individuals need sales motivation by way of either recognition, rewards and remuneration to achieve their individual assigned quota (Bhasin, 2023). Inspiring motivation in salespeople is about finding the one thing that makes them willing to go the extra mile (McConnachie, 2017). Motivation is not only needed when sales performance goes down, but is actually needed at all times. It helps to employ varied and effective sales incentives and compensation at the start. Therefore, sales management teams must periodically check their assumptions about what motivates their salespeople (Jobber & Lee, 1994). Cherry (2016) identified six motivation secrets to inspire employees: individual attention, advancement opportunities, example-setting by leadership, environmental motivators, socialization, and transparency.

- *The Incentive Theory*

The Incentive Theory was first introduced in the late 1940s and early 1950s by Clark Hull (1952) has been applied in various fields and industries, with business management being the main adopter (Sincero, 2012). It posits that people are attracted to tasks that lead to positive reward and stay away from tasks that have a negative outcome (Cherry, 2023). It heavily relies on rewards. The theory is quite similar to Skinner's (1971), Operant Conditioning Theory, which postulates that rewards drive our actions. The Incentive Theory identifies two types of incentives: *positive* incentives refer to rewards or reinforcement provided for a certain action while *negative* incentives are exactly the opposite (Shrestha, 2017). The theory is in line with theories such as Hull's (1943) Drive-Reduction Theory of Motivation, Murray's (1938) Arousal Theory, and James's (1890) Instinct Theory, which all aim to get people to engage in certain behaviors and can also be used to get people to stop doing certain actions (Cherry, 2023). However, the Incentive Theory can only be an effective tool if the individual places importance on the reward (Cherry, 2023). It thus demands a consistent supply of incentives and requires that everyone desires such a reward. But certain rewards might be beneficial for certain people but not others, as physiological, social, and cognitive factors can all play a role in whether or not people find incentives motivating (Sincero, 2012).

- *Maslow's Hierarchy of Needs*

Maslow's (1954) hierarchy of needs is a motivational theory consisting of a five-tier model of human needs, ranked from basic to self-fulfilling needs within a pyramid of hierarchical physiological needs (McLeod, 2023). The theory identifies five needs: physiological, safety, love and belonging, esteem, and self-actualization needs. Under the principle of prepotency inherent in the theory, a person cannot recognize or pursue the next higher-level need in the hierarchy until the lower needs are satisfied (Gawel, 1996). Maslow amended his theory in 1969, placing self-transcendence as a motivational step beyond self-actualization (Koltko-Rivera, 2006). This change allows for a more complete understanding of worldviews regarding the meaning of life, motivational roots of altruism, social progress and wisdom, and religious violence, as it integrates the psychology of religion and spirituality into mainstream psychology and offers a wider multicultural approach (Koltko-Rivera, 2006). However, as Jerome (2013) argues, Maslow's hierarchy of needs must not be blindly accepted as scientific fact as it is irrelevant in certain organizations and parts of the world due to difficulties in its application. According to Wahba and Bridwell (1976), many cross-sectional studies testing Maslow's propositions show no solid proof or only limited support due to measurement problems except with regard to self-actualization (Wahba & Bridwell, 1973; Alderfer, 1969; Wicker et al., 1993; King-Hill, 2015). Still, in spite of its deficiencies, Maslow's theory enjoys wide acceptance especially among humanistic psychologists (Neher, 1991).

- *The Two-Factor Theory*

The Two-Factor Theory was introduced by Frederick Herzberg in 1959. It posits that some tasks, identified as motivators, will bring satisfaction while some, identified as hygiene factors, will prevent dissatisfaction (Gawel, 1996). Motivators are associated with long-term positive effects on job performance and with what a person does and hygiene factors with short-term consequences on job attitude and performance and with the situation in which the person does what he does (Gawel, 1996). According to Herzberg (1959), recognition, achievement, responsibility, the work itself, and advancement are likely to consistently generate job satisfaction unlike elements such as salary, company policy, supervision, interpersonal relations, and working conditions, which tend to always be related to job dissatisfaction. Bassett-Jones and Lloyd (2005) and Maidani (1991) found that the satisfaction of employees in both public and private sectors was not attributable to hygiene factors and Mindtools (2018) that money and recognition do not appear to be primary sources of motivation. The theory has led companies to focus, among others, on improving work conditions, which resulted in a burgeoning of job enrichment programs (Gordon, 2022). 46 years later, Deshields, Kara, and Kaynak (2005) posited the same assumptions as those in Herzberg's Two-Factor Theory. One weakness in Herzberg's Theory, however, is the standardization of satisfaction, which does not take into consideration the fact that different job factors might cause different types of satisfaction or dissatisfaction and that certain job factors are not purely motivation or hygiene factors. Different individuals might have different needs and motivators (Lew & Manap, 2012). For instance, as suggested by Lew and Manap (2012), this theory might not work well for less-educated employees who do not have a need for achievement and self-actualization. Another disadvantage of this theory is that it ignores external factors that could be a crucial problem for an organization (Parikh, 2018)

3. Research Model and Hypotheses Formulation

In this empirical research study, a total of 20 previous studies were analyzed, 14 of which conducted in Malaysia and therefore contributing to making the findings as relevant as possible to this study. They are all related to motivations, incentives, and performance but they were conducted in various industries such as insurance, direct sales, retail, services, oil and gas,

telecommunication, manufacturing, hospitality, call centers, tourism, etc. None of them focuses on the IT industry in Malaysia. Moreover; while they all show a strong relationship between incentive, motivation, and performance, none of them zeroes in on whether motivation-mediated incentives could drive higher sales performance in Malaysia's IT industry. Other key factors to consider for determining the relationship between incentive and motivation and higher sales performance, include the type of business, the years of sales experience, the company origin, education level of people managers, and so on, all of which are covered in this study. In most of these studies, questionnaires were used as the primary data collection method, albeit with differences in sample size, methodology, industry, and dependent variables. Overall, none of these studies focus on cross-organizations in Malaysia's IT industry such as principal vendors, distributors, or system integrators. Hence, this study attempts to patch this gap.

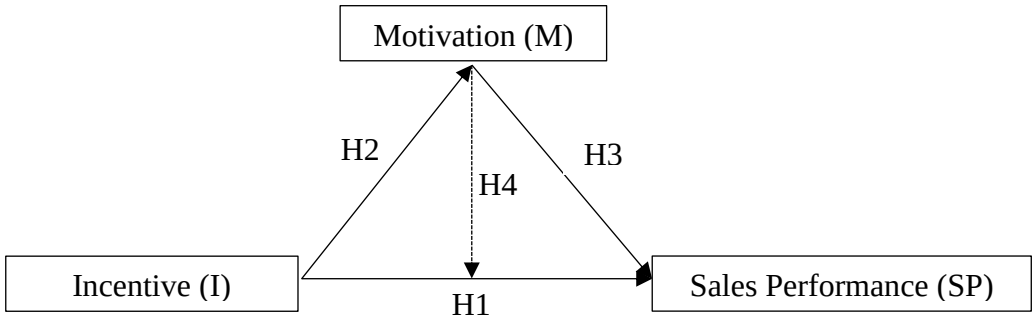

Figure 1: Proposed Conceptual Framework (created by author for this study)

Figure 1 shows the conceptual framework used in this study, which was adjusted from the Incentive Theory to suit this research. The framework has two independent variables: Incentives and Motivation. Sales Performance is the dependent variable. As conceptualized in this research study, this framework can be used to investigate whether or not motivation as a mediator can drive higher sales performance. It is important to note that similar frameworks have been used in previous studies with compensation as the independent variable, employee performance as the dependent variable, and motivation as a moderating factor. For example, focusing on Malaysian manufacturing companies, San et al. (2012) examined the relationship between the reward system in place and organizational financial performance and found that most of them provide both monetary and non-monetary rewards. They also determined that intrinsic rewards are positively related to the financial performance of these companies. These findings are in line with similar studies conducted by Met and Ali, (2014) and Seng and Arumugam (2017). Moreover, Saputra and Agustedi (2022) reported that compensation has a significant influence on employees' performance, a determination also supported by studies conducted by Poluakan, Runtuwene, and Sambul (2019) and Isvandiari and Fuadah (2017). In this study, compensation is conceptualized as incentive and employees' performance as sales performance. The following hypothesis can be formulated:

H1: *Incentive has a significant positive impact on sales performance.*

Abd Rashid et al. (2018) sought to determine which approach is the right approach to motivate call center employees in Malaysian outsourcing companies to enhance their performance. They concluded that several independent variables (teamwork, employee ownership, pay for knowledge, pay for performance, and job enrichment) motivate employees. By promoting these factors, outsourcing companies could improve employee retention rates and strengthen their reputation as well and therefore enjoy a competitive advantage over other

call center organizations. These findings are in keeping with Zarim, Zaki, and Maridz' (2016) study. Saputra and Agustedi (2022) reported a significant influence of compensation on motivation. So did Ulfa, Rahardjo, & dan Ruhana (2013) and Kusuma, Swasto, and Al Musadieq (2015), who found that compensation has an effect on motivation. The following hypothesis was therefore developed:

H2: *Incentive has a significant positive impact on motivation.*

Edrak et al. (2013) investigated the effectiveness of intrinsic and extrinsic motivations on the direct sales force of the Amway Company in Klang Valley, Malaysia. The 200 survey questionnaires collected revealed that both intrinsic and extrinsic motivations were predictors of job satisfaction and significantly contributed to its enhancement. Aarabi, Subramaniam, and Akeel (2013) reached a similar conclusion in their respective studies. Saputra and Agustedi (2022), Ulfa et al. (2013) and Sandhria, Rahardjo, and Utami (2013) concluded that motivation affects employees' performance. The following hypothesis could therefore be formulated:

H3: *Motivation has a significant positive impact on sales performance.*

Milne's (2007) study provides context for a discussion on the use of rewards and recognition programs by developing an organizational culture where sharing knowledge is the norm. The results show that reward and recognition programs can positively influence motivation, performance, and interest within a company. (Heinrich (2007) found that the use of a high-performance bonus system to motivate organizational achievements is more likely to result in a misrepresentation of performance than to recognize and motivate exceptional performance or performance improvements. Saputra and Agustedi (2022) determined that motivation mediates the effect of compensation on employees' performance in a positive and significant way. They also found that there was a positive and significant effect of compensation on employees' performance as mediated by motivation. Consequently, the following hypothesis can be formulated:

H4: *Incentive has a significant positive impact on motivation-mediated sales performance.*

4. Research Methodology

This study collected primary data (as opposed to secondary data) to ensure more accurate and reliable findings. An online questionnaire survey was used to collect the data and sent via Google Forms, which is convenience and economical. Using a set questionnaire, however, is not without disadvantages as irrelevant or inappropriate questions may be included. To overcome this challenge, a rating scale, ranging from 1 for 'strongly disagree' to 5 'strongly agree,' with 3 'neutral' or not applicable was employed. The target sample size was 150 but to make certain that enough respondents would take part and maintain the quality assurance of the survey results, 300 samples were sent. The non-probability convenience sampling technique was used as it is an easier and quicker method compared to others. One major disadvantage of non-probability sampling is that the results cannot be generalized to an entire population. Thus, in order to overcome this challenge and obtain a sample size as diversified as possible, managers as well as individual contributors across different types of business groups were included.

The questionnaire consists of four sections. Table 1 shows the structure of the questionnaire.

Table 1: Structure of the Questionnaire

Section	Title	Questions	Structure
A	Socio-Demographics	10	Using fixed options, avoiding unstructured responses
B, C & D	Research Instrument Questions – Incentive, Motivation & Sales Performance	15	Using a 5-point scale; ranging from strongly disagree to strongly agree

Regarding Section A, the socio-demographic data collected include the respondents' age, gender, education level, position in the company, years of experience, annual income, and commission-based package/on-target earnings. In addition, data was also collected on the types of companies the respondents work for and the nature of the business and on whether they provide further incentives on top of the existing compensation package, if any.

Statistical Package for the Social Sciences (SPSS) software was used to analyze and cross-examine all the data collected and determine the nature of the relationships between the independent variables and the dependent variable. The SPSS tool was also used to run the descriptive and normality tests.

Regarding Sections B, C, and D (Incentive, Motivation & Sales Performance), Table 2 shows the structure of these parts of the questionnaire.

Table 2: Questionnaire Structure for Incentive, Motivation & Sales Performance

Construct	Descriptions	Measure	References
Incentive	Salespersons' satisfaction with their organization's incentive plan and mindset toward incentive	Q1: I'm satisfied with my company incentive plan Q2: I believe incentive is one of the most important factors in a sales organization in addition to the compensation package Q3: My company is doing its best to promote & improve the incentive/SPIF scheme continuously Q4: I will work extra miles to push the sales closure whenever there is an additional incentive provided Q5I believe incentive could drive higher sales performance at work place	San, Theen, & Heng, (2012) Edrak et al. (2013) Aziz & Najid (2009) Tan & Waheed (2011) Aarabi et al. (2013) Met & Ali (2014)
Motivation	Salespersons' satisfaction with their organization's motivation and mindset toward motivation	Q1: I'm constantly motivated in my workplace Q2: I believe motivation is one of the most important factors in a sales organization Q3: My company is doing its best to constantly enhance the salesforce's motivation Q4: I will work extra miles to push the sales closure when I'm motivated Q5: I believe motivation could drive higher sales performance at the workplace	

Sales Performance	Salespersons' satisfaction with their organization's sales plan and mindset toward sales performance	Q1: My sales quota is reasonable based on the accounts assigned Q2: I'm constantly meeting the sales quota assigned by my company Q3: My sales closure rate is above IT industry standard (>=20%) Q4: I always have 3x to 4x pipeline coverage compared with my quota Q5: 50% of my sales closures take place within 6 months

Cronbach's alpha coefficients (Cronbach, 1951) were used to measure reliability or internal consistency and Durbin Watson's (1971) test to measure autocorrelations among the residuals. Durbin Watson's statistics vary from 0 to 4, where values of approximately 2 mean no autocorrelation, values closer to 0 mean positive autocorrelations and values closer to 4 negative autocorrelations. A statistical test of multi-collinearity was conducted as well. It examined the tolerance and Variance Inflation Factor (VIF), where tolerance values of 0.10 or below, and VIF values of 10 or above, indicate high collinearity (Hair et al., 1998). Histograms of dependent variables were visually inspected to confirm whether or not the normality assumption is acceptable. A normal distribution of residuals can be validated by plotting a q-q plot. If the plot shows a fairly straight line, then the data comes from a normal distribution with q-q plot. There should be no clear pattern in the distribution in homoscedasticity; if there is a specific pattern, the data is heteroscedastic.

The regression analysis included model fitness, model significance, and hypotheses testing. A good-fitting regression model will result in predicted values close to the observed data values, with 0 indicating that the proposed model does not improve prediction over the mean model while 1 indicates perfect prediction. If the p-value is less than the significance level, the sample data is considered to provide sufficient evidence to conclude that the regression model fits the data better than the model with no independent variables. Values at a significance level of 0.05 or lower are considered statistically significant (Frost, 2019). Hypothesis testing uses statistics to determine the probability that a given hypothesis is true. It consists of four steps (Weisstein, 2004). After completing the data analysis, the data collected was analyzed and the theoretical and practical implications discussed in light of relevant previous research studies. While mediation and moderation analyses are key parts of what is known as process analysis, mediation analysis tends to be more powerful than moderation analysis (Kenny, 2018). Mediation analysis attempts to explain 'how' or 'why' an effect occurs by suggesting that the relationship between an independent factor and an outcome is fully or partially explained by a mediator (Figgou & Pavlopoulos, 2015).

5. Research Findings and Discussion

This section reports the analysis and interpretation of the data collected from the survey questionnaires and the results from hypotheses testing, all of which being part of determining whether motivation-mediated incentives can or cannot drive higher sales performance in Malaysia's IT industry.

- Demographics

This study targeted 150 respondents. At the end of the survey window, it turned out that 311 respondents participated. Of the 311 participants, 59 responses were not included in the analysis due to missing data and outliers. A total of 252 surveys were thus analyzed. 52 percent of these 252 respondents belonged to the 31-40 age group and 32 percent to the 41-50 age group. 34 percent of them had more than 15 years of experience and another 30 percent, 10 to 15 years. Moreover, 61 percent of them had a bachelor's degree and 17 percent a certificate or

a diploma. All these data on age, education, and years of experience point to the maturity and competence of the respondents and enhance the quality of the survey results. In terms of gender, 69 percent of the respondents were male and 29 percent female (1 percent preferred not to disclose their sex). In addition, 39 percent of the respondents were resellers or system integrators and 27 percent vendors or principals, with 47 percent of those being outdoor salespeople and 24 percent people's managers in sales organizations. Out of all the questions on demographics, annual income was the most sensitive as 17 percent of the respondents declined to disclose their income. Of those who responded, 39 percent earn Malaysian Ringgits (MYR)100,000 to MYR200,000 ((USD25,000 to USD50,000), 20 percent less than MYR100,000, and 77 percent of them earn commission-based package or on-target-earning (OTE). The remaining 23 percent have a fixed salary package. The 77 percent who receive compensation package or OTE also indicated that their companies offer additional incentives. Finally, in terms of company origin, 34 percent of the companies are local Malaysian companies, 34 percent are multinational companies headquartered in the US or Europe and 26 percent are multinational companies headquartered in Asia Pacific.

As shown in Table 3, for the descriptive analysis, the mean and standard deviation for incentive were 4.15 and 0.48, 4.26, and 0.48 for motivation and 3.63 and 0.59 for sales performance, respectively. Overall, the mean value and standard deviation had (+/-) positive values within the acceptable range. For the normality analysis, all the skewness and kurtosis values fell within a value of -1 and 1, indicating that all the values were solid. The skewness and kurtosis for Incentive had a longer left tail while motivation and sales performance followed a normal distribution, as both the skewness and kurtosis for these variables were either positive or negative.

Table 3: Descriptive and Normality Tests

	N	Min	Max	Mean	Std Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std Error	Statistic	Std Error
I1	252	2	5	3.45	0.889	0.076	0.153	-0.715	0.306
I2	252	3	5	4.57	0.605	-1.078	0.153	0.141	0.306
I3	252	2	5	3.63	0.898	-0.011	0.153	-0.811	0.306
I4	252	3	5	4.53	0.634	-1.004	0.153	-0.067	0.306
I5	252	3	5	4.58	0.59	-1.074	0.153	0.156	0.306
M1	252	2	5	3.81	0.731	-0.249	0.153	-0.117	0.306
M2	252	3	5	4.56	0.586	-0.953	0.153	-0.08	0.306
M3	252	2	5	3.81	0.855	-0.155	0.153	-0.743	0.306
M4	252	3	5	4.57	0.592	-1.02	0.153	0.046	0.306
M5	252	3	5	4.6	0.601	-1.204	0.153	0.419	0.306
SP1	252	2	5	3.58	0.845	0.075	0.153	-0.64	0.306
SP2	252	2	5	3.7	0.825	-0.129	0.153	-0.539	0.306
SP3	252	2	5	3.71	0.737	0.225	0.153	-0.656	0.306
SP4	252	2	5	3.6	0.819	0.247	0.153	-0.661	0.306
SP5	252	2	5	3.56	0.852	0.008	0.153	-0.621	0.306
I	252	2.8	5	4.1524	0.48528	-0.07	0.153	-0.23	0.306
M	252	2.8	5	4.2683	0.48576	-0.515	0.153	0.091	0.306
SP	252	2.2	5	3.6302	0.59403	0.253	0.153	-0.277	0.306

Table 4 shows the results of the reliability analysis of the data collected. The study used Cronbach's Alpha. A Cronbach's Alpha value above 0.7 is acceptable and the data is more reliable if it is closer to 1; 0.60 is the lowest acceptable range (Nunnally & Bernstein, 1994; Daud et al., 2018). Based on these Cronbach's Alpha guidelines, all values were above 0.70 except for incentive, but with 0.67, this value was still within the lowest acceptable range. Hence, it is safe to conclude that all the data collected from the survey results are reliable, so no significant changes were made to the research instrument.

Table 4: Reliability Analysis

	Cronbach's Alpha	N of Items
Whole Instrument	0.860	15
Incentives	0.674	5
Motivation	0.758	5
Sales Performance	0.778	5

Table 5 summarizes the hypotheses regarding Multiple Regression. For the autocorrelation (Sales performance is a dependent variable while incentive and motivation are independent variables), the Durbin Watson's value was 1.872, which is close to 2, so this value showed no autocorrelation and proved the hypothesis formulated in Section 3 above.

Table 5: Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin - Watson
1	0.498[a]	0.248	0.241	0.51735	1.872

a. Predictors: (Constant), M, I
b. Dependent Variable: SP

Regarding multicollinearity, as can be seen in Table 6, the tolerance value and the VIF value for incentive and motivation were both the same, at 0.476 and 2.1. Since both the tolerance and VIF values were above 0.1 and below 10, respectively. Both values did not have high multicollinearity. It is therefore safe to conclude that there is no correlation between the independent variables. The data collected in this study followed a normal distribution. Thus, there was no violation of the normality assumption of the regression model. As for the normality of the Residuals, the p-p plot chart showed an approximate straight line around the diagonal axis, indicating a strong correlation between predicted and observed values, without violating the assumption of the randomness of the residuals. For homoscedasticity, scatterplots and partial regression plots were generated for all the models. All scatterplots for the dependent variables showed that normality was met with the standardized residual and with equally distributed points. The partial regression plots showed no specific pattern in the data points. Therefore, the assumption of homoscedasticity was valid.

Table 6: Coefficents[a]

		Unstandard Coefficients		Std Coefficients			Collinearity Statistics	
Model		B	Std. Err	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	0.868	0.307		2.828	0.005		
	I	0.303	0.098	0.248	3.109	0.002	0.476	2.1
	M	0.352	0.097	0.288	3.615	0	0.476	2.1

a. Dependent Variable: SP

As to the regression analysis, Table 7 indicates that in terms of model fitness the R-squared value in this study was 0.248, which is weak and below the perfect figure, estimated to be close to 1. This indicated that sales performance only accounts for 24.8 percent of the variances in incentive and motivation.

Table 7: Model Fitness [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin - Watson
1	0.498[a]	0.248	0.241	0.51735	1.872

a. Predictors: (Constant), M, I
b. Dependent Variable: SP

In terms of model significance, the ANOVA results in Table 8 show an F-statistic of 40.957 with a sig. value of 0.000, which is less than the alpha value (0.05). This means that the independent variables (incentive and motivation) simultaneously impact the dependent variable (sales performance). This result indicates that this model is extremely significant for this study.

Table 8: ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	21.925	2	10.962	40.96	0.000[b]
	Residual	66.646	249	0.268		
	Total	88.571	251			

a. Dependent Variable: SP
b. Predictors: (Constant), M, I

As far as hypotheses testing is concerned, Table 9 indicates that incentive had a 24.8 percent impact on sales performance and motivation a 28.8 percent impact, whereby their significant values were 0.002 and 0.000, respectively, which are lower than 0.05. Therefore, hypotheses H1 and H3 were accepted.

Table 9: Coefficents[a]

		Unstandard Coefficients		Std Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	0.868	0.307		2.828	0.005		
	I	0.303	0.098	0.248	3.109	0.002	0.476	2.1
	M	0.352	0.097	0.288	3.615	0	0.476	2.1

a. Dependent Variable: SP

Table 10 summarizes hypotheses testing with H2 and H4 added as compared to Table 9. Incentive had a 72.37 percent impact on motivation. This result was expected since incentive positively has the ability to enhance motivation. As to H4 and its mediating effect, motivation-mediated incentive had a 20.84 percent impact on sales performance, with BootLLCI, 0.0948 and BootULCI, 0.3210 (both the BootLLCI and BootULCI values were for significance checking). Both should be either positive together or negative together and if either one of them

is positive with the other negative, then the hypotheses are rejected. Since both values were positive, H4 was accepted.

Table 10: Summary of Hypothesis Testing

Hypothesis	Sig	Beta	Result	Interpretation
H1: Incentive on Sales Performance	0.002	0.248	Accepted	Incentive has a 24.8% impact on Sales Performance
H2: Incentive on Motivation	0	0.7237	Accepted	Incentive has a 72.37% impact on Motivation
H3: Motivation on Sales Performance	0	0.288	Accepted	Motivation has a 28.8% impact on Sales Performance
H4: Incentive on Sales Performance mediated by Motivation	BootLLCI .0948 BootULCI .3210	0.2084	Accepted	Incentive has a 20.84% impact on Sales Performance mediated by Motivation. BootLLCI 0.0948 and BootULCI 0.3210

The 0.248 standardized beta coefficient for incentive leads to the conclusion that incentive had a positive impact on sales performance in Malaysia's IT industry., with a significance value of 0.002. This result matches that found in previous research findings, which indicated that incentive is an effective rewards mechanism that can impact employees' mindset and motivate them to make the move from fulfilling basic requirements to self-actualization (San et al., 2012). Edrak et al. (2013) identified both intrinsic and extrinsic motivations as predictors for job satisfaction and significant contributor to greater job satisfaction.

In addition, the 0.288 standardized beta coefficient for motivation shows that motivation has a positive impact on sales performance with a significance value of 0.000, which means that motivation has a positive impact on sales performance in Malaysia's IT industry. This result is in line with previous research. For example, Aarabi et al. (2013) found that the two variables of the motivation factors were significant predictors of job performance, with a 40% and 43% impact, respectively. Chin et al. (2016) concluded that there is a significant relationship between reward, promotion, flexible scheduling, training, and working environment and their impact on job performance. Moreover, according to San and Teh, (2012), intrinsic rewards are positively related to the financial performance of organizations.

As can also be seen in Table 10, the standardized beta coefficient for incentive was 0.7237, showing that incentive had a positive impact on motivation in Malaysia's IT industry. The significance value was 0.000. H2 ('incentive has a significant positive impact on motivation') had a very strong impact, much higher than all the other hypotheses in this research study. This finding is also in keeping with and supported by findings in previous research. Zarim et al. (2016) reported that motivation can influence a salesperson and that it has a strong relationship with sales commissions.

Finally, the standardized beta coefficient for mediating effect was 0.2084, indicating that incentive had a positive impact on motivation-mediated sales performance, with BootLLCI = 0.0948 and BootULCI = 0.3210. This result leads to the conclusion that motivation-mediated incentive has a positive impact on sales performance in Malaysia's IT industry. All the hypotheses are accepted. These findings are consistent with previous research that determined that tenure and job level have a significant moderating effect on the relationship between monetary motivation and employee job performance (Met & Ali, 2014; Seng & Arumugam, 2017).

7. Conclusion

The objective of this research was to determine whether incentives could drive higher sales performance in Malaysia's IT industry, with motivation as a mediator. The conceptual framework was constructed using four hypotheses: The objectives of this study were all achieved, as it proved that incentives could drive higher sales performance in Malaysia's IT industry when mediated by motivation. All four hypotheses were accepted with their following respective strength: incentive had 24.80 percent impact on sales performance, incentive, a 72.37 percent impact on motivation, motivation, a 28.8o percent impact on sales performance, and incentive, a 20.84 percent impact on sales performance, with motivation as mediator. The findings in this study are also consistent with the conclusions reached in a number of prior research, many of which reporting that effective reward mechanism will cause a shift of employee mindset from basic requirement fulfillment to self-actualization (e.g. San et al., 2012). Moreover, both intrinsic and extrinsic motivation are identified as predictors for job satisfaction (Edrak et al., 2013).

In line with Aarabi et al.'s (2013) findings, this study confirms that motivation factors are significant predictors of job performance and that there is a significant relationship between reward, promotion, flexible scheduling, training, and working environment, and job performance, as suggested by Chin et al. (2016). Intrinsic rewards have also been found to be positively related to the financial performance of Malaysian IT organizations. This is in keeping with San and Teh (2012) and Zarim et al.'s (2016) studies in which. rewards were reported to influence account representatives' motivation. In addition, consistent with Met and Ali's (2014) conclusions, tenure and job level were found to have a significant moderating effect on the relationship between monetary motivation and employee job performance. As Seng and Arumugam (2017) argued, financial reward and job motivation are important competencies to improve job performance and are considered an effective way for organizations to enhance productivity.

It is safe to conclude that generally incentive has a significant impact on sales performance, even though this study and previous studies were conducted across different industries, locations, and involved slightly different constructs. Data from this study and previous research findings strongly support this conclusion. Furthermore, as shown in this study and in line with the aforementioned previous research, the influence of incentive on sales performance is even stronger when motivation serves as the mediating variable. Therefore, this research study could be a useful resource for IT industry employers as they develop incentive programs or assess existing ones to inspire their sales employees and sales support employees. Skillfully crafted programs could boost sales performance, revenue, and profit, increase market share and reputation, and facilitate the recruitment of employees in a sector known for its chronic shortage of qualified employees, particularly in the Malaysian IT industry, recurrently afflicted by the brain drain of talented people. Thus, IT vendors, including principles, global or local distributors or resellers, should tailor their incentive plans to their sales employees' specificities to ensure they remain motivated and inspired to keep striving for higher sales results. These plans could take the form of ad hoc quarter-end or year-end incentives or commission tiering payouts like Accelerator, to name a few.

- Study Limitations

This research study presents a few limitations that are related to the sample size, the questionnaire, and the conceptual framework. Regarding the sample size, although the target sample was 150, 311 responses were collected. 55 cases, however, were outliers. The target audience should be chosen more accurately in the future as this may enhance the-quality of the survey results. Besides since the targeted population was only employees working in the Malaysian IT industries, the results might not be generalizable to other industries or other

countries. Moreover, this study, only had 'Incentive' as the independent variable. But there could be other factors that may influence sales performance which were not discussed in this study such as a sense of belonging, or a sense of purpose to name a few. As for the questionnaire, it could be further fine-tuned to ensure that the questions are more precise and relevant for more reliable results. In the reliability analysis, Cronbach's alpha results, especially for incentive, was not strong enough to compellingly prove that the data is extremely reliable although all the values were still within an acceptable range.

- *Recommendations for Future Research*

The following recommendations for further research can be made: Firstly, the conceptual framework could be further enhanced with more details. For example, it could include the types of incentive and motivation that could further strengthen the impact of incentives on sales performance. Based on the results obtained, the impact level was not strong enough although all the hypotheses were accepted. Secondly, future studies could focus on other industries or other countries to compare them and find out the similarities and differences among them. Thirdly, the mediating effect of motivation could be further analyzed as to whether the motivation effect on sales performance is short term or long term, as this could help organizations plan a proper and appropriate incentive program in terms of how long the incentive program should be, how often the incentive program should be revised, and so on.

References

Aarabi, M. S., Subramaniam, I. D., & Akeel, A. B. A. A. B. (2013). Relationship between motivational factors and job performance of employees in Malaysian service industry. *Asian Social Science, 9*(9), 301-310.

Abd Rashid, M. H., Hamzah, M. I., Abd Kadir Othman, A. A. M., & Hasanordin, R. (2018). The approaches that influence call centre employees' motivation in Malaysian outsourcing company. *International Journal of Academic Research in Business and Social Science, 8*(11), 475-483.

Abratt, R., & Smythe, M. R. (1989). A survey of sales incentive programs. *Industrial Marketing Management, 18*(3), 209-214.

Alderfer, C. P. (1969). An empirical test of a new theory of human needs. *Organizational Behavior and Human Performance, 4*(2), 142-175.

Aziz, K. A., & Najid, N. N. M. (2010). Sales incentive scheme: Insights from the Malaysian telecommunication sector. *International Journal of Business Excellence, 3*(1), 105-124.

Bassett-Jones, N., & Lloyd, G. C. (2005). Does Herzberg's motivation theory have staying power? *Journal of Management Development, 24*(10), 929-943.

Bhasin, H. (2023). Why Sales Motivation is Important and What are the Objectives of Sales Motivation. Retrieved August 24, 2022, from: https://www.marketing91.com/sales-motivation-objectives/

Bommaraju R, & Hohenberg, S. (2018). How to Drive Sales Performance with 1 Easy Fix. Retrieved January 18, 2022, from https://www.ama.org/2018/10/24/how-to-drive-sales-performance-with-1-easy-fix/

Cherry, K. (2016). Motivation: Psychological factors that guide behavior. *Pridobljeno, 15*(12).

Cherry, K. (2023). The Incentive Theory of Motivation. Retrieved June 10, 2023, from https://www.verywellmind.com/the-incentive-theory-of-motivation-2795382

Chin, M. C., Chua, W. S., Ong, K. N., Tan, S. H., & Wong, S. L. (2016). *The Impact of Motivation on Employees' Job Performance at Prudential Assurance Malaysia Berhad in Seberang Jaya, Penang* (Doctoral dissertation, UTAR).

Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests. *Psychometrika, 16*(3), 297-334.

Daud, K. A. M., Khidzir, N. Z., Ismail, A. R., & Abdullah, F. A. (2018). Validity and reliability of instrument to measure social media skills among small and medium entrepreneurs at Pengkalan Datu River. *International Journal of Development and sustainability*, *7*(3), 1026-1037.

DeMers, J. (2015). 6 Motivation Secrets to Inspire Your Employees. Retrieved July 7, 2021, from https://www.inc.com/jayson-demers/6-motivation-secrets-to-inspire-your-employees.html

DeShields, O. W., Kara, A., & Kaynak, E. (2005). Determinants of business student satisfaction and retention in higher education: Applying Herzberg's two-factor theory. *International Journal of Educational Management*, *19*(2), 128-139.

Digital News Asia (2018). Malaysia IT Spending Forecast to Grow 4.6%, Hit US$15.5Bil in 2019: Gartner. Retrieved January 8, 2022, from https://www.digitalnewsasia.com/business/malaysia-it-spending-forecast-grow-46-hit-US%2415.5bil-2019-gartner

Dinki, E. N. (2002). Sales Performance Management Defined. Retrieved January, 18, 2021, from https://www.cowdenassociates.com/wp-content/uploads/2013/02/Sales-Performance-Management_article.pdf

Edrak, B. B., Yin-Fah, B. C., Gharleghi, B., & Seng, T. K. (2013). The effectiveness of intrinsic and extrinsic motivations: A study of Malaysian Amway company's direct sales forces. *International Journal of Business and Social Science*, *4*(9), 96-103.

Figgou, L., & Pavlopoulos, V. (2015). Social psychology: Research methods. *International Encyclopedia of the Social & Behavioral Sciences*, *22*, 544-552.

Forrester (2019). Redefine "Digital Transformation" in The Era of Technology-Driven Innovation. Retrieved April 16, 2021, from https://www.forrester.com/blogs/redefine-digital-transformation-in-the-era-of-technology-driven-innovation/

Frost, J. (2019). How to Interpret Regression Models that Have Significant Variables but a Low R-squared. Retrieved June 15, 2021, from: https://statisticsbyjim.com/regression/low-r-squared-regression/

Gawel, J. E. (1996). Herzberg's theory of motivation and Maslow's hierarchy of needs. *Practical Assessment, Research, and Evaluation*, *5*(1), 11-14.

Gordon, J (2022). Herzberg's Two-Factor Theory (Hygiene Theory) Explained. Retrieved July 9, 2023, from https://thebusinessprofessor.com/en_US/management-leadership-organizational-behavior/herzburg-two-factor-theory-defined

Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (1998), *Multivariate Data Analysis. 5*(3), 207-219.

Hammond, K. (2018). Pros and Cons of Motivational Theories. Retrieved January 28, 2021, from https://bizfluent.com/info-8467189-pros-cons-motivational-theories.html

Heinrich, C. J. (2007). False or fitting recognition? The use of high-performance bonuses in motivating organizational achievements. *Journal of the Association for Public Policy Analysis and Management*, *26*(2), 281-304.

Herzberg, F. (1959). *The motivation to work*. New York, NY: John Wiley & Sons.

Hull, C.L. (1952*). A behavior system*. New Haven, CT: Yale University Press.

Hull, C. L. (1943*). Principles of behavior: An introduction to behavior theory.* Appleton-Century.

IDC (2018). IDC: Global ICT Spending. Retrieved January 7, 2022, from https://www.idc.com/promo/global-ict-spending/forecast

Impact (2018). The Benefits of Digital Transformation (& What They Mean for Sales Professionals). Retrieved March 3, 2021, from https://www.impactplus.com/blog/benefits-of-digital-transformation-sales-professionals

Isvandiari, A., & Fuadah, L. (2017). Pengaruh Kompensasi dan Disiplin Kerja Terhadap Kinerja Karyawan Bagian Produksi PG. Meritjan Kediri. *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, *11*(2), 1-8.

James, W. (1890*). The principles of psychology*. New York, NY: Holt & company

Jerome, N. (2013). Application of Maslow's hierarchy of need theory: Impacts and implications on organizational culture, human resource and employee's performance. *International Journal of Business and Management Invention*, *2*(3), 39-45.

Jiménez, F. R., Posthuma, R. A., & Campion, M. A. (2013). Effective incentive compensation for sales employees during tough economic times. *Organizational Dynamics*, *4*(42), 267-273.

Jobber, D., & Lee, R. (1994). A comparison of the perceptions of sales management and salespeople towards sales force motivation and demotivation. *Journal of Marketing Management*, *10*(4), 325-332.

Johnson, J. S., & Friend, S. B. (2015). Contingent cross-selling and up-selling relationships with performance and job satisfaction: An MOA-theoretic examination *Journal of Personal Selling & Sales Management*, *35*(1), 51-71.

Kenny, D. A. (2018). Mediation. Retrieved January 8, 2022 from: https://davidakenny.net/cm/mediate.htm

King-Hill, S. (2015). Critical analysis of Maslow's hierarchy of need. *The STeP Journal (Student Teacher Perspectives)*, *2*(4), 54-57.

Koltko-Rivera, M. E. (2006). Rediscovering the later version of Maslow's hierarchy of needs: Self-transcendence and opportunities for theory, research, and unification. *Review of General Psychology*, *10*(4), 302-317.

Kreitner, L. (2018). What's the Difference between Commission and Incentives? Retrieved August 29, 2021, from https://www.incentivesolutions.com/blog/commission-and-incentives/

Kusuma, Y. B., Swasto, B., & Al Musadieq, M. (2015). Pengaruh kompensasi terhadap motivasi kerja, kepuasan kerja, dan kinerja karyawan (Studi pada Karyawan tetap PT. Otsuka Indonesia di Lawang, Malang). *Profit: Jurnal Administrasi Bisnis*, *9*(1), 43-56.

Lew T. Y., & Manap, M. A. (2012). A Critical Assessment of Herzberg's Theory of Motivation. Retrieved November 11, 2021, from https://www.theborneopost.com/2012/10/23/a-critical-assessment-of-herzbergs-theory-of-motivation/

Maidani, E. A. (1991). Comparative study of Herzberg's two-factor theory of job satisfaction among public and private sectors. *Public Personnel Management*, *20*(4), 441-448.

Mantrala, L. K., & Raman, K. (1990). Analysis of a sales force incentive plan for accurate sales forecasting and performance. *International Journal of Research in Marketing*, *7*(2-3), 189-202.

Maslow, A. (1954). *Motivation and personality*. New York, NY: Harper.

McConnachie, C. (2017). 10 Tips to Motivate Your Sales Team. Retrieved November 3, 2022, from https://www.salesforcesearch.com/blog/tips-motivate-sales-team/

McLeod, S. (2023). Maslow's Hierarchy of Needs. Retrieved August 24, 2023, from https://www.simplypsychology.org/maslow.html

Menguc, B., & Tansu Barker, A. (2003). The performance effects of outcome-based incentive pay plans on sales organizations: A contextual analysis. *Journal of Personal Selling & Sales Management*, *23*(4), 341-358.

Met, M., & Ali, I. (2014). Moderating effect of demographics on monetary motivation and employees job performance relationship: Evidence from Malaysia. *International Journal of Sustainable Development & World Policy*, *3*(3), 67-89.

Milne, P. (2007). Motivation, incentives, and organizational culture. *Journal of Knowledge Management*, *11*(6), 28-38

Mind Tools. (2018). Herzberg's Motivators and Hygiene Factors. Retrieved May 3, 2021, from https://www.mindtools.com/pages/article/herzberg-motivators-hygiene-factors.htm

Murray, H. A. (1938). *Explorations in personality*. Oxford University Press.

Neher, A. (1991). Maslow's theory of motivation: A critique. *Journal of Humanistic Psychology*, *31*(3), 89-112.

Nguyen, L. (2022). Sales Performance: What is it and How to Improve your Sales Performance. Retrieved March 24, 2023, from https://revenuegrid.com/blog/what-is-sales-performance/

Nunnally, J. C., & Bernstein, I. R. (1994), *Psychometric theory* (3rd Ed.). New York, NY: McGraw-Hill.

Panagopoulos, N. G., & Avlonitis, G. J. (2010). Performance implications of sales strategy: The moderating effects of leadership and environment. *International Journal of Research in Marketing*, *27*(1), 46-57.

Parikh, V. (2018). Advantages and Disadvantages of Herzberg Theory. Retrieved January 23, 2022, from https://www.letslearnfinance.com/advantages-and-disadvantages-of-herzberg-theory.html

Poluakan, A. K., Runtuwene, R. F., & Sambul, S. A. (2019). Pengaruh Kompensasi Terhadap Kinerja Pegawai PT. PLN (Persero) UP3 Manado. *Jurnal Administrasi Bisnis (JAB)*, *9*(2), 70-77.

Rowe R. H. (2018). Six Types of Incentive Plans. Retrieved December 18, 2021, from https://bizfluent.com/list-6557258-six-types-incentive-plans.html

Ryan, R. M., & Deci, E. L. (2000). Intrinsic and extrinsic motivations: Classic definitions and new directions. *Contemporary Educational Psychology*, *25*(1), 54-67.

San, O. T., Teh, B. H., Soh, C. H., & Yan, Y. L. (2012). Malaysian real estate investment trusts: A performance and comparative analysis. *International Journal of Economics and Finance*, *4*(5), 73-84

San, O. T., & Teh, B. H. (2012). Reward system and performance within Malaysian manufacturing companies. *World Applied Sciences Journal*, *19*(7), 1009-1017.

San, O. T., Theen, Y. M., & Heng, T. B. (2012). The reward strategy and performance measurement (evidence from Malaysian insurance companies*). International Journal of Business, Humanities and Technology*, *2*(1), 211-223.

Sandhria, A. F., Rahardjo, K., & Utami, H. N. (2013). Pengaruh Motivasi Terhadap Kinerja Karyawan (Studi pada Karyawan PT. PLN (PERSERO) Distribusi Jawa Timur Area Pelayanan dan Jaringan Malang).

Saputra, R. M. I., & Agustedi, A. (2022). The Role of Motivation in Mediating the Effect of Compensation on Employees' Performance at CV. Belilas Motorindo Mandiri. *International Conference of Business and Social Sciences* (pp. 650-661).

Sherman, F. (2019). Sales Performance Definition. Retrieved September 19, 2021, from https://bizfluent.com/facts-6945389-sales-performance-definition.html

Shrestha, P. (2017). Incentive Theory of Motivation. Retrieved January 8, 2021, from https://www.psychestudy.com/general/motivation-emotion/incentive-theory-motivation

Sincero, S. M. (2012). Incentive Theory of Motivation. Retrieved January 17, 2022, from https://explorable.com/incentive-theory-of-motivation

Seng, N., & Arumugam, T. (2017). Financial reward and motivation toward employee job performance in the hospitality industry in Klang Valley. *Electronic Journal of Business & Management*, *2*(1), 51-60.

Skinner, B. F. (1971). Operant conditioning. *The Encyclopedia of Education*, *7*, 29-33.

Slater, S. F., & Olson, E. M. (2000). Strategy type and performance: The influence of sales force management. *Strategic Management Journal*, *21*(8), 813-829.

Teh, R., Subramaniam, A., Ho, J. A., & Basha, N. K. (2021). Antecedents of cloud computing adoption in the Malaysian context: A systematic literature review. *Journal of Technology Management and Business, 8*(2), 56-65.

Tyre, D. (2019). 4 Ways to Design Successful Sales Incentive Programs. Retrieved February 17, 2022, from https://blog.hubspot.com/sales/successful-sales-incentives

Ulfa, M., Rahardjo, K., & dan Ruhana, I. (2013). Pengaruh Kompensasi terhadap Motivasi Kerja dan Kinerja Karyawan. *Jurnal Administrasi Bisnis, 3*(1), 70-81.

Wahba, M. A., & Bridwell, L. G. (1976). Maslow reconsidered: A review of research on the need hierarchy theory. *Organizational Behavior and Human Performance*, *15*(2), 212-240.

Weisstein, E. W. (2004). Hypothesis Testing. Retrieved March 21, 2022, from https://mathworld.wolfram.com/HypothesisTesting.html

Wicker, F. W., Brown, G., Wiehe, J. A., Hagen, A. S., & Reed, J. L. (1993). On reconsidering Maslow: An examination of the deprivation/domination proposition. *Journal of Research in Personality*, *27*(2), 118-133.

Wietrak, E. (2017). External Incentives and Internal Motivation: A Perfect Pairing to Boost Work Performance! Retrieved December 16, 2021, from https://scienceforwork.com/blog/incentives-motivation-performance/

Wingmate. (2022). Sales Incentives: Importance, Types and Examples. Retrieved August 24, 2022, from https://wingmateapp.com/sales-incentives/

Zarim, Z. A., Zaki, H. O., & Maridz, N. L. M. (2016). Motivation factors: Impact on sales commission plan of employees in a telecommunication company in Malaysia. *Management*, *4*(4), 139-148.

Zoltners, A. A., Sinha, P., & Lorimer, S. E. (2012). Breaking the sales force incentive addiction: A balanced approach to sales force effectiveness. *Journal of Personal Selling & Sales Management*, *32*(2), 171-186.