

The Effect of Spiritual Leadership and Non-Financial Compensation on Employee Performance at Tjampuhan Hotel in Ubud District, Bali Province, Indonesia

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ABSTRACT: This study aims to determine the effect of Hindu spiritual leadership and non-financial compensation partially or simultaneously on employee performance at Tjampuhan Hotel. The population in this study was 160 people, because of the large population, this study used the Slovin formula and obtained a sample of 62 people, and the sampling technique used proportionate stratified random sampling, respondents taken in proportionate to each department were 35 % of the population. Collecting data through observation, documentation study, interviews and questionnaires. The data analysis technique used in this study is the classic assumption test, multiple linear regression analysis, F statistical test, statistical test t. The results of multiple linear regression analysis obtained $Y = 1.423 + 0.335X_1 + 0.504X_2$. Based on the statistical test F (F-test) it is known that Hindu spiritual leadership and non-financial compensation have a positive and significant effect on employee performance at Tjampuhan Hotel. Based on the statistical test t (t-test) that Hindu spiritual leadership has a positive and significant effect on employee performance at Tjampuhan Hotel. Non-financial compensation has a positive and significant effect on employee performance at Tjampuhan Hotels in Ubud District, Bali Province, Indonesia.

KEYWORDS: Hindu spiritual leadership, non-financial compensation, employee performance

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I. INTRODUCTION

1.1 Research Background

In the development of the world of tourism must also be supported by the availability of facilities such as: accommodation, restaurants, transportation and other facilities needed by guests or tourists. Hotels not only rent rooms, but hotels also sell food, drinks and services in maintaining the comfort of guests staying at hotels

Now the competition between hotels is getting stronger, considering the number of hotels in Bali is increasing, while the number of tourists coming to Bali is increasing from 2013-2017. From the data obtained from the Bali Tourism Office in 2017, it can be seen data on the number of foreign tourist arrivals coming to Bali from the year (2013-2017) in Table 1 as follows:

Table 1: Distribution of Research Samples

| Year | Number of Travelers (people) | Growth (%) |
|-------|------------------------------|------------|
| 2013 | 3.278.598 | - |
| 2014 | 3.766.638 | 11,16 |
| 2015 | 4.001.835 | 14,89 |
| 2016 | 4.927.937 | 6,24 |
| 2017 | 5.697.739 | 23,14 |
| Total | 21.672.747 | 55,43 |
| Mean | 4.334.549,4 | 13,85 |

Source: Tourism Office of Bali Province Government, 2017

Ubud is one of the tourist areas in Bali which in 2018 was named the second best city in Asia by Travel & Leisure. Increasing tourist visits to Bali, as well as tourist visits in Ubud, are caused by the performance of good hotel employees. The development of Ubud as a tourist destination is of course accompanied by the provision of tourism facilities and infrastructure that are in accordance with the wishes and needs of tourists in tourist destinations, ranging from adequate transportation facilities, communication, and accommodation facilities so that tourist stays are expected to increase and this can contribute to all parties in the tourism component, this can be proven from the number of tourist visits to Ubud during the period 2013-2017.

Table 1.: Number of Tourist Who Visits Ubud, Year 2013-2017

| Year | Abroad Travelers | Domestic Travelers | Total | Growth(%) |
|----------------|------------------|--------------------|--------|-----------|
| 2013 | 158330 | 33885 | 192215 | - |
| 2014 | 164116 | 34352 | 198468 | 3% |
| 2015 | 165211 | 34467 | 199678 | 5% |
| 2016 | 171233 | 43216 | 214449 | 7% |
| 2017 | 182763 | 43342 | 226105 | 5% |
| Mean of Growth | | | | 5% |

Source: Tourism Office of Bali Province Government, 2017

The Ubud District is included in the Gianyar Regency region, where 79% of star hotels in Gianyar Regency are in the District of Ubud, even almost 84% of non-star hotels in Gianyar Regency are also in the Ubud area. To win the competition Hotels must provide good service to guests who stay overnight. To be able to provide good service to guests who stay then employees must show good performance.

According to Nawawi in Suparno (2015: 131), performance is the result of implementing a work, both physical/material and non-physical/non-material. The factors that influence performance are attitude and mentality (work motivation, work discipline, and work ethics), education, skills, leadership management, income level, health, social security, work climate, facilities and infrastructure, technology, and opportunities for achievement (Sedarmayanti in Suparno, 2015: 133). In this study only two were examined, namely spiritual leadership and non-financial compensation.

Spiritual leadership is leadership that is capable of arousing, influencing, and mobilizing through exemplary, service, compassion, and the implementation of values and other divine attributes in the objectives of cultural processes and leadership behavior (Tobroni in Sugiri, 2017: 14). Hindu Spiritual leadership can influence performance by giving values of spirituality to achieve better performance, building work concepts in a spirit of work. Spiritual art work becomes stronger because of the elements of religious values so that it adds strength in carrying out the spirit of work.

Non-financial compensation can affect performance by the way employees feel comfortable and uplifted when doing work that is in accordance with the interests, talents, or abilities of each employee. RoihatulMusyafi et al. (2016), Eta SetyawanSuseno, et al. (2014) the results of the study state that there is a positive and significant effect of non-financial compensation on employee performance.

One of the hotels in Ubud is Tjampuhan Hotel. The development of the number of tourists staying at TjampuhanUbud Hotel experiences ups and downs because there are many hotel competitions in Ubud making TjampuhanUbud Hotels experience a decrease in the level of tourist stays. Moreover, there are still employees of Tjampuhan Hotel who often arrive late, employees lack high integrity, employees do not work productively, there is a reluctance to work by employees so that they often use office facilities clandestinely using internet or wifi that shows employee performance is not optimal . Not optimal performance of employees is caused by spiritual leadership and non-financial compensation.

1.2 Research Objectives

This study aims to determine: (1) the influence of Hindu spiritual leadership and non-financial compensation simultaneously on employee performance at Tjampuhan Hotel; (2) the influence of Hindu spiritual leadership and non-financial compensation partially on employee performance of Tjampuhan Hotel in Ubud District.

II. LITERATURE REVIEW

2.1 Spiritual Leadership

Spiritual Leadership is leadership that is capable of arousing, influencing, and mobilizing through exemplary, service, compassion, and the implementation of values and other divine attributes in the objectives of cultural processes and leadership behavior (Tobroni in Sugiri, 2017: 14). Spiritual Leadership is leadership in the form of values, attitude, behavior, which is needed to motivate oneself and others intrinsic motivation so as to reach a sense of spiritual survival (Lilik and Agung in Thayibet al., Quoted by Tanuwijaya, 2015: 504). (Fry in Sugiri, 2017: 14) states that Spiritual Leadership as a value, attitude and behavior of strategic leaders is needed in an effort to motivate oneself and others through calling and membership so that a feeling of spiritual prosperity is formed.

In this Spiritual Leadership (SL) theory there are 3 main dimensions and 6 variables that form the basic framework of the theory as in figure 1.



Figure 1.: Theory of Spiritual Leadership

Source: Fry in Sugiri (2017: 16)

Fry in Sugiri (2017: 23) provides a hypothesis that when implementing Spiritual Leadership this will lead to a high sense of appreciation for others in the present and in the past with a good quality relationship between each other. At the individual level, individuals who apply spiritual leadership at the personal level will feel more happy, peace, calm and satisfaction in a holistic life. Not only better psychological well-being, but also better physical health. More specifically, there is mutual respect and the quality of good relationships with others (Ryff and Singer in Fry and Matherly cited by Sugiri, 2017: 24).

Spiritual Leadership Indicators according to Sugiri (2017: 24): (1) Leaders have a clear vision of the organization; (2) Leaders pay attention to the organization; (3) Leaders give trust to the organization; (4) Leaders create effective communication; (5) Leaders value employees; (6) Leaders give commitment to the organization.

Spiritual leadership is based on vision, altruistic and hopeful/faith that is hypothesized to produce an increase in spiritual feelings (through calling and being part) and finally produces positive organizational outcomes such as: Organizational commitment, employees who have a feeling of calling and feeling being part of being closer, loyal and will remain in organizations that have a culture based on altruistic love.

2.2 Leadership in Hinduism

The leadership of AstaBrata was the leadership teaching given by Sri Rama to Gunawan Wibhisana before he took the reins of leadership of AlengkaPura after Sri Rama's victory against the rawness of Rawana. As mentioned in the following Manu Smrti.303 Holy Library, the king should do the same behavior as the gods, Indra, Surya, Bayu, Yama, Baruna, Candra, Agni and Kwera (Sidharta, 2009: 1). This was then reaffirmed in Kakawin Ramayana XXIV.52 as follows: Sang Hyang Indra, Yama, Surya, Candra and Bayu, Sang Hyang Kuwera, Baruna and Agni were all eight should be the behavior of the king. That is why he must worship AstaBrata to realize prosperous leadership for the people. There is a slight difference between the concept of AstaBrata in the Holy Library of Manu Smrti mentioned by PrthiwiBrata while for Kakawin Ramayana, KweraBrata said. All kings must worship this AstaBrata. Because AstaBrata is the eight cornerstones of mental attitude for a leader. The eight parts of AstaBrata are according to Sidharta (2009: 1). Hindu AstaBrata's leadership and other Sri Rama's advice are:

- 1) IndraBrata
Leadership is like Lord Indra or the God of Rain. Where the rain comes from seawater that evaporates. Thus a leader from the people must return to serve the people.
- 2) Yama Brata
Leadership that can enforce justice indiscriminately is like Sang Hyang Yamadipati who tries the Suratma
- 3) Surya Brata
Leadership that is able to provide information to its citizens is like the Sun that illuminates the world
- 4) CandraBrata
Contains the intent of the leader to have gentle or soothing behavior like the Candra that shines at night
- 5) BayuBrata
Contains the intent of the leader to know the mind or will (bayu) of the people or to give fresh angina to the young people or the young people as the nature of Sang Bayu which blows from high to low pressure areas
- 6) BarunaBrata
Containing the intention of the leader must be able to overcome the crime or disease that arises as Sang Hyang Baruna cleanse all forms of dirt in the sea
- 7) Agni Brata

Containing the intent of the leader must be able to overcome the enemy who came and burn it to the end like Sang Hyang Agni

8) **KweraBrata**

Containing the intention of a leader must always think of the welfare of his people as the earth provides welfare for mankind and can save money as economically as Sang HyangKwera in managing welfare in heaven

2.3 Non-Financial Compensation

Non-financial compensation is anything in return given to employees for remuneration other than money, namely the work environment and the work itself. The author tends to include workplace flexibility points into the work environment points that are explained by opinions (Rivai in Musyafi, et al., 2016: 140)

According to (Simamora in Musyafiet al., 2016: 141), non-financial compensation can be seen from: (1) Employment, can be; Interesting tasks, challenges to work, responsibility for work, opportunities for recognition. Objectives to be achieved; (2) Work environment, can be in the form of; Healthy policies, competent supervision, comfortable work environment, pleasant working relatives. Factors that influence non-financial compensation include: (1) Psychological environment; (2) Relations between employees; (3) Responsibility for work.

2.4 Employee Performance

According to Nawawi in Suparno (2015: 131), performance is the result of implementing a work, both physical/material and non-physical/non-material. According to Simanjuntak in Suparno (2015: 131), performance is the level of achievement of results for the implementation of certain tasks. Some expert opinions can be said that employee performance is the work produced by employees or real behavior that is displayed from a number of efforts made on his work in accordance with his role in the organization.

2.5 Previous Research

Research on Hindhu spiritual leadership and non-financial compensation for employee performance has never been done. The research that has relevance to the topic of discussion in this study can be used as a comparison, among others.

- 1) The first study was obtained from a journal by Thayib, et al. (2014) with the title "The Influence of Spiritual Leadership, Work Stress, and Compensation on Social Worker Social Organization Employee Performance in Surabaya". This study concluded that Spiritual Leadership, Job Stress, and Compensation had a positive and significant effect on employee performance on Social Worker Social Organizations in Surabaya
- 2) The first study by Sugiri (2017) entitled "The Effect of Spiritual Leadership and Tri Hita Karana Culture on Employee Performance at Natura Resort And Spa in Ubud". This study concluded that spiritual leadership had a positive and significant effect on the performance of employees of Natura Resort & Spa in Ubud
- 3) Subsequent research was obtained from a journal by Ronald Tanuwijaya (2015) entitled "The Influence of Spiritual Leadership and Job Satisfaction on Employee Performance at PT. Sari PawitaPratama". This study concluded that spiritual leadership had a positive and significant effect on employee performance at PT. Sari PawitaPratama.
- 4) Subsequent research was obtained from a journal by AgungNugraha (2017) entitled "The Effect of Spiritual Leadership on Employee Performance Through Calling and Membership at PT. Family Takaful Insurance ". This study concluded that spiritual leadership had a positive and significant effect on employee performance at PT Asuransi Takaful Keluarga.

2.6 Framework and Hypotheses

Based on the literature review and the results of previous studies, the research conceptual framework is as shown in Figure 2.

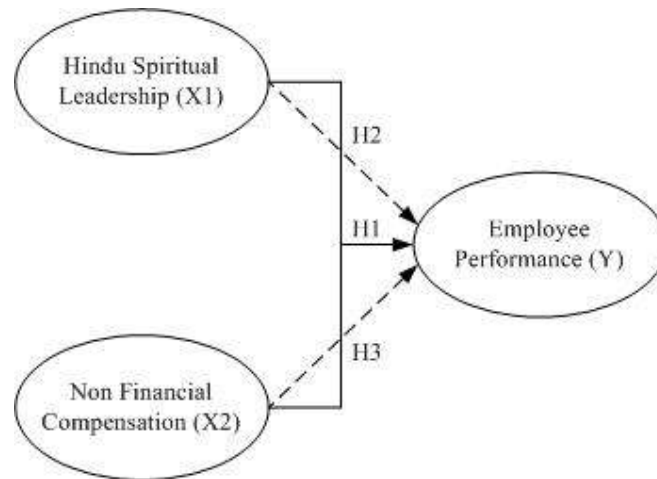


Figure 2.:Conceptual Framework

In accordance with the literature review, the publication of previous research and the framework of thinking can be stated as follows:

- 1) Hindu Spiritual leadership and non-financial compensation simultaneously have a positive and significant effect on employee performance at Tjampuhan Hotel.
- 2) Hindu Spiritual leadership has a positive and significant effect on employee performance at Tjampuhan Hotel.
- 3) Non-financial compensation has a positive and significant impact on employee performance at Tjampuhan Hotel.

III. METHODOLOGY

Data collection in this study using a questionnaire that has been tested for validity and reliability. Furthermore, the collected data was analysed using multiple linear regression analysis techniques.

This analysis is used to determine the effect of leadership spiritual action and non-financial compensation simultaneously on changes in employee performance. Analysis results expressed in the form of multiple linear regression line equations (Sugiyono, 2017: 188).

$$Y=a+b_1X_1+b_2X_2$$

Where:

Y = Employee Performance

a = Constant

X1 = Spiritual Leadership

X2 = Non-Financial Compensation

b1 = spiritual leadership regression coefficient (X1)

b2 = Non financial compensation regression coefficient (X2)

To be able to use multiple linear regression analysis must meet the classic assumption test, namely multicollinearity test, heteroscedasticity test, and normality test.

Testing the mediation hypothesis can be done with the Sobel Test. The sobel test is used to test the strength of the indirect effect of word of mouth variable (X1) and product quality (X2) to the purchasing decision variable (Y) through the brand image (M) variable. Indirect effects are calculated by multiplying the path coefficient X with respect to M (a) with the path coefficient M to Y (b) or ab.

The F test is used to test the significance of the multiple correlation coefficient so that it is known whether the simultaneous relationship between spiritual leadership and non-financial compensation for employee performance is a positive and significant relationship or only obtained by chance. The t test is used to test the significance of the regression coefficient, so that it is known that the partial effect between spiritual leadership, and non-financial compensation for employee performance is a positive and significant influence or only obtained by chance.

IV. RESULTS AND DISCUSSION

4.1 Goodness of Fit Test

To ensure that the regression line equations obtained are linear and can be used validly to look for problems, the classic assumption test will be carried out, namely by using multicollinearity tests, heteroscedasticity tests and normality tests.

- 1) Multicolourity Test

The multicollinearity test aims to examine whether the regression model found a correlation between independent variables. Multicollinearity can be seen from (1) tolerance value and its opponent (2) Variance Inflation Factor (VIF). The commonly used cutoff value is tolerance value 0.10 or equal to VIF below 10.

Table 3.:Multicollinearity Test Results

| Coefficients ^a | | | |
|---|----------------------------|-------------------------|-------|
| Model | | Collinearity Statistics | |
| | | Tolerance | VIF |
| 1 | Spiritual Leadership | 0.623 | 1.605 |
| | Non Financial Compensation | 0.623 | 1.605 |
| a. Dependent Variable: Employee Performance | | | |

Table 3 can be seen that the tolerance value and VIF of the Spiritual Leadership and Non-Financial Compensation variables show tolerance values for each variable greater than 10% and the VIF value is less than 10 which means the regression equation model is free from multicollinearity.

2) HeteroscedasticityTest

The Heteroscedasticity test is to see whether there is an inequality of variance from one residual to another observation to the observation. This test is carried out by the Glejser test. If the significance value is above 0.05 then it does not contain symptoms of heteroscedasticity.

Table 4.:HeteroscedasticityTest Results

| Coefficients ^a | | | | | | |
|---------------------------------|----------------------------|-----------------------------|------------|---------------------------|--------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.988 | 2.093 | | 1.905 | 0.062 |
| | Spiritual Leadership | -0.015 | 0.076 | -0.032 | -0.199 | 0.843 |
| | Non Financial Compensation | -0.061 | 0.076 | -0.130 | -0.798 | 0.428 |
| a. Dependent Variable: ABS_RES1 | | | | | | |

Table 4 can be seen that the significance value of the Spiritual Leadership variable is 0.843 and Non-Financial Compensation is 0.428. This value is greater than 0.05, which means there is no influence between the independent variable on the absolute residual. Thus, the model made does not contain symptoms of heteroscedasticity.

3) Normality Test

The normality test aims to test whether in the regression model, the independent variables both have a normal distribution or not. A good regression model is to have normal or near normal data distribution. To test whether the data used is normal or not can be done using the Kolmogorov Sminarnov test. If the Asymp coefficient. Sig. (2-tailed) greater than 0.05, the data is said to be normally distributed.

Table 5.:NormalityTest Results

| One-Sample Kolmogorov-Smirnov Test | | |
|--|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 62 |
| Normal Parameters ^{a,b} | Mean | 0.0000000 |
| | Std. Deviation | 2.08047796 |
| Most Extreme Differences | Absolute | 0.073 |
| | Positive | 0.073 |
| | Negative | -0.063 |
| Test Statistic | | 0.073 |
| Asymp. Sig. (2-tailed) | | 0.200 ^{c,d} |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

Table 5 can be seen that the Kolmogorov Sminarnov (K-S) value is 0.073, while the Asymp value is. Sig. (2-tailed) of 0.200. These results indicate that the regression equation model is normally distributed because of the value of Asymp. Sig. (2- tailed) greater than the alpha value of 0.05.

4.2 Multiple Linear Regression Analysis, F test, and t test

This analysis is used to determine the magnitude of the effect simultaneously between spiritual leadership and non-financial compensation on employee performance. Multiple linear regression is expressed in the form of multiple linear line equations.

Table 6.: Results of Multiple Linear Regression Analysis

| | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std, Error | Beta | | |
| (Constant) | 1.423 | 3.621 | | .393 | .696 |
| Spiritual Leadership | .406 | .131 | .335 | 3.104 | .003 |
| Non Financial Compensation | .614 | .131 | .504 | 4.671 | .000 |
| R Square | 0,573 | | | | |
| Adjusted R Square | 0,558 | | | | |
| F statistic | 39,520 | | | | |
| Sig. of F | 0,000 | | | | |

Based on the results of the regression analysis as presented in Table 20, the structural equation can be made as follows:

$$Y = 1,423 + 0,335 X1 + 0,504 X2$$

Y = Employee Performance

X1 = Spiritual Leadership

X2 = Non-Financial Compensation

The results of these equations show the magnitude and direction of influence of each independent variable on the dependent variable. Regression coefficients that have a positive sign mean having a direct influence on employee performance. Based on the multiple linear regression equation, the coefficients can be explained as follows:

There is a positive effect of Hindu Spiritual Leadership and Non-Financial Compensation on Employee Performance. If the Spiritual Leadership is good and the Non-Financial Compensation is also good, the Employee Performance will increase.

Table 6 shows the F-statistic value of 39,520, which means it is greater than F-table (3.15), and the value of sig. 0,000 (smaller than 0.05), it can be concluded that Hindu spiritual leadership and non-financial compensation simultaneously have a positive and significant effect on employee performance.

In addition, Table 6 also shows the influence of partial independent variables, namely:

- 1) On the influence of Hindu spiritual leadership on employee performance, the statistical value is 3.104, which means that it is greater than t-table (2001), and the sig value is 0.003 (smaller than 0.05), it can be concluded that Hindu spiritual leadership partially has a positive and significant effect on employee performance.
- 2) On the effect of non-financial compensation on employee performance, the statistical value of 4.671 means that it is greater than t-table (2001), and the sig value is 0.000 (smaller than 0.05), it can be concluded that non-financial compensation partially has a positive and significant effect on employee performance.

4.3 Discussion

From the multiple linear regression analysis, the regression line equation $Y = 1.423$ and $F= 39.520$, which means that there is a positive and significant influence on Spiritual Leadership and Non-Financial Compensation on Employee Performance. Spiritual Leadership seen from AstaBrata are eight leadership behaviors in Hinduism which consist of IndraBrata, Yama Brata, Surya Brata, Chandra Brata, BayuBrata, KweraBrata, BarunaBrata, and Agni Brata while Non-Financial Compensation is all the rewards given to employees for remuneration other than money, namely the work environment and the work itself. If good Spiritual Leadership and Non-Financial Compensation are good, Employee Performance will increase. The results of this study are in accordance with research conducted by Thayib, et al. (2013) which states that

Spiritual Leadership and Non-Financial Compensation have a positive and significant effect on Employee Performance.

The test results prove that the value of T-statistic= 3.104 is greater than the value of T-table = 2.001 which means that spiritual leadership has a positive and significant effect on employee performance. If Spiritual Leadership is good, Employee Performance will increase. The results of this study are consistent with the research conducted by Sugiri (2017), Tanuwijaya (2015), AgungNugraha (2017) which states that Hindu Spiritual Leadership has a positive and significant effect on Employee Performance.

The test results prove that the value of T-statistic = 4.671 is greater than the value of T-table = 2.001, which means that Non-Financial Compensation has a positive and significant effect on employee performance. if non-financial compensation is good, employee performance will increase. The results of this study are in accordance with the research conducted by Suseno et al. (2014) and Musyafiet al. (2016) which states that non-financial compensation has a positive and significant effect on employee performance.

V. CONCLUSION AND RECOMMENDATION

Based on the results of data analysis it can be concluded that Hindu spiritual leadership and non-financial compensation simultaneously and partially have a positive and significant effect on employee performance at TjampuhanUbud Hotel. Spiritual leadership in general can be said to be good, but there are some things that need to be improved by the leadership, among others, leaders can provide direction if employees find problems, leaders can cool and provide calm, leaders want to listen to employee complaints, leaders are able to overcome problems in the company, the leader is able to generate, encourage, and ignite employee morale. Non-financial compensation in general can be said to be good, but there are a number of things that need to be improved, such as wifi and AC networks need to be improved so that employees in completing work can run smoothly without problems with the wifi and AC networks. Employee performance in general can be said to be good, but there are some things that need to be improved, such as employees having high integrity, employees working productively, employees always arriving on time, and not using company facilities for personal gain..

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