

INCENTIVE MANAGEMENT STRATEGIES AND EMPLOYEE PERFORMANCE: A STUDY OF MANUFACTURING FIRMS IN PORT HARCOURT

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Abstract

This study explored the relationship between incentive management strategies and employee performance. The review considered cash incentive and non-cash incentives as dimensions of incentive management strategies while productivity and tardiness were used as measures of employee performance. The study adopted the cross sectional survey which is a form of the quasi experimental design. Data was collected from a sample of 281 employees was drawn from a populace of 751 representatives in the chose fabricating firms. Our findings reveal significant associations between the study variables where dimensions of incentive management are revealed to be significantly associated with the measures of employee performance. We concluded that incentive management through its measures; cash incentive and non-cash incentive significantly correlates employee performance, thus enhancing outcomes such as work productivity and tardiness. We recommended that the management and structuring of incentive plans ought to take after efficient and unmistakably laid out methodology which are legitimate and practical given the instability of the outer condition and the danger of such to the steadiness and agreement of the association. Motivating force administration and practices, for example, pay motivators and incidental advantages ought to be founded on reasonable and standard techniques as per mechanical benchmarks, files and systems and ought to in like manner adjust to moral valuations and practices.

Keywords: Cash incentive, Employee performance, Incentive management, Non cash incentive, Organization Culture, Productivity, Tardiness

INTRODUCTION

Background to the Study

In recent times, with increased competition and a highly volatile business environment, firms are continuously searching for ways to improve quality and reduce cost of doing business. For firms to survive and succeed, attention must be given to the ways employees are rewarded (Sarah and Geoffrey, 2002). An incentive program provides the firm and its management with a good platform to reward an employee's exceptional performance, there by getting the best out of the human resources (Zimmerman, 2000).

Performance is linked with quantity, quality and timeliness of output, efficiency and effectiveness of job (Mathis and Jackson, 2009). Employee performance is the successful conclusion of tasks by workers measured by the organization, based on acceptable standards while utilizing available resources within the changing workplace (Thao and Hwang 2012: 3). Scholar like Aguinis (2009) suggests that performance should be seen as the behaviours not just results of employees' behaviour. It is more about behaviour not just about output. Employee performance is the general conviction the employee has about his behaviour and contributions in the organization. Employee performance to a great extent will depend heavily on the three factors; motivation, procedural knowledge and declarative knowledge (McCloy et al. 1994), but for the essence of this work we will consider how employee performance is enhanced through motivation with focus on incentive. Carlson (2006) opined that employee performance is not only influenced by incentives and motivation but also leadership and participation as well as empowerment and organizational culture.

Incentive provides a platform through which firms can motivate their employees to improve their performance, scholars like Pouliakas, 2008; Pinar 2008; Arnolds and Venter, (2007) have all carried out research into monetary and non-monetary incentive and how they affect organizations. Incentive programs are put in place by organizations to reward and compensate exceptional performance (Schiller, 1996). These packages could come in financial or non-financial forms but its objective is to compel the employee to show more efforts in any given task. Incentives are forces that cause employees to behave in a certain way on any given day usually as hard as possible. However it is noteworthy that incentives are designed to get maximum performance from the employees and help retain the most productive and performing employees (Arnold, 2013). Organizations must ensure they use the best incentives to get the required result from their employees. Incentives are instrumental drive towards employee motivation and performance as it has great benefits and high potential to motivate workers to put in their best in any given task (Condly et al. 2003).

Pattanayak (2005) highlighted different forms of incentive programs ranging from monetary incentives to tangible non-monetary incentives and intangible non-monetary incentives. He outlined direct and indirect compensation (commission, bonus, profit sharing travel expenses and retirement plans) as the pillars of monetary incentives while treats, awards and knick knacks as evidence of tangible non-monetary incentives, and social rewards and task related

rewards he associated with intangible non-monetary rewards (Falola, Ibidunni and Olokundum, 2014).

Studies abound in the area of incentive management strategies as highlighted above, but most of the works cited above were all done in the western world and considering the role of culture in determining what motivates an individual, as a result one could say there is gap in literature that addresses the issue of incentive management practices and employees performance with respect to our geographical location and also having in mind the peculiarity of the industry being investigated. It is as a result of this gap that the researcher seeks to address the relationship between incentive management strategies and employee performance in the food and beverage industry in Port Harcourt.

Statement of Problem

Incentive schemes have created a lot of challenges to employee's input and output in organization. The negligence of adequate structure in pay incentive, fringe incentive, bonus and over time benefits has caused a lot of inequitable justice on the administration of incentive scheme. The resultant effect on employee productivity could be negative. The negative attributes can be seen as poor turnover, poor product quality improvement, job dissatisfaction, low morale, low commitment, absenteeism, low turnover intentions to stay with the organization and poor performance that affects input and output.

The major problem encountered by firms is how to integrate the pay incentive, fringe incentive, bonus incentive and overtime benefits scheme such that they positively influence the productivity of employees at the workplace (Tella, Ayeni & Popoola, 2007). This is because to manage for synchronized positive resultant outcomes in employee productivity, the factors that could influence employees' input and output need to be properly addressed in the organization.

However, this study tends to address the challenges on how incentive can influence employees' input and output in the workplace.

Aim and Objectives

The aim of the study is to establish the relationship between incentive management strategies and employee performance while the specific objectives are to establish the following:

1. The relationship between cash incentive and productivity of employees in manufacturing firms in Port Harcourt.
2. The relationship between cash incentive and tardiness of employees in manufacturing firms in Port Harcourt.
3. The relationship between non cash incentive and productivity of employees in manufacturing firms in Port Harcourt. .
4. The relationship between non cash incentive and tardiness of manufacturing firms in Port Harcourt.

5. Whether corporate culture affects the relationship between incentive management and employee performance of manufacturing firms in Port Harcourt.

Research Questions

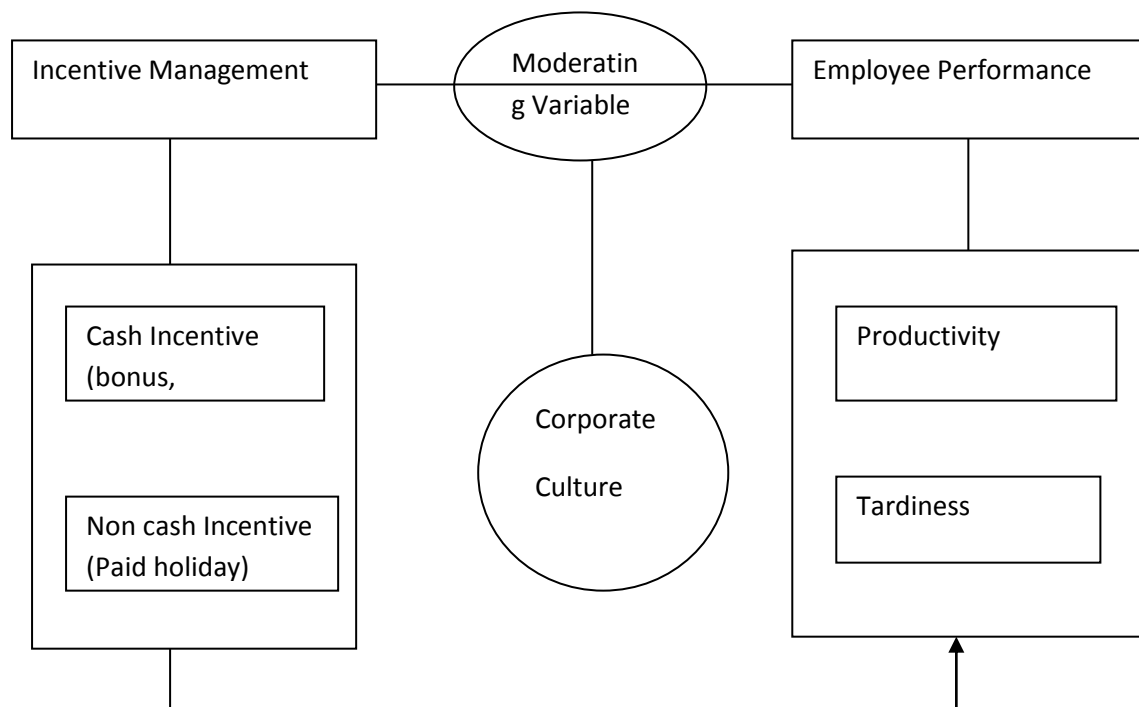
1. What is the relationship between cash incentive and productivity of employees in manufacturing firms in Port Harcourt?
2. What is the relationship between cash incentive and tardiness of employees in manufacturing firms in Port Harcourt?
3. What is the relationship between non cash incentive and productivity of employees in manufacturing firms in Port Harcourt?
4. What is the relationship between non cash incentive and tardiness of employees in manufacturing firms in Port Harcourt?
5. To what extent does corporate culture affect the relationship between incentive management and employee performance of manufacturing firms in Port Harcourt?

Research Hypotheses

The following hypotheses were crafted in a null form for validation or nullification of the research propositions:

- Ho₁: There is no significant relationship between cash incentive and productivity.
- Ho₂: There is no significant relationship between cash incentive and tardiness.
- Ho₃: There is no significant relationship between non cash incentive and report of supervisors.
- Ho₄: There is no significant relationship between non cash incentive and tardiness.
- Ho₅: Corporate culture does not moderate the relationship between incentive management and employee performance.

Conceptual Framework



LITERATURE REVIEW

Theoretical Framework

One well-known theory of human motivation was proposed by McClelland. He proposed that intrinsic motivators are vital to needs of individuals, because they describe human behaviour. McClelland's theory of motivation identified three motivational needs: need for achievement, affiliation and power. People have one of the needs or a combination (McClelland, 1962).

- i. Need for achievement: This is the need to excel, achieve and succeed. Such person will set challenging goals but realistic. They prefer to work alone or with great achievers.
- ii. Need for affiliation: This is the need for friendly relationships. The need to be liked and accepted.
- iii. Need for power: This is the need to lead and make an impact. It includes the need for personal power and need for institutional power.

Alderfer (1969) developed Maslow's hierarchy of needs into his ERG (Existence, Relatedness and Growth) theory. Alderfer grouped the lower order needs (physiological and safety) as Existence; love and esteem needs as Relatedness; and self-actualization needs as Growth. He proposed that when higher category needs, the individual will intensify the lower category needs. Individual's satisfaction is not achieved by attaining goals, but rather the awareness the individual has based on his ability to achieve the goals (Ayasrah, 2006).

Incentive Management

There are different incentive types; one type is employee's salaries and wages. Salary is vital factor of attracting, retaining and motivating a worker. It is widely acknowledged that workers should be compensated in relation to their work. Premium payments are another form of incentive in recognizing those who take up additional work or work in unfavourable environment (Riki, 2014). Another is payment for time not worked. This includes vacation, sick leave, holidays, lunch periods and PTO (Paid Time Off) programs (Todd and Kent, 2012). This pay is usually given to workers after a specific period and might increase with time. This incentive is valued by employees with families, because they have time with their relatives, while still being paid (Todd and Kent, 2012). Short-term incentive is another tool by the employer (Gerhart, 2013). They are given when the individual meets certain criteria. They are usually called commission or bonuses paid weekly or monthly (Todd and Kent, 2012).

Another type of incentive which is non-monetary is allowing flexible work schedules. Here, the employer gives the employee opportunity to change work hours in line with their personal schedule but still maintaining position and pay. Another form is organizing company activities. This can be holiday party, end of year party, or other company function. This is beneficial to all workers because it enhances morale and makes them feel appreciated (Todd and Kent, 2012). Promotion from within is another form. Here, the firm designs programs for employees to be promoted to higher positions before recruiting qualified persons for vacancies. This is vital for lower level employees who desire to have increased responsibilities and pay (Don, 2013). Verbal praise and positive feedback are also forms of non-monetary incentive. It could be sending a thank you email or phone call to the person who did a great job on a project. It makes them know that the organisation values and appreciates what they are doing (Lim, 2013). Educational reimbursement is also offered to employees. The firm reimburses the workers for expenses on improving their educational qualification. This is vital for employees who love to improve their education for increased pay and positions (Todd and Kent, 2012).

Pay Incentive

Monetary incentive is an important element in process of recruitment and retention. Switzer (2004) asserts that as competition rises, highly skilled and knowledgeable employees should be well paid by their firms. It is important that Human Resource managers are well informed on the diverse benefits available for adequate recruitment and employment processes.

Profit-oriented organization offers a wide variety of benefits to their human resources to establish them. Money motivates behavior when people are reward according to their input and which should be equitable, fair and valuable (Bernadin, 2007; Tella, Ayeni & Popoola, 2007).

1. Profit sharing Incentive

Profits sharing are incentive plans of businesses that provide direct or indirect payments to workers in addition to regular salary and bonuses. It is usually allocation of shares to workers in publicly traded Companies (Gomez-Mejia, 2014). These plans depend on foreordained monetary sharing standards that characterize the part of gains between the firm and the worker (Mottaff, 2014).

2. Bonus Incentive

Bonus incentive is a payment on the accomplishment of planned specific objectives. The intent of this incentive scheme is to influence certain behaviours towards the attainment of goals or set objectives. It can be financial or non-financial reward. Once the objectives are met, the payment is made (Gomez-Mejia, 2014).

Non cash incentive

Administrators of incentive programs are uncertain that a non-financial reward –reward without an explicit naira value– can motivate performance than a financial equivalent. However, research shows that non-monetary rewards are better motivators and vital component of successful firms. A study by Aberdeen Group through the Incentive Research Foundation (IRF), discovered that successful companies focus mostly on monetary incentives than they were in previous years.

Employee Performance

Employee Productivity

David, Larcker and Brian (2013), believe that one way of enhancing an employees' efficiency is to improve on its productivity. Productivity has a tremendous influence on a firm's long-term performance (Cole, 2013). The recent publication of OECD (2014) shows productivity as a critical sub-indicator of improving firm's performance. In the light of dealing with strategic project the OECD (2014) considers auxiliary measures of productivity, which are the value added output and value added input, also, regarded as the value added productivity measurement (VAPM). Productivity is output divided by input (Thomas, 2013). It measures how well resources or inputs are utilized to give the desired outputs.

1. Input

Input denotes something added or a change in a system that modifies a process. It is commonly associated with input signal, input variable, input parameter, input port, input value, input field, input device and input file (Schreyer, 2013). According to Schreyer, (2013) and Freeman, (2013) inputs may refer to advice, information, input devices, stimulus, power consumption, a factor of production, or any resource employed.

2. Outputs

Outputs are services or production units. In production, it is the number of products created within a period, and the related costs of production (Freeman, 2013). Outputs are also number of customers visited and the sales made. This information can likewise be straightforwardly connected to the related expenses of production or service delivery. Also, according to Schreyer (2013), within the firms sector, outputs can include number of; clients or patients completing service, services delivered, clients or patients served within a prescribed time-period and sessions per individual

This information can be followed by organizations as a whole, or by department, work locations, employee, and so on. The more factors that are followed, the more itemized and valuable the analysis becomes.

Tardiness

Tardiness is detrimental to the organization's profit not just the employee's career. It may be a signal of management issues, like low morale or a hazardous workplace. The effect of tardiness is clearly negative. Workers who come to work late may be laid off, making employers waste time and money hiring people to replace them.

Recurrent tardiness can lead to pressure on other workers. Employees who come to work regularly and on-time feel frustrated when the workload of the tardy employee is given to him. This frustration can escalate if no disciplinary action is implemented. It could further lead to low morale or turnover. Naturally, tardy employees are less productive.

Incentive Management and Employee Productivity

The concept of incentive management cannot operate in a void. Some studies have shown that incentives correlate job satisfaction (Lifer, 1994); which brings about motivation affecting job performance and commitment. Organisations are faced with competitive pressures, seeking to be effective through employee productivity. Normally, the employee incentive system plays a vital part in managing human resources (Gerhart, 2013).

The incentive design process begins by recognizing expected outcomes and goals, often known as incentive philosophy. This is formed by the balance of direct and indirect rewards, the job role and the occupant, and internal-external equity (Todd and Kent, 2012).

Moderating influence of Organizational Culture on the Relationship between Incentive Management and Employees Productivity

Dennison (2014) strongly averred that organizational culture should entail consistency, adaptivity, involvement and mission. This is to say that for manufacturing firms to experience productivity, they have to be involved and consistent with incentive practices. As firms face competitive pressures, they seek to work effectively having improved quality. Incentive has a major role because it is the centre of the employment process, between the employee and employer. Employees depend on wages and salaries. For employers, remuneration decisions

affect business cost and capacity to be competitive. Pay can be cash or benefits described as “how much”. Most organizations survey the pay levels in the market before deciding on pay level. Labour costs are a function of pay cost for individual employee and the total employee. Hence, to examine competitiveness, firms should go beyond pay levels. They check their labour costs and productivity against other companies. Labour costs and productivity are vital components in production decisions.

RESEARCH METHODOLOGY

Research Design

Baridam (2001) defined research design as a framework or plan that is used as a guide in collecting and analyzing the data for a study. Nachmias and Nachimias (1976) see it is a model of proof to draw inference concerning casual relations among the variables under investigation. This study will adopt the quasi-experimental design. This is due to the fact that the elements are human beings who are not under the direct control of the researcher. The cross sectional survey will be adopted since it takes a snapshot at a situation and analyzes it. The survey instrument was designed in such a way that meaningful results were achieved.

Population of the Study

Sekaran (2001) defines a population as the group of people, things or events to be examined. The population of this study will comprise the employees of all the registered manufacturing companies in Rivers state. The researcher however cannot cover all the manufacturing companies in Rivers state because of their geographical dispersion and the terrain of the area. Based on this, the research will be narrowed down to six food and beverage manufacturing companies in Port Harcourt, Rivers state. The registered manufacturing firms in Port Harcourt as obtained from MAN (Manufacturers Association of Nigeria) Rivers state chapter is thirty four (34). The six companies to be studied comprises of Rivers vegetable oil co. Ltd, Nigerian Bottling Co. Plc., Port Harcourt Flour Mill Limited, and Sun Flower manufacturing Company, Dufil Prima foods Ltd, Grand foods & Pharmaceutical Ltd. The companies in Port Harcourt which have been chosen by the researcher will serve as representative of the entire population, the firms were chosen because of the ease of accessibility. The selected eight companies have a population of 751 full time staff, as obtained from their various Human Resource Department of the selected companies (HRD).

Sampling Procedure/Sample Size Determination

The random sampling under the probability sampling method was applied. In this design, each sampling unit has equal chance of being selected as the first member of the sample. The sample size was determined using Taro Yamen formula at a 0.05 level of significance (95% confidence level). The study was made up of 286 employees in the six selected firms and questionnaire was randomly given to the above number of employees.

Operational Measures of the Variables

The test instrument was adopted from the works of Marwan, (2012); Barry, (2013) for the dependent and independent variables respectively. The independent variable Incentive management was measured with 8 items 4 for each of the dimension of pay incentive and non-pay incentive while the dependent variable Employee performance was measured with 8 items, 4 items for each of the measures (productivity and tardiness). The contextual variable corporate culture was also measured with 4 items. The items were measured using the Likert five point scale of strongly agree (1) agree (2) undecided (0) disagree (3) to strongly disagree (4).

Data Analysis Techniques

To empirically evaluate the association between incentive management strategies and employee performance, the Spearman's rank correlation coefficient was employed using the statistical package for social sciences (SPSS). The Spearman's rank correlation coefficient was chosen because all the variables in the study are measured in ordinal scale. The analysis considered the relationship between the dimensions of incentive management strategies (pay incentive and non-pay incentive) on the measures of employee performance (productivity and tardiness). Each of the dimensions of incentive management strategies was used as independent or predictor variable against each of the measure of employee performance as a dependent or criterion variable. The multiple regression analysis using SPSS was used to test the moderating role of culture.

DATA ANALYSIS AND RESULTS

A total of 286 questionnaire copies were administered randomly to participants in the target organizations, out of which only 219 copies were successfully retrieved. After evaluation, all copies were considered valid and free of substantial error or missing values and therefore all admitted into the analysis of the study.

Test of Hypotheses

Presented is the test for the hypotheses of the relationship between the dimensions of incentive management and the measures of employee performance.

Table 1: Relationship between the pay incentive and employee performance

			Pay	Productivity	Tardiness
Spearman's rho	Pay	Correlation Coefficient	1.000	.340**	.400**
		Sig. (2-tailed)	.	.000	.000
		N	219	219	219
	Productivity	Correlation Coefficient	.340**	1.000	.501**
		Sig. (2-tailed)	.000	.	.000
		N	219	219	219
	Tardiness	Correlation Coefficient	.400**	.501**	1.000
		Sig. (2-tailed)	.000	.000	.
		N	219	219	219

** . Correlation is significant at the 0.01 level (2-tailed).

Table 1 illustrates the tests for the hypotheses between the incentive management dimension – pay incentive and the measures of employee performance (work and task productivity). The results reveal that there is a significant relationship between the pay incentive and productivity ($\rho = .340$ and $P < 0.05$) as well as between the pay incentive and tardiness ($\rho = .400$ and $P < 0.05$). Thus, we reject both null hypothesis which assume non-significant relations between pay incentive and work productivity, as well as between pay incentive and tardiness.

Table 2: Relationship between fringe benefits and employee performance

			Non pay	productivity	Tardiness
Spearman's rho	Non pay	Correlation Coefficient	1.000	.529**	.590**
		Sig. (2-tailed)	.	.000	.000
		N	219	219	219
	Productivity	Correlation Coefficient	.529**	1.000	.501**
		Sig. (2-tailed)	.000	.	.000
		N	219	219	219
	Tardiness	Correlation Coefficient	.590**	.501**	1.000
		Sig. (2-tailed)	.000	.000	.
		N	219	219	219

** . Correlation is significant at the 0.01 level (2-tailed).

Table 2 illustrates the tests for the hypothesis between the incentive management dimension – fringe benefits and the measures of employee performance (productivity and tardiness). The results reveal a significant correlation between non pay incentive and work productivity (ρ

= .529 and $P < 0.05$) as well as between fringe benefits and tardiness ($\rho = .590$ and $P < 0.05$). Hence, we reject both null hypothesis which assume non-significant relations between fringe benefits and work productivity, as well as between non pay incentives and tardiness.

The partial correlation technique is adopted in assessing the moderating effect of organizational culture on the relationship between incentive management and employee performance in the selected organizations.

Table 3: Moderating effect of organizational culture on the relationship between incentive management and employee performance

Control Variables			Incentive	Performance	Culture
-none ^a	Incentive	Correlation	1.000	.800	.738
		Significance (2-tailed)	.	.000	.000
		df	0	217	217
	Performance	Correlation	.800	1.000	.922
		Significance (2-tailed)	.000	.	.000
		df	217	0	217
	Culture	Correlation	.738	.922	1.000
		Significance (2-tailed)	.000	.000	.
		df	217	217	0
Culture	Incentive	Correlation	1.000	.458	
		Significance (2-tailed)	.	.000	
		df	0	216	
	Performance	Correlation	.458	1.000	
		Significance (2-tailed)	.000	.	
		df	216	0	

a. Cells contain zero-order correlations.

Table 3 above illustrates a significant level of moderation on the relationship between incentive management and employee performance by the contextual variable, which is organizational culture. The control for organizational culture at a correlation of 0.458 and where $P < 0.05$ implies that organizational culture is a significant moderator and enhances the existing relationship between incentive management and employee performance, therefore, based on the evidence provided above we hereby reject the null hypothesis of no significant moderating effect.

Discussion of the Results

Analysis on the distribution of the data for the variables revealed that respondents strongly affirm to their experiences of these variables within their work environment. This is a manifestation of incentive management and its dimensions (pay incentive and non-pay incentive) are all observed to be at significant levels based on the average opinion of the participants. Also, the criterion variable – employee performance, is also observed to be a significant factor as experienced by most of the respondents, the same outcome also holds in the case of the contextual and assumed moderator in the study – organizational culture.

The results for the tests for the hypotheses reveal significant associations between the study variables where dimensions of incentive management are revealed to be significantly associated with the measures of employee performance. This implies that practices reflective of the effective pay incentive systems and non-pay incentive within the workplace would further enhance outcomes of employee performance such as the work productivity and tardiness (Solomon, Arndt, & Schimel, 2004; Sias, 2005). Furthermore, the results revealed that the culture of the organization is a significant moderator of the relationship between incentive management and employee performance. The results are also in line with the assertions of Daft (2004) and Huang et al. (2010) that organizational culture serves to either impede or facilitate the effectiveness of network of relationships and interactional dynamics obtainable within the organization thereby enhancing workers performance through improved or increased productivity and tardiness.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the empirical evidence provided by the analysis and the results, we assert that:

- i. Pay incentive significantly correlates with employee productivity: tested at a 95% confidence interval, the results reveal that organizational practices aimed at the substantial reward and compensation of workers for their contributions further enhances their work productivity and task performance and further places and thereby promotes the overall performance of the organization.
- ii. Non pay incentives significantly correlates with employee performance: tested at a 95% confidence interval, the results reveal that organizational practices aimed at the support, and focus on the wellbeing and welfare of workers through non-monetary activities impacts substantially on their work productivity and tardiness as it increases their motivation levels to perform better and be of more use to the organization.
- iii. Organizational culture significantly moderates the relationship between incentive management and employee performance at a 95% confidence interval. The results of the analysis supports the assertion that the incorporation and adoption of incentive systems, processes and structures considered as fair, just and equitable further enhance the work behaviour of workers and employees of the organization, bringing about improved performance and productivity.

Recommendations

The findings provided herein are based on the findings and conclusions of the study, thus we recommend as follows:

- i. The management and structuring of incentive plans should follow systematic and clearly laid out procedures which are tenable and feasible given the volatility of the external environment and the threat of such to the stability and harmony of the organization.
- ii. Incentive management and practices such as pay incentives and fringe benefits should be based on realistic and standard methods in accordance with industrial benchmarks, indices and procedures and should likewise conform to ethical valuations and practices.
- iii. Organizations should emphasize on the incorporation and implementation of incentive management functions within the framework of organizational structure and systems as a means of maintaining continuity, stability and also institutionalizing such events within the norms and values of the organization.

Suggestions for Further Studies

This study examined the relationship between business incentive management and employee performance. Its main point of departure was the empirical assessment of the moderating role of organizational culture on the relationship between the constructs of the study as it applies to the Nigerian manufacturing industry, thus, the study does not make any claims at being exhaustive as regards the area of study. As a result of the nature and limitations of human endeavours especially as concerns scientific research, this study is only an aspect of a much larger and relevant topic bothering on incentive management and its effect on the employee performance of organizations. We therefore suggest that other related areas not adequately captured by the effort presented herein be further investigated as a means to providing a clearer and more vivid understanding of the nature and conditions which enhance workers' productivity and tardiness. Areas which can be given consideration include:

- i. Perceived Organizational Support and Employee performance
- ii. Entrepreneurial Orientation and Employee performance
- iii. Managerial Cultural Intelligence and Employee Performance
- iv. Perceived Organizational Support and Employee Creativity

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