

# THE EFFECT OF INCENTIVE PRINCIPLES BASED ON THE MATO SYSTEM TOWARD FIRM PERFORMANCE THROUGH EMPLOYEE WORK PRODUCTIVITY

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## Abstract

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This study aims to examine the role of employee work productivity as a mediating variable in the relationship of the incentive principles based on the mato system toward firm performance. The principle based on the mato system is a principle in remuneration policy applied by a company to employees based on the concept of profit sharing. Data was collected by means of a survey method through a questionnaire filled out by 77 respondents and analysed using the partial least squares (PLS) approach. The result of the study indicates that there is a positive effect of the incentive principles based on the mato system toward firm performance and the finding shows that employee work productivity has a positive role to mediate the effect of incentive principles based on the mato system toward firm performance. Incentive principles based on the mato system are a new variable in the realm of management accounting. The variable reflects unique business management in a restaurant firm and is evidently able to improve employee work productivity to create value added for the restaurant firm.

**Keywords:** Incentive Principles, Mato System, Employee Work Productivity, Firm Performance, Value Added, Profit Sharing

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## 1. INTRODUCTION

The study was driven by a desire to prove empirically one organizational behavior element by Robbins and Judge (2018) noting that the work achievement of a firm as part of meeting

the organizational goal has been determined by creating a conducive working atmosphere through a particular mechanism and rule, which address employee incentive system to trigger employee work motivation to realize the firm's goals (Kim & Jang, 2020). The incentive system does not only rely upon

how much or less wage and salary the employees will earn but also how the rule applies to the incentive itself, which can drive the employees to generate value added for the firm (Hanif, Rakhman, Nurkholis, & Pirzada, 2019b; Naik & Prasad, 2021). This perspective is supported by Anthony and Govindarajan (2007) pointing out that each individual belonging to the firm naturally has respective goals to meet. Employee productivity will reach its highest point when the firm is seemingly able to create a particular mechanism. As a result, this may create goal congruence. It is making the mechanism and rule of the organization which can serve to meet the goals of the employees and the firm. Goal congruence can be illustrated, while an employee is realizing his personal goal in the firm, he holistically also realizes the firm's goal (Hanif et al., 2019a; Anthony & Govindarajan, 2007; Hanif, 2015b).

Accomplishing the firm's goals or achieving the firm's performance becomes the center of all stakeholders because the sustainability of the firm relies upon the achievement of goals. Many studies have evidently revealed that the firm's work achievement depends on work mechanism and rules — mainly on incentive policy — that can drive employee productivity to meet the firm's target of performance (Jain & Moreno, 2015; Yamina & Mohamed, 2017; Noja, Cristea, Jurcut, Buglea, & Popa, 2020; Kyere & Ausloos, 2020; Shafi, 2021; Duarte Alonso & Bressan, 2014; Xanthopoulou, Bakker, Demerouti, & Schaufeli, 2009; Kim & Jang, 2020; Chuang & Liao, 2010).

Kim and Jang (2020) explained that a restaurant firm can utilize a policy of employee compensation, which gives the employees hope, as a management tool to improve performance in either promoting growth for short-term revenue or long-term profitability. This strategy of employee incentive in restaurant management is revealed by Kim and Jang (2020) stating that a restaurant firm can raise employee compensation but only by a little amount. The effort can continually be implemented in order to maintain higher performance in the restaurant firm. The compensation could not be given in an excessive manner and should apply under a proper initiative to reduce risks, that is somehow allowing the employees to feel no challenge and reluctant to work. Therefore, the system of employee compensation in a restaurant must be managed in such a way that it implies a challenge and triggers for the employees to explore their best at work.

This study was conducted at a restaurant firm, that is, the Indonesian Padang restaurant, which applies a mato-based profit-sharing system in its management. The subject of the study was selected due to several reasons. Firstly, the restaurant group has been established five decades ago as a micro business and during the period of the study, it has been a fast-growing big firm. This is owing to the innovation of the incentive system as correspondingly revealed by Shafi (2021) suggesting that a micro firm can develop and exist by innovation. The innovation executed at the Padang restaurant is that this firm has been uniquely managed by implementing a profit-sharing system based on mato. This comes to be the second reason

to explain that the mato-based profit sharing system has been an appealing issue with regards to policy and mechanism as well as a unique rule in the employee incentive system which presumably affects firm performance (Hanif, 2015b; Saksamrit & Sripongpun, 2021; Hanif, Rakhman, & Nurkholis, 2019a; Hanif et al., 2019b). The mechanism and rule regulate the working relationship of each party in partnership with the restaurant business; they are the worker, investor, brand owner, and manager at once. The relationship to have been built among the parties is clearly defined inclusively as profit to be earned and shared for all partners.

Hanif (2015b), Hanif et al. (2019a), and Hanif et al. (2019b), described that the employees in the mato-based profit-sharing system are also positioned as the "owner" of the restaurant firm instead of the worker as illustrated in a commonly-known industrial relationship between the job giver (employer) and the employee (labor). It means that the workers or employees are regarded as the "owner", in the scheme of the mato-based profit-sharing system applying to a restaurant firm, rather than the labor depicted in a commonly industrial relationship; between the job giver (employer) and the worker (labor). In other words, the firm belongs to everyone in such system. The workers "contribute their capital" namely the skill, knowledge, and insight they have for the success of the firm. They do not earn compensation in the form of fixed wage and salary monthly paid by the firm. Instead, they earn the profit sharing from value added managed to generate within a given period of time. Value added is the total revenue reduced by operational expense; employees' wages and salary are in exclusion since this mato system scheme does not count them (Hanif et al., 2019b; Hanif et al., 2015a). The net value added yielded each period will be shared proportionally for the firm's stakeholders, corresponding to the ratio of mato load the employees have. Mato is a measuring tool in a numerical score; it is a score to measure the relative contribution of each stakeholder in order to create value added of the firm (Hanif, 2015b; Hanif, Ludigdo, Rahman, & Baridwan, 2015; Hanif et al., 2019b).

Will the incentive principles based on the mato system be able to support the accomplishment of the firm's goals? The period of Indonesia stricken by the economic crisis in 1998 has apparently indicated that a number of firms filed for bankruptcy and terminated their employees. However, the business group of the Indonesian Padang Sederhana, which applies the mato-based profit sharing system, did not undergo such shortfall. After the economic crisis ended and Indonesia's economy returned to stability at the beginning of 1999, the work performance of The Indonesian Padang Sederhana has been rocketing. It opened 165 branches with 3,500 employees in 15 provinces in Indonesia in 2019; furthermore, it has expanded overseas, for instance, opening 3 branches in Kualalumpur (Chaniago, 2019, Wilestari, Syakhroza, Djakman, & Diyanty, 2021). COVID-19 pandemic, like in other countries, has caused a number of firms to file for bankruptcy; yet, the Indonesian Padang restaurant, with its mato system, has relatively managed to survive as revealed by the managing director of the Simpang

Raya Indonesian Padang restaurant. There is no single job termination executed and the restaurant has survived under 50 branches currently in operation.

Vroom's expectancy theory (Robbins & Judge, 2018) stated that every member of an organization will be motivated to work whenever there is hope for the future. It is to earn something by accomplishing the firm's performance. The profit-sharing system based on mato promises a future with high but reduced income at the same time, as the risk (Hanif et al., 2015; Hanif, 2015b). The more progressing the business is, the more value added per mato will be created; in consequence, the more income everyone earns. On the contrary, the less progressing the business is, the less value added per mato will be created; in consequence, the less income everyone earns. Thus, assuming that no one in this world would suffer from loss, the incentive principles based on the mato system drive work productivity (Pirzada, Mustapha, & Alfian, 2017). When working productivity increases, the employees earn more as a direct impact and vice versa. This is the first reason for having employee work productivity as the intervening variable in a relationship model between incentive principles based on the mato system and firm performance. Secondly, the significance of having employee work productivity determined as the intervening variable refers to the goal congruence previously described. Therefore, the incentive principles based on the mato system in Padang restaurant will move work productivity.

The remainder of the paper is structured as follows. Section 2 presents a literature review and hypotheses development. Section 3 presents the research methodology. Section 4 presents the result. Section 5 presents the discussion, and finally, Section 6 presents the conclusion.

## 2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Hanif (2015b), Hanif et al. (2019a), and Hanif et al. (2019b) depicted the practice of incentive principles based on the mato system implemented in the Indonesian Padang Sederhana business group. It has a profit-sharing composition for three parties as follows: 50% for the worker; 35% for the investor; 15% for the brand owner and manager at once. This percentage reflects the ratio of mato (point) everyone owns. Mato is a load or point. For instance, a restaurant branch has 15 employees and 100 matos in total. All of the employees have a total of half of the mato; that is 50 matos whereas the investor, brand owner, and restaurant owner, collectively own the other 50 matos, shared 35 for the investor and 15 for both the brand owner and restaurant owner. Next, the 15 employees who have 50 matos all together share the matos in a different manner depending on the employees' contribution to creating the value added for the firm.

The branch head or manager commonly has the top position in the structural organization of a restaurant. Yet, this system does not apply to the Indonesia Padang Sederhana; instead, it is the Head Chef who will be regarded as an employee of the highest position for this employee obtains

the most mato. This complies with the convention determining that those who gain the most mato will deserve the highest rank or position. The Head Chef definitely contributes the most to create the value added. The mato load of the Head is 6, higher than that of the manager with 5 loads. The more and less value of mato load will impact proportionally the income each employee receives. (Hanif et al., 2015; Hanif, 2015a; Hanif et al., 2019b). For instance, all restaurant employees have contributed to the profit-sharing as much as \$100,000 based on the value added generated. Then, the income per mato or value added per mato can be counted as follows: \$100,000 is divided by 50 matos all employees have and this will result in \$2,000. The Head Chef earns \$12,000 ( $6 \times \$2,000$ ), and the restaurant manager earn \$10,000 ( $5 \times \$2,000$ ). Hanif et al. (2019b) suggested that the value added of the Indonesian Padang Sederhana is calculated based on the total sales of the restaurant within a 100-day operating period, which is reduced by cash operating cost (exclusive of wage and salary), zakat, tax, reimbursement of the investor's capital (10% of the value added, having been reduced by zakat). The value added will be shared by three parties in the partnership.

Since the employees do not have a monthly fixed wage or salary, the income that the employees earn depends solely on profit sharing. Thus, the income for the next period will go uncertain, depending on how much or less value added created. The next 100-day period will become hope and a challenge at the same time. A risk of the restaurant's gaining less profit might be potential to take place. The higher value added is created, the more income per mato is earned. This allows each individual to have a raise adjacent to the number of cash revenues he or she receives.

Incentive principles based on the mato system is an incentive system established from an agreement among parties in partnership, namely: worker, investor, brand owner, and manager at once. Both written and unwritten rules have been agreed upon and turned into the convention and working culture in the restaurant. Hanif, Ludigdo, Rahman, and Baridwan (2013) declared that a mato-based profit-sharing system applies when meeting such principles as transparency, accountability, responsibility, independence, and fairness. The mechanism and rule organize working relationships among parties in the frame of restaurant partnership. The relationship settled among these three parties is clearly defined, including the yielded profit shared for them. As the income each party earns in the Padang restaurant is based on the value added per mato, every worker will get accustomed to being an "accountant" of him or herself. Those working in the kitchen, cooking all cuisine of the restaurant, will automatically be able to relate the data movement in the kitchen to the profit-sharing potential they will have. When the data of the food supplies show an increase between the progressing and previous period, it indicates as well an increase of value added per mato within this ongoing period. Similarly, the workers in charge of dishes and cleaning will be able to calculate that the more dishes they do within the ongoing period, the more income they will gain. Therefore, a cross-check and

self-control may take place by the workers toward the financial achievement of the firm in each branch (Hanif et al., 2013; Hanif, 2015b). With regards to the abovementioned description, the business management complies with the principle of the mato-based profit-sharing system that comprises: 1) transparency; 2) accountability; 3) responsibility; 4) independency; 5) fairness. These five indicators will then be developed in the questionnaire items.

Lebas (1995) revealed that performance is defined as success and success potential toward activities in the past and future to meet the goal and target. Firm performance is a firm achievement to execute firm's strategies, work plan, and program (Anthony & Govindarajan, 2007). Firm performance is managed and its achievement is periodically measured. Lebas (1995) declared that performance measurement shows the results of performance management.

Firm performance is the achievement of the firm in both financial and non-financial aspects (Blocher, Stout, Juras, & Cokins, 2013; Pirzada et al., 2016; Hansen & Mowen, 2005; Hilton, 2008). In brief, the aspect of organizational performance not only constitutes the achievement of financial performance but also of non-financial, as formulated in a balanced scorecard concept (Kaplan & Norton, 2001; Niven, 2002). Thus, firm performance has two indicators, namely: 1) financial performance, and 2) non-financial performance. The questionnaire will then be made based on these two indicators.

Employee work productivity at the Indonesian Padang restaurant covers spiritual dan material dimensions as elaborated by Hanif et al. (2018). The spiritual dimension includes the value of the foundation strongly embedded in the firm by the founder. They can be described as follows: the firm belongs to all as reflected by the jargon "one rupiah belongs to all" (Hanif et al., 2015, p. 121) all parties must collectively bear the responsibility. The aspects of material being and productivity are essential to obtain value added per mato for no one is willing to earn decreased income. Everyone in his or her effort is responsible for having the value of continuous improvement as a daily outfit to improve output quality so that the sales can increase in order to result in increased income as well. Based on this description, employee work productivity has such indicators as 1) work spirit; 2) output quality improvement; 3) challenging task; 4) being responsible; 5) continuous improvement. The indicators will then be developed to formulate a questionnaire.

### 2.1. Incentive principles based on the mato system and firm performance

Ngwa, Adeleke, Agbaeze, Ghasi, and Imhanrenialena (2019) suggested that the system of employee compensation that regards such rewards as a number of percentages the employees deserve toward the target accomplishment of a firm shall boost performance. Human behavior tends to prioritize work accompanied by a reward and pay-off. Vroom's expectancy theory (Robbin & Judge, 2018) revealed that human behavior in an organization results from awareness of having alternatives that give hope for the future. The hope

triggers people to work harder in adjacent to a particular action and there lies the potential to gain the material benefit, career improvement, self-development, and others. The hopes the company creates are called inducement; however, inducement has to be in balance with contributions the workers give to the firm. When this can be realized, the firm will reach its balancing point (Simon, 1997). Sung, Choi, and Kang (2015) noted that the fair climate in the firm can be categorized as well-performed when the incentive is also fairly given to the employees. It will increase employees' work motivation and competence. A sense of fairness seems to exist in the design of these incentive principles based on the mato system that leads to the created firm performance because all employees of the restaurant will work hard and give their contribution in order to have big earnings (Hanif et al., 2015; Lambas & Kurniawati, 2021; Hanif, 2015b; Husaini, Pirzada, & Saiful, 2020).

The firm performance is realized by the workers so that employee satisfaction at work has to be well managed. Yamina and Mohamed (2017) declared that there is a positive effect of the compensation design with performance improvement of the executive and employees toward the firm performance. Meanwhile, Jain and Moreno (2015) explained that teamwork, work management, autonomy and freedom, reward and recognition as well as achievement orientation are positive predictors of varied work dimensions of the company. Noja et al. (2020) stated that the financial incentive of the management is an effective way to withdraw, maintain, and stimulate the managers to improve firm performance. Based on this, the first hypothesis is formulated.

*H1: There is a positive effect of incentive principles based on the mato system toward firm performance.*

### 2.2. Incentive principles based on the mato system and employee work productivity

Incentive principles based on the mato system have work motivation elements inside as challenges and risks exist to all employees of the restaurant. What they earn for another period in the future remains uncertain and relies on the generated value added which needs employees' hard work (Hanif et al., 2015; Hanif et al., 2019a; Hanif et al., 2019b). Consequently, it will result in spirit on their own to earn money; therefore, their productivity is driven by the incentive principles based on the mato system (Hanif, Rakhman, & Nurkholis, 2018). Based on this, the second hypothesis is formulated

*H2: There is a positive effect of corporate productivity on the mato system toward employee work productivity.*

### 2.3. Employee work productivity toward firm performance

Firm performance is created from the work accumulation of each individual of the human resources existing in the firm. Employees' dedication will multiply firm performance not to mention the small-scale firm which is naturally willing to

expand. The workers are also naturally driven to gain financial success. Because it is moved by profit sharing, the firm is able to accelerate to develop. Commonly, the Indonesian Padang restaurant started from a small business scale. When its human resource is properly managed, the firm can grow fast. Wan Hooi and Sing Ngui (2014) noted that the capacity of human resources is necessarily improved by giving trust to them in doing their best through the learning organization. This will eventually improve organization performance.

There is a tendency that firm performance at The Indonesian Padang restaurant has been driven by employee productivity for the employee feel challenged to perform the best for the restaurant in the attempt to yield more when work achievement takes place (Pirzada, Mustapha, & Alfian, 2016; Hanif et al., 2015; Hanif, 2015b; Hanif et al., 2019a; Hanif et al., 2019b). Based on this, the third hypothesis is formulated.

*H3: There is a positive effect of employee work productivity on firm performance.*

#### 2.4. Employee work productivity as intervening variable

Kessler, Lucianetti, Pindek, Zhu, and Spector (2020) pointed out that a contemporary business is focused on developing employees' experience to bring about work satisfaction that will next increase employee productivity, and eventually promote firm performance (Wati, Primiana, Pirzada, & Sudarsono, 2019). Why employee work productivity is regarded as mediation of the effect of incentive principles based on the mato system toward firm performance is explained as follows. Firstly, the characteristic of incentive principles based on the mato system does not guarantee good and fixed earnings for each employee and stakeholder in another following period due to the consequences of this profit-sharing system itself. It will then motivate each worker to work hard and be productive to promote work quality in their respective area. This will also increase firm financial performance which at the same time increases the profit shared for each employee correspondingly owing to the increased value added per mato (Hanif et al., 2015; Hanif, 2015b; Hanif et al., 2019a; Hanif et al., 2019b; Wati et al., 2019). Secondly, profit sharing based on the mato system naturally leads the firm to have

a goal congruence concept. Everybody works hard to earn the most; in consequence, he or she is increasing the firm financial performance (Anthony & Govindarajan, 2007). Based on this, the fourth hypothesis is formulated.

*H4: Employee work productivity strengthens the effect of incentive principles based on the mato system toward firm performance*

### 3. RESEARCH METHODOLOGY

This paper is based on deductive research, in which the authors design a research model based on theoretical studies and produce structural equation modeling (SEM). In addition, the theoretical studies are used as the basis for building the concept and operational definitions of each research variable. A research questionnaire was next developed based on the indicators of each research variable. This questionnaire will be used as a tool to collect research data. The following participants and procedures, measures, and data analysis will be explained as follows.

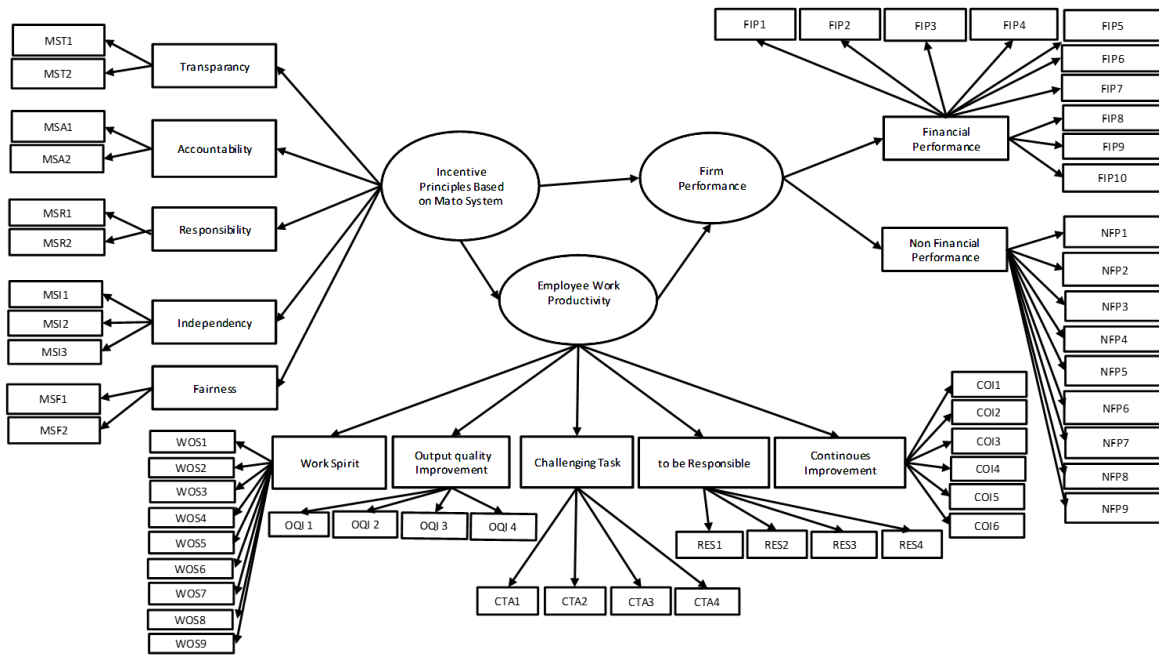
#### 3.1. Participants and procedure

Data of the study were collected employing a cross-sectional survey method (Figure 1) which was distributed across areas of Indonesia, particularly on Java Island. Two approaches were applied in this data collection. Firstly, the survey was directly conducted on the spot in Jakarta and areas nearby, which covers 45 managers. Secondly, the survey was posted to such provinces as DKI Jakarta, Banten, West Java, and Central Java, which covers 120 managers. Data from 35 respondents referring to 78% was gathered by direct collection and of 42 respondents, referring to 35% was gathered by postal service. Thus, the total percentage of the questionnaire collected was 48%. The demographic profile of the respondents is shown in Table 1. It illustrates that 90.9% of the total respondents were male and the remaining were female. Ninety-seven and four (97.4) percent were married and the rest was not married. As of the age group, 45.5% of the respondents were 37-41 years old and of working experience, 41.6% were mostly managers who have been working for more than 9 years. Characteristics of the respondents were shown in Table 1.

**Table 1.** Demographic profile

<i>Variable</i>	<i>Classification</i>	<i>Frequency</i>	<i>(%)</i>
<i>Genders</i>	Male	70	90.9
	Female	7	9.1
	Others	00	0.0
<i>Marital status</i>	Single	2	2.6
	Married	75	97.4
	Divorcee	00	0.0
<i>Age (in years)</i>	27-31	5	6.5
	32-36	10	13.0
	37-41	35	45.5
	> 41	27	35.1
<i>Experience (in years)</i>	3-5	15	19.5
	6-9	30	39.0
	> 9	32	41.6

Figure 1. Proposed conceptual model



### 3.2. Measures and data analysis

The questionnaire instrument for study variables of the incentive principles based on the mato system has eleven items exclusively developed by the authors. The items were developed from five indicators: “transparency”, “accountability”, “responsibility”, “independency”, and “fairness”. Examples of the items for the indicators are respectively: “bookkeeping of the business transaction in the mato system of the profit sharing is transparent for all parties”, “being agreed upon the idea that one rupiah belongs to all”, “statement and calculation of the mato-based profit-sharing system have been agreed within one period to be a responsibility tool for the three parties in partnership: the worker, investor, and brand owner and manager at once”, “the responsibility and authority of the three parties has been collectively regulated through agreement”. “Every restaurant branch has full authority in restaurant management”, “the profit shared for the three parties is based on the contribution load each gives for created value added”.

The study variable of work productivity is measured with 27 items in the questionnaire privately developed by the authors by digging the concept of employee work productivity with five indicators: “work spirit”, “output quality improvement”, “challenging task”, and “to be responsible”, and “continuous improvement”. Examples of the items for the indicators are respectively: “I feel challenged to work hard to create profit for the firm because what I earn relies on the achievement of value added”, “I feel assisted because my partner helps each other to share knowledge and experience”, “I am ready for being

rotated to any divisions in order to improve skill”, “each worker is responsible for the increase and decrease of created valued added which is directly in relation to the received income”, “service quality is always improved to all customers”.

The study variable of firm performance is measured from the managers’ perspectives on firm performance that is developed from two concepts: perception concept and firm performance concept. The two concepts were dug and transformed into one variable only called firm performance with two indicators: “financial performance perception” and “non-financial performance perception”. Examples of the items for the indicators are respectively: “the value added or profit created in a one-hundred working period becomes the top measure of financial performance in each restaurant”, “output achievement also addresses work satisfaction and other spiritual values”. Among three variables, the respondent’s rate each item of the questionnaire on a four scale, namely: from one (strongly disagree) to four (strongly agree).

A second-order SEM-PLS was employed in this study for data analysis since each variable contains several indicators which served as the basis of question items to be constructed from. Software SmartPLS with bootstrapping technique was then used to evaluate either the inner or outer model. Evaluation of the measurement model was conducted by observing the significance of factor loading and Cronbach’s alpha. Path analysis was correspondingly employed to see the significance of direct or indirect effects among variables. Finally, a structural model was evaluated by considering the Stone-Geisser Q-square test. Table 2 shows the validity and reliability of each item of the questionnaire as a measure.

**Table 2.** Scale reliability and validity of the construct

Variable	No. of items		Cronbach's alpha	Factor loading range
	Original	Retained		
1. Incentive principles based on the mato system				
a. Transparency	2	1	1.000	0.793
b. Accountability	2	1	1.000	1.000
c. Responsibility	2	2	0.493	0.547 to 0.729
d. Independency	3	3	0.706	0.521 to 0.766
e. Fairness	2	2	0.755	0.661 to 0.702
2. Employee work productivity				
a. Work spirit	9	2	0.671	0.960 to 1.000
b. Output quality improvement	4	3	0.818	0.732 to 0.970
c. Challenging task	4	3	0.712	0.843 to 1.000
d. To be responsible	4	2	0.610	0.727 to 1.000
e. Continuous improvement	6	2	0.552	0.642 to 0.857
3. Firm performance				
a. Financial performance	10	9	0.899	0.508 to 0.678
b. Non-financial performance	9	5	0.821	0.520 to 0.753

#### 4. RESULTS

The relationship among variables under research is reported in Table 3. Data analysis shows that there is a positive effect of the incentive principles based on the mato system toward firm performance. There is a positive relationship between the incentive

principles based on the mato system toward employee work productivity. In addition, there is a positive effect of employee work productivity on firm performance. It is evident that employee work productivity serves as a mediating variable in the relationship of incentive principles based on the mato system toward firm performance.

**Table 3.** Pearson correlation among indicators of variables

	MST	MSA	MSR	MSI	MSF	WOS	OQI	CTA	RES	COI	FIP	NFP
<b>MST</b>	1	0.407**	0.654**	0.658**	0.658**	0.491**	0.140	0.286*	0.179	0.363**	0.664**	0.722**
<b>MSA</b>		1	0.318**	0.485**	0.360**	0.146	0.226*	0.380**	0.163	0.287*	0.384**	0.457**
<b>MSR</b>			1	0.651**	0.723**	0.509**	0.044	0.218	0.091	0.263*	0.700**	0.707**
<b>MSI</b>				1	0.712**	0.327**	0.062	0.174	0.002	0.168	0.665**	0.733**
<b>MSF</b>					1	0.383**	0.102	0.128	0.009	0.271*	0.690**	0.769**
<b>WOS</b>						1	0.339**	0.568**	0.349**	0.517**	0.481**	0.464**
<b>OQI</b>							1	0.504**	0.338**	0.345**	0.139	0.072
<b>CTA</b>								1	0.507**	0.529**	0.362**	0.264*
<b>RES</b>									1	0.438**	0.227*	0.099
<b>COI</b>										1	0.340**	0.315**
<b>FIP</b>											1	0.826**
<b>NFP</b>												1

Note: MST = transparency; MSA = accountability; MSR = responsibility; MSI = independency; MSF = fairness; WOS = work spirit; OQI = output quality improvement; CTA = challenging task; RES = to be responsible; COI = continuous improvement; FIP = financial performance; NFP = non-financial performance. \* indicate significance at 5%; \*\* indicate significance at 1%.

The hypotheses of the study have been examined by conducting variable latent structural equation modeling and making an interface and segregation graphic from the measure and structural model. Figure 2 addresses standardized path coefficients (beta coefficients) and Table 4 addresses the understanding of path coefficients along the existing path in the structural model. The direct correlation amongst incentive principles based on the mato system shows appropriateness and relevance as well as consistency with previous results of studies, especially in the role of the incentive system toward firm performance (Sung et al., 2015; Jain & Moreno, 2015; Yamina & Mohamed, 2017; Noja et al., 2020; Kyere & Ausloos, 2020; Shafi, 2021; Duarte Alonso & Bressan, 2014; Xanthopoulou et al., 2009; Kim & Jang, 2020; Chuang & Liao, 2010). Thus, *H1* is accepted; it means that there is a positive effect of incentive principles based on the mato system toward firm performance.

*H2* is accepted; it means that there is a positive effect of incentive principles based on the mato system toward employee work productivity. This is in line and consistent with previous studies (Kessler et al., 2020; Yamina & Mohamed, 2017; Sung et al., 2015). Incentive principles based on the mato system signify that this unique incentive system has

all been conducted transparently, accountably, responsibly, independently, and fairly. This also goes unique since every member of the organization is challenged to work hard where risk is heading so that each will be focused on the profit as the target or value added of the firm. Based on this value added created, one's income is calculated (Hanif et al., 2015; Hanif et al., 2019a; Hanif et al., 2019b).

*H3* is also accepted; it means that there is a positive effect of employee work productivity on firm performance. This is consistent with the previous studies (Kessler et al., 2020; Sung et al., 2015). All employees in the mato system business including the managers feel the challenge for every period as the firm's work achievement in the following one hundred days will be paid in cash, of which values are parallel with what they will have earned. When the value added is successfully created, the employees are earning more at that time (Husaini et al., 2020). On the contrary, when the value added is decreasingly created, the employees are earning less. Having this risk, the employees will be triggered to work hard to earn no less than their previous income at least. When they work hard to pursue their personal goal — the take-home pay — the employees are realizing the firm performance as a whole.

H4 shows evidence that employee work productivity serves as a mediation of the effect of incentive principles based on the mato system toward firm performance. This finding has been consistent with the previous study (Hanif et al., 2019a; Hanif et al., 2019b). Thus, there is a direct effect of incentive principles based on the mato system toward firm performance and it is evident

that the indirect effect of incentive principles based on the mato system toward firm performance can be seen through employee productivity. The measurement result of goodness-of-fit indices on both direct and indirect models is presented in Table 5a and Table 5b which prove very good equation modeling.

Figure 2. Direct path model

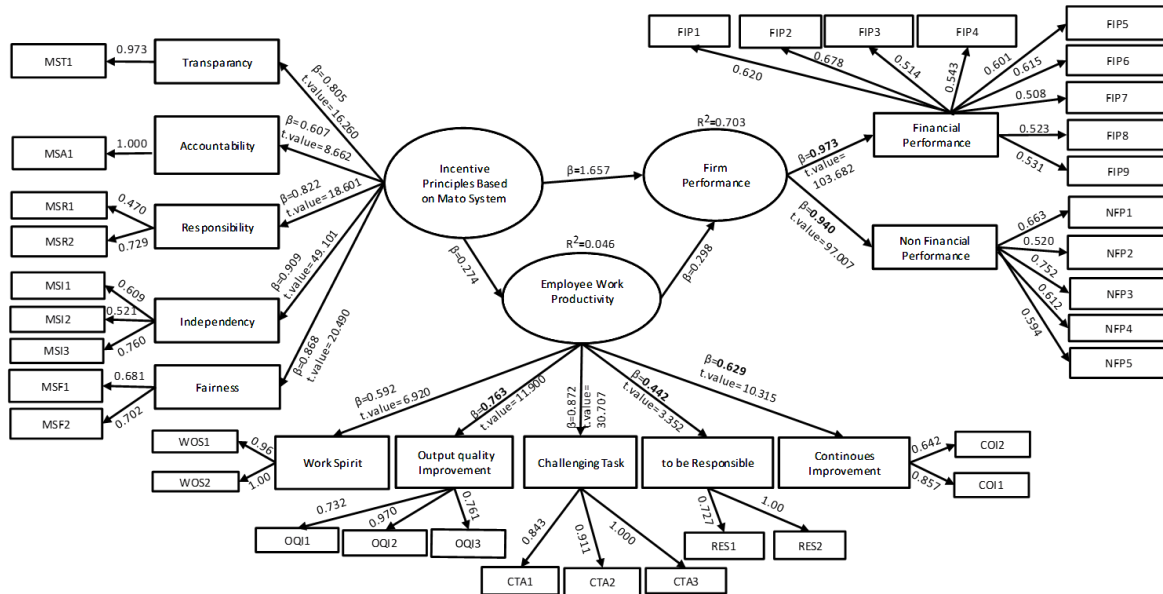


Table 4. Path analytic results of hypotheses

	USTD	SE	t-value	Decision
H1: There is a positive effect of incentive principles based on the mato system toward firm performance.				
H1: Firm performance ← incentive principles based on the mato system.	1.657	0.036	22.520	Supported
H2: There is a positive effect of incentive principles based on the mato system toward employee work productivity.				
H2: Employee work productivity ← incentive principles based on the mato system.	0.274	0.084	2.545	Supported
H3: There is a positive effect of employee work productivity on firm performance.				
H3: Firm performance ← employee work productivity.	0.298	0.049	3.682	Supported
H4: Employee work productivity will serve as mediation in the relationship of incentive principles based on the mato system toward firm performance.				
H4: Firm performance ← employee work productivity ← incentive principles based on the mato system*.	0.082	0.028	2.879	Supported

Note: \* Measurement employs the Sobel test. USTD = unstandardized coefficient; SE = standard error; CR = critical ratio.

5. DISCUSSION

This study examines employee work productivity as a mediating variable in the relationship of incentive principles based on mato system toward performance. Incentive principles based on the mato system are a unique variable, which is a concept of business management with the mato-based profit-sharing system. This system organizes work management among parties in the restaurant who has agreed to a profit-sharing system upon the firm’s financial performance. Neither wage nor salary happens to exist; instead, it relies on the profit share for the parties in the following 100-day working period. The profit or added value gained is based on the agreement made amongst the parties (the worker, investor, and brand owner and manager at once). Since it is based on

the agreement, this system will drive the employees to work hard to make the “profit” itself. The harder work, the more “profit” or value added. Considering this principle, employee work productivity has been positioned as a mediating variable in the relationship of incentive principles based on the mato system toward firm performance. The findings of the study show that employee work productivity has evidently served as the mediating variable in the relationship of incentive principles based on the mato system toward firm performance.

Profit sharing is carried out in every reporting period under the internal scheme. The profit is calculated based upon the value added approach. This profit or value added will then be shared (distributed) to all stakeholders with the following rule: 50% workers, 15% managers, and brand owners, and 35% investors. During the early reporting period,



all stakeholders including the restaurant workers had to face uncertainty about the amount of income they would earn. The incentive principles based on the mato system allow certainty when profit has been calculated (applying value added approach) in the final reporting period conducted internally. Value added or profit must be accurately calculated, to meet the principles: transparency, accountability, responsibility, and fairness, as well as independence, being the key to doing the calculation in each restaurant branch. Implementing such incentive principles based on the mato system will multiply employees' working spirit that will eventually increase employee work productivity reflected from the working spirit, courage to be challenging and responsible as well as to apply the culture of making continuous improvement. The feeling of uncertainty about the income that the workers will earn in the following period is at the same time hope for the workers for having another rise, which can be realized by gaining more value added or profit. The more profit or value added the company makes, the more income the workers or companies will receive. In other words, the company's financial performance will also increase. It is, in fact, not only a matter of increase in the company's financial performance, but also of good achievement in finance and good performance in non-finance, i.e., increasing work passion, building corporate's image in the eye of the workers, and shaping the workers' loyalty and spirit for the corporate. These will all be the capital for corporate growth and future business development.

## 5.1. Theoretical contribution

To prove that employee productivity functions as a mediating variable in the relationship of incentive principles based on the mato system toward firm performance, this study will give a theoretical contribution to the knowledge advancement in the management accounting field in the future; that is, the existence of unique compensation system named principles based on the mato system that has evidently had a positive effect toward firm performance. Hanif et al. (2019a) and Hanif et al. (2019b) revealed that in the management practice of Indonesian Padang restaurant, a mato-based profit-sharing system has been applied in such practice. The variable rules the working relationship among parties involved, namely the worker, investor, owner, and manager at once. The Sederhana Padang restaurant, as one case, which was established in 1972 in Jakarta and started from a street wheeled-food-cart, has been developing into the biggest group of Indonesian-Padang restaurants so far, with 165 branches spreading over 15 provinces in Indonesia including 3 branches in neighborhood country — Kuala Lumpur, Malaysia (Hanif et al., 2019a; Hanif et al., 2019b; Chaniago, 2019). This supports the study that incentive principles based on the mato system have been able to multiply restaurant's performance. It signifies that the finding of the study shall contribute to management accounting.

**Table 5a.** Model fit and quality indices: Results  $Q^2$  for equations FPM latent variable

Predictor	$Q^2_{include}$	$Q^2_{exclude}$	Meaning
Firm performance (FPM)	0.000000	0.000000	The model has predictive relevance.
Incentive principles based on the mato system (MSG)	0.000000	0.000000	The model has predictive relevance.
Employee work productivity (WPD)	0.000000	0.000000	The model has predictive relevance.

**Table 5b.** Model fit and quality indices: Results  $R^2$  for equation FPM latent variable

Predictor	$R^2_{include}$	$R^2_{exclude}$	$f^2$	Meaning
MSG	0.702567	0.672	0.10277	The model fits.
WPD	0.702567	0.121	1.95529	The model fits.

## 5.2. Practical contribution

In the context of restaurant management particularly Padang restaurant, incentive principles based on the mato system has evidently accelerated restaurant growth and job field in such a way that it should be practiced and continually developed. The Indonesian Padang restaurant was for instance a business originally coming from one cultural area in Indonesia that is Minangkabau of West Sumatera Province. It means that the community of Minangkabau was the pioneer to implement the practice of incentive principles based on the mato system. Indeed, the principles have further been well practiced by other communities coming from other cultures, instead of Minangkabau, in its development. It means that incentive principles based on the mato system are flexible enough to apply to people of varied cultural backgrounds.

## 6. CONCLUSION

Incentive principles based on the mato system have a positive effect on firm performance. It means that the concept of the mato-based profit-sharing system must be implemented in accordance with the firm's good management. By determining this system, everyone (worker, investor, brand owner) will consequently have a high sense of belonging to the firm. It was quoted by one employee that the consequence of incentive principles based on the mato system refers to "one rupiah belongs to all" (Hanif et al., 2015, p. 121). It means that the profit created should belong to all. It will motivate each worker to care about and be aware of the profit itself to lead to cost efficiency and effectiveness. The worker, brand owner, and investor collectively have the same sense of belonging to the profit. The worker has moreover equal position with the owner and investor. Their income depends on the profit they gain within a 100-working day period and is then shared based on the ratio of mato the stakeholders have.

The next consequence of the motto “one rupiah belongs to all” (Hanif et al., 2015, p. 121) is the process of determining the transparent calculation of the profit. This must be one of the requirements, all of which are accountability, responsibility, independence, and fairness, for having the motto executed (Hanif et al., 2013; Hanif et al., 2015). This means that the accounting information system in the restaurant must be able to produce accurate and timely information about income per mato which is used as the basis for calculating and determining the income that will be received by each employee in a 100-working day period. This can increase employee productivity and encourage company performance improvement. This is also in line with the research results of Lawal, Mohamed, Abdalla, Elkelish, and Lasyoud (2022) noting that the accounting information system produces transparent information for all stakeholders so that it can increase employee productivity and performance. Applying management using the mato system, the firm will grow quickly as seen in the group of Sederhana (Sa), Simpang Raya, and Kebumen Community Padang restaurant. The Sa Group for instance has developed into 150 branches in 15 provinces in Indonesia with a total of 4,000 employees. This Sa Group has long existed (45 years) and has been the biggest Padang restaurant in Indonesia.

The findings of the study show that there is a direct effect of incentive principles based on the mato system toward firm performance and an indirect effect of incentive principles based on the mato system toward firm performance through employee work productivity. Thus, the business management applying the profit-sharing method with the mato system successfully promotes firm performance through employee work productivity. It is suggested that this method be considered by other business actors especially those running labor-intensive businesses such as micro, small, and medium enterprises (MSMEs) the widely-developed Indonesian Padang restaurant all started from MSMEs.

Above all, some research limitations have been met indeed. Firstly, a questionnaire was employed in this study. It has certainly a weakness that is the validity of the research data considerably depends on the frankness or truth of the Padang restaurant managers who fill it out. They may complete it in haste due to their being busy. Secondly, although they fill out the questionnaire, even highly experienced managers may have their personal perceptions, certainly with limitations, toward the measurement of each variable. Thirdly, some obstacles in the process of data collection might have more intervention because of the restaurant managers' willingness and ability that confront limitations to complete the questionnaire.

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