

Analysis and Design of Pay Structures and Scales for Medium Enterprises in The Culinary Sector in The Bali Province

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ABSTRACT

In Minister of Labour Regulation No. 1 of 2017, employers are obliged to establish wage structure and scale and will receive sanctions if violate. However, there are still SMEs that have not implemented it. The objectives of this study are: 1) Identify financial compensation received by restaurant employees in Bali, 2) Analyze and evaluate job positions based on internal and external comparisons, 3) Develop wage structure and scale for restaurants in Bali based on two-point method. Data collection and processing was conducted from December 2022 to August 2023, located at 10 restaurants in Gianyar, Denpasar and Badung. Type of data includes primary data (interviews and questionnaires) and secondary data from Bali Government's website and relevant literature. The methods used include descriptive analysis, salary survey, salary mapping, and two-point method. The research found that WM restaurant provides the highest compensation (83% of total role) and 100% fulfilled the Provincial and Regional Minimum Wage. As a result, WM restaurant can serve as a benchmark for compensation implementation.

Keywords: *Bali, Compensation, Two-Point Method, Restaurant, Salary Survey*

INTRODUCTION

Economic growth in developing Southeast Asian countries has led to reduced poverty and improved welfare, elevating many to middle-income status and global economic relevance. Projections for ASEAN countries indicate signs of recovery in 2023-2024, with an expected growth rate of 4.7-5%, although this remains below pre-pandemic levels. In response to the economic impact of COVID-19, ASEAN nations are actively seeking to fortify their foundations and resilience against future challenges by capitalizing on emerging opportunities. Micro, Small, and Medium Enterprises (MSMEs) are pivotal to this recovery and sustainable growth, contributing significantly to job creation, quality of life, and domestic and international markets, with Southeast Asia's growth over the last decade heavily relying on them, constituting 97% of businesses, 69% of employment, and an average of 41% of GDP. Notably, MSMEs have had a substantial impact on Indonesia, accounting for an average of 60.74% of GDP during the period of 2015-2019. The contribution of MSMEs to Indonesia's GDP exceeds that of other high per capita income countries in the Southeast Asian region such as Brunei Darussalam, Singapore, Malaysia and Thailand (Asian Development Bank, 2022).

According to the Asian Development Bank (2023), it is estimated that the economy will experience a recovery and return to pre-pandemic activity levels by 2024, with the tourism sector as the main driver of growth. In addition, according to Bank Indonesia (2021),

tourism is one of the third largest contributors to national foreign exchange after palm oil (CPO) and coal exports. To increase economic growth, the tourism sector is an effective and affordable tool in contributing to Gross Domestic Product (GDP), foreign exchange, and job creation.

One of the provinces in Indonesia that is top-of-mind in the tourism sector is Bali Province. Bali Province is the province with the largest number of foreign tourist visits in Indonesia. Even after the pandemic and the opening of Bali province's tourism doors to foreign tourists in 2022, foreign tourists traveling in Bali reached 2,155,747 or around 39.4% of the total national visits (BPS Bali Province (2022)). The tourism industry has a very significant role in the lives of Balinese people. According to the Indonesian Standard Industrial Classification (KLBI) compiled by BKPM (2020), the tourism sector falls under the category of providing accommodation and food and beverages. This sector includes the provision of temporary accommodation for visitors and the provision of food and beverages for immediate consumption. Data from the Bali Provincial Statistics Agency shows that the provision of accommodation and food and beverages sector has been the largest contributor to the Gross Regional Domestic Product (GRDP) of Bali Province for the past five years (BPS Bali Province, 2022).

One of the subsectors in this category is restaurants. During the pandemic period (2020-2021), there has been an increase in the number of

restaurants. It is known that during the pandemic period (2020-2021), restaurants in Bali have increased by 1004 units. Compared to pre-pandemic conditions, this growth in 2021 is the highest growth. Although in 2022 the number of restaurants decreased to 3245 units, the largest expenditure of tourists during their visit was for culinary tourism (FnB), which amounted to 65% of the total expenditure. This indicates that the culinary business is a growing business in Bali Province and can provide new jobs for Balinese people (Bank Indonesia, 2022).

According to the Bali Governor's Decree number 847/03-M/HK/2022 on the minimum wage of Bali Province in 2023, the minimum wage of Bali Province 2023 is IDR 2,713,672.28, an increase of approximately 7.81% from the original amount of IDR 2,516,971 (Disnaker ESDM, 2023). In general, Bali's UMP has always increased by 5.67%. As seen in Figure 5, the trend of Bali's UMP from 2017 to 2023. However, despite the increase in Bali's minimum wage every year, there are still businesses, especially micro and small businesses, that have not applied the minimum wage to their employees (Junaedi, 2018). Based on information disclosed in the Mandatory Report on Employment in Companies (WLKP) as of November 30, 2021, there are 270,768 registered companies, with the number of workers or laborers reaching 7.69 million people. Of all these companies, only 19 percent or around 51,862 companies have a wage structure and scale. (Ministry of Manpower, 2022).

Based on the Regulation of the Minister of Manpower of the Republic of Indonesia No. 1/2017 on Wage Structure and Scale, employers are required to develop a wage structure and scale for their employees by considering various factors such as class, position, length of service, education, and competence. In Chapter V Article 12, it is stated that employers may be subject to administrative sanctions if they do not compile a wage structure and scale and do not notify this to all workers/laborers. Therefore, through this research, the compensation system for culinary businesses in Bali will be analyzed. This is expected to provide guidance to culinary sector businesses to set fair and appropriate compensation for each existing job position.

This research aims to identify the financial compensation received by employees of SMEs in the culinary sector in Bali, analyze and evaluate positions based on internal and external comparisons, and develop a wage structure and scale for restaurant SMEs in Bali based on the two-point method stipulated in the regulation of the Minister of Manpower Republic of Indonesia Number 1 of 2017.

METHODS

The research was conducted on ten medium-scale restaurants located in Gianyar, Denpasar, and Badung Regencies in Bali. These locations were selected based on the abundance of tourist attractions, including restaurants, bars, and cafes, according to data from the Bali Province Central Bureau of Statistics. The study used both primary and secondary data

sources. Primary data was gathered through interviews and questionnaires administered to culinary business owners and upper management to gain insights into various aspects of worker compensation. Secondary data was obtained from sources such as the official Bali Government website, Central Bureau of Statistics data, relevant articles, and journals.

The sampling method employed in this research was non-probability sampling, specifically using the purposive sampling technique. The criteria for selecting restaurants included 1) Located in Gianyar, Denpasar, or Badung Regency in Bali, 2) Minimum of five years in business to ensure stability (Churchill and Lewis, 1983), 3) Minimum of 20 employees, and a minimum annual sale of 15 billion Indonesian Rupiah according to Central Statistics Agency (2021) and Government Regulation No. 7 of 2021. Additionally, the selected restaurants were willing to provide financial information about their companies.

The population under study consisted of 247 medium to large-scale restaurants, as reported by the Central Statistics Agency in the "2021 Food and Beverage Provider Statistics" report. To ensure the research's accuracy and representativeness, the researcher followed the recommendation of Roscoe (1975), which suggested that a sample size of 10-20 samples is suitable for simple experimental research with strict experimental control. Thus, ten restaurants were chosen from the larger pool of 247 to gather data directly from the restaurant owners.

RESEARCH RESULT

1. Sample Overview

According to the Bali Provincial Tourism Office (2022), Gianyar, Denpasar and Badung Regencies are the areas with the largest number of tourist attractions in Bali Province, including restaurants. The following are ten restaurants used:

Table 1. Restaurant Characteristics for Salary Survey

Restaurant	Product	Year Foun ded	Employee	Revenue per Month (Bio. Rupiah)	Net Worth (Bio. Rupiah)
WM	All fish culinary	1994	44	±3-4	±10
BB	Traditional Indonesian culinary	1996	39	±2-3	± 9
BP	All fish culinary	1999	22	±2-3	± 8
UU	Balinese culinary	2011	26	±1.5 - 2	± 6
GR	Traditional Indonesian culinary	2011	22	±1.5 - 2	± 5
BT	Balinese culinary	2011	22	±1.5 - 2	± 7
BA	Balinese culinary	2014	26	±1.5 - 2	± 6
PE	Balinese culinary	2016	34	±1.5 - 2	± 6
BM	Traditional Indonesian culinary	2016	20	±1.5 - 2	± 5
SM	Traditional Indonesian culinary	2017	23	±1.5 - 2	± 5

Source: Data processed (2023)

From the salary survey conducted at 10 restaurants, a total

of 278 employee data with various job titles was collected.

Subsequently, a job analysis was conducted to determine the job responsibilities for each position. After compiling the job description data, job titles were refined by grouping positions with similar responsibilities into one job title according to the restaurant industry standards defined by the National Restaurant Association and prevailing norms. From this refinement, 12 critical positions

were identified, comprising 248 individuals. These critical positions are job titles that frequently appear in the salary survey and have important functions, making them suitable recommendations for job titles when establishing a restaurant business. The list of positions and salaries after the job analysis is presented in Table 2.

Tabel 2. Comparison of Basic Salary and Bali Provincial Minimum Wage

Job Title	Min. Salary	Max. Salary	Average Salary	Comparison with UMP	Conclusion
General Manager	Rp5.000.000	Rp8.000.000	Rp6.290.000	56,86%	Avg. Salary > UMP
Operations Manager	Rp5.500.000	Rp7.000.000	Rp6.280.000	56,79%	Avg. Salary > UMP
Accounting Manager	Rp4.500.000	Rp6.800.000	Rp5.482.500	50,50%	Avg. Salary > UMP
Human Resource Manager	Rp4.250.000	Rp6.500.000	Rp5.450.000	50,21%	Avg. Salary > UMP
Marketing Manager	Rp4.000.000	Rp6.300.000	Rp5.155.556	47,36%	Avg. Salary > UMP
Executive Chef	Rp3.800.000	Rp6.000.000	Rp4.950.000	45,18%	Avg. Salary > UMP
Waiter/Waitress Manager	Rp4.000.000	Rp5.500.000	Rp4.575.000	40,68%	Avg. Salary > UMP
Accountant	Rp3.550.000	Rp5.000.000	Rp4.460.000	39,16%	Avg. Salary > UMP
Cook	Rp3.150.000	Rp4.000.000	Rp3.425.595	20,78%	Avg. Salary > UMP
Bartender	Rp3.000.000	Rp3.800.000	Rp3.372.727	19,54%	Avg. Salary > UMP
Waiter/Waitress	Rp2.850.000	Rp3.300.000	Rp3.120.652	13,04%	Avg. Salary > UMP
Cashier	Rp2.500.000	Rp3.150.000	Rp2.710.417	-0,12%	Avg. Salary < UMP

Source: Data processed (2023)

Based on Table 2, it is known that the General Manager position holds the highest position with an average salary of Rp6,290,000. Meanwhile, the lowest position is occupied by Cashiers with an average salary of Rp2,710,417 received by employees. From the table above, it is also evident that the average cashier salary is below the Bali Provincial Minimum Wage (UMP) which is Rp2.713.672. The position with the highest number of employees is Cook, totaling 84 individuals, with the lowest salary at Rp3,150,000, the highest at Rp4,000,000, and an average salary of Rp3,425,595. Apart from the basic salary, there are several financial compensations provided by each restaurant, namely allowances. As regulated in PP No. 36 of 2021, benefits are divided into non-fixed benefits and fixed benefits. Financial compensation data provided by restaurants can be seen in Table 3.

Tabel 3. Financial Compensation Received by Employees

Salary Components	Types of Financial Compensation	Range of Compensation Received (Rp)	Restaurant Population (%)
Basic Salary	Basic Salary	Rp 2.500.000 - Rp 8.000.000	100%
	Holiday Allowance (THR)	Rp 1.500.000 - Rp 8.000.000	100%
Fixed Allowance	Health Insurance	Rp 35.000 - Rp 100.000	70%
	Employment Insurance	Rp 174.720 - Rp 486.000	20%

	Position Allowance	Rp 200.000 - Rp 1.300.000	20%
	Family Allowance	Rp1.000.000	10%
Non-Fixed Allowance	Meal Allowances	Rp 10.000 - Rp 50.000	90%
	Overtime	Rp 20.000 - Rp 40.000	20%
	Transport Allowance	Rp10.000	10%
	Bonus	Rp200.000	10%

Source: Data processed (2023)

The results in Table 3 show that all the restaurants provide a basic monthly salary to their employees. Furthermore, in consecutive order, the most provided fixed allowances by restaurants are Holiday Allowance (THR) (10 out of 10 restaurants (100%)), health insurance/BPJS Kesehatan (7 out of 10 (70%)), Employment Insurance/BPJS Ketenagakerjaan (2 out of 10 (20%)), position allowance (2 out of 10 (20%)), and family allowance (1 out of 10 restaurants (10%)). On the other hand, the most provided non-fixed allowances by restaurants, in consecutive order, are meal allowance (9 out of 10 restaurants (90%)), overtime pay (2 out of 10 (20%)), transportation allowance, and bonuses, each provided by 1 out of 10 restaurants (10%).

2. Comparison of Internal and External Salaries Survey

To determine the level of competitiveness of the 10 restaurants used for the salary survey, a comparison was made between the internal salary survey and the average salary data from two job vacancy websites, Indeed and Jobstreet. These two websites were chosen because they display the largest number of job vacancies compared to other websites for the Bali Province area. In addition, these two websites are the websites with the highest number of users in Indonesia (Katadata, 2022). The results of the comparison between internal and external salary survey can be seen in Table 4.

Tabel 4. Salary Survey Internal and External Comparison

Job Title	Internal Salary Survey	External Survey			Conclusion
		Indeed	Jobstreet	Midpoint	
General Manager	Rp6.290.000	Rp7.078.405	Rp6.600.000	Rp6.839.203	External > Internal
Operations Manager	Rp6.280.000	Rp7.183.581	Rp6.100.000	Rp6.641.791	External > Internal
Accounting Manager	Rp5.482.500	Rp6.108.551	Rp6.300.000	Rp6.204.276	External > Internal
Human Resource Manager	Rp5.450.000	Rp5.625.631	Rp6.000.000	Rp5.812.816	External > Internal
Marketing Manager	Rp5.155.556	Rp5.312.113	Rp6.000.000	Rp5.656.057	External > Internal
Executive Chef	Rp4.950.000	Rp5.826.515	Rp6.465.000	Rp6.145.758	External > Internal
Waiter/Waitress Manager	Rp4.575.000	Rp5.002.417	Rp5.800.000	Rp5.401.209	External > Internal
Accountant	Rp4.460.000	Rp4.439.382	Rp5.500.000	Rp4.969.691	External > Internal
Cook	Rp3.425.595	Rp3.304.326	Rp3.325.000	Rp3.314.663	External < Internal
Bartender	Rp3.372.727	Rp3.652.799	Rp3.300.000	Rp3.476.400	External > Internal
Waiter/Waitress	Rp3.120.652	Rp3.078.982	Rp3.285.000	Rp3.181.991	External > Internal

Cashier	Rp2.710.417	Rp2.813.447	Rp2.855.000	Rp2.834.224	External > Internal
AVERAGE	Rp4.606.037	Rp4.952.179	Rp5.127.500	Rp5.039.840	

Source: Data processed (2023)

From Table 4, it can be shown that the average salary for the 11 internal survey positions is lower compared to the results of the external survey from job posting websites, with only the average salary of Cook exceeding the external average. This indicates that the compensation provided is not competitive compared to the market value. The difference between the average internal and external survey salaries is known to be Rp433,802 or 9%. In general, it can be concluded that the internal salary survey salaries are not competitive when compared to the market value.

3. Development of Wage Structure and Scale Using the Two-Point Method

The initial stage involves preparing a list of positions along with their corresponding salaries,

which includes columns for serial number, position, and the number of wages received by employees. Next is determining the class and level of positions. In the process of determining the job class, positions with similar qualifications, duties, and responsibilities can be grouped into one class. The job analysis results have shown that positions identified from the salary survey can be grouped into 12 classes and divided into three managerial-level job levels: top-level management, middle-level management, lower-level management. Salary mapping analysis is conducted to determine whether the actual salary structure adheres to the principles of range and mid-to-mid. If there is any imbalance, adjustments will be made. The results of the salary mapping are presented in Table 5 and Figure 1.

Tabel 5. Salary mapping before improvements

Cluster	Class	Job Role	Min. Salary	Mid-point	Max. Salary	Mid to Mid	Spread
Top Level Management	12	General Manager	Rp5.000	Rp6.500	Rp8.000	4%	60%
	11	Operations Manager	Rp5.500	Rp6.250	Rp7.000	11%	27%
Middle Level Management	10	Accounting Manager	Rp4.500	Rp5.650	Rp6.800	5%	51%
	9	Human Resource Manager	Rp4.250	Rp5.375	Rp6.500	4%	53%
	8	Marketing Manager	Rp4.000	Rp5.150	Rp6.300	5%	58%
	7	Executive Chef	Rp3.800	Rp4.900	Rp6.000	3%	58%
	6	Waiter/Waitress Manager	Rp4.000	Rp4.750	Rp5.500	11%	38%
Lower-Level Management	5	Accountant	Rp3.550.000	Rp4.275.000	Rp5.000.000	20%	41%
	4	Cook	Rp3.150.000	Rp3.575.000	Rp4.000.000	5%	27%
	3	Bartender	Rp3.000.000	Rp3.400.000	Rp3.800.000	11%	27%
	2	Waiter/Waitress	Rp2.850.000	Rp3.075.000	Rp3.300.000	9%	16%
	1	Cashier	Rp2.500.000	Rp2.825.000	Rp3.150.000		26%

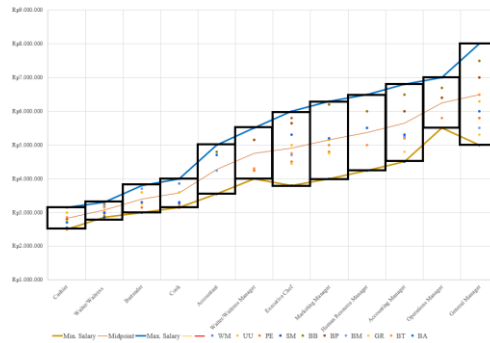


Figure 1. Salary mapping before improvements
 Source: Data processed 2023

The salary mapping results shown in Table 5 and Figure 1 show a discrepancy. In Table 5 the spread is still messy. The ideal condition is that the spread is greater than mid-to-mid and the spread percentage increases as the grade increases or is the same for all grades. This indicates the need to improve the wage structure and scale.

4. Development of Recommendations for an Ideal Wage Structure and Scale

In developing an ideal wage structure and scale using the two-point method, several factors need to be considered, namely the selection of the spread and midpoint. The minimum wage value used is Bali's UMP (Regional Minimum Wage) of Rp2,713,672. This is because Government Regulation No. 36 of 2021, Article 23, Paragraph 3, stipulates that "Employers are prohibited from paying wages lower than the minimum wage." For the midpoint of class 12 (General Manager), the internal survey result is used, which is Rp6,500,000.

Next, to determine the midpoint of class 1 (Cashier), it is calculated using the following formula:

$$Midpoint = \frac{Min \times (Spread + 2)}{2}$$

The spread value uses several simulations to produce conditions with a maximum number of in-paid positions. To determine the middle value for classes 2-11, it can be calculated using the straight-line equation formula. Next, to calculate the smallest and largest wages, use the following formula:

$$Minimum \ salary = \frac{2 \times midpoint}{spread + 2}$$

$$Maximum \ salary = \frac{(2 \times midpoint) \times (spread + 1)}{spread + 2}$$

Based on this formula, several simulations are carried out to obtain the maximum in-paid (IP) condition. From the simulations that have been carried out, the maximum in-paid condition is obtained at a spread of 110% -120%. Presented in Table 6 are recommended wage structures and scales for the culinary sector in Bali Province.

Tabel 6 Salary mapping after improvements

Cluster	Class	Job Role	Min. Salary	Mid-point	Max. Salary	Mid to Mid	Spread
Top Level Management	12	General Manager	Rp4.062.500	Rp6.500.000	Rp8.937.500	3%	120%
	11	Operations Manager	Rp3.994.585	Rp6.291.472	Rp8.588.359	3%	115%
Middle Level Management	10	Accounting Manager	Rp3.862.187	Rp6.082.944	Rp8.303.701	4%	115%
	9	Human Resource Manager	Rp3.729.788	Rp5.874.416	Rp8.019.044	4%	115%
	8	Marketing Manager	Rp3.597.389	Rp5.665.888	Rp7.734.387	4%	115%
	7	Executive Chef	Rp3.464.990	Rp5.457.360	Rp7.449.729	4%	115%
	6	Waiter/Waitress Manager	Rp3.332.592	Rp5.248.832	Rp7.165.072	4%	115%
Lower Level Management	5	Accountant	Rp3.251.809	Rp5.040.304	Rp6.828.799	4%	110%
	4	Cook	Rp3.117.275	Rp4.831.776	Rp6.546.277	5%	110%
	3	Bartender	Rp2.982.740	Rp4.623.248	Rp6.263.755	5%	110%
	2	Waiter/Waitress	Rp2.848.206	Rp4.414.720	Rp5.981.233	5%	110%
	1	Cashier	Rp2.713.672	Rp4.206.192	Rp5.698.711		110%

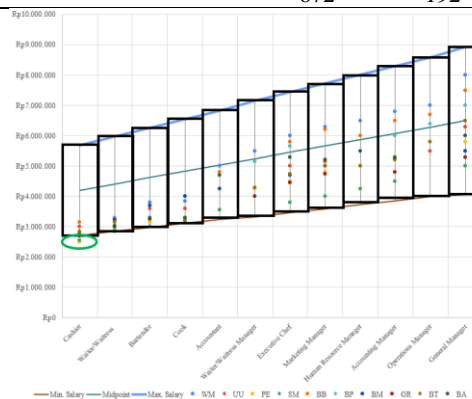


Figure 2. MSME condition in SSU Spread 110-120% (Recommendation)

Source: Data is processed (2023)

Based on Table 6 and Figure 2, it can be seen that the structure and scale of wages have met the rules or have been ideal, namely the spread is greater than mid-to-mid and the percentage spread increases or is the same as the class increases. In addition, the existing wages of 10 restaurants fall into the SSU structure, except for the

cashier position because there are still 6 cashiers who are paid below the Bali UMP. This creates a green circle job condition; it is recommended for restaurants to make wage adjustments so that they reach the minimum wage on the wage scale through promotion or giving higher wage increases (adjustments other than annual

salary increases) but still taking into account the company's financial capabilities. Based on the structure and wage scale prepared, there is an increase in the total amount of salary, namely the existing condition of Rp936,775,000 to Rp937,807,032 or an increase of 0.11%, by raising 6 underpaid positions to the minimum SSU wage of Rp2,713,672.

DISCUSSION OF RESEARCH RESULTS

Based on the research conducted on 10 restaurants in Gianyar Regency, Badung, and Denpasar Province of Bali, it is found that all restaurants have paid salaries above the Regional Minimum Wage (UMP) for top-level and middle-level management positions. In terms of UMP compliance, the leading restaurant is WM because it has paid all employee salaries above the Bali UMP. This situation is attributed to the fact that WM has been in operation the longest among the nine other restaurants, since 1994 (29 years), with the highest monthly turnover of 3-4 billion. WM's turnover exceeds that of the other nine restaurants. The compensation implementation at WM can serve as a best practice model for other restaurants. Meanwhile, at the lowest position is SM, which provides the lowest compensation for 8 positions (67%) and some positions that do not meet the Bali UMP and Gianyar UMK.

According to Government Regulation No. 36 of 2021, Article 23 Paragraph 3 states that "Employers are prohibited from paying wages

lower than the minimum wage." Therefore, the minimum wage for the lowest class in the wage structure and scale must comply with this rule, which in this case is at least the Bali provincial minimum wage of Rp2,713,672. This results in a green circle job condition for job titles below the bottom limit of the wage structure and scale. It is recommended for restaurants to adjust wages to reach the minimum wage within the wage scale through job promotions or providing higher wage increases (besides annual raises) while considering the company's financial capability.

Besides, to build a competitive business, aside from internal strategy or compensation based on 3P (pay for person, pay for performance, and pay for position), an external strategy is suggested to attract employees, including talent pipeline development through tourism schools, and enhancing employer branding. To retain employees, a strategy involving competitive compensation, training, reward recognition programs, and employee engagement activities is suggested.

CONCLUSION

The results of this study indicate that 1) there are 12 critical positions in the culinary sector recommended for use when building a culinary business such as: general manager, operations manager, accounting manager, HR manager, marketing manager, executive chef, waiter/waitress manager, accountant, cook, bartender, waiter/waitress, and cashier. 2) the financial compensation received by employees spans from base salary, fixed allowances, and

non-fixed allowances. 3) WM restaurant providing the highest compensation for 10 out of the 12 job titles and the compensation given exceeded the Bali Province minimum wage hence become the best practice in implementing compensation. 4) There are 6 people who work as cashiers who are still below the Minimum Wage or green circle job. It is recommended for restaurants to make wage adjustments so that they reach the minimum wage on the SSU.

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