



The Relationship between Employees' Incentives and Performance at Ghana Oil Company Limited in the Southern Zone Of Ghana

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ABSTRACT

The purpose of this paper was to examine the relationship between employees' incentives and performance at Ghana Oil Company limited in the southern zone, Ghana. One hundred and ninety five (195) employees of GOIL were selected for the study. The study used a mixture of descriptive and correlational survey design. Questionnaire was the main instrument used to collect the data for the study. The study revealed that various forms of incentive packages (financial and non-financial) have a positive relationship with employees' satisfaction and job performance. The study also recommended that, the management of GOIL should develop, nurture and maintain attractive forms of incentive packages as motivational tool if they want to satisfied employees and also ensure a congenial work environment, recognise and reward hardworking staff since this will encourage and motivate employees to be satisfied in their job which will lead to a significant increase in their performance.

Keywords: Employees, Incentives, Performance. Ghana Oil Company

INTRODUCTION

It appears in today's world that people influence important aspects of organizational performance in a multitude of ways. People conceive and implement the organizational strategy while the mix of people and systems mostly determine an organization's capabilities in terms of performance. Competencies are required to execute the strategy, and these competencies are primarily a function of the skills and knowledge of an organization's human capital. Therefore, if an organization is to treat its employees as its most important asset, it has to be knowledgeable about what it is that motivates people to reach their full potential (Lawler, 2003). It is not easy though to know all the things that motivate people in life or at work but an effort has to be made. Employees are responsible for converting inputs to productive outputs. Since they are the key to the productive outputs, they ought to be effectively and adequately compensated for their labour.

Taking cues first from the Biblical expression that a labourer deserves his wages; and secondly bearing in mind that the reward for labour, a factor of production is "wages", it becomes logical that employees be adequately and fairly compensated if they are to be motivated to increase productivity in any organization, be it the organized private sector or public sector. Drucker

(1980) believes that "the work of management is to make people productive" so as to achieve superior performance, and gain a competitive edge in the globalized arena through effective compensation packages. Drucker's belief is anchored on productivity, performance, motivation quality and service in managing people in every organization. This emphasis is often captured in organizational mission statements and goals.

Two major components of compensation which is more of incentives are open to management: the financial (cash) and the non-financial (recognition) incentive components. According to Milkovich and Newman (2008) incentive schemes (short-term and long-term) constitute part of the financial components of employee compensation. Incentive schemes tie pay increase to performance and have been used by organizations worldwide with remarkable success. The planning process is one of the primary elements of the total reward system either being financial or non-financial incentives. It is the process that impacts performance positively or negatively and provides the basis on which individuals results are to be measured. The primary focus of incentive programs is how organizations define their reward schemes and communicate this in a manner that employees clearly understand the link between rewards (incentives) and performance (Fynn, 1998).

Incentive programs create environments especially where jobs provide extrinsic rewards and good feelings that people get from doing the work itself. Yet in many organizations, recognition which is part of non - financial incentives is reserved for an elite few and rewards are defined solely in terms of wages and salaries and other benefits. Effective recognition enhances employee motivation and increases employee productivity all of which contribute to improved organizational performance (Deeprise, 1994). There are a wide variety of different non-compensatory programmes or options available for modern business leaders to utilise as a means to reward positive performance, efficiency and overall job-related productivity. Some of these rewards come in the form of flexible scheduling option; premium gifts elicited by company management, or even increased job-related autonomy to create perceptions of trust in the employee and their competency to carry out their job role without managerial intervention or continuous assessment. Though there are different non-compensatory programs, this study plays much importance to recognition of employees as one of the non-compensatory rewards.

Hamel (2008) defines recognition as a process of acknowledging or giving special attention to employee actions, efforts, behaviour or performance. Recognition has been defined to include both formal and informal programs and supports business strategy by reinforcing certain behaviours (e.g., extraordinary accomplishments) that contribute to organizational success. Recognition acknowledges employee contributions immediately after the fact, usually with predetermined goals or performance levels that the employee is expected to achieve. Studies have shown that both intrinsic and extrinsic motivators can be used to predict outstanding organizational outcomes, especially in job performance and productivity (Ferguson & Reio, 2010 and Bothshabelo, 2009). Employee recognition plays a key role in enhancing relationships which are meant to improve performance in an organization. According to Manjunath and Rajesh (2012), in order to achieve organizational strategic goals, the human resource managers should endeavour to provide motivation mechanisms that can drive employees' potential to perform to optimum levels possible. Actually, individuals have the potential, skills and the required expertise to drive performance to higher levels, but needs to be triggered for this to be realized possibly through employee recognition (Ferguson & Reio, 2010).

In terms of recognition, employers are also faced with the issue of choosing between either monetary or non-monetary form of recognition as means of improving performance. Nelson (2003) has stressed that a greater percentage of managers accept the fact that recognition improves job performance. Managers reported that they receive the results they expect when they use non-monetary recognition either immediately or soon thereafter as a means of improving performance of employees.

The study, therefore tries to bring out an understanding and appreciation of the role of financial incentives which is more of cash and non-financial incentives i.e recognition towards improving both individual and organizational performance in the Oil industry. It examines the link among cash incentives, employee recognition and performance and possibly how this can be enhanced towards increasing the individual and organizational outputs. For example, according to Atambo, Kabare, Munene, & Nyamwamu (2012), in Kenya, employees in the broadcasting sector have been recognized in their exemplary performances both in news coverage and reporting. Similarly, the outstanding sportsmen and women are equally appreciated through the identification and crowning of the excelling personality in various sporting activities with some receiving presidential awards. Nurses on the other hand have a programme that identifies and awards the "Nurse of the Year" in Kenya, (Atambo et al., 2012).

STATEMENT OF THE PROBLEM

Today's economic challenges require organizations to find new ways to not only reward top performers, but to motivate all workers to improve performance while maintaining or increasing business value. Traditional methods for keeping and motivating workers utilize compensation and benefits. However, those are only two parts of an organization's "Total Reward" package. In fact, organizations can reward their workers in many ways, including pay benefits, work-life improvements, and incentives for pre-determined job performance - as well as with various forms of recognition.

Rewards and recognition are being discussed passionately and ascribed to main causes of employee's unsatisfactory performance in today's business world. Pulled into the current emotional environment, these proven organizational performance tools have become the focus of a one-sided media critique that overshadows or ignores their value. While any tool can be misused, these approaches have an evidence-based history of providing value to organizations and their employees (Becker, 2009).

There is an ongoing argument as to which of the performance -influencing tools i.e. financial and non - financial incentives should be given high preference and which of them has a higher tendency to influence employees' performance in a given organization. Employers like any other rational decision takers are faced with this challenge. In addition, the available literature reveals that even if employers have incentive as the only tool for influencing performance they are faced with the problem of choosing between monetary and non-monetary forms of incentive.

The argument extends beyond just implementing such organizational tools in an attempt to influence performance. Irrespective of the angle from which the choice of these tools is looked at, the ultimate goal of such choice by employers is to ensure improved performance of their employees. These issues of employee incentive (financial and non-financial) have become a centre of attraction in the government owned oil company (GOIL). In Ghana, the discovery of oil has resulted in a rapid growth in oil business with most private individuals setting up oil companies in anticipation of the boom of the oil industry in the country. This situation seems to have placed a lot of pressure on the leading oil company in Ghana (GOIL) since these private companies are using various ways and means to attract the employees of GOIL. While most of

these employees are moving to the private oil companies, the morale of the remaining employees seem to have gone down which have affected their performance at their various places of work. The thrust of this study therefore is to bring to the fore whether financial (cash) or non-financial (recognition) incentives motivate employees at GOIL and how that can impact on the performance of the employees.

RESEARCH QUESTIONS

The following research questions were used to guide the study in examining the effects of incentives on employees' work performance in GOIL.

1. What are the different forms of incentives available to employees at GOIL?
2. What are the relationship among incentives, employees' satisfaction and employees' work performance at GOIL?
3. Is there any statistically significant sex difference among employees of GOIL with regard to the various forms of incentives available to them?

METHODOLOGY

Research Design

A research design as stipulated by (Cooper & Schindler, 2000) is a plan or blue print which specifies how data relating to a given problem should be collected and analysed. It provides the procedural outlines for the conduct of any investigation. The study therefore used a mixture of descriptive and correlational survey design which aimed at evaluating the influence of incentives on employee demographic characteristics in GOIL. Babbie (2007) recommended the use of descriptive survey for the purposes of generalizing from a sample to a population so that inferences can be made about the characteristics, attributes or behaviour of the population.

Population

The population for the study is made up of employees of GOIL within the southern zone. There are five main zones within which GOIL activities are performed nationwide. These include the southern zone which is made up of Greater Accra Region, Eastern Region and some part of Central Region (from kaso, Winneba to Apam). The second zone is the middle belt zone which is also made up of Kumasi and Sunyani. The third zone is western zone comprising Takoradi and some part of Central Region. The fourth one is the Northern zone which is made up of all the three Northern Regions in Ghana. And the final zone is Tema zonal office which includes Volta Region. Of all these zones, Accra is the main head office located in Accra metropolis, Ghana and that informed the choice for the study and also the accessibility of the respondent and it has the highest number of staff as compared to the other zones. GOIL has total staff strength of two hundred and eighty (280) nationwide. The population comprises all employees of GOIL in the Southern zone. They comprise 41 junior staff, 143 senior staff and 11 management staff. Thus, the total study population is 195, which constitutes 69.64 % of the entire staff strength of GOIL. This is also another reason that informed the selection of the southern zone as the focal point of study.

Sampling Techniques

According to Ary, Jacobs, Razavieh and Sorensen, (2006), the most used approach for determining the sample in a descriptive study is to specify the precision of estimation desired and then to determine the sample size necessary to insure it. Researchers usually sample from an accessible population and hope to generalize to a target population. However, due to the small number of employees within the southern zone of GOIL, the census method was deemed

appropriate and feasible since the number of employees (195) in the study area was small. The census again was necessary since employees of GOIL within the southern zone were quite different from each other with regard to the various forms of incentives available to them. The employees also differ in terms of staff category. According to Malhotra and Birks (2007), it is always appropriate to use the census method in such studies since the population is small and variable, any sample the study drawn would not be representative of the population from which it is drawn.

Instrument

The main instrument used was the questionnaire. The choice of questionnaire was informed by the fact that almost all the workers at Ghana Oil Company Limited are literate who can read and understand the questions. The questionnaire was a self-designed instrument. It was used to collect data from all the respondents who are employees of GOIL, southern zone. Largely, the questionnaire was made up of closed-ended items.

Data Analysis Procedure

The data collected for the study were analysed by computing means, median, and standard deviations, with the help of the Statistical Product for Service Solution (SPSS) Version 19.0. Independent sample t-test and Pearson Product Moment correlation were also used.

RESULTS AND DISCUSSION

Different forms of incentives available to employees at GOIL

The first objective of the study focused on the various forms of incentive packages available to employees of GOIL. To achieve this objective, employees were asked to indicate as many as possible the types of incentives available to them at GOIL. Based on the literature reviewed, respondents were exposed to 12 types of incentive packages for them to indicate which ones are available to them as employees of GOIL. They were to tick as many as possible as applicable to their work situation. The percentage distributions of the responses are presented in Table 1.

As contained in Table 1, all (100%) the employees of GOIL indicated that salary is one of the incentives given to them at their work place. Majority (85.9%) of the respondents also indicated that bonus is some of the incentive packages they receive at work. The views of the respondents show that salary and bonus are important incentive packages use in GOIL. The findings support the comment of Lawzi (1995) who avers that financial incentives such as salary, bonuses, allowances, profit sharing and rewards are some of the incentive packages available for employees in organisations since that are set to satisfy basic human needs, encouraging workers to do their best of work performance, the recruitment of their capabilities and increase the level of their competences. With regard to commission, all (100%) the respondents indicated that it is not one of the various form of incentives available to them at GOIL.

TABLE 1: FORMS OF INCENTIVES AVAILABLE TO EMPLOYEES OF GOIL

Forms of incentives available to employees at GOIL	Ticked		Un-ticked	
	No.	%	No.	%
Salary	163	100	0	0.0
Bonus	140	85.9	23	14.1
Commission	0	0.0	163	100
Car allowance	92	56.4	71	43.6
Medical allowance	145	89.0	18	11.0
Appreciation day	89	54.6	74	45.4

Educational scholarship	114	69.9	49	30.1
Rent allowance	71	43.6	92	56.4
Thank you note (letter of appreciation)	67	41.1	96	58.9
Holding annual dinner	141	86.5	22	13.5
Life insurance	137	84.0	26	16.0
Organising social activities	128	78.5	35	21.5

Source: Field data, 2014.

(N = 163)

The findings show that, GOIL uses both financial and non-financial forms of incentives to motivate its employees. The views of the respondents are consistent with the submissions of Sonawane (2008) who is of the view that organisations use both monetary and non-monetary incentives to boost employees' satisfaction and commitment to the job and the organisation at large. According to Sonawane (2008), this involves granting of reward in terms of money such as salaries, bonuses and so on while non-monetary or non-cash incentives do not involve direct payment of cash and they can be tangible or intangible. Organisations also encourage employees by providing them with autonomy in their job, participation in decision making, assigning challenging duties, improving working conditions, recognising good work through small gifts, letters of appreciation, plaques, tickets to restaurant, providing some services for the employees, and organising social activities in the work place (Sonawane, 2008).

Relationship that exist among employee incentives, employee satisfaction and employee performance at GOIL

The second objective of the study was to find out whether or not employee incentives have any statistically significant relationship with employees' satisfaction and performance at GOIL. Here a correlation was established between variables using Pearson Product moment correlation. Each of the variables was made up of more than one item. The items for each variable was pooled together to form each major variable. Financial (cash reward) incentive, non-financial (recognition) incentive, employees' satisfaction and employees' job performance were made up of nine, ten, nine, and twenty-one items respectively. All the individual items were measured with five-point numerical scale such that one (1) represents the least agreement to the issues while five (5) represents the strongest agreement to the issues. The results are presented in Table 2. The following values of correlation coefficients interpretation suggested by Cohen, Manion and Morrison (2007) were used as guidelines for the interpretation of the correlation coefficients.

$r = 0.10$ to 0.29 or -0.10 to -0.29	Weak
$r = 0.30$ to 0.49 or -0.30 to -0.49	Moderate
$r = 0.50$ to 0.9 or -0.50 to -0.9	Strong
$r = 1.0$ or -1.0	Perfect

As shown in Table 2 below, there were statistical significant relationships among the variables. Financial (cash reward) incentive was statistically significant and positively correlated with employees' satisfaction ($r = 0.071$, $p = 0.037$) and employees' job performance ($r = 0.286$, $p = 0.041$). Based on Cohen et al. (2007) guidelines for interpreting correlation coefficients, the relationship between financial incentive and employees' satisfaction was weak while the relationship between financial incentive and employees' job performance was moderate. The findings mean that, the more employees of GOIL are exposed to financial incentive the more

they become satisfied and also perform better with regard to their job. However, these links are not that strong.

TABLE 2: RELATIONSHIPS BETWEEN EMPLOYEE INCENTIVES, EMPLOYEE SATISFACTION AND EMPLOYEE PERFORMANCE AT GOIL

Variables	Employees' satisfaction		Employees' job performance	
	Correlation coefficients (r)	Sig.	Correlation coefficients (r)	Sig.
Financial (cash reward) incentive	0.071*	0.037	0.286*	0.041
Non-financial (recognition) incentive	0.294**	0.007	0.593**	0.000

Source: Field data, 2014. **p < 0.01; *p < 0.05 (N = 163)

The findings are in line with the assertions of Block and Lagasse (1997) who aver that nowadays organisations are rewarding performance bonuses to junior staff to increase output, unlike the past where they used to be a privilege of top executives. Performance bonuses are now on the rise in many organisations because managers want to link performance to reward. Similarly, the findings are consistent with the findings of Ahmed and Ali (2008) who found out that there is a positive relationship between rewards and work satisfaction as well as motivation. Factors affecting satisfaction in Ahmed and Ali (2008) study were payment (86%), promotion (74%), and work conditions (61%). The analysis of their findings showed support for a positive relationship between reward and employee satisfaction

As defined by Lawzi (1995), financial incentives are set to satisfy basic human needs, encouraging workers to do their best of work performance, the recruitment of their capabilities and increase the level of their competences such as salary, bonuses, allowances, profit sharing and rewards. The purpose of incentive systems is to provide a systematic way to deliver positive consequences. Fundamental purpose is to provide positive consequences for contributions to desired performance (Wilson, 2003). The findings again support that of Finkle (2011) who found out that cash bonus is another form of incentive that organisations use to reward employees for exemplary performance that is if they have performed higher or exceed their set targets, this hence makes them eligible. The amount of cash is determined by how high the employee has over exceeded the set targets or they can also be based on ranks or job groups.

Table 2, further shows that non-financial (recognition) incentive has a statistically significant and positive relationship with employees' satisfaction and job performance. As depicted in Table 2, non-financial incentive has significant and positive relationship with employees' satisfaction ($r = 0.294$, $p = 0.007$) and employees' job performance ($r = 0.593$, $p = 0.000$). Meaning, the more employees of GOIL are expose to non-financial incentive packages such as recognition, the higher they become more satisfied and also increase their job performance in the organisation. Using Cohen et al. (2007) guidelines for the interpretation of the correlations, the above associations between non-financial incentive, employees' satisfaction and job performance can be seen as moderate and strong respectively.

Sex difference among employees of GOIL with regard to the various forms of incentives available to them

The third objective of the study was to examine the sex difference among employees of GOIL with regard to the various forms of incentives available to them, their level of satisfaction and job performance. As indicated earlier, the variables were made up of multiple items which were pooled together to form each major variable. The independent sample t-test was used to examine this difference. The results are presented in Table 3.

The results in Table 3, indicate that there is a statistically significant sex difference in the views of employees with regard to financial incentive among male employees (Mean = 3.74, Std. Dev. = 0.98) and female employees (Mean = 3.26, Std. Dev. = 0.99), [t = 2.77, df = 161, p = .006]. The table further depicts that male employees of GOIL have more positive view towards financial incentive than female employees. Meaning, male employees at GOIL are more attracted to financial incentive than female employees. Based on Cohen (1988) guidelines on the interpretation of the eta square, the magnitude of the sex difference in the means with regard to GOIL's employees view on financial incentive is moderate (eta square (η^2) = 0.045), meaning only 4.5 percent of the variances in employees' view on financial incentive is explained by sex.

TABLE 3: SEX DIFFERENCE AMONG EMPLOYEES OF GOIL WITH REGARD TO INCENTIVES AVAILABLE TO THEM

Variable	Sex	N	Mean	Std. Dev.	t-value	Sig.	η^2																																
Financial incentive	Male	118	3.74	0.98	2.77**	.006	.045																																
	Female	45	3.26	0.99				Non-financial incentive	Male	118	3.67	1.02	-2.86**	.005	.048	Female	45	4.19	1.05	Employees' satisfaction	Male	118	3.27	0.48	-0.01	.999		Female	45	3.29	0.62	Employees' job performance	Male	118	4.50	0.40	0.08	.935	
Non-financial incentive	Male	118	3.67	1.02	-2.86**	.005	.048																																
	Female	45	4.19	1.05				Employees' satisfaction	Male	118	3.27	0.48	-0.01	.999		Female	45	3.29	0.62	Employees' job performance	Male	118	4.50	0.40	0.08	.935		Female	45	4.49	0.68								
Employees' satisfaction	Male	118	3.27	0.48	-0.01	.999																																	
	Female	45	3.29	0.62				Employees' job performance	Male	118	4.50	0.40	0.08	.935		Female	45	4.49	0.68																				
Employees' job performance	Male	118	4.50	0.40	0.08	.935																																	
	Female	45	4.49	0.68																																			

Source: Field data, 2014. **p < 0.01; *p < 0.05 (N = 163)

Where N = sample size and Std. Dev. = Standard Deviation

Similarly, there is a statistically significant sex difference in the views of employees with regard to non-financial incentive among male employees (Mean = 3.67, Std. Dev. = 1.02) and female employees (Mean = 4.19, Std. Dev. = 1.05), [t = -2.86, DF = 161, p = .005]. The table further depicts that female employees of GOIL have more positive view towards non-financial incentive than male employees. Meaning, female employees at GOIL are more attracted to non-financial incentive than male employees. Based on Cohen (1988) guidelines on the interpretation of the eta square, the magnitude of the sex difference in the means with regard to GOIL's employees view on non-financial incentive is moderate (eta square (η^2) = 0.048), meaning only 4.8 percent of the variances in employees' view on non-financial incentive is explained by sex. The results show that male employees prefer financial incentive more while female employees on the other hand prefer non-financial incentive.

With regard to employees' satisfaction there is no statistically significant sex difference in male employees (Mean = 3.27, Std. Dev. = 0.48) and female employees (Mean = 3.29, Std. Dev. = 0.62), [t = -0.01, DF = 161, p = .999]. Similarly, there is no statistically significant sex difference between male employees (Mean = 4.50, Std. Dev. = 0.40) and female employees (Mean = 4.49,

Std. Dev. = 0.68), [$t = 0.08$, $DF = 161$, $p = .935$] with regard to their job performance. Even though there is no statistical significant sex difference with regards to employees' satisfaction and job performance, female employees seem to be more satisfied than male employees.

CONCLUSIONS AND RECOMMENDATIONS

The various forms of incentive packages (financial and non-financial) have a positive relationship with employees' satisfaction and job performance. However, the results show that financial and non-financial incentives do not strongly influence employees' job performance directly. It does so only if it boosts employees satisfaction with the various incentives. If employees perceive the various forms of incentives positively, they are likely to be satisfied with it which will eventually lead to increase in their job performance. It can be concluded that, when there is a critical mass of employees who are satisfied with the various forms of incentives available to them, the dynamics will translate into them increasing their job performance. This means, the effect of incentives to employees' job performance becomes more significant and potent when employees are satisfied with the various forms of incentive packages given to them in the organisation.

The study recommended that management of GOIL should develop, nurture and maintain attractive forms of incentive packages as motivational tool if they want to satisfied employees.

Also, the management of GOIL should ensure a congenial work environment, recognise and reward hardworking staff since this will encourage and motivate employees to be satisfied in their job which will lead to a significant increase in their performance. Again, Management of GOIL should develop appropriate strategies that will help administer both financial and non-financial incentives equitably in order to boost employees' satisfaction and performance. Finally, Government institutions such as the Fair Wages and Salaries Commission as well as various workers unions must ensure that employees explore the possibility of fully benefiting from the various incentive packages available to them in order to better their lot.

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