

# The Mato Profit-Sharing System, Share the Risk, Employee Work Motivation

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## ABSTRACT

The purpose of writing this paper is to see how the mato system profit-sharing scheme is also a concept of sharing risks between the parties involved in profit-sharing, in addition to being a tool to motivate employee work and bind their behavior to company goals. Understanding the mato system profit-sharing scheme is that the higher the mato weight score of an employee, the greater the profit-sharing rights for achieving "added value" or "profit". However, there is also another understanding, namely that the higher a person's weight score, the greater the business risk borne, and vice versa. This research uses an interpretive paradigm by re-understanding the text related to the mato system profit-sharing scheme which is deepened through direct observation in the field. The main beauty of the mato system profit-sharing scheme is its mutual cooperation aspect, called is *gotong royong*. After the business is successful, it is immediately enjoyed together, during that period there is also a "profit". On the other hand, if the business fails, it is also shared. The fear of failing in managing a business makes workers act cautiously because it directly impacts their income, thus binding their behavior to achieving the company's "added value" or "profit".

**Keywords:** Goal, Commitment, Profit-Sharing, Risk Sharing, Work Motivation, Mato System

## 1. INTRODUCTION

Besides marketing, one of the core economics of a company is payroll management. Prendergast (1999) in [Freeman et al. \(2004\)](#), suggests that the critical weight of a company's economic problems is the incentive system. Incentive systems influence behavior and productivity. If a company recruits cheap labor, the risk is that the company may get low-skilled labor which will have an impact on low productivity, and vice versa. According to [Levin dan Tadelis \(2011\)](#) a profit-sharing system might be able to solve this problem. Profit-sharing system increases employee productivity ([Blanchflower,1991](#); Kim, 1998; [Hanif et al., 2022](#)).

With the mato system profit-sharing scheme, workers have a higher sense of ownership towards the company compared to a fixed wage and salary system. This happens because the workers have a relatively equal position to the owner. If the company's financial performance is high, the impact will be felt immediately, namely that the income of workers and owners will be high, and vice versa. This will encourage employee enthusiasm and loyalty to the company. Moreover, the Mato System profit-sharing scheme provides a

psychological effect on workers, namely a sense of pride in themselves which can produce financial performance based on the results of joint hard work. ([Hanif et al., 2019](#)).

Loyalty, work attitude and high work motivation from workers will have a positive impact on the company's financial performance ([Coyle-Shapiro et al., 2002](#); [Hanif et al., 2022](#)). Employees' positive attitudes and perceptions towards profit sharing will increase workers' commitment to the organization. High commitment from workers will increase productivity ([Hanif et al., 2022](#)). The more productive the employees, the greater the potential for the company to generate profits. Profit-sharing scheme has a positive impact on profitability ([Kraft & Ugarković, 2006](#)).

What about the Owner's position, is he disadvantaged by the profit-sharing system? [Wilson, \(1991\)](#), studied 52 British engineering industry companies in 1978-1982 and concluded that companies that implemented profit-sharing schemes had significantly lower levels of employee absenteeism and resignation than those that did not use such schemes. The mato system profit-sharing scheme increases employee loyalty (Hanif et al, 2019-Intellectual). Research from [O'Halloran, \(2012\)](#) found that profit-sharing is an effective compensation strategy in increasing employee retention. This study provides strong evidence that structured, collective performance-based incentive policies can reduce the risk of layoffs and voluntary resignations.

From that description, the mato system profit-sharing scheme can drive employee work motivation. The mato system profit-sharing scheme causes uncertainty in income for every individual involved in it, including the workforce, thus driving morale.

In contrast to previous research on the mato system profit-sharing scheme, this research focuses on the mato system from the aspect of risk-sharing, binding workers' behavior to company goals. The research question is

why do companies choose to use the mato system profit-sharing scheme and how does the mato system profit-sharing act as a risk-sharing system, employee work motivator, and employee behavior binder?

## 2. LITERATURE REVIEW

Corporate incentive schemes are a central issue in corporate economics. [Figueiredo et al., \(2025\)](#) suggests that reward systems play an important role in enhancing motivation, job satisfaction, retention, performance, and knowledge sharing behavior in the workplace. Well-managed rewards - both financial and non-financial - encourage positive employee behavior, strengthen engagement, and create sustainable competitive advantage for the organization.

According to [Alkandi et al., \(2023\)](#) To increase employee motivation, retention, and performance sustainably, companies cannot simply rely on financial incentives alone. A comprehensive reward system is needed, which combines monetary rewards, such as bonuses and profit sharing, with non-financial rewards such as recognition, career development and work flexibility. Moreover, human resource management (HRM) policies should also focus on improving the quality of the work environment, as employee satisfaction has been shown to be a key factor in creating productivity and loyalty. The Mato system profit-sharing scheme also helps create pride in employees because there is pride, namely feeling relatively equal to the company owner.

[Stajkovic & Luthans, \(2001\)](#) stated that HR management is more effective if there is a combination of financial and non-financial incentives. Non-financial aspects such as social recognition and feedback, which are proven to increase productivity efficiently. Performance measures are a combination of financial and non-financial performance.. [Suci et al., \(2013\)](#) reveals that performance evaluation is not only an administrative tool, but also a key psychological factor that drives work motivation through increasing

expectations of success and rewards. The focus of developing an incentive system is to encourage positive behavior that leads to increased productivity. According to [Kuvaas, \(2006\)](#) Satisfaction with the performance appraisal system is closely related to positive employee attitudes and behavior, but its effect on work performance depends on the level of employee intrinsic motivation. Creating company performance is the result of interrelated teamwork. [Arefin et al., \(2023\)](#) revealed that goal congruence enhances team performance through psychological contract fulfillment and the effects that strengthen team identification and task interdependence.

[Anthony dan Govindarajan \(2007\)](#) stated that the implementation of the company's strategy is in order to produce performance for the company. This performance is achieved through the interaction of four elements: organizational control, human resource management, organizational structure, and organizational culture. Satisfactory performance is the company's goal. Organizations or companies that can survive in the long term are organizations that can consistently produce good performance.

Goal congruence a condition where when individual employees achieve their personal goals, at the same time they are also realizing the company's goals. In other words, goal congruence is a situation in which people are willing to achieve organizational goals, if by achieving those goals their own goals are also achieved ([Anthony dan Govindarajan, 2007](#)). If a company can create an incentive system that can stimulate employee enthusiasm, this will encourage company productivity. Employee work motivation actually comes from within themselves (intrinsic) and from outside the company (extrinsic).

[Hanif et al \(2022\)](#) stated that the mato system profit-sharing scheme has been proven to encourage employee work productivity. High employee productivity will improve company performance both financially and non-financially. The profit-

sharing incentive system contains elements of high expectations for employees. Their contribution to work is appreciated. This means that if the restaurant has many visitors, sales and profits increase, then employee income will also increase.

Unlike fixed wages and salaries, their income is not linked to the rise and fall of company profits. In a fixed salary system, no matter how much the company's profits increase, it will not affect employee income and earnings. Moreover, the mato system profit-sharing scheme has an atmosphere of openness in the management of company finances and is an absolute requirement for the success of implementing profit-sharing in Padang restaurant management. ([Hanif, 2015b](#)). This also increases employee work motivation, because they feel very appreciated and feel that the effort is also theirs.

### 3. RESEARCH METHODS

This research uses an interpretive paradigm, by re-understanding the published texts regarding the profit-sharing system of mato combined with direct observation in the field. Interpretation of the text using a general hermeneutics approach which states that whose principle can serve as the foundation for all kinds of text interpretation (Palmer, 1969: 40 in Kamayanti, 2016 :92). Field observations were carried out at the Gempita Padang Restaurant Group (GPRG), the Kebumen Padang Restaurant Group (KPRG) and the Buko Padang Restaurant Group (BPRG). Researchers went directly to the field to the restaurant branches, recorded the work atmosphere, held discussions with the owners, management team and employees.

The observation period covers the period before and after the Covid 19 storm – before and after 2022. Interviews were conducted with several informants: owners and founders, managers and restaurant workers. Interviews were conducted with several informants until the data was saturated. The data was copied into the manuscript. Next, the data is refined using

the reduction method, then analysis is carried out. In addition, direct observations were also carried out in the field, usually while having lunch or dinner at the restaurant. The direct observation data was then analyzed and integrated with the previously existing text.

The following is a list of informants and interview questions: (1) Owner of 1 GRPG, question: How does the profit-sharing system at the Padang Besar Restaurant Group help the company survive during the Covid-19 pandemic, and what impact does it have on employees and company operations?; (2) Owner of 1 BRPG, the question is how do business owners determine the form and basis for giving awards to employees in operations?; How are profit-sharing principles applied by restaurant owners in calculating employee contributions to profit creation?; (3) Employee 1 GRPG, question: How does the profit sharing system affect your work motivation?; (4) Employee 1 GRPK, question: what does job satisfaction mean to you, as a worker with a profit sharing system?; (5) Manager 1 KPRG North Jakarta: How is the decision-making process in determining employee compensation values by business leaders, and how is it managed to maintain work harmony?; (6) Owner 1 BRPG: how do non-formal coordination and individual initiative emerge in a work environment without direct supervision?; (7) Employees 2 GRPG service department: What is the meaning of work for employees whose income depends directly on collective contributions and personal efforts?; (8) 3 GRPG employees: how is the division of tasks and solidarity between employees formed in a profit-sharing work system?; (9) Manager 2 GRPG: how does leadership encourage employee progress and long-term responsibility through a personal and reflective approach?; (10) Manager 1 GRPK: How does a participative leadership style shape work enthusiasm and shared responsibility in customer service?; (11) Manager 2 BRPG: How is leadership

responsibility formed through the profit sharing system in restaurant branch operations?; (12) 1GRPG owners: how does a profit-sharing incentive system affect employee work motivation and ownership awareness?; (13) 1GRPG Owner: How do business owners instill the values of sincerity and a spirit of empowerment in employees in the restaurant work environment?; (14) Manager 4 GRPG: How does the business owner's role model shape the work culture and operational standards in restaurant management?; (15) Manager 4 GRPG: How do sincere and supportive leadership characteristics shape employee respect and loyalty in the work environment?; (16) Manager 2 KPRG: How is the process and considerations in determining the salary value for employees implemented by business leaders?; (17) GRPG Kitchen Employees: How does collective awareness of operational costs influence employee thrifty behavior and responsibility in a profit-sharing system?; (18) Employee 3 KPRG: how does the profit sharing system create a sense of ownership and increase employee work motivation compared to a fixed wage system?

The results of the analysis of informant answers are presented in the form of processed narratives that form thoughts. That is, a thought that has been integrated from a whole series of questions. Then the results of this thinking are combined with the mato system profit-sharing scheme from publications, from books and journals.

## 4. RESULT

### Mato System

In the mato system profit-sharing scheme, half of the "added value created" or "profit" is the employee's right. This means that the weighted score between the Workers' Team and the Restaurant Owner is comparable or the same. This means that if the total weight of the mato obtained by the entire Work Team is, for example, 100 mato, then the mato weight score of the Owner is also valued at 100 mato as well. So the "added

value" is divided by the ratio of 100 matos for the Workers' Team to 100 matos for the Owner, so that the division becomes the same, 50% for the Owner and 50% for the Workers' Team.

Then at the worker level, the profit-sharing portion for each employee is not divided equally, but can be the same and can differ between one employee and another. This difference is caused by differences in the mato weighting scores among fellow Work Teams. The difference in Mato scores is natural because each worker's expertise, skills and length of service can vary, so that the mato weighting score is also different, causing differences in contribution to the creation of "added value" and also differences in bearing business risks. The difference is marked by a numerical score, which is called the "mato weight". The size of the "mato" score that an employee has is directly proportional to the profit sharing rights that will be received, and at the same time is also directly proportional to the risks faced.

A worker who has a weighted score of "mato 4" will earn twice as much as an employee who has a weighted score of "mato 2", also has twice the risk, and vice versa. The difference is based on the worker's contribution to the creation of "added value" or "profit". The more important the employee's position in creating added value, the higher the "mato" weight score. It has become a convention in Padang restaurants that the head chef is the worker who really determines the success of the restaurant, so the "mato" weight score is the highest, and so on. Besides expertise, loyalty is also a consideration in getting a "mato" weight score.

In general, what is currently applicable is that positions that are very important in determining a company's financial performance will be given a higher "mato" (point) weighting score. The restaurant founder stated (Hanif et al, 2015) that employees are valued for their expertise, certain positions or titles in the company, as well as loyalty and length of service. The

consequences of this profit-sharing system based on "mato" are large, because employees do not receive a fixed salary as in most other restaurants. The size of the workers' income is very dependent on the success of the branch in creating Income Per "Mato" (IPM). IPM is calculated from the result of dividing the total profit-sharing income received by the Work Team by the sum of the "Mato" weighted scores of the entire Work Team (See, Hanif et al, 2015).

Answering the researcher's question, is there or is not social jealousy among employees regarding the determination of this "mato". The company owners and managers stated that the matter of determining the "mato" weighting score was indeed rather sensitive. Therefore, as the head office manager, together with the restaurant branch managers, we must carefully and cleverly protect the feelings of our employees. In addition to the measurable elements in determining the "mato" weight score, there are of course subjective aspects from the owner, head office manager and branch manager in determining the "mato" weight score, such as (1) honesty, (2) hard work and (3) management policy in seeing employees on a daily basis."

In terms of the Owner's honesty values, the Owner-Director does not tolerate dishonest behavior from employees. Honesty is everything, a value that is highly respected. Not infrequently this factor is the first consideration when giving more trust to someone to advance their career.

### **Mato System: Sharing Business Risk**

How do the mato system profit-sharing scheme helps companies survive during the Covid-19 pandemic, and what impact it has had on employees and company operations? This question invites a comprehensive explanation regarding: (1) the role of the profit-sharing system in dealing with the crisis; (2) its impact on business continuity; (3) changes in employee behavior and creativity.

After Covid 19 subsided, in 2022, the researcher interviewed the owner of GRPG

who at that time had 165 outlets before Covid 19, stating that the company was fortunate to use the mato system profit-sharing scheme, so that the negative impact of the lockdown on the company's performance could be overcome. The company can survive the Covid 19 storm. This is because there is no obligation for the owner to pay a fixed salary every period. If the company does not operate, then there is no added value ("profit") created. According to the rules of the game in the Mato System profit-sharing scheme, workers also do not receive any income. Employees share the risk. Because workers are not earning a living during the Covid lockdown, it has a "positive" effect on companies because it encourages them to be creative in finding solutions. Finally, employee creativity emerges. The company can be saved, around 85% of the total existing outlets still exist. They were only able to survive for one week of not working due to the Covid lockdown. The workers finally dared to take the risk, namely returning to work by adapting to government regulations by implementing health protocols in running a food business during the Covid 19 period. Business creativity is formed by using social media in marketing that has never been done before.

In the mato system profit-sharing scheme, business risks are shared between the owner and the work team. Business risks are not only borne by the owner but also by the workers, as in the case of the Covid-19 pandemic, so in companies that use the mato system profit-sharing scheme, the company's survival rate is higher - especially from external threats - because business risks are borne together. In this case, one of the restaurant branch managers stated that the business risk is shared between the owner and the entire team of workers. As he described, the restaurant branch manager and team felt a great responsibility to ensure that each branch could succeed because of the psychological mentality that was pursued if they failed, not

only in terms of material losses, but also affected the team's work spirit.

Indeed, the responsibility of the restaurant branch manager and team is increasing due to the consequences of the mato system profit-sharing scheme. The authority and responsibility for branch management lies in the hands of the branch manager and his team. Success or failure, the first person central management talks to is the manager. Managers are also given full rights to replace someone whose performance is deemed lacking. Managers are given the authority to measure the performance of each existing employee. The owner and manager of the head office stated that if employees want to succeed and earn money, then they have to work hard because the owner does not pay employees, but with the mato system profit-sharing scheme.

#### **Mato System: Motivating Employee Work**

IPM is the news that every worker is waiting for because it will determine the size of the total income of company employees each period. Regarding this, one of the employees said that he used to work and had a fixed salary, but it felt different compared to the Mato System profit-sharing scheme. What the workers get is the result of their own sweat.

If the IPM value increases, they will get an increase in income in one profit-sharing period. The main element of motivation is the hope of getting something better. People will be motivated to do something because there is something to hope for in the future.

The Mato System profit-sharing scheme brings its own satisfaction to workers. An employee stated that there is more satisfaction when we know the IPM value is high. There is satisfaction in working because what is obtained in the form of income is the result of their own hard work. Job satisfaction will encourage enthusiasm to always be productive.

So, the mato system profit-sharing scheme is a lever for employee work motivation. The mato system profit-sharing scheme

encourages the growth of hope, a sense of ownership, and job satisfaction that comes from the awareness that income is the direct result of the hard work of the Work Team. This creates a more emotional and meaningful connection between employees and their work, while distinguishing it from the more impersonal fixed salary system.

The Mato System profit-sharing scheme, besides raising hopes in the hearts of all employees, also contains risks for employees, when compared to a fixed monthly wage. The hope is that income will increase along with the increase in company profits. On the other hand, there is a risk if sales decrease, or production costs increase due to rising prices of raw materials and overheads. This encourages all workers in restaurants to always be careful and reduce these risks. One restaurant manager said that by becoming the head of a restaurant branch, he felt more responsibility. The Workers Team at each restaurant branch responded with hard work.

#### **Mato System: Employee Behavior Binder**

One day, during field observation, the researcher was present and stayed until 11 pm at one of the restaurant branches. Incidentally, the Author's intentions and goals are unknown to most of the employees. Penulis mencatat suasana kerja di dalam restoran saat operasional sudah ditutup. Each worker moves quickly without any supervision from the boss. A male waiter swiftly lifts a large pile of rice boxes, moving them to the living room. Another waiter was busy cleaning plates, spoons, tables. Everything gives the impression that everyone is moving, working without waiting for this and that instruction, and everything is carried out with agility, alertness, speed and quality. After this work is completed, the employee also helps to tidy up the administration (see, Hanif et al., 2025).

To a waiter, the researcher spontaneously asked why everyone was working enthusiastically, agilely, alertly, and there was no impression of waiting for each other.

He said that as workers they share the profits with the owner and are not people who get a fixed salary every month. They believe their fortune depends on their hard work at work. If the work team is lazy, it will have a negative impact on performance, and vice versa. They believe that if they are lazy, it is the same as throwing our "rice pots" on the ground.

There is indeed a division of tasks between restaurant functions, but there is no written job description in the system and operating procedures. Job descriptions are delivered verbally only. In addition, mutual assistance has been formed between the existing functions to achieve the goal of increasing IPM.

Besides the spirit of togetherness, material things are the measure of an employee's success in this restaurant. The manager of one of the branches expressed his views on the mato system profit-sharing scheme which encourages workers to succeed, especially economically, from the profits they earn. The owner as Owner-Director has high hopes, with the mato system profit-sharing scheme, it is hoped that the workers will be materially successful when working at this restaurant. If this happens, the owner will feel that the employee is suitable to work at the restaurant. As the owner and also as the Owner-Director, I always guide and motivate the workers by convincing the employees that what they will get is thanks to their own sweat and hard work. As a leader, he often conveys his own version of the jargon, namely "*think about what will be done, then carry it out, then evaluate, make improvements and so on.*". More or less the narrative is meaningful, working with the concept of continuous improvement.

Likewise, regarding the cost aspect, with the mato system profit-sharing scheme it will encourage everyone in the restaurant to be cost conscious, act and behave efficiently. Wasteful and extravagant behavior is detrimental to their own income. Automatically, embedded in employee consciousness to act efficiently. Anyone becomes aware of the cost that costs must

be efficient. It is not uncommon for a kitchen worker to see wasteful use of electricity or air conditioning in the restaurant, which is actually not his responsibility to control, but because he feels that the waste will be detrimental, he is automatically moved to turn it off, without being told or ordered.

With the mato system profit-sharing scheme, jargon also applies and becomes values that are upheld together, namely "*one rupiah (dollar) belongs to everyone*". Costs will reduce profits, and this is the same as reducing their income. Even if sales are large, if they are not efficient, this will also reduce profits, and ultimately the profit sharing will also be small. Restaurant managers are always agile in seeing and controlling all cost components, such as controlling overhead costs, production costs, such as the use of raw materials such as rice, meat, spices, fish, chicken, etc.

Restaurant managers feel that their responsibilities are greater, because the hopes of many parties are in their hands: investors, brand owners, and of course the hopes of all the employees. Managers are expected to be able to lead branches effectively. Success is impossible to achieve if he alone works hard, but the hard work must be done by all members of the restaurant, working together. Each part has its own function, and all have strategic value. If one part is not functioning optimally, this will reduce the harmony of service to customers and will impact the overall success of the restaurant.

So, IPM binds employee behavior. The Mato system profit-sharing scheme creates a collaborative work culture, full of responsibility, and is based on the values of honesty, exemplary behavior, and a spirit of empowerment. In this system, work is not just a task, but becomes a reflection of life values, a learning opportunity, and a path to social change for every individual involved. Therefore, employees will relatively adjust their behavior to these rules, no matter how attractive the prospect of earning a large income is before their eyes. Moreover,

employee awareness is high to remind each other among fellow workers. The awareness of being economical and efficient also arises from each employee. The workers believe that efficiency measures are needed because the money in this restaurant is shared money, therefore it is necessary to save on the use of all resources including overhead: electricity, water, air conditioning and others.

## 5. DISCUSSION

The mato system profit-sharing scheme encourages cross-checking behavior. Even employees also exercise "control" over their managers. Do not let there be any abuse of authority. With this system, all workers in the restaurant are "accountants" for themselves because their income depends on the truth and accuracy of the IPM calculations. If there are individuals who commit corruption, it will be detrimental to all workers because the value of IPM will decrease.

Employees also monitor branch financial matters, the authority for recording and reporting of which lies with the manager. Workers also "follow" the results of the restaurant's daily sales and cost calculations every day. If there is fraud, it will usually be discovered because all employees are "owners" of the cash flow. The consequences of profit-sharing cause employees to become better at "calculating" because they are required by the mato system profit-sharing scheme. They do not receive fixed wages and salaries, but it depends on cash turnover or sales turnover, whether daily, weekly, monthly, and every 100 working days. Their jargon is that one rupiah is shared property and all employees are literate in "numbers".

This makes each restaurant branch control itself, because the mato system profit-sharing scheme has caused everyone to look after each other, advise each other, remind each other, and even control each other. For example, kitchen people are "numerically literate" so that they understand the flow of raw material usage: rice, chicken side

dishes, meat, fish, tofu, tempeh, etc. In the end, they will convert that into rupiah figures, namely how many rupiah of today's sales, how many rupiah of costs, and so on.

The owner of the Padang restaurant group usually also actively serves as the company's CEO, this position can be abbreviated to the term Owner-Director. As described by the restaurant branch managers, the Owner-Director is not only good at talking, giving advice, or lecturing employees, but he also provides an example in the form of daily work attitudes and behavior. When visiting each restaurant branch, the Owner-Director does not sit back and relax, or order the employees around, but he directly carries out control. For example, he goes straight to the toilet, checks the cleanliness of the toilet, if there is something that is not clean, he will not get angry, but will make the employees aware. The sentence he often said was "the size of a restaurant that is clean in overall processing is also seen from the level of cleanliness of the toilet. Customers will lose their appetite to eat at a restaurant if they see a dirty toilet".

After checking the cleanliness of the toilet, the Owner-Director also went straight to the "paluang", where various types of side dishes were arranged and displayed. There, he immediately tasted each of the food stocks served, how the food tasted, felt the quality of the spices and the accuracy of the formula. Next, he gave directions if there were any deficiencies. Then, he also directly looked at the washing of dishes, checking the overall cleanliness.

Owner-Director becomes a role model for behavior in managing this restaurant. His hard work is an example for the entire Work Team. He never gets tired of visiting restaurant branches, even to branches outside the city. All employees acknowledge that the Owner-Director always puts high spirits at work. If there is indiscipline or irregularity, he immediately directs it politely, not angrily. All employees are not afraid of the Owner-Director but feel reluctant because he is

more forgiving and sincere. In fact, it is not uncommon for the Owner-Director to quickly step in to help if an employee needs a loan. Owner-Director and spiritual leader of the company and an inspiration for all employees to work with high enthusiasm and work sincerely

The Owner-Director is also not stingy in sharing knowledge and experience with all employees. Everything is given by the Owner-Director, relatively nothing is kept secret. He passes on restaurant knowledge to employees who want to learn totally.

## 6. CONCLUSION

The mato system profit-sharing scheme with all its consequences - not providing fixed wages and salaries every month - but sharing profits with all stakeholders. This causes managers and all employees to also bear the risk of business failure. However, on the other hand, they also have great hopes. The hopes and risks shared by managers and employees will actually trigger their adrenaline to move forward. This is reflected in their daily work spirit. They work hard to improve the deliciousness of the food, and improve the service in order to increase revenues.

The Mato System profit-sharing scheme positions employees as business partners, not workers who are paid a fixed monthly wage. Employees feel that they are also owners in the company. The profit sharing portion between the owner and the employee is 50% for the Owner and 50% for the Work Team, symbolizing equality between the Owner and the Work Team.

The Mato System profit-sharing scheme binds the behavior of the Work Team so that a high level of cost awareness is created. Such as developing a work attitude towards high efficiency, without having to wait for orders and directions from management.

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