

**IMPACT OF REWARD SYSTEM ON EMPLOYEE PERFORMANCE IN  
KPMG NIGERIA**

**BY**

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## **ABSTRACT**

Rewarding is an essential component of any organization, institutions and business of any nature. It has been observed that better outcomes in terms of performance and engagement can be attained if it is based on motivation because the workers show a lack of interest when there is no proper reward system in the organization. Over the years, reward system has received valuable attentions from researchers because of its invaluable contributions to the performance. However, much work has not been done linking reward system to employee performance in the developing country's service sector. This concept forms the basis of this study, which aims to investigate the impact of reward system on employee performance in KPMG Nigeria. The methodology used in the study was quantitative method (survey research design) through gathering of primary data, which was analyzed using tables, charts, percentages and the hypotheses tested with the Statistical Package for Social Sciences (SPSS). The study hereby established that all for investigated objectives of this study has been fulfilled and the study accepts all alternative hypothesis and rejects the null hypothesis. It is on this ground that the study concludes that pay reward significantly impacts on employee Adaptive performance; employee recognition significantly impact employee counterproductive performance; conducive work environment significantly impacts on employee contextual performance and employee development in KPMG Nigeria significantly affects employee task performance

Key words: Reward, Reward System, Employee, Employee performance and Organization performance.

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## **DEDICATION**

This study is dedicated to almighty God, for his love to the successful completion of this research.

## **ACKNOWLEDGEMENT**

My uppermost appreciation goes to my supervisor, Dr Caitriona Hughes for the valuable contributions and guidance provided to the success of this research. I will also like to appreciate all lecturers in School of Business, for their immense academic contributions to the successful completion of the course.

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## **CHAPTER ONE**

### **1.0 Introduction**

This section provides background knowledge about various forms of rewards and their effect on employee performance. In addition to this, this chapter includes problem statement, research objectives, hypothesis and research significance in order to give a detailed view of the selected topic.

### **1.1 Background of the Study**

Rewarding is an essential component of any organisation, institutions and business of any nature. This system has been part of childhood when children in schools are rewarded on their good performance. The study of Lawler et al. (2004), proved that rewarding both financial and non-financial has always been effective for human resource in the business process. In relevance to employee performance, rewarding always served as a source of motivation and increased engagement. Pratheepkanth (2011) discussed human nature that an individual in organisation performs well when he is motivated and the primary source of motivating employees is effective reward systems in the organisations. Pratheepkanth (2011) further discussed that in the field of neuroscience rewarding or reward system is referred to as the recognition and functioning of human brain which is responsible for reward-related recognition. In this system, the human brain recognises things as compensation, prize, remuneration or incentive as a result of outstanding performance. The reward system in organizations has a central function in human resources management, as it is used in meeting the organization's objectives (Alfandi and Alkawsaneh 2014). The study of Galtress Marshall and Kirkpatrick (2012) examined two forms of rewards, namely financial rewards and non-financial rewards. The financial rewards are related to monetary prizes such as compensation, increased salary, home allowance, car allowance etc. whereas non-financial rewards are job promotion, appreciation, recognition, appreciation lunch or dinner etc. (Galtress, Marshall and Kirkpatrick (2012).

It has been observed that better outcomes in terms of performance and engagement can be attained if it is based on motivation because the workers show a lack of interest when there is no proper

reward system in the organisation (Alfandi and Alkawsaneh, 2014). The study of Soutschek et al. (2017) shows that motivation arises from a reward system and is not gender-specific or concerned with different culture or backgrounds. However, the priorities of getting financial or non-financial rewards can be dependent on the abovementioned factors; also known as intrinsic and extrinsic rewards. In addition to this, it is also said that rewards do not always mean monetary benefits, sometimes they are based on recognition, appraisal or appreciations (Shields et al., 2015). The research therefore focuses on both facets of the reward system (extrinsic and intrinsic), but to explore the effect of the intrinsic reward systems on employee performance and the relationship of extrinsic reward system in KPMG Nigeria.

According to Trunk, Babnik and Breznik (2012) in order to understand the challenges of reward system it is important to understand the vital role of Human resource management. Authors Trunk, Babnik and Breznik determine that human resource is important part of organisation that can fulfil the needs of employees. There are many practices of human resource management one of which is managing the rewards system efficiently. Perogamvros and Schwast (2012) stated that “reward system in any organisation determines the set of procedures through which the management can control the behaviour of employees at work”. Lam and Khare (2010) also discussed that HR professional evaluate the employee performance aligned with business objectives to reward them. Lam and Khare highlighted that this reward system must have a positive value to be received by the employees otherwise it will not be regarded as reward.

It has been observed by Martono et al. (2018) that employee performance can become a low standard if there is inadequate motivation. In order to attain a firm’s productivity and generate more revenue, it is important that the employees should be well engaged and motivated towards the work. Rewarding not only enhance their motivation but also help them to support their extra expenses that every individual desire. Study highlighted various advantages that are associated with the effective rewarding system such as good performance and increased motivation (Martono et al., 2018). Not just in terms of good performance and employee productivity it has been observed that motivated employees also keep the customers satisfied by meeting their expectations. Because a good performance that is rewarded by the organisation is more likely to be repeated, in comparison to those are left unrecognised or unappreciated. In return, consistent customer

satisfaction generates more revenue to help companies to gain a competitive position on the market with an increasing reputation and loyal clients (Gungor, 2011).

On the other hand, the inadequacy of motivation and poor reward system results in negative consequences in terms of a low level of satisfaction in employees, lack of concentration in work, high employee turnover rate, taking early retirements and dissatisfied customers. Most companies spend more in training and employee development to get more skilled workers into the business (Karami, Dolatabadi and Rajaeepour 2013). Human resource management of an organisation has an approach for employee staffing and retaining considering people as an asset also known as human capital. The value of this asset can be enhanced through investment. The current challenges in human capital management include retention and attraction of quality individuals, scarcity of skills and increased market-competitive salaries. In private firms, these challenges are very common because of increased competition and industrialisation. The firms are moving to a global level and thus require many skilled workers that can add value to their organisation. But to ensure that employees are satisfied, the firm must take effective steps that can overcome the issues of demonization in employees (Ngwa et al., 2019).

The organisations must ensure proper planning and management to formulate a rewarding system. Rewarding systems are developed with the integrated efforts of the company's human resource department and higher management. It is important for the company to create a system that has the ability to preserve more quality workers and sustain it for a longer period. Since the globalisation has increased and technology has improved, there are many opportunities for the enterprises to keep their employees motivated and engaged in a more efficient manner (Ojeleye and Okoro, 2016). Therefore, the most important investment of the business is investing in people because they are the actual backbone of the company. It is more advisable to establish a good rewarding system rather than spending on hiring new employees because of the high turnover rate. Lack of a good reward system, low job satisfaction level and non-competitive salaries are the key reasons because of which employees look to find other job opportunities and switch when they find one that is more attractive in terms of financial and non-financial benefits (Wilson, 2005). This study, therefore, aims to identify the different types of intrinsic and extrinsic rewards given in KPMG Nigeria and its impact on the performance of employees in KPMG.

KPMG is continuously improving its key strategic human resource management area in terms of establishing a new and better reward system (KPMG, 2016). Meanwhile, the company is looking for a more cost-effective strategy and therefore it is planning to cut the cost in the Remuneration area. Remuneration is defined simply as the money paid for work which can be in the form of salaries, bonuses, incentives etc (KPMG, 2016). The company must look for other effective strategies in order to keep their employees motivated.

## **1.2 Statement of the Problem**

Employees nowadays are more educated and are more aware of their rights and responsibilities. As employer expects that workers should work more efficiently and consistently improve quality of work, in the same way, employees also have increased expectations from the owners in terms of financial and non-financial rewards. Therefore, employees always look for more incentives in the form of rewards (Alalade and Oguntodu, 2015). KPMG is maintaining a worldwide network of professional firms in 154 countries, while managing 207,050 employees. It provides different consultation services regarding audits, accounting and finance, risk management, tax and other advisory services. It has been reported that KPMG spends around \$976 to \$32,000 annually on employee compensation and bonuses (KPMG International, 2020).

Though rewards and benefits are crucial part of human resource management yet there exists a wide gap between the reality rhetoric aspects. In the theories given by Terera and Ngirande (2014) and Ibrar and Khan (2015), it is mentioned that compensation is important for employee motivation yet, in a practical scenario, it has been observed that companies pay less attention to this aspect. Considering this scenario, the research is aimed to identify what type of extrinsic and intrinsic rewards are given in KPMG and how they are impacting the employee performance in relevance to the case of KPMG Nigeria. Through Glassdoor reviews of employees, the company provides good compensation and benefits, yet this study explored how extrinsic and intrinsic rewards influence their performance (Glassdoor Review, 2020).



### **1.3 Objectives of the Study**

The main aim of this study is to assess the impact of reward systems (intrinsic and extrinsic) on employee performance in KPMG Nigeria. Nevertheless, the specific aims for the study were developed based on the different intrinsic and extrinsic reward (pay reward, recognition, conducive environment and employee development) available in KPMG and the various areas of the employees performance:

- i. Examine the impact of pay reward on the performance of employee's tasks at KPMG Nigeria.
- ii. Find out the impact of recognition on the contextual performance of employee's in KPMG Nigeria.
- iii. Examine the impact of conducive work environment on counterproductive behaviour of employee's in KPMG Nigeria.
- iv. Investigate the impact of employee's development on adaptive performance of employees at KPMG Nigeria.

### **1.4 Research Questions**

- i. What impact does pay reward have on the task performance of employees in KPMG Nigeria?
- ii. What impact does recognition have on employee's contextual performance at KPMG Nigeria?
- iii. What impact does the conducive work environment have on employee counterproductive behaviour in KPMG Nigeria?
- iv. What impact does staff development have on employee adaptive performance at KPMG Nigeria?

### **1.5 Research hypotheses**

The study formulated the following null hypotheses to guide the study:

H<sub>1</sub>: Pay reward does not impact on the performance of employee task significantly at KPMG Nigeria.

H<sub>2</sub>: Employee recognition in KPMG Nigeria does not significantly affect employee contextual performance.

H<sub>3</sub>: Conductive work environment in KPMG Nigeria does not significantly affect employee counterproductive behaviour.

H<sub>4</sub>: Employee development in KPMG Nigeria does not significantly affect employee adaptive performance.

### **1.6 Importance of the Study**

In order to clarify the interaction between the reward system and the performance of employees in KPMG Nigeria it is hoped that work would improve knowledge and appreciation of the effects of the reward system on employee performance in KPMG Nigeria. As discussed below, the following would significantly benefit from the study:

The suggestions that appear in the study should be helpful to KPMG policymakers as they provide management the knowledge on the subject matter. It will improve operational processes/personnel efficiency and performance, for private and public employees. It is also hoped that industry companies will use the findings of the current study to develop and implement strategies aimed at enforcing fair reward systems designed to better the individual and group performance of employees and help improve the long-term efficiency and effectiveness of organizational processes.

Employees would also be more informed of the reward problems of KPMG Nigeria, so they are correctly informed of what their boss wants to minimize hostility between them and their employer. A harmonious working environment requires high efficiency and productive output.

The research would be used to create more practical and reasonable opportunities, resulting in higher production for employees in the company.

The findings of this study should be distributed to scholars and decision-makers through publications in journals, seminars and conferences. It is expected to contribute to the already existing knowledge in the field of the reward system.

Finally, students and researchers will also benefit from the study as it serves as the basis for those who wish to undertake more field studies. It will therefore serve as a reference material for academic and research centres worldwide. Recommendations from this study should lead to policy changes which will trigger a new approach towards addressing the reward system by motivating employees to boost national economic development.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

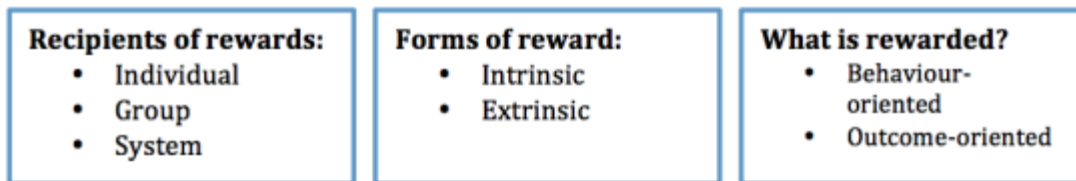
#### **2.0 Introduction**

This section of the research study focuses on providing a thorough understanding of the reward systems of business organizations, especially KPMG, to enhance the performance of employees. This chapter includes conceptual, theoretical, empirical analysis and review of related literature.

#### **2.1 Conceptual Review**

##### **2.1.1 Concept of Reward System**

Reward system applies to all workplace resources available which can be used to recruit, maintain, inspire and reward workers (Armstrong, 2013). The lack of rewards can create an uncomfortable atmosphere, undermining the workers' ability to work and may lead them to flee their careers. Organizations also use financial rewards to reduce attrition in the workforce and motivate workers, but this may not be the best long-term motivator (Armstrong & Brown, 2011). This is the material and psychological achievement that enhances satisfaction with a well distributed reward (Mbah, Mgbemena, Ejike 2015). Thompson (2002) has defined reward as an appreciation for employees' additional contributions in cash or in kind to the organization and this rewards could be intrinsic or extrinsic in nature.



**Figure 1 Model of Reward System**

#### **Intrinsic Rewards**

These are inherent rewards within the work itself. For example: achievement, diversity, challenge, independence, accountability, personal and professional development. They also include the status, recognition, praise and self-esteem of the superior and the colleagues (Mahaney and Lederer 2006). Intrinsic benefits improve self-esteem and satisfaction. Intrinsic rewards are drawn from

the nature of the task itself and include aspects such as pleasant, difficult tasks, self-management and responsibility, diversity, imagination, opportunities to make use of talents and skills, and a proper contribution to the success of actions. It is known that employees are motivated to work hard and achieve higher results when they are proud of their work and believe they make a significant contribution to the business's performance and have fun, challenging and rewarding tasks (Mahaney and Lederer, 2006).

### **Extrinsic Rewards**

Extrinsic rewards go beyond the task itself. They include pay, fringe benefits, workplace security, promotions, private office space and the social climate. Some examples are fair salaries, salary increases, incentives for performance, and indirect forms of payment such as compensatory off-time (Mahaney and Lederer 2006). Extrinsic rewards are used to demonstrate that the business takes teams' commitment to quality seriously. Components of employees' reward systems based on the study aims are, however, to be discussed, including: pay reward, recognition, a conducive working environment and the development of staff.

#### **2.1.1.1 Pay Reward**

Pay reward can be related to the encouragement of extrinsic. This is largely due to external influences of a financial nature. The advantages and rewards have been discussed whether they really inspire or drive workers to work. According to Ryan and Deci (2012), the word "extrinsic motivation" is different from the success of a case. Extrinsic motivation encourages employees to work for the prize. In other areas, rewards encourage people to receive rewards. In their opinion, the ultimate strategic objective is to help them achieve their organizational objectives, ensuring that they have the qualified, competent, motivated and committed individuals they need. The basic philosophy of the strategy is to recompense people for their benefit. The purpose is therefore to create incentives based on the principles that the values of the organization are willing to pay for. Ejumudo (2014) reports that there is still a debate about whether money motivates, however, there is the argument that money can take on different levels, since it can serve large requirements.

### **2.1.1.2 Employee Recognition**

Employee recognition is a kind of non-financial/non-cash payout which can be in social approvals and which really appreciates a well-documented work (Okwudili, 2015); Lotta (2012 ) argues that financial rewards generally motivated employees to increase their work, adding that the non-financial benefits of employees are greater compared to the effectiveness of Nelson (2014). Bruce and Walton (1992) receive many non-monetary rewards, such as donations, prizes, trips and other incentives, which are more visible and/or comparable with financial advantages. The less tangible incentives, for example, relate to work flexibility, work independence, recognition of work and improvement potential. Non-monetary rewards should therefore be used for obvious purposes, particularly for workplaces or team opportunities.

### **2.1.1.3 Conducive Work Environment**

Although Ryan (2013) has not shown empirical evidence, it claims that non-financial rewards in the form of a favorable working environment can have a higher impact on the satisfaction and motivation of employees than traditional financial rewards. His statement is based on the findings of the Hay Group report. The study mainly revealed that many employees have left their jobs due to the management's poor attitude towards "climate career development, appreciation, and other non-financial benefits." Eisenman (1995) says: "The environment the workplace provides is a source of worker influence. In other words, the hierarchy is clear and one assumes that those controlled by a person must strictly comply with the requirements of a person with greater authority. He pointed out that another approach is to question what makes a good or poor work. A more sophisticated approach is to discuss and then check how happy they are. Failure to conduct the workplace could detect employee dissatisfaction. This might be obvious to him if a worker considers him to be refused the position, to be inadequately organized, to have insufficient training for workers, to be a senior officer assigned to the job of a junior officer, to have unsatisfactory pay and inconsistent wages, etc.

#### **2.1.1.4 Staff development**

Staff development is recognized as a key element for achieving organizational objectives and goals. In order to sustain economic and efficient performance, it is important to improve employee contributions to the goals and goals of an organization (Rajah, 2016). Anitha (2014) said organizations require training and career development to ensure that staff remains committed, help employees build confidence in their work skills and increase their degree of engagement. If the company does not use people development as a strategic tool, both the employee and the company can be destroyed (Caplan, 2014). Organizations must ensure that career development plans for all employees are implemented and that the grade and difficulty of present roles and a vision for future roles are recognized and development opportunities addressed to meet their individual needs and ambitions.

#### **2.1.2 Employee Performance**

Performance is the quality of a function that is evaluated for accuracy, completeness, cost and expectations of time. Performance measures enable organizations to understand, manage and improve business. Efficient performance measurement helps organizations to see how well they do, to determine if these organizations meet their objectives, to meet their customers, to monitor their systems and to change the situation (Richard, 2009). In Elger's (2007) words, "performance is the implementation of a complex series of measures which combine the skills and know-how to achieve an outcome that pays off; and participant's performance is defined as an individual or a group of people engaged in a collaborative effort."

The performance of employees includes everything that affects employees and contributes directly or indirectly to their work. Performance demands behavior as well as results. The action emanates from the performer, which translates the product of representation into motion. Activity is not only a performance indicator but also its own outcomes, which can be measured independently of the impact of physical and mental activity on activities. The instructions should be consistent with the real practice of high-performance systems and translated into actual practice.

Employees need training in group dynamics and interpersonal relations and in systems to better understand the coincidence and interaction of all aspects of their business. Trainers play an important role in guiding staff in their performance and financial results.

#### **2.1.2.1 Adaptive Performance**

The extent to which someone adapts to changes in the working environment or roles is described as adaptability (Griffin, Neal and Parker, 2007). For example, it involves creative problem solving, addressing uncertain or unpredictable job situations, learning new tasks, technologies and procedures, and adapting them to other people's cultures or physical environments. Many researchers have argued that adaptive performance differs from the individual elements of successful work place (Allworth & Hesketh, 1999; Griffin et al., 2007; Pulakos, Arad, Donovan & Plamondon, 2000). In addition, Sinclair and Tucker (2006) saw adaptive performance as a different part of their work performance. Many authors also used various names for adaptive performance.

#### **2.1.2.2 Counterproductive Work Behaviour**

Koopmans et al. (2011) defined counterproductive working behavior as behaviour that affects the well-being of a company and includes activities. Fox, Spector and Miles (2001) identified harmful working activities involving aggressive acts such as violence and robbery, or subtle acts, such as a voluntary refusal to comply with orders or abuse. In addition, Robinson and Bennett (1995) described workplace deviance as a conduct that violates voluntarily organizational standards and undermines the well-being of the organization and its members. This definition characterizes the absence of any moral values at work, but that conduct deviates from formal and informal rules imposed by practices, policies and regulations. This approach actually argues that deviant behavior should in fact at least be able to damage the organization's well-being and its members, eliminating breaches of decorum such as bad manners and other social mistakes.

#### **2.1.2.3 Contextual Performance**

Contextual performance refers to activities which do not contribute to the technical core, but help the psychological and social organization, and fulfill the organizational goals (Koopmans et al. 2011). Contextual success not only involves acts such as helping colleagues or being a trustworthy



member of an organization, but also ideas on how to enhance work. There are three key assumptions about task-based differentiations between task and contextual performance: i) task-relevant activities vary from one role to another whereas contextual performance can be fairly comparable across occupations. (ii) task performance is related to ability whereas contextual performance is linked to personality and motivation. Contextual strategies for "stabilizing" include actions of organizational citizenry with five elements: altruism, empathy, civic virtue, courtesy and sportsmanship and other elements of organizational spontaneity.

#### **2.1.2.4 Task Performance**

The portion of management / administration includes, for instance, sub-dimensions like i) plan and organize, ii) guidance, direction and motivation for subordinate and feedback, iii) training, coaching and subordinate development, and (iv) successful communication and consultation (Borman & Brush, 1993). Some terms sometimes used for tasks include: skills for work-specific job competencies; professional competencies (Griffin, Neal & Parker, 2007). Task performance also includes quantity, quality and knowledge of the work of Campbell et al. (2001). Other researchers took care of specific task performance aspects such as innovation and customer-driven behaviour. Management work success includes: response feedback (getting something done, decisiveness), mission structuring (led management, planning) and monitoring, assessment and assessment (resolving problems). Tett, Guterman, Bleier and Murphy (2000) also distinguished managers from traditional roles (determination, planning), acumen and concerns (employment knowledge, amounts and qualities) at work.

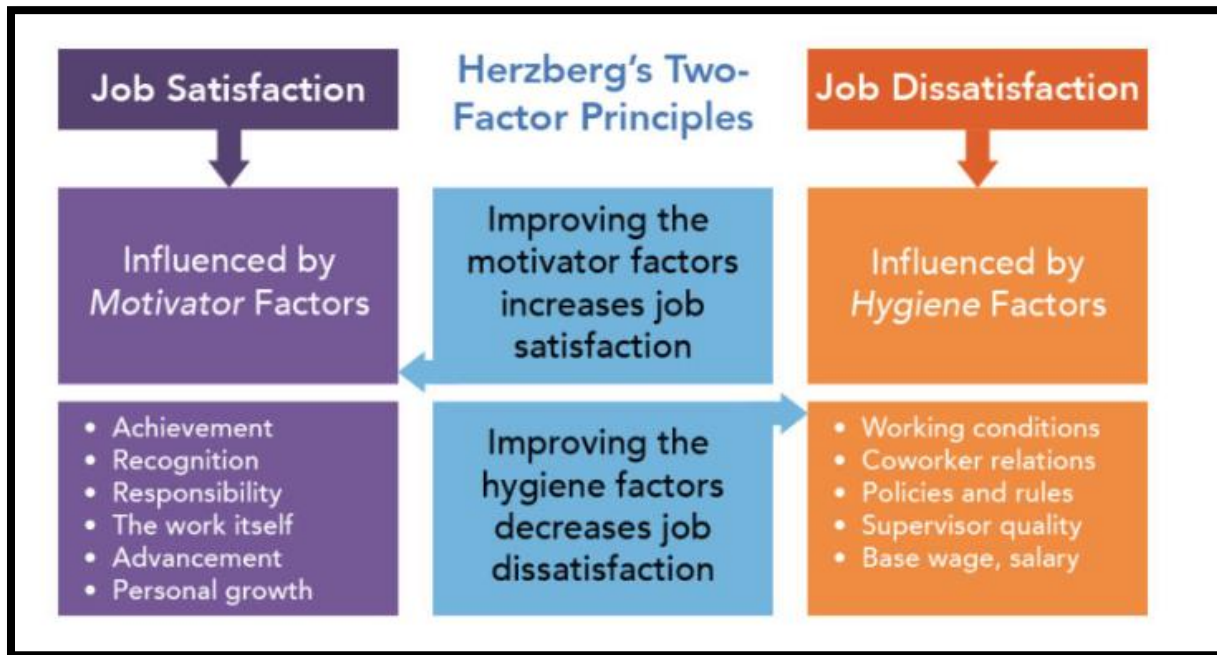
## **2.2 Theoretical Review**

Various theories have been developed over the years to understand and explain how employees' morale can be enhanced through the use of an effective reward system in accomplishing organisational outcomes and goals. Being that rewards is directly associated with performance, Various theories formed the groundwork of this study however the study anchored on Expectancy theory. Other theories are discussed as thus:

### **2.2.1 Hertzberg's Two-Factor Theory**

Theoretically, it is being assumed that the central motive of organisations is to keep their employees motivated and engaged. Motivation contributes highly to empowering employees to perform high and stay committed to the organisation. This means that a high level of motivation enhances the overall employee skills which are required for the specific job task. Thus, more motivated employees tend to perform higher (Alshmemri, Shahwan-Akl and Maude, 2017). This is being proved through a well-known Hertzberg's two-factor theory. The theory detailed the importance and necessary existence of two important factors including motivators and hygiene factors. It is being said that in the presence of motivators employees remain satisfied. The satisfiers include achievement, responsibilities, rewards, recognition, the job itself, advancement and personal growth Alshmemri, Shahwan-Akl and Maude, 2017).

On the other hand, hygiene factors are also known as dissatisfiers which mean that in the absence of these factors the employees may not perform well. These factors are related to supervisor and co-worker, working environment, policies, remuneration, security and salary. Hertzberg emphasised on the fact that organisations must ensure the presence and balance of both the factors to keep the employees motivated and engaged towards their job (Alfayad and Arif, 2017). In addition to this, it must focus on personal development through promotion and other intrinsic and extrinsic motivational aspects (Khanna, 2017). The following figure shows Herzberg's theory.



**Figure 2 Hertzberg Model of Two Factors**

The above diagram shows the two important factors of Herzberg's Two Factor Principle. In this model there are two influencing factors, one category is Motivator Factors. These factors impact the job satisfaction level of employees and thus results in enhancing employee performance. These factors include Achievement, Recognition, Responsibility, Personal Growth etc. Motivators impact employee performance because they provide a sense of responsibility in the individual and thus increase the commitment towards work. The association is found that by improving the motivator, job satisfaction increases (Herzberg, 2017). Alternatively, there is another category of Hygiene Factors; these factors are mainly responsible for decreasing the job dissatisfaction when they are improved. For example, more favourable working conditions and strong bonding with supervisors reduce the level of job dissatisfaction (Alfayad and Arif, 2017). According to Stello (2011), Herzberg theory is criticised stating that factors leading to dissatisfaction and satisfaction are the same and cannot be differentiated from each other. Evans (2010) also presented the criticism that inference of Herzberg theory cannot be accepted completely with respect to the difference in satisfiers and motivators as it delivers the same results. Generally, individuals attribute causes of satisfaction with achievements. The criticism of Sambhanthan and Good (2013) on Herzberg theory was similar to the point highlighted by Stello (2011). Sambhanthan and Good (2013) determined that factors that lead to employee satisfaction and dissatisfaction are

indistinguishable because recognition, responsibility and achievement are vital factors for both satisfaction and dissatisfaction. Conversely, dimensions like security, working conditions are of less importance. Hur (2018) put forward the view that Herzberg's two-factor theory provides a superficial view of the association between motivation and dissatisfaction and it is over-simplified. According to the findings of Hur (2018) job satisfaction factors varies from individual to individual. One factor that is satisfactory for one employee can be dissatisfying for another such as increased responsibility without increasing salary can be a demotivating factor for employees. The study of Islam (2018) investigated the factors in information system generating user satisfaction. The theoretical assumption was based on Herzberg's model. Islam (2018) presented an inference regarding the Herzberg model by saying that difference between motivators and satisfiers is not entirely acceptable. Individuals generally affiliate achievement to the cause of satisfaction. However, they are more likely to associate dissatisfaction with the organisational practices, policies and supervision (Mni, 2015). Despite the criticism received towards Herzberg's theory, its practical application and implementation as a contribution towards job enrichment and job design techniques that are used by HR professionals in the companies (Parker, 2015). The study of Oldham and Fried (2016) determined that Herzberg's theory has provided a new light towards the motivation of work, job design and employee satisfaction.

### **2.2.2 Goal-Setting Theory**

The next in line is the Goal-setting theory that is also essential in exploring the aspects that is related to employee motivation, performance and goals. The goal-setting theory of motivation is formulated and explained by Edwin Locke and Latham in 1979 stating that motivation to perform a task is directly linked with the goals of an individual (Nurmi, 2012). These goals can be personal or professional. Achievement of these goals provides support to the individual and encourages him to deliver higher and better task performance hence, goals-setting is fundamental to attain the motivational effectiveness. However, Edwin Locke and Latham emphasised on the point that the goals should be realistic and logical in accordance with the perspective of the working organisation (Aarts, 2019).

The presence of unrealistic goals in employees leads to a more demotivating aspect and lower productivity. According to Latham and Locke, there are mainly four different mechanisms of goal-setting including distinct directive function, stimulating function, persistence and encouragement (Latham, Mawritz and Locke, 2018). However, these goals are not limited and confined to these aspects and can be associated with the employees' expectations of rewards and recognition. In accordance with the goal-setting theory, Shoaib and Kohli (2017) explored that the performance of employees is tied with goals and aligned with rewards. The goals are established to remain focus on the relevant job areas, thereby getting feedback and coaching from supervisors on the basis of performance (Shoaib and Kohli, 2017). Following illustration explains the components of the model.



**Figure 3 Locke and Latham Goal Setting Theory**

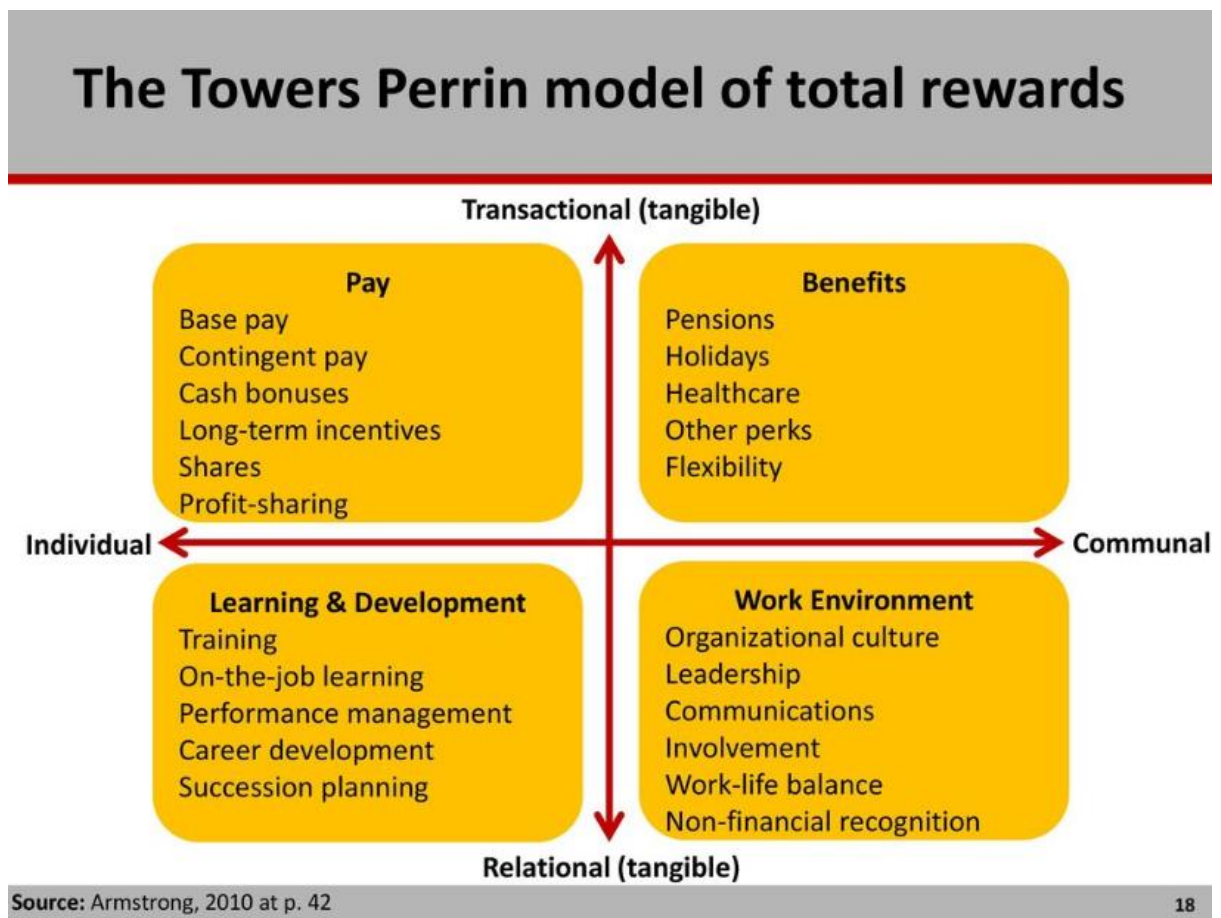
The above diagram shows that how employees relate and link their motivation to a certain set of goals in the organisation. Each goal has its own significance and thus results in achieving the level of motivation in accordance with personal and professional goals. These goals are influenced by proper coaching and training of employees, conducting performance meetings can also help them in setting job-related goals, supervisor's guidance is also important and most importantly the goals are aligned with a reward system. The more improved the reward system of an organisation, the employees will be more goal-oriented and committed to their jobs (Latham, Mawritz and Locke, 2018).

### **2.2.3 Towers Perrin model of total reward**

The model presented by Armstrong regarding the reward system and reward management holds a great significance in literature. Many of the organisations have formulated and designed a well-maintained reward system based on the Towers Perrin Model of Total Reward. This model is based on four major quadrants in a form of a matrix, having upper two quadrants as pay and benefits which are mainly tangible aspects and contain a number of benefits and pay rewards that can be offered to an employee on the basis of performance. This quadrant is also represented as transactional or tangible rewards (Brown, 2018). They are normally monetary benefits or financial in nature and helps in attracting, recruiting and retaining talented staff for the organisation to attain a competitive edge from rivals in the market. The first quadrant of pay consists of basic pay/salary, cash bonus, contingent pay, profit-sharing, shares, and long-term incentives. The second quadrant of benefits includes holiday packages, healthcare facilities, insurance, pensions, work flexibility and other perks. However, these can easily be copied by competitors (Pregolato, Bussin and Schlechter, 2017).

The lower part of the matrix is based on two quadrants Learning and development and Work environment which are relational or also known as transformational tangible rewards. Unlike upper quadrants, these are company-specific rewards and cannot be copied easily by the competitors (Armstrong, 2010). For these types of rewards, companies set their own specific criteria for achievement and are thus responsible for boosting the morale of the employees and keep them

more engaged and intact with the work. The third quadrant learning and development include on-job training, task-based training, career development, succession planning, appraisal system and performance management. The fourth quadrant is work environment including the culture of an organisation, leadership, core values, internal communication, work-life balance, diversity management, HR policies and non-financial recognition (Armstrong, 2010). Conclusively, the model clearly describes the tangible and intangible reward in a form of total reward system that can be beneficial for an organisation to make its employees perform well and remain satisfied. According to Armstrong (2012), the model of total rewards can be a significant factor to retain Generation Y with tangible rewards whereas the younger generation can be attracted by intangible ones. The following figure illustrates the Towers Perrin model of total rewards (Armstrong, 2012).



**Figure 1 The Towers Perrin Model of Total Rewards**

The above model by Armstrong explains the Towers Perrin Model that is the most effective approach towards reward management in organisations. There are altogether four quadrants in the

model which include pay, benefits, work environment and learning and development. In the current study, the research is focused on all four quadrants to evaluate the tangible and intangible rewards in consistent with the transactional and relational factors. The model also shows that some rewards are defined at the individual level such as Pay aspect and Learning and Development while others are more relevant at the Communal level which means, these aspects like perks and benefits and working environment are the same for all (Armstrong, 2012). Recent research in the US shows that this model is effective for making the employees more focused on their jobs irrespective of the business challenges, job layoffs and tough economic conditions. Particularly in large organisations, employees are more focused on the rationale. That is they perform for keeping themselves competitive for their personal growth and also for the company's achievement (Brown, 2018). This model is a complete framework of reward system through which a high level of engagement in employees can be exhibited and key talent can be retained for the long-term based on their performance and capabilities.

The Towers Perrin Model of Armstrong had to face criticism in relation to its transactional and relational tangible and intangible factors. Tsede and Kutin (2013) stated that the total reward system cannot be implemented based on its flexibility limitations. In order to attain the competitive advantage firms might aim to communicate all the rewards and benefits to the employees for attracting the best talent. However, poor communication and commitment afterwards become the reason for the failure of the total reward system and its successful implementation (Tsede and Kutin, 2013). Moller (2013) argued that the idea of total reward management is nothing new but it is only the integration and merger of conventional 'compensations and benefits'. It is also argued by Nazir, Shah and Zaman (2012) that the concept of the total reward system has combined all the benefits from financial and non-financial reward system as one reward mix matrix. However, it has blended together all types of reward for disengaging the flexibility of employees.

Davids (2018) argued that though many employees do not have the idea of the true value of benefits and rewards and thus total reward management is entirely in control of management. It is important that employee understand the basic mechanism of Total Reward system in the companies about how it is planned and implemented through transparent policies (Al-Jarradi, 2011). In addition to this, Hart and Daughton (2015) determined that many employees encourage



flexibility and wide range of benefits in Total reward system however a significant amount of employees shows resistance.

#### **2.2.4 Expectancy Theory**

First, Victor Vroom developed the theory of expectancy to describe employees' motivation at work and in such a way as to (a) achieve reasonable performance (expectations), (b) performance will be rewarded (instrumentality) and (c) highly positive reward value (valence). The expectation is an estimation of the probability of an individual to achieve a defined level of work-related performance. The requirements for the employees are generally measured between two poles. Probabilities between 0 and 1 are based on expectation.

The devices vary for instrumentality between 0 and 1. For example, if a person has strong results often helping to improve progress, the method has a value 1. The device is zero if a good performance rating does not appear to be related to the promotion is a worker's strength. Valence may be either positive or negative, contrary to perceptions and instrumentality. It is good value if an individual has a strong desire for a paycheck. Valence, on the other hand, is undesirable. And 0 is worth it if an employee is insensitive to a reward. The entire scale is between -1 and +1. Vroom indicates that the equation:  $M = E * I * V$  (motivation = anticipation) is connected to motivation, expectation, resources, and valence.

#### **2.2.5 Theoretical Framework**

The theory behind this study was the principle of Expectation Theory by Victor Vroom in 1964. The Victor Vroom Valence theory option has been stated that the problems with the employee benefit programme, within the philosophic context, can be sufficiently assessed to improve organizational performance. Valence-Instrumentality-Expectation (VIE) is widely known. The main theory is that if an event occurs, it will lead to a different event and the likelihood of an action or activity that results is that the hypothesis is believed. Thus Vroom clarified: when an individual selects alternative with uncertain results, it seems obvious that their conduct is not only influenced by their desired results, but also by the degree to which they believe such results can be achieved. The expectation is ... A momentary presumption that the likelihood of a certain occurrence reflects a certain result.

Expectation is the perception that certain behavior results, while valence refers to the value of an individual in a certain outcome. Both must be present before there can be a high level of motivation (Ile, 1999). The principle is more focused on management and employee preference, which can contribute to desired results (Peretomode 1991). According to Ejiofor (1984), the statement implies that the reward of a person depends both on expectation and valence.

It is widely used to explain the dynamic challenges of the management reward system and the performance of both public and private sector organizations. It is like a social contract where reciprocity law prevails. The employee wants the manager to be handled fairly in order for him or her to do better.

## **2.3 Empirical Review**

In order to gain the empirical insight on the selected topic different studies are reviewed based on quantitative and qualitative data. A study showed that the workforce is a major asset for the company and thus for the attainment of the company's objectives it is important to put great emphasis on employee performance. The performance of workers can be improved if they are more satisfied in willingly being part of the company. According to the study of Edirisooriya (2014) the factors that can motivate the employees are identified in a selected firm of Sri Lanka. The intention of the research was to evaluate the potentials of extrinsic and intrinsic rewards that can be achieved in the form of increased employee productivity. When intrinsic rewards such as recognition, responsibility, career development and learning opportunities were measured, the results showed positive strong association but less significant than that of extrinsic rewards. However, the empirical studies are discussed based on the objectives of the study as thus:

### **2.3.1 Pay reward and employee's Task Performance**

Aktar, Sachu and Ali (2012) examined the link between employee productivity and rewards. They further determined the relationship between the intrinsic and extrinsic rewards and all the factors that are influencing the performance of employees in the commercial bank of Bangladesh.

The findings of the study revealed that there exists a statistical relation among reward and performance and both extrinsic and intrinsic rewards put a positive influence on the employees while performing their assigned jobs. The results of the study further show that factors on which the performance of workers is dependent include basic pay, challenging work environment and recognition. The employees were found to be a performer from overall results and findings. Therefore, the study of Aktar, Sachu and Ali (2012) concluded that there is a significant correlation between both types of rewards and around 70% of the performance is dependent on the rewards. However, the interesting finding shows that intrinsic reward alone cannot be effective since it is highly dependent on the value of extrinsic rewards.

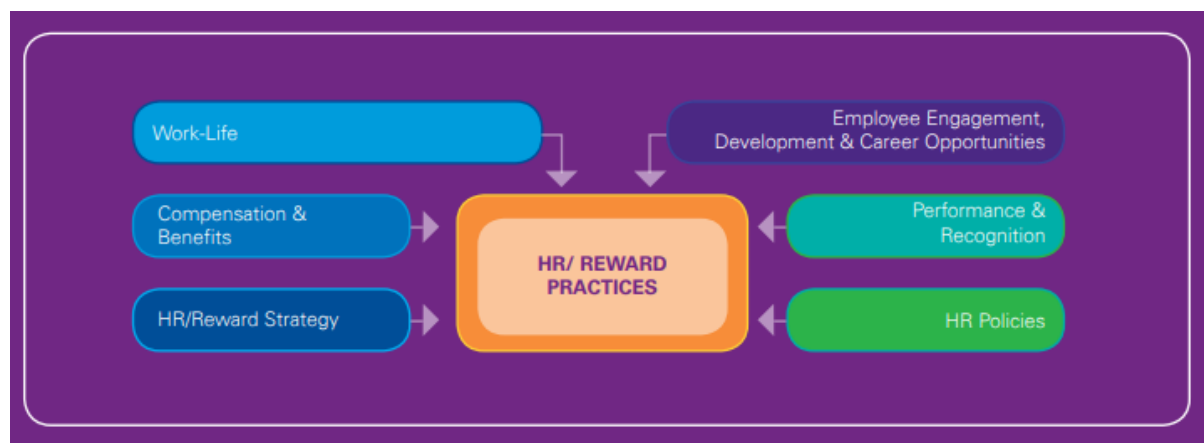
The study of Adeoye and Obanewo (2019) also studied the impact of rewards and other fringe benefits on employee satisfaction which leads to high employee productive outcomes in terms of performance. The study was conducted in the insurance company of Nigeria through empirical findings. The results determined that monetary rewards are more significant in increasing the job satisfaction level in employees. On the other hand, it was affirmed that fringe benefits are more significantly related to employee commitment at the job. The results also showed that workers' productivity is highly dependent on the compensation level in the organisation. And therefore, it is recommended that organisations must focus on providing reward and fringe benefit package that is market competitive and can attract the competitive skills from the labour market and eventually motivate and retain them for a longer period. It is also recommended that in order to achieve the company's objective the firm must have a satisfactory and productive workforce, which can only be attained by an efficient reward system (Adeoye and Obanewo, 2019).

### **2.3.2 Employee recognition and contextual performance**

Previously, research by Nnaji-Ihedinmah and Egbunike (2015) showed that the relationship between employee performance and the defined incentive scheme of the firm is strong. The research concentrated, however, on discussing the impact of the relationship between the inherent and global incentives as the most important aspect of human resources management. The study showed that the management of awards is an integral function of the management of operations and human resources department. As it is primarily through supervisors or managers that intrinsic rewards are paid, financial or external rewards are more relevant to higher management who observe employee performance and select the best for monetary benefit.

Nnaji-Ihedinmah and Egbunike (2015) report, based on Awka Metropolis Nigeria's research, suggested that the close correlation of incentives and employee performance results in the company's improved profitability. The numerous results outlined by the analysis also include the distinct impact of intrinsic and extrinsic incentives on individuals separately.

A report on KPMG Nigeria was conducted based on a survey conducted in 2015-16 that revealed important findings on the company's HR practices and reward system (KPMG, 2016). The report determined that the prevailing economic conditions such as rising costs, credit crises, recession, etc. resulted in a challenging situation for KPMG's HR professionals and therefore they are required to go for cost-cutting in many areas, particularly in managing human resources. Business needs to survive during a downturn and be sustained in the future too. The survey was conducted with the purpose of evaluating the results of employees' job performance and productive effectiveness as a result of their effective reward practices. The KPMG goal is to inspire trust and empower change for the firm and its people. Hence, the survey focused on KPMG's HR / Reward practices to show its stakeholders how the firm is committed to addressing the prevailing economic slowdown (KPMG, 2016). According to survey results, 76 percent of employees have received a salary increase of up to 10 percent, and 33 percent of employees' pay structure is reviewed annually. Following the KPMG model the pay and incentive scheme is demonstrated (KPMG, 2016).



### **2.3.3 Contraproductive behaviour and work environment**

Asigele (2012) has carried out an analysis to assess the impact of the working environment on employee efficiency. The 12 health centers of the city conducted a cross-sectional exploratory analysis. Collection of data through closed and open questionnaires. The key variables included social and demographic characteristics (sex, age and marital status and level of education) in the questionnaire, access to medication, office building, privacy protection and availability of medical supplies. Thirty medical providers and 147 clients were consulted. The data analysis was carried out with version 15.0 of SPSS. The results show that aspects of the working environment have a direct impact on the success of health care providers in the health care units for mums and children. The working climate affects employees' level of success. The lack of office buildings, medicines and equipment will affect employee efficiency. It recommended that management provide its workers with a good working atmosphere to boost their efficiency.

Eluka & Nwonu (2014) studied the impact of Nigerian evidence on the performance of employees on working conditions. Concise analysis was used by the report. A descriptive and explanatory analysis design was also introduced and descriptive and explanatory formats were combined for the study. Health risks were also high, absenteeism costs and sick days were minimized. Also positive is the relationship between working conditions and improved performance and competitive edge. Researchers found that service delivery and administration decreased workplace spending, reduced work accidents, increased service levels, productivity for workers, and improved employee-employee relations. Finally, the study recommends that the provision and maintenance of convenience facilities on the workplace should be given due priority to improve employee performance, among other things. In order to test the variables examined, scientists recommend quantitative studies.

### **2.3.4 Staff development and employee's adaptive performance**

Another Iwuoha Research (2009) on The Competitiveness Impact of Training and Development Programme, on Owerri's secretaries of selected companies, aims to assess the adequacy of the Development Plan developed for the Secretaries of selected corporate organizations at Owerri. For the analysis, the investigator used a sample process. The population of the study consisted of 50 people using a simple random sampling method, while the survey was used to collect data and

mean analytical data values. The secretaries were given appropriate development programs in areas such as seminars, conferences, workshops etc. by the management of these organizations. The researcher proposed that the secretaries would periodically earn full pay leave to familiarize them with the new skills.

In a study titled "Productivity as an investment engine for education and management in the banking sector," Babaita (2010) aimed to decide whether productivity was a driving force for Nigeria's banking industry investment growth and training. There were 320 old and new generation banks. Simple random methods of sampling have been used. The analysis focused on qualitative and quantitative results analysis. Babaita found that productivity is truly a driving force for investment in training and development. He recommended training for managers, senior managers and all staff.

Okotoni and Erero (2005) found that training and development helps to ensure that organizational leaders have the skills to conduct their duties efficiently, take on new roles and respond to changing circumstances. They found that the preparation and growth experiences of Nigeria's workers were more ruse and waste. The government suggested limiting the use of quack consultants to train workers. Productivity in a selected Enugu Business Organisation, which provides the secretaries of the chosen Enugu business organisations, with an appropriate development programme. For the analysis, the investigator used a sample process. The population of the study consisted of 50 people using a simple random sampling method, while the survey was used to collect data and mean analytical data values. The secretaries were given appropriate development programs in areas such as seminars, conferences, workshops etc. by the management of these organizations. The researcher proposed that the secretaries would periodically earn full pay leave to familiarize them with the new skills.

## **2.4 Review of literature and Gaps**

### **2.4.1 Review of related literature**

This research focus is focused on the impact of the reward system on employee performance, and its key issues and principles have been discussed in the critical literature review.

The implementation of the reward system principle is important for organisations, employees and their managers, so that positive attitudes, behaviour and high standards of success and productivity among their employees can be produced. At this time, when we develop an effective system of reward within the organization and cultivate a culture of continuous improvement and efficiency, it is important to support this with the appropriate level or combination of benefits. An effective reward and recognition scheme will also provide a consistent means of ensuring that the employees have a safe working atmosphere. As Armstrong (2012) points out, high-performers are generally highly motivated. It was argued, however, that international incentives could erode the interest and that money alone could result in a less motivated or friendly climate. It is the combination of rewards that most efficiently and correctly improve performance and in the right person or group.

Consequently, the most effective strategy in an enterprise is widely recognized through a mix of intrinsic and extrinsic rewards. Most recent literature currently focuses on a more extensive payment method. Standard motivational theories are still applicable in today's organizations and can also compliment employee commitment and therefore performance as they complement each other. Armstrong (2009) notes that increased engagement and productivity will occur if workers understand well the meaning of their job and are motivated by a sense of belonging and achievement. And this is in line with expectation theory, where success and results are related.

#### **2.4.2 Literature Gap**

There is a large volume of research and literature available that assess the importance of a business reward scheme in order to improve the efficiency of the workers. Many research studies have established the relationship of both extrinsic and intrinsic rewards and their effects. The available literature also shows that KPMG has an effective system of reward management and effective strategies to retain its employees and keep them with the company together for a longer period. Yet, in contrast to intrinsic rewards, there are few studies that illustrate the importance or desire of extrinsic rewards. Besides this, KPMG in Nigeria in particular has very limited studies; the studies either are not up-to-date or are not especially focused on the financial and non-financial aspects. This research is therefore undertaken to fill this gaps.

To fill the literature gap, the study must conduct a survey to collect the primary data from KPMG staff, and questions must be focused on core topics drawn from literature studies.

However, the existing studies as mentioned above in this relation have concentrated on either intrinsic or extrinsic incentive system mainly on results, and the related studies have also neglected to recognize the service industries in Nigeria, such as KPMG, which have deep industry skills and expertise in audit, tax and advisory services, creating a gap for the research.

Finally, it was found that very few assessments were performed with respect to the service industries in Nigeria in terms of the reward system dimension. Although validating several research studies, this analysis bridged the gap between existing literatures by presenting evidence of the impact of the reward system on the performance of employers in KPMG Nigeria.



## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.0 Introduction**

This chapter of the dissertation addresses the methodologies used in the study. This chapter would discuss the research methodology used to study the relationship between the reward system and the performance of employees. It deals with the different methods used for the preparation of project writing materials such as research philosophy, approach to research, choice of research, research strategy, time horizons, data collection, pilot study, data analysis, ethical issues related to data collection, research limitations and a summary of the chapter.

#### **3.1 Restatement of the Research Question of the study**

The main aim of this study is to assess the impact of rewards system on employee performance in KPMG Nigeria. Based on the aim of the study the following questions is what the study seeks to prove answers to: What impact does pay reward have on the task performance of employees in KPMG Nigeria? What impact does recognition have on employee's contextual performance at KPMG Nigeria? What impact does the conducive work environment have on employee counterproductive behaviour in KPMG Nigeria? and What impact does staff development have on employee adaptive performance at KPMG Nigeria?

#### **3.2 Research Methodology**

According to Saunders model of research methodology, carrying out a research is comprised of different layers (Saunders, Lewis and Thornhill, 2007). A research onion model demonstrates each layer as stages that are involved in the development of entire research work. In other words, Research Onion framework gives a detailed insight into a research journey (Melnikovas, 2018). The current study is based on identifying the relationship and significance of extrinsic and intrinsic rewards through quantitative analysis and thus the stages have been selected accordingly. This model is widely used for describing the research philosophy, research approach, research strategy and selected time horizon (Sinha, Clarke and Farquharson, 2018). Following sub-sections provides the relevant details for the current study. It could be summary by the research Onion, which present the different layers of research process.

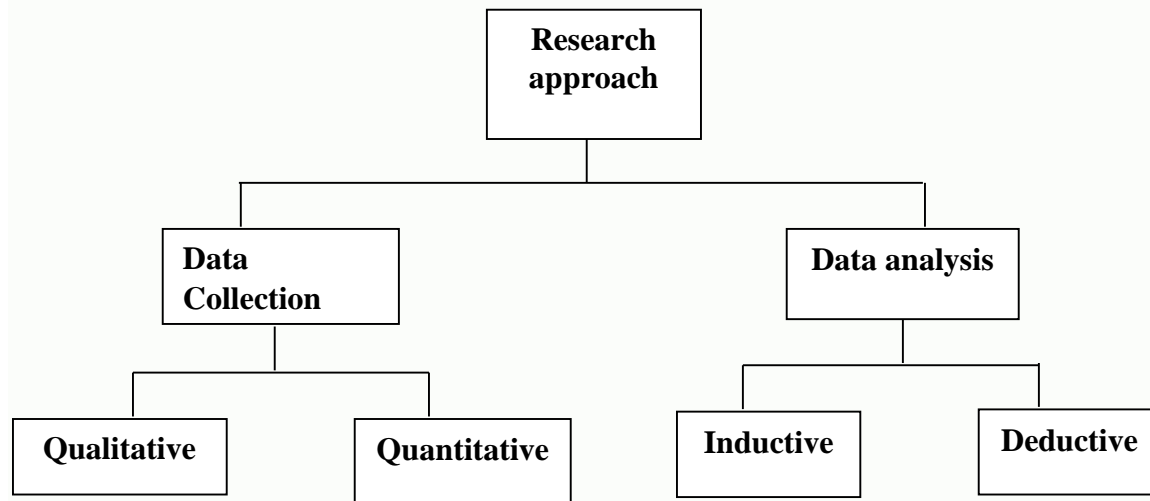
### **3.2 Research Philosophy**

According to Omotayo and Kulatunga (2015) research philosophy is defined as a way or belief which determines the data gathering, its analysis and use. Keeping in view the research objectives and hypothesis, the current study is focused on evaluating the impact and relationship of intrinsic and extrinsic rewards with numerical facts and quantitative findings (Sharp and Saunders, 2011). A research philosophy for the study will indicate the method of gathering, analyzing and the use of such data. It is used as a means to understand reward system in service companies and employees' behavior in the same manner that physical science was uncovering the dynamics of the natural world (Corry, Porter and McKenna, 2019).

In this study, the researcher adopted the positivism philosophy, to show the relationship between the reward system and employee performance in KPMG Nigeria. This was also adopted as it emphasizes the difference between research between persons and non-tangible objects. The positivism philosophy is adopted for this study because the idea of real knowledge is supported by it, as one of ways to explore the truth. Another reason for the adoption of the positivism philosophy is due to the fact that abstract results, large sample size and structured analysis are core features of the positivism reasoning and they are all beneficial for this study (Ryan, 2018). The research will not be adopting the interpretivism philosophy because of the fact that this philosophy can be sometimes biased which may affect the research outcome as its data techniques are mostly analysed by researchers alone. While the realism was as well not adopted because it focuses on the concept of the independence of the reality from the human imagination.

### 3.2 Approach to the Research Method

A research approach is defined as the research plan and procedures consistent with broad assumptions and additional detail of the final conclusion or study results (Woo, OBoyle and Spector, 2017). The research method often describes a strategy and process consisting of general conclusions on the comprehensive compilation of data, analysis and interpretation. It then depends on the nature of the research issue. The research approach is essentially divided into two categories: an approach for data collection and analysis or reasoning.



**Source:** Priya Chetty (2016) Science methodology value of science.

For this research study the quantitative data was adopted for the data collection because it means that statistical analyses were used to connect to what is known and what is yet to be known. This research is deductive and for that reason the quantitative research/data is adopted in the study as against the qualitative that follows the inductive reasoning. The quantitative research was adopted because it helps to understand the relationship between variables by means of descriptive and inferential statistics, which are both suitable for this study. The other approach which is qualitative research/data was not adopted for this study as it is less reliant on computational methods for data processing. This qualitative was also not adopted for this study as it requires an inductive reasoning approach, and this is against the deductive approach which is best suitable for this study (Trochim, 2000).

Due to the fact that the quantitative research/data following the exploration in science, theoretical framework, observation by statistical testing of hypotheses and confirmation of a specific conclusion from positions scientifically drawn it is being adopted for this research as it's steps suits the study unlike the qualitative that does not (Soiferman, 2010). In the context of this research, the researcher used quantitative data techniques to find the data. The quantitative information is gathered by a surveyed questionnaire. Use the questionnaire tests to investigate employees' reward system and performance. To summarize conclusions, the researcher will use the respondent's observation and the researcher's interpretation.

### **3.4 Research Strategy**

Seven specific approaches can be used for a research study. Such are: analysis, study, case studies, intervention research, grounded theory, ethnography and archive research. The strategy to be employed can be selected based on available research questions and objectives, time for research and other resources (Saunders et al. 2015). The survey method is the most feasible solution for this dissertation amongst the seven mentioned. The survey method is linked to the deductive approach. It allows highly economical data collection from a large population. Data can be standardized with a questionnaire to make it easy to compile. It's also a cheap option for the researcher. The survey strategy also allows the collection of quantitative data, which can be analysed with descriptive tactics. The survey approach uses charts and piloting of the data collection system to ensure a successful response rate.

The researchers plan to send the questionnaire to the respondents in this dissertation and thus to carry out the analysis for this dissertation. This approach evaluates the relationship between the system of reward and the performance of employees in the KPMG Nigeria business environment and determines the effects on employee performance of the reward system. Due to the often associated use of surveys with the deductive approach chosen for this research, the study attempts to respond to the questions; the survey approach would be very useful in directing work against a particular target.

### **3.5 Horizons for Time**

Saunders et al. (2015), time horizons are needed, regardless of the methodology of research used to design the research. Two types of time horizons exist, longitudinal and cross-sectional. Longitudinal studies are repeated over a long period of time while the duration of time is limited in cross-sectional studies. This study is therefore limited to a fixed timeframe making it to be focused on the cross-sectional time horizon, rather than the longitudinal time zone which is repeated over time.

### **3.6 Collection of data**

#### **3.6.1 Primary Data**

This study collected primary data for its analysis. The questionnaires were the instrument used for the collection of the primary data for this study and was sent to the employees of KPMG, which was a case study for this study. All the questionnaire elements were highly reliable and valid.

In general, the questionnaire is divided into three main sections:

Section 1: it is intended to collect participants ' demographic variables

Section 2: aims to collect data from participants on the perception of reward systems

Section 3: is designed to assess the participants' individual work performance

#### **3.6.2 Size of the Study Sample**

The size of the study sample is made up of the direct employees of KPMG Nigeria and there are about 300 direct employees of KPMG but due to social distancing caused by the COVID 19 pandemic the study sampled 100 employees of KPMG. Thus, the researcher used random sampling techniques to select 100 employees of KPMG Nigeria. The researcher made use of random sampling technique because all the members have the same probability of occurrence. The researcher narrowed down the sample size to 100 respondents in order to give manageable respondents and get the impact of rewards system on employee performance on the entire organization's staff. Therefore, a sample size of 100 employees of KPMG Nigeria was selected for the survey.

### 3.7 Pilot Survey

A pilot reliability test has been conducted to assess whether or not the respondent understands the modified instrument. In the sample frame a total of 10 questionnaires were distributed to the participants. After the organization's management agreed, participants were approached randomly for the pilot study.

#### 3.7.1 Validity of the Research Instrument

Validity is known to reflect exactly what the data are meant to reflect (Creswell, 2012). The validity of the responses can be determined by several factors, for example, if a respondent tries to complete the questionnaire in haste, the validity of the reaction may be affected; the wrong perception of the respondent's questions may also impact the validity of the questions. There are three form of validity according to Creswell (2012): (i) validity of content; (ii) concurrent validity; and (iii) validity of construct. The most advanced and systematic and suggested types of social studies are among these three kinds of validity, construct and content. The researcher has tested the validity of the content to further examine it, although the adapted instrument is automatically valid. The contents of each questionnaire item were valid to ensure that it measured what it was supposed to do.

**Table 3.7.1 Study of confirmatory element**

<b>Variables</b>	<b>AVE</b>	<b>Composite Reliability</b>
Overall Reward System Appraisal	0.745	0.854
Intrinsic Reward	0.894	0.981
Extrinsic Reward	0.837	0.876
Performance of task	0.861	0.892
Performance of Contextual	0.799	0.831
Counterproductive Behavior	0.901	0.923
Adaptive Performance		0.892

Table (3.7.1) shows the good internally consistent Cronbach interposition alpha value in total with all variables above 0.7 (minimum requirement) as defined in Cohen et al., (2007). The researcher thus assumes that a pilot test of the instrument is accurate in this analysis.

### **3.8 Data Analysis Method**

The study has taken two phases of analysis for data analysis: the descriptive and the inferential analysis. In order to illustrate variations in response and viewpoints the descriptive study for the first stage uses percentage denotations and frequencies and other descriptive elements. With the help of version 23 of the Statistical Package for Social Sciences(SPSS) the second step which is the inferential analysis, which uses regression analysis to assess the impact of the independent variable (employee performance) on the dependent variable (reward system) was carried out.

### **3.9 Ethical Consideration**

Ethics is the norm of morals that directs the actions of respondents in relation to how to do this right thing (Saunders, Lewis and Thornhill, 2015). The ethical norms of scientific research primarily concern the appropriateness of the researcher to conduct the study; all areas of ethics were strictly enforced by the researcher, including the safety of the participants from harm or disability, the questionnaire was formulated so as not to allow the identities of the respondent to reinforce the anonymity of the study.

Confidentiality: the researcher treated the respondent's biodata with utmost confidentiality. No conflict of interest has been encountered in the context of the study work. This dissertation is not plagiarised and honours other scholars' works by referencing them in accordance with the rules on sources using the Harvard Reference style.

### **3.10 Conclusion/Chapter Summary**

In this chapter, the researcher was able to look into the research methods and measures adopted for this study and necessary why the above-mentioned research methods were chosen. The chapter further explained that the positivism philosophy is appropriate for this quantitative study while deductive approach suits the procedures. Furthermore, the detailed view of the questionnaire, sample population and sample size are also defined with justification criteria of each selection. The next chapter will present the results and analysis of this research study.

## CHAPTER FOUR

### DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

Data collected will be presented, analyzed and interpreted in this chapter. The researcher intended to use tables and percentages of the frequencies to present and analyze the data. A total of 100 employees of KPMG Nigeria participated in the online Google form questionnaires. Discussion of the results was also conducted by comparing the research findings with findings reported and published in other studies.

#### 4.1 Data Presentation

##### Reliability Test

Data reliability test in SPSS was achieved with the Cronbach alpha coefficient – because the internal accuracy of objects is expressed within each variable. Cohen et al., (2007), proposed alpha-coefficient description parameters 0.60–0.69 (marginal or insignificant) 0.70–0.79 (trustworthy), 0.80–0.90 (highly dependable) and 0.90 (highly reliable)

**Table: Results of reliability**

Variables	Cronbach Alpha Coefficient
Total Reward System Appraisal	0.887
Intrinsic Reward	0.912
Extrinsic Reward	0.875
Performance of task	0.789
Performance of context	0.931
Counter-productive Behaviour	0.895
Adaptive Performance	0.908

As shown by the table above, the overall alpha value of Cronbach variables shows strong internal accuracy for all variables above 0.7 (minimum requirement) as given by Cohen et al., (2007). The researcher thus assumes that a pilot test of the instrument is accurate in this analysis.

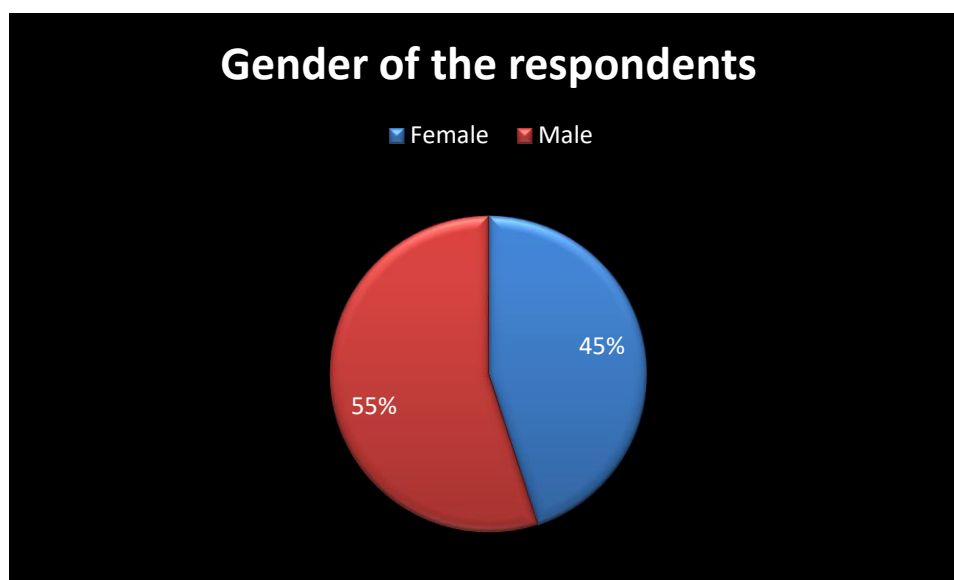


#### 4.1.1 Demographic Data of Respondents

**Table 4.1:** Gender of the respondents

Response option	Number of response	Percentage (%)
Female	45	45
Male	55	55
Total	100	100

Source: Field survey, 2020



**Figure 1:** Gender of the respondents.

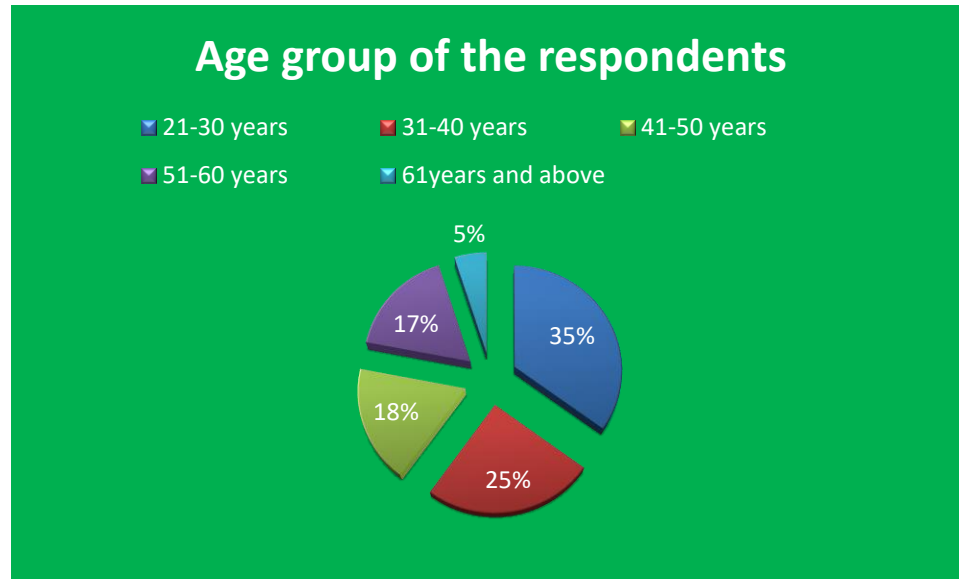
The respondents' gender reveals that 45% representing 45 respondents were female while 55% representing 55 respondents were male. This means we have more male respondents in the sample than the female.

**Table 4.2:** Age group of the respondents

Response option	Number of response	Percentage (%)
21-30 years	35	35
31-40 years	25	25
41-50 years	18	18

51-60 years	17	17
61years and above	5	5
Total	100	100

Source: Field survey, 2020



**Figure 2:** Age group of the respondents

Table 4.2 and figure 2 above, shows that 35 (35%) of the respondents were in the age group of 21-30 years, 25 (25%) were in the age group of 31-40 years, 18(18%) were between the ages of 41-50 years, 17 (17%) were between the ages of 51-60 years, 5 (5%) were between the ages of 61 years and above. The age group that participated more in the survey fall within 20-30 years.

**Table 4.3:** Experience on the job

Response option	Number of response	Percentage (%)
Less than one year	30	30
1-5 years	35	35
6-10 years	25	25
11 years and above	10	10
<b>Total</b>	<b>100</b>	<b>100</b>

Source: Field survey, 2020



**Figure 3:** Experience on the job.

The table 4.3 and figure 3 above shows experience on the job of the respondents. less than one years were numbered 35 with 35%, 1-5 years were numbered 30 with 30%, 6-10 years and above were numbered 25 with 25%, and ii years and above were numbered 10 with 10%. The group that participated most in the survey falls between 1-5 years.

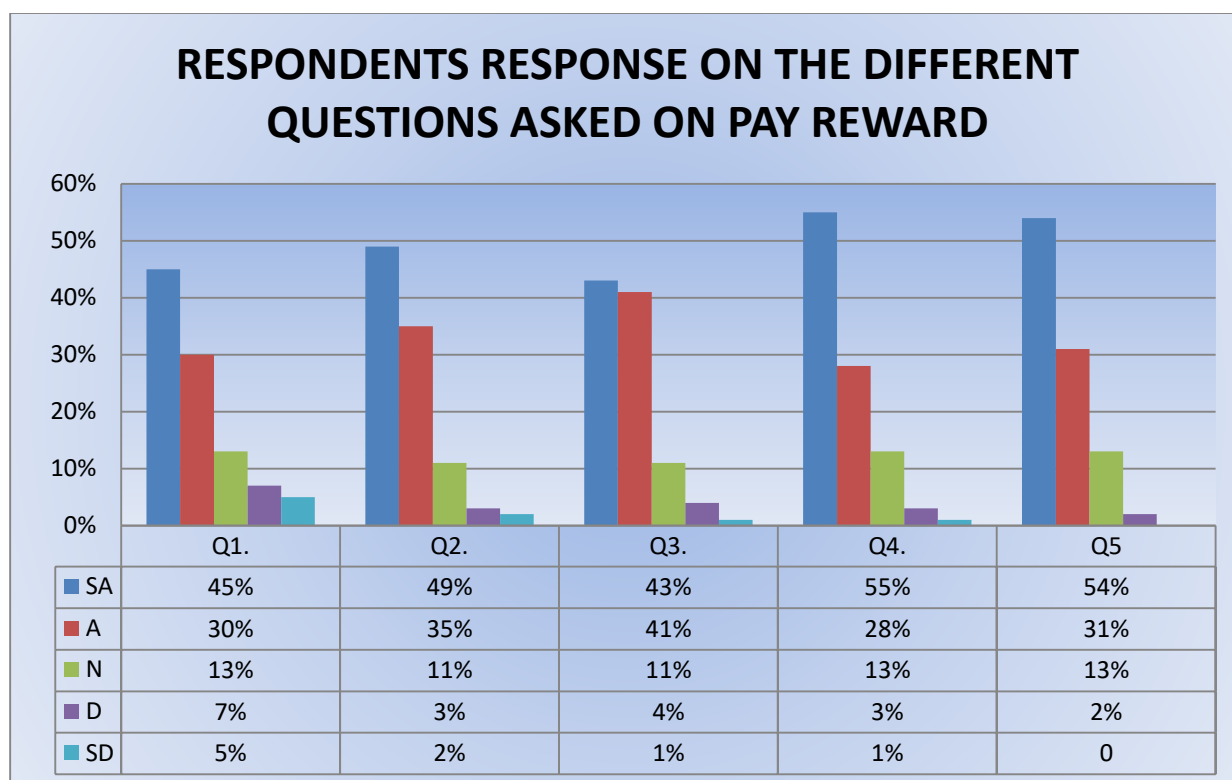
#### **4.2 Data Analysis, Interpretation and Discussion**

In the following tables: SD= Strongly Disagree, D= Disagree, N= Neutral, A= Agree, and SA= Strong Agreement. Q1 represents question one from the table on the chart and so on.

**Table 4.4: Descriptive analysis of Pay reward**

S/N	Pay reward	SA	A	N	D	SD	TOTAL
1.	My company pays me well	45 45%	30 30%	13 13%	7 7%	5 5%	100 100%
2.	I believe my overall reward package should provide more rewards	49 49%	35 35%	11 11%	3 3%	2 2%	100 100%
3.	I am not satisfied with my salary	43 43%	41 41%	11 11%	4 4%	1 1%	100 100%
4.	I prefer cash to in-kind reward	55 55%	28 28%	13 13%	3 3%	1 1%	100 100%
5.	I get extra duties and additional work allowances	54 54%	31 31%	13 13%	2 2%	-	100 100%

**Source:** Filed Survey, 2020



**Figure 4:** Respondents response on the different questions asked on pay reward.

The opinion of the respondents about pay reward is presented in Table 4.4 and Figure 4. The results of descriptive analysis of respondents' opinions on pay in their respective organizations. According to the table, majority of the respondents 75% accepted that they are well paid because it is reasonable while 12% claimed otherwise and 13% were neutral, as 45% of respondents agreed strongly, 30% agreed, 13% were neutral, 7% disagreed and 5% strongly disagreed. Also, 84% of the total respondents agreed their overall reward package should be more ever due they are adequately rewarded while 5% claimed otherwise and 11% were neutral, as 49% agreed strongly, 35% agreed, 11% were neutral, 3% disagree and 2% strongly disagreed. Still, 84% of the total respondents are not satisfied with the company's salary when compare with what their colleagues are receiving from other firms with similar service especially the foreign counterparts, 5% of the respondents stated otherwise and 11% neither agreed nor disagreed as, 43% respondents strongly agreed, 41% agreed, 11% were neutral, 4% disagreed, and strongly disagreed was 1%. Majority of the respondents 83% maintained they prefer cash to in-kind reward while only 4% claimed otherwise and 13% were neutral as 55% strongly agreed, 28% agreed, 13% were neutral, 3% disagreed and only 1% strongly disagreed.

Similarly, majority of the total respondents reported they satisfied with additional work allowance from extra duties while minority of only 2% were unsatisfied, 13% remain neutral as 54% of respondents agreed strongly, 31% agreed, 13% were neutral, 2% disagreed and none strongly disagreed.

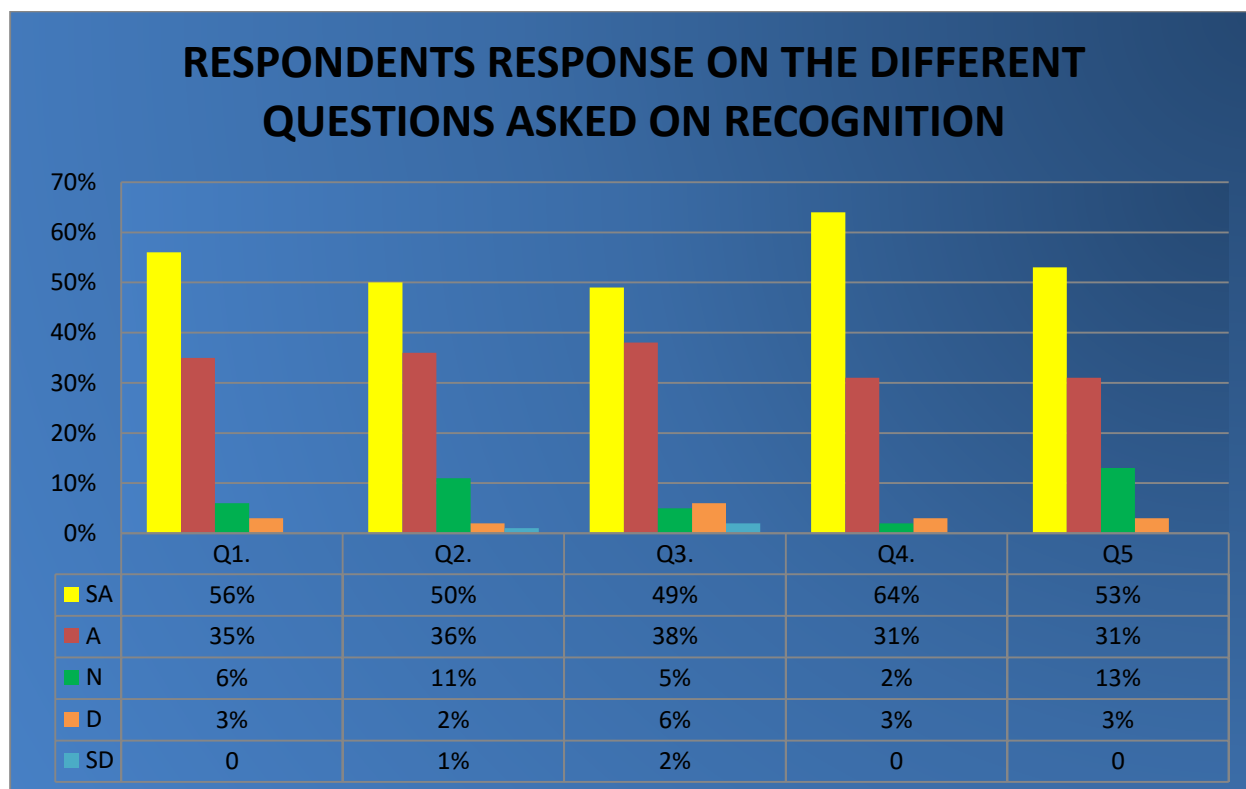
Furthermore, the report indicates that there is no difference between male and female opinion on pay reward of KPMG Nigeria. More so, the respondents of age group of 21-30 years argued that their pay is nothing to brag above due to the economic situation of the nation. The same goes with those of working experience between less than one years and 1-5 years they argued, they are paid less to compare with what others are receiving, although the information gathered from the respondents indicate that the management is working toward reviewing the pay package together with other benefits. This is to encourage productivity. More so, it further observed that the firm have a better package for and more consideration for staff with working experience with attracting allowance and benefits. The researcher gathered it was to encourage them to remain with the firm. Adebisi and Oladipo (2015) noted that the retention of effective and competent workers in an organization is a task which is required to be achieved by any serious CEO or leader in any public or private organisation. The reason is that the work of this category of employees is very important for the organization's overall performance. An organization can support a competition, add unique value and increase organisation's profit through a highly motivated experience. This connects with the theory of affective events, which shows the amount of values that are in a particular job area (e.g. pay, rewards and promotion), will affect the degree of one's meeting or disappointed expectations. This theory describes how a certain element of incentives appears to please or dissatisfy people. That is explained by this theory. It ensures that when the basic needs of workers are met, they are inspired to make every effort, vice versa. This suggests that most of KPMG's employees in Nigeria are happy with their salary compensation because most of them support the argument as seen in Table 4.4.

**Table 4.5: Descriptive analysis of Recognition**

S/N	Recognition	SA	A	N	D	SD	TOTAL

1.	I'm all right when I am appreciated for a job well done	56 56%	35 35%	6 6%	3 3%	-	100 100%
2.	Once I am recognized, I feel respected	50 50%	36 36%	11 11%	2 2 %	1 1%	100 100%
3.	It stirs my interest in doing ever better	49 49%	38 38%	5 5%	6 6%	2 2%	100 100%
4.	I prefer recognition to cash reward.	64 64%	31 31%	2 2%	3 3%	-	100 100%
5	I feel fulfilled when management acknowledges my service years	53 53%	31 31%	13 13%	3 3%	-	100 100%

**Source:** Filed Survey, 2020



**Figure 5:** Respondents response on the different questions asked on recognition.

The views of respondents on recognition are indicated in Table 4.5. The findings on the table shows that majority of 91% agreed they are okay when appreciated for job well done, only 3% claimed otherwise while 6% were neutral as 56% strongly agreed, 35% agreed, 6% were neutral, 3% disagreed and none strongly disagreed. Similarly, 86% of the total respondents reported they felt respected when recognized for their outstanding performance, only 3% show disapproval and 11% neither agreed or disagreed which is understandable because they have issues with their recognition as 50% strongly agreed, agreed, 11% neutral, 2% disagreed and only 1% disagreed strongly. However, significant number of respondents 87% also reported they stir interest doing better in their job task, 8% disagreed as only 5% were neutral. Further, 94% of the total respondents reported they like better recognition to cash reward for performing their jobs on schedule as only 3% stated otherwise and 2% were neutral as 64% of the respondents agreed strongly, 31% agreed, 2% were neutral, 3% disagreed, and none disagreed strongly. It is also observed that the majority of the respondents 84% felt fulfilled when management acknowledges their service years while only 3% stated otherwise and 13% were neutral, as 53% strongly agreed, 31% agree, 13% were neutral, 3% disagreed and none disagreed strongly.

The study also revealed that male and female views on the issue of recognition were not much different as they shared similar view. Most of them were pleased by the company's recognition of their excellent performance since both a minority of the male and female express their dissatisfaction, which is understandable since their company did not fairly and consistently give them recognition. The result also indicates that the majority of all the age group at different level and staff at different levels of job experience come to terms that they were happy as they are recognition especially when their job is well done. The researcher found that KPMG primarily depends on the fairness and justice theory of equity theory. That has contributed to good attitudes among KPMG workers, which means that most employees do not find themselves in want of theft, absenteeism or employees' strikes. The overall conclusion indicates that KPMG gives its workers status-based recognition. The recent findings of Durrab et al, (2019) indicate that recognition of employees has positive effects on the performance of employees. The findings revealed that the relationship between employee promotions, recognition and employee performance is strongly and completely mediated by the perceived organizational support. It also sheds light on key factors contributing to greater recognition of employee performance. The researcher noted that



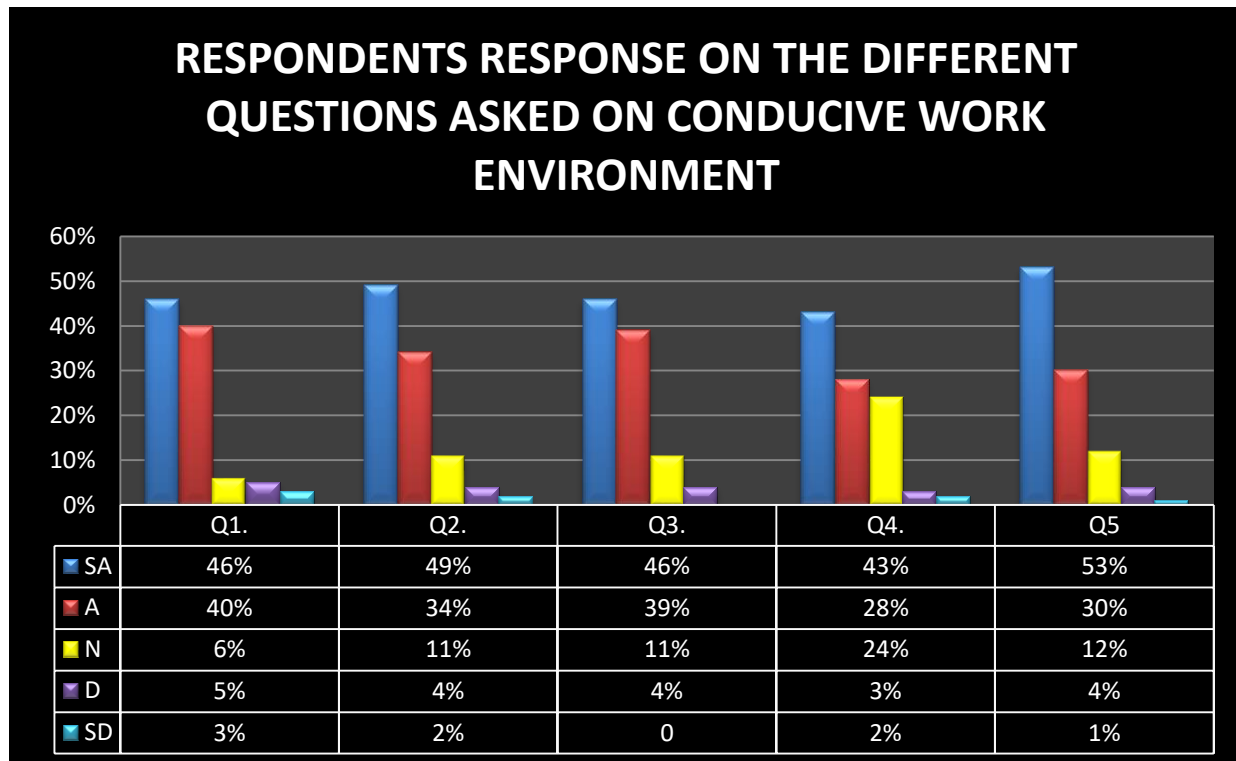
recognition of KPMG employees improves employee moral to standards that contribute to the company's overall profitability.

This means that KPMG Nigeria employees want to be recognized as better because it increases their productivity.

**Table 4.6: Descriptive analysis of Conducive Work Environment**

S/N	Conducive Work Environment	SA	A	N	D	SD	TOTAL
1.	I enjoy a friendly and conducive working environment	46 46%	40 40%	6 6%	5 5%	3 3%	100 100%
2.	My firm is doing a great deal to improve the work environment	49 49%	34 34%	11 11%	4 4%	2 2%	100 100%
3.	I enjoy some degree of autonomy in fulfilling my duties	46 46%	39 39%	11 11%	4 4%	-	100 100%
4.	My firm runs regular public health programs	43 43%	28 28%	24 24%	3 3%	2 2%	100 100%
5	My office is comfortable	53 53%	30 30%	12 12%	4 4%	1 1%	100 100%

**Source:** Filed Survey, 2020



**Figure 6:** Respondents response on the different questions asked on conducive work environment.

Table 4.6 presents results of descriptive analysis of respondents' opinions on the conducive working environment is summarized also and Figure 6. It reported that 86% of the total respondents claimed they have friendly working environment, however, 8% claimed otherwise and only 6% were neutral as, 46% strongly agreed, 40% agreed, 6% were neutral, 5% disagreed and only 3% strongly disagreed. 83% of the total respondents agreed that they have improved while minority of only 6% stated otherwise and 11% were neutral. A further report also indicates that 85% of the total respondents agree they enjoy autonomy in fulfilling their duties while 4% and 11% were disagreed and neutral respectively as 46% agreed strongly, 39% agreed, 11% were neutral, 4% disagreed and none disagreed strongly. It was also reported 71% of the total respondents agreed that their firm runs regular public health programs, 5% disagreed and 24% neither agreed nor disagreed, as 43% of respondents strongly agreed, 28% agreed, 24% were neutral and 3% disagreed and 2% strongly disagreed.

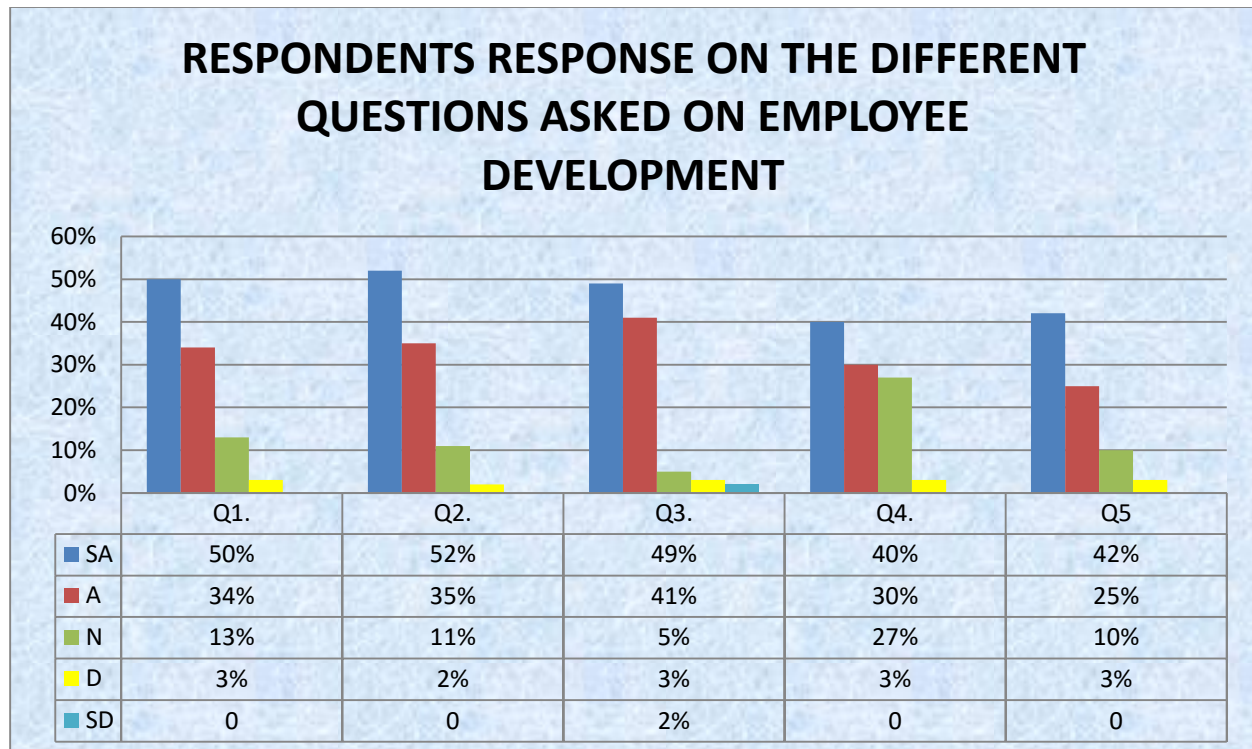
Again, the respondents agreed their office is comfortable for them to carry out their job task whereas only 5% disagreed and 12% were neutral as 53% strongly agreed, 30% agreed, 12% were neutral, 4% disagreed and 1% strongly disagreed.

From the study so far, it is observed that female counterpart complain their working environment is not conducive enough. According to the participants they undergo both physically and psychologically challenges which affect their performance some cases, however certain health issues cause headaches because of inadequate lighting, noise, difficulties in breathing due to poor quality of air, exhaustion due to inappropriate furnishings and so on, as such they are unhappy with the management after their several complain. Male counterparts at this point remain neutral based on this. The result also indicates that the majority of age group between 21-40 years testified of this statement which the researcher came to realize that this group does not constitute top management. Thus, there is a wide range of difference between this category of staff and staff between age group of 41-above that mostly had long time working experience with the firm. These findings indicate that the working environment of the organization has an effect on the members of the respondents regardless of their role, level or experience. The study also showed that if the management fixes the problems found in the research, employees' output would increase. The issues include flexibility of workplace, noise, the inter-personal relationship between supervisors and subordinates, the existence of job aid, use of productivity feedback, and improved work incentives to encourage employees to perform. Findings from Mathews and Khann (2015) support the fact that the improvement of employee productivity is caused by various factors in the working environment. Waktola (2019) also concluded that environmental work factors influencing employee performance constitute organizational workplace, labour relations and cultural factors of organization. The study revealed that several variables in the working environment had a positive influence on employees' performance. In order to maintain the productivity of the employees, management board should give an especially female counterpart to complaint from this staff and make the necessary change in a healthy workplace in which all environmental aspects could be tailored to the employees. Whilst the majority of KPMG Nigeria employees have a favourable working environment, other staff complaints are still needed.

**Table 4.7: Descriptive analysis of Employee Development**

S/N	Employee Development	SA	A	N	D	SD	TOTAL
1.	My company has a training and development policy which applies to all employees.	50 50%	34 34%	13 13%	3 3%	-	100 100%
2.	I have attended Company-sponsored skill training activities	52 52%	35 35%	11 11%	2 2%	-	100 100%
3.	Supervisors support the use of training techniques learnt by employees	49 49%	41 41%	5 5%	3 3%	2 2%	100 100%
4.	My company ties its corporate policy with training and development	40 40%	30 30%	27 27%	3 3%	-	100 100%
5	Employees who use their expertise are granted priority for new assignments	42 42%	25 25%	10 10%	3 3%	-	100 100%

**Source:** Field Survey, 2020



**Figure 7:** Respondents response on the different questions asked on employee development.

The opinion of respondents on employee development is illustrated in Table 4.7 and Figure 7. The study reported that 84% of the total respondents claimed that the firm had a training and development policy for employees, however, 3% claimed otherwise and 13% were neutral. It is also observed that 87% of the total respondents claimed that they have attended their company-sponsored skill training activities, only 2% claimed otherwise whereas 11% were neutral as 52% agreed strongly, 35% agreed, 11% were neutral, 2% disagreed and none strongly disagreed. It was also reported that 90% of the respondents agreed that their supervisors' support the use of training techniques learnt, 5% disagreed and another 5% were neutral. It was also observed that 70% of the total respondents agreed that their company ties its corporate policy with training and development, disagreed and neutral were 3% and 27% respectively as 40% strongly agreed, 30% agreed, 27% were neutral, 3% disagreed, and no strongly disagreed. It was further gathered that 77% of the total respondents agreed that they use their expertise to grant priority for new assignments, 3% claimed otherwise and 10% were neutral as agreed strongly, 25% agreed, 10% were neutral, 3% disagreed and none disagreed strongly.

The study so far shows that there is no difference between male and female opinion on employee development of KPMG Nigeria. The respondents at different age group agreed that they pass through a training program or other before they were fully employed or as they progress in their different offices. The same goes with those staff with working experience at different years, they too also came to terms that they go at least once a year for different training program or workshop to enhance their skill and learnt at latest development in their field of endeavours. The results of Mohammed (2016) focused on the fact that training and development had a strong connection with the performance and productivity of employees. If the training and development task are to be successful in the future, it must go beyond its concern with conventional roles and techniques and yields all planned returns. The majority of respondents agree that managers therefore support KPMG Nigeria's employee growth.

**Table 4.8: Descriptive analysis of Adaptive Performance**

S/N	Adaptive Performance	SA	A	N	D	SD	TOTAL
1.	I try to keep my job knowledge up to date	51 51%	30 30%	12 12%	5 5%	2 2%	100 100%
2.	I work to improve my job skills	48 48%	35 35%	11 11%	3 3%	3 3%	100 100%
3.	I show flexibility in carrying out tasks	44 44%	41 41%	11 11%	4 4%	-	100 100%
4.	I managed to cope with difficult situations and setbacks at work well	43 43%	26 26%	25 25%	3 3%	3 3%	100 100%
5	I come up with innovative approaches to new problems at work	51 51%	31 31%	13 13%	3 3%	2 2%	100 100%

**Source:** Filed Survey, 2020

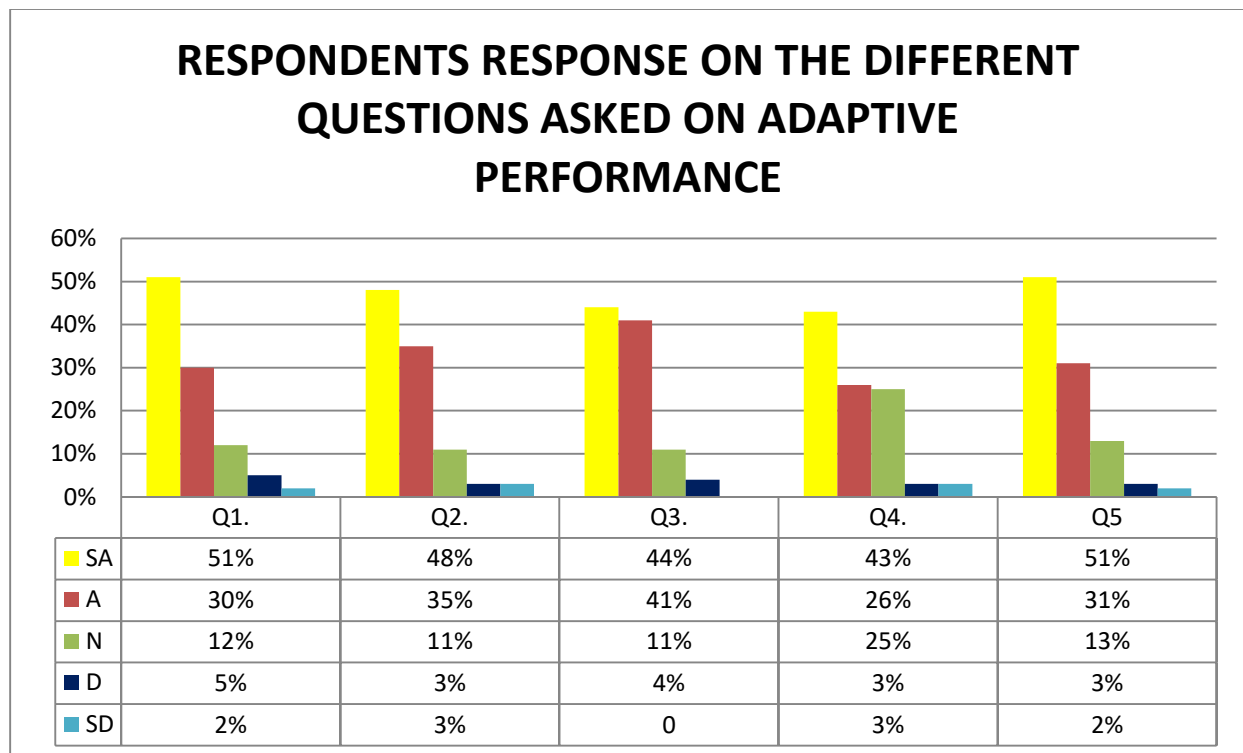


Figure 8: Respondents response on the different questions asked on adaptive performance.

The opinion of respondents about adaptive performance is illustrated in table 4.8 and figure 8. The table reveals that 81% of the total respondents agreed they update their job knowledge, 7% disagreed and 12% were neutral. Similarly, 83% agreed they work to improve their job skills, only 6% stated otherwise and 11% were neutral. It was also reported 85% of the total respondents agreed that they show flexibility in carrying out task, 4% claimed otherwise while 11% were neutral. Also, 69% claimed they managed to cope with difficult situation and setbacks at work well as 6% claimed otherwise while 25% neither agreed nor disagreed. Further, 84% of the respondents agreed they use innovative approaches to new problems at work, 5% claimed otherwise and 13% were neutral.

The study shows there were no difference between male and female to the extent to which they adapt to changes in the working environment. The same goes for the age and working experience as they involve in creative problem solving, tackle uncertain or unpredictable jobs, learn new tasks, technologies and procedures and adjustment to cultures or physical environments of other people. It suggests the strong adaptive performance of the employees in KPMG Nigeria, which is supported by a majority. In line with the findings of Pedro, Ricardo, Nicole and Luís (2018), the

training of self-leadership can enhance the individual adaptive performance and job satisfaction. Self-leadership training can be used as a powerful resource to help organisations, particularly during organizational crises, enhance their employees' adaptive efficiency and satisfaction. Adjustment to professional development is essential in organizations of the 21st century under conditions of great uncertainty and rapidly changing circumstances. They also added that the adaptive performance of employees offers a deeper understanding of the dynamic complexity of individual results under unpredictable conditions.

**Table 4.9: Descriptive analysis of Counterproductive Behaviour**

S/N	Counterproductive Behaviour	SA	A	N	D	SD	TOTAL
1.	I am fond of complaining about unimportant matters at work	53 53%	38 38%	6 6%	3 3%	-	100 100%
2.	I seem to generate more challenges than solutions at work	51 51%	35 35%	11 11%	3 3%	-	100 100%
3.	I have found myself talking to colleagues about the unfavorable aspects of my work	48 48%	39 39%	5 5%	7 7%	1 1%	100 100%
4.	I focus on the negative aspects of a work situation, rather than the positive ones	39 39%	31 31%	27 27%	3 3%	-	100 100%
5	I often quarrel with my colleagues, managers or clients	42 52%	25 31%	10 12%	3 5%	-	100 100%

**Source:** Filed Survey, 2020



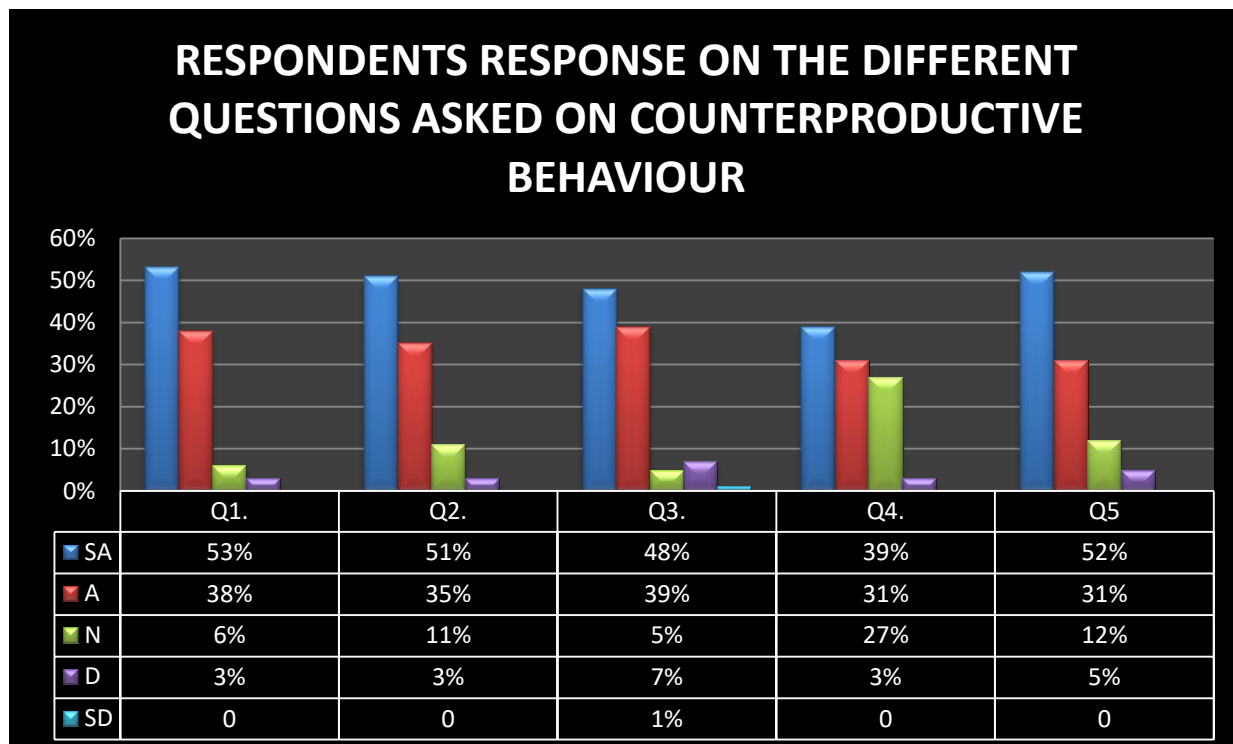


Figure 9: Respondents response on the different questions asked on counterproductive behaviour.

Table 4.9 and Figure 9 offer a description of the views of respondents on Counterproductive behavior. The table indicates that 91% agreed they complain about unimportant matters at work, 3% disagreed and 6% were neutral. It is further reported that 86% of the total respondents claimed they generate more challenges than solutions at work, only 3% disagreed and 11% were neutral. Also, 87% of the total respondents found their self-talking unfavourable colleagues about their work, 5% were neutral and 8% claimed otherwise. It was further reported that 70% focus on the negative aspects of their work situation than positive one, 27% were neutral and only 3% disagreed. Similarly, 83% quarrels with their colleagues' managers or clients, 12% were neutral and 5% disagreed.

It was further reported there is no difference between male and female to the extent working activities involving aggressive acts. The same goes for the age group and the work experience. The counterproductive conduct can take many forms, from negative figures to unity in the team to theft of employees that undermines the financial well-being of the company. Research has shown that the behavioural abuse of team members leads to lower emotional cohesion and reduced coordination and new information within the team. In addition, workplace misconduct does not

only harm the successful teamwork process, but also directly affects the progress of KPMG growth. Yupo (2018) results showed a significant relationship between organizational citizenship behaviours, counterproductive work behaviour and employee engagement on employee performance. It is evident that the greater the organizational citizenship behaviour, the more influential the employee engagement is. This means that employees of KPMG Nigeria are fond of counterproductive behaviour as this statement is supported by a majority of the respondents.

**Table 4.10: Descriptive analysis of Contextual performance**

S/N	Contextual performance	SA	A	N	D	SD	TOTAL
1.	I can always discharge my responsibilities	50 50%	36 36%	6 6%	5 5%	3 3%	100 100%
2.	Working with colleagues always goes well	48 48%	33 33%	11 11%	5 5%	3 3%	100 100%
3.	When there is a problem to solve, I am allowed to take the initiative	46 46%	38 38%	11 11%	5 5%	-	100 100%
4.	When available I am ready to take on demanding job tasks	42 42%	27 27%	25 25%	3 3%	3 3%	100 100%
5	I am very open to my work's criticism	52 52%	30 30%	11 11%	5 5%	2 2%	100 100%

**Source:** Filed Survey, 2020

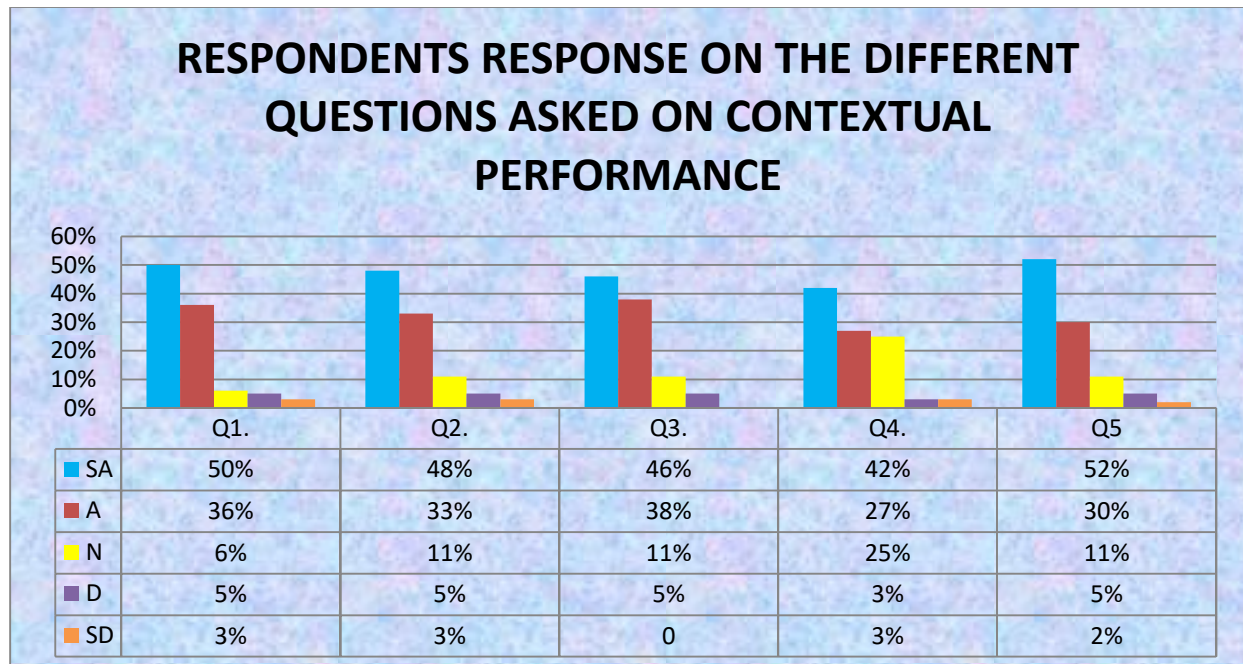


Figure 10: Respondents response on the different questions asked on contextual performance.

From Table 4.10 and Figure 10 shows a qualitative view of the respondents on contextual performance. The table shows that 86% of respondents agreed that they always discharge their responsibilities, 6% were neutral, and 5% claimed otherwise. The report also indicates that 81% of the total respondents agreed they always work together with their colleagues, 11% were neutral and 8% disagreed. It was further reported that 84% of the respondents agreed that they are allowed to idea their initiative in problem solving, 11% were neutral and 5% claimed otherwise. Also, 69% claimed that they already to take job tasks on demand 25% were neutral, 6% stated otherwise. However, 82% agreed that they are open to work's criticism, 11% were neutral, 7% disagreed.

A further study shows that there was no difference between male and female to the extent of helping colleagues or being a trustworthy member the organization, but also ideas on how to enhance work. The same goes with age group and that of work experience. The results from Aniefon, Suwat, Sasithorn and Felicito (2018), show that the relationship between the dispute and contextual performance of the employee as there is a statistically significant relationship. Results from the findings also reveal that while indirect effects occur, no significant relationship is established between task conflict and staff contextual results.

Ahmad, Rizwan and Zain-ul-abdeen (2017) revealed that organization's efforts for more flexible and competitive work environment through HRM practices will affect the contextual performance of their employees. This implies that the contextual performance of employees at KPMG Nigeria is responsive as a majority of the respondents agrees to this statement.

**Table 4.11: Descriptive analysis of Task Performance**

S/N	Task Performance	SA	A	N	D	SD	TOTAL
1.	I will score the consistency of my work over the last three months as being really good	53 53%	30 30%	12 12%	5 5%	-	100 100%
2.	I believe the quality of my job has significantly increased in the last 3 months compared to last year	50 50%	36 36%	11 11%	3 3%	-	100 100%
3.	I still schedule my job in such a way that it is finished on time	42 42%	48 48%	5 5%	5 5%	-	100 100%
4.	I have noticed a fall in the quantity of my work in the last few months	40 40%	45 45%	12 12%	3 3%	-	100 100%
5	I can always do my job well with minimal effort and time.	52 52%	31 31%	12 12%	3 3%	2 2%	100 100%

**Source:** Filed Survey, 2020

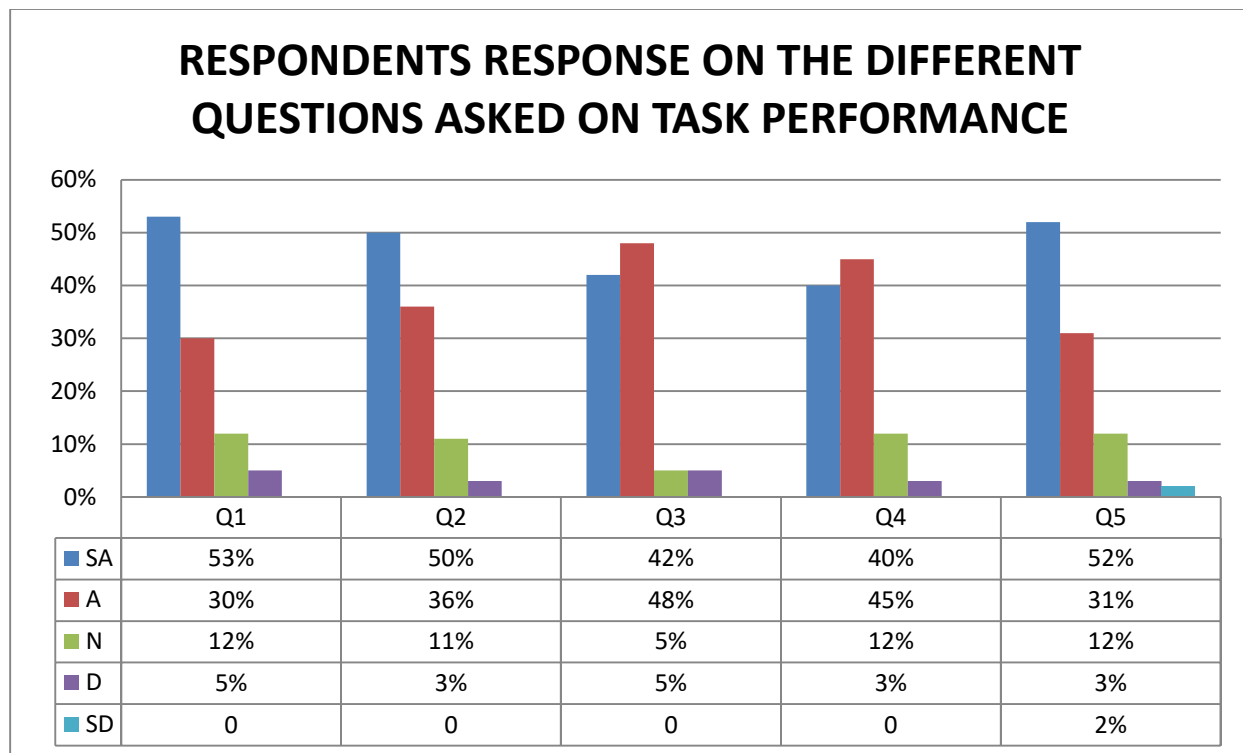


Figure 11: Respondents response on the different questions asked on task performance.

Table 4.11 and Figure 11 give details assessment on task performance. The report shows that 80% of the total respondents agreed that they performance over the last three months are consistently good, 12% were neutral, and only 5% disagreed. Also, 86% agreed that the quality of their job significantly increased in the last 3 months compared to last year, 11% were neutral, 3% disagreed. Further, 90% agreed that they schedule their job to finish on time, 5% were neutral, 5% disagreed. It was also reported 85% of the total respondents claimed that they noticed a fall in the quality of their work in the last few months, 12% were neutral, 3% claimed otherwise. 83% indicated that they can also do their job well with minimal effort and time, 12% were neutral, 5% claimed otherwise.

A further study shows that the male counterpart shows more commitment to job task than the female counterpart and there is no difference within age group as this is the case with their work experience. The investigation revealed that sense of accomplishment has an effect on task performance. The findings from this study are consistent with the argument put forward. According to Hsiu, Hsu, Hsing and Jiunn (2010) Male workers sense of job accomplishment and motivation from their employers through incentives has enabled them perform exceptionally in the

task given them. In addition, it was discovered that job achievement/ accomplishment has a positive impact on performance. This means that employees of KPMG Nigeria have a great task performance rate as a majority of the respondents agreed to that with the several questions asked on their task performance.

### 4.3 Testing of Hypotheses

In this section, Statistical Package for Social Sciences (SPSS) Version 23 were used in testing the hypotheses that were formulated in chapter one.

#### Decision Rule

If the p value (calculated value) is greater than ( $>$ ) the defined level of significance (critical value), null hypotheses ( $H_0$ ) shall be accepted, when it is less than the critical value ( $<$ ) accept the alternative hypotheses ( $H_a$ ) (Saunders et al., 2009). Therefore, the condition for accepting the alternative hypothesis ( $H_a$ ) and for the level of significance (p-value) of 0.05 for this study is stated above. If, however, the p-value is less than 0.05 is the condition for the rejection of the null hypotheses ( $H_0$ ).

#### 4.3.1 Testing of Hypothesis one

$H_{01}$ : Pay reward does not affect employee Adaptive performance significantly in KPMG Nigeria.

**Table 4.12:** Regression Results of hypotheses one

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	2.459	4.829		.509	.646	-12.908	17.825
Pay reward (TR)	.877	.170	.948	5.170	.014	.337	1.417

a. Dependent Variable: Adaptive (AP)

**SOURCE:** Compiled by researcher from the results of SSPS software, V. 23.

The outcome of the regression in Table 4.12 shows that Pay reward coefficient is less than 0.05 and is considered statistically significant at significance value (p-value) of 0.014. Therefore, the

alternative hypothesis is then accepted, and the null hypothesis is rejected. Therefore, we conclude that in KPMG Nigeria, pay reward significantly affects employee Adaptive performance.

### Testing of Hypothesis two

H<sub>02</sub>: Employee recognition does not affect employee Counterproductive performance significantly in KPMG Nigeria.

**Table 4.13:** Regression Results of hypotheses two

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	.524	1.413		.371	.736	-3.973	5.020
Recognition (RE)	.974	.048	.996	20.461	.000	.822	1.125

a. Dependent Variable: Counterproductive (CWB)

**SOURCE:** Compiled by researcher from the results of SSPS software, V. 23.

The regression result in table 4.13 shows that employee recognition significance value (p-value) of 0.000 is less than 0.05. Therefore, the null hypothesis is rejected and alternative hypothesis is accepted, and we conclude that employee recognition in KPMG Nigeria significantly affects counterproductive performance for employees.

### Testing Hypothesis Three

H<sub>03</sub>: Conducive work environment does not affect employee Contextual performance significantly in KPMG Nigeria.

**Table 4.14:** Results of hypotheses tested (see appendices)

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	-.659	2.122		-.311	.776	-7.412	6.094
Conductive work environment (CWE)	1.023	.077	.992	13.266	.001	.778	1.268

a. Dependent Variable: Contextual (CP)

**SOURCE:** Compiled by researcher from the results of SSPS software, V. 23.

The outcome of the regression test in Table 4.14 above indicates that conducive work environment significance value (sig.) also known as p-value of 0.001 is less than 0.05. Hence the null hypothesis is rejected and the alternative hypothesis accepted which suggests that Conducive work environment has a significant impact on employee Contextual performance in KPMG Nigeria.

#### 4.3.4 Testing of Hypothesis four

H<sub>04</sub>: Employee development does not affect employee task performance significantly in KPMG Nigeria.

**Table 4.15:** Regression Results of hypotheses two

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	.509	3.682		.138	.899	-11.207	12.226
Employee development (ED)	.975	.128	.975	7.598	.005	.566	1.383

a. Dependent Variable: Task performance (TP)

**SOURCE:** Compiled by researcher from the results of SSPS software, V. 23.

Regression table 4.15 above reveals that employee development has a significance value of 0.005 which is less than 0.05. Therefore, the null hypothesis is rejected and alternative hypothesis is



accepted, and we conclude that the employee development at KPMG Nigeria has a significant impact on the performance of employee tasks.

#### **4.4 Discussion of Findings**

To explore the impact of reward system on employee performance at KPMG Nigeria was the major objective of this study. To achieve this objective, specific objectives were set to test the validity of the hypotheses stated in the chapter one of this report.

The first alternative hypothesis accepted in Table 4.12 shows that Pay reward significantly impacts on employee Adaptive performance in KPMG Nigeria since the significance value (p-value) is  $0.014 < 0.05$ . This is consistent with the findings of Elumah, Ibrahim and Shobayo (2016) that Nigerian universities provide an adequate level of incentives to employees. This is confirmed by Kaneez and Safia (2016) findings that motivational incentives had an effect on the performance of the employees. The results of Adeoye and Obanewo (2019) have supported the view, as they indicate that monetary incentives are more important in rising the degree of employee satisfaction. Messah and Kamencu (2011) concluded that rewards and bonuses have a positive effect on performance of the employees. Stumpf, Tymon, Favorito and Smith (2013) concentrated on two intrinsic rewards — meaningfulness and choice. They argue that these are essential to employee performance and satisfaction and also to retain employees in times of uncertainty and change in the organization. Therefore, the study concludes that in KPMG Nigeria, pay rewards significantly impacts on employee Adaptive performance.

The second alternative hypothesis accepted in Table 4.13 shows that employee recognition significantly impacts employee counterproductive performance in KPMG Nigeria, since the significance value (p-value) of  $0.000 < 0.05$ . It coincided with Ejike's (2013) findings that employee recognition as one of the employee's non-monetary rewards is capable of influencing the employee for high performance. Nnaji-Ihedinmah and Egbunike (2015) findings agreed that different individuals have different control of intrinsic and extrinsic rewards. This study concludes that employee recognition has significant impact on employee counterproductive performance,

The third hypothesis which can be seen from the findings in Table 4.14 shows that Conducive work environment significantly impacts on employee contextual performance in KPMG Nigeria as significance value (p-value) is  $0.001 < 0.05$ .

This is consistent with the findings of Asigele (2012) that the working environment influences levels of employee efficiency. The results from Eluka & Nwonu (2014) indicate that the working condition has a positive link with improved performance and competitiveness. Based on this analysis, the conducive work environment in KPMG Nigeria has a significant influence on employee performance.

Table 4.15 finally showed that employee development in KPMG Nigeria significantly affects employee task performance since the significance value (p-value) of  $0.005 < 0.05$ . This is supported by the findings of Iwuoha (2009) that the management of these organizations in such areas as seminars, conferences, workshops, etc. provided adequate development programs for the secretaries. Okotoni and Erero (2005) found that the Nigerian public service's experience of manpower training and development has been more of ruse and waste. The study then concludes that employee development has significant impact on employee task performance.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSION, RECOMMENDATIONS AND PERSONAL LEARNING STATEMENT**

This chapter includes summing up the study on the impact of reward system on economic performance in KPMG Nigeria. It further draws the study's conclusion and recommendations based on the findings of its analysis and the researcher's personal learning statement.

#### **5.1 Empirical Findings (Inferences Results)**

Significant empirical findings and hypothesis test results are thus outlined:

- i. That Pay rewards impact employee Adaptive performance significantly in KPMG Nigeria.
- ii. That Employee recognition affects employee counterproductive performance significantly in KPMG Nigeria.
- iii. That Conducive work environment does not impact employee Contextual performance significantly in KPMG Nigeria.
- iv. That Employee development affects employee task performance significantly in KPMG Nigeria.

##### **5.1.1 Implications of Findings**

The implications of the study's findings are discussed in the following subheadings: management practices, industry and society.

**5.1.1.1 Management Practices:** The study of management in terms of rewards system and employee performance is hereby enhanced as different approaches to reward system in the organization as well as employee performance are provided. Through this, human resource management practices can affect performance in the areas of setting competitive compensation level, training and development, recruitment package, performance appraisal and maintaining morale. Therefore, it should be noted that scholars and management practitioners can include the findings of this study in their teachings.

**5.1.1.2 Industry:** The industry and organizational managers in the industry are hereby enjoined to create a favourable atmosphere that will generate good employee performance. These include providing adequate reward and structuring such rewards in order to improve employee performance.

**5.1.1.3 Society:** The society, too, will become a better place when employees work with organizations that have their best interest at heart. Employees won't need any unrest or industrial action. So this will keep society at peace.

## **5.2 Conclusion**

The study having established the study's broad objective which was the impact of rewards system on employee performance at KPMG Nigeria. From the data collected, based on the empirical findings, it was concluded that: pay reward affects employee Adaptive performance significantly in KPMG Nigeria, employee recognition significantly affects employee counterproductive performance in KPMG Nigeria, Conducive work environment affects employee Contextual performance and finally employee development affects employee performance. Therefore, the study concludes that reward system impacts on employee performance.

## **5.3 Contribution to Knowledge**

### **5.3.1 Concepts**

The study has contributed conceptually to the body of knowledge in the concept by broader outlook on rewards system concepts on employee performance and reward system approaches as well as employee performance as they improve and bring out the diverse viewpoints of the scholars.

### **5.3.2 Empirics**

Empirically, the study examination revealed how the system of rewards has helped to improve employee performance. This research as such adds to existing studies. The research made the following contribution to the findings: Pay reward significantly affects employee Adaptive performance in KPMG Nigeria, Employee recognition significantly affects employee counterproductive performance in KPMG Nigeria, and Conducive work environment does not affect employee contextual performance, and employee development in KPMG Nigeria significantly affect the performance of employee tasks. Therefore, the study concludes that the reward system significantly influences the work performance of employees.

## **5.4 Recommendations and Implementation Plan**

Based on the findings, several guidelines are given;

- i. KPMG's management should ensure that they provide the needed motivation, compensation or remuneration irrespective of employees' level to spur employees to act towards improving their task performance.
- ii. The KPMG Nigeria should strive to recognize and appreciate employees as much as possible more often this will help them improve their work.
- iii. KPMG should ensure that reward needs to be improved so that employee do not indulge in counterproductive behaviour, but should be motivated to follow up behaviours that will improve the performance of the organization in which they work.
- iv. KPMG's management in Nigeria should pay particular attention to the work environment as it represents a significant variable that affects the performance of the employee which will then impact on the efficiency and quality of the services.

### **5.4.1 Implementation Plan**

- i. KPMG management needs to implement a system of rewards which will inspire employees' productivity for the company's growth, by setting up a different reward for the productive employees which could be a percentage extra reward of their salary at the end of a year.
- ii. KPMG management will arrange twice a year training programs to ensure that their employees continue to acquire more knowledge about what it takes to be successful and to improve their performance.
- iii. Finally, the firm's Human Resource (HR) will develop and implement a robust career development training program for employees to ensure continuous performance improvements as these will go a long way to making them confident, flexible, and efficient.

## **5.5 Suggestions for Further Studies**

It is suggested that future studies should broaden the scope of the study and future research should analyze the research variables in other research contexts, industries, countries and business environments so as to improve the generalizability of the findings. A comparative study of the relationship and effects of the reward system variables and the performance variables of employees used in this research in the manufacturing companies will thus open up more understanding on the topic.

## **5.6 Personal Learning Statements**

During this dissertation, these sections offer a personal development of the research. This section outlines the theoretical concept of learning style, key academic and professional skills gained by the researcher during the program's completion and how learning has helped to improve abilities that have added value to the researcher in future employment. Researcher will also discuss plans for continuing and expanding this learning.

Keefe (1979) claims that 'learning styles are cognitive, productive and psychological characteristics, which serve as relatively stable indicators for how students perceive, communicate with and respond to the learning environment.

The researcher had gained personal style of learning. By doing so the researcher completed Honey and Mumford's Learning Style Questionnaire. The researcher has seen that a researcher is more like a Reflector among the various types of learning. That means by observing and thinking, the researcher learns. Reflector tends to be cautious before conducting, collecting data, studying experiments, taking the time to work towards appropriate conclusions and drawing them up. Reflectors like to analyze before offering their own opinion and like to look at things from different perspectives (Honey and Mumford, 1992) that suited the learning style of the researcher.

### **5.6.1 Personal Learning Outcomes and Self-analysis during the Learning Process**

The researcher has acquired knowledge about the purpose of personal learning and this has helped to understand what otherwise appears to be discordant research findings, that have generated mixed results both in terms of accuracy and influence learning output. Prior to undertaking this program the researcher was able to relate academic skills acquired.

As part of the requirement for the completion of this course the researcher is expected to carry out an academic research. The researcher had no free-thinking and was confused earlier in the first semester, on how to go about carrying out this research with other school activities that needs to be handled.

On the other hand, the researcher has discovered how to go about the research work from the research methods course that was done in the first semester and this guided the researcher throughout the period of this research. This helped the researcher to discover and understand the background details of the topic under study. It helps in measuring a subsequent quantitative research. In addition, methods used to collect data have enabled the researcher to learn how to investigate effectively, which was a new experience and also a challenge for the researcher, as it had never been done before. Now the researcher can swiftly and effectively plan a research work. Then spend more time in the writing and making of reflection in the learning process.

### **5.6.2 Team Working Skills**

Teamwork skills are crucial to the researcher success in this work. Teamwork in the modern working world is becoming more and more common and nowadays many companies incorporate this requirement in their hiring process. In addition, completing the courses the researcher has come to realize that it is important to know how to work effectively with the team and to have a productive work. The researcher has grown in leadership, having learned to collaborate with the team and those outside team to handle and contribute ideas. Team working skills have helped the researcher become a successful manager in the future career.

### **5.6.3 Personal Communication Skills**

Personal Communication is the sharing of information between colleagues and the immediate environment and people by researcher. During presentation in front of the students, the researcher has improved her communication skills: the researcher has learned to speak to the listeners by facing them without reading notes, making eye contact and effectively using body language. Now, the researcher will talk with lecturers and classmate more freely.

The personal communication that the researcher gained during the course of the learning and writing this dissertation has enhanced the ability to communicate well and improved career prospects. The researcher will thus continue to improve presentation skills until the researcher is in a position to attract audience attention during a presentation.

#### **5.6.4 Personal Management Skills**

Self-management skills are those capabilities that enable researchers to monitor their thoughts, feelings and actions. These skills are very important for achieving successful research and improving career goals for researchers. Through the course of the dissertation, the researcher learns to manage and make effective use of time. The Researcher can now work more productively and execute tasks on time without haste.

#### **5.6.5 Plans to sustain personal learning and conclusion**

The researcher is best at planning a learning plan with the guidance and support. As living in a knowledge-based society, primary educational aim for the researcher was learning and improving skills. That's the reason the researcher took the initiative to do the course. Lifelong learning (Honey and Mumford, 1992) will never stop. The researcher will likely continue to learn during the course of future career. So, becoming a successful lifelong learner will be vastly important. The researcher now has the potential to be more analytical and has the ability to analyze objectively before making decisions. That proves that the researcher has improved on the ability to make decisions. This will be particularly useful in future positions in the profession of researcher where those skills can be effectively applied. All modules included within the course and the curriculum provided the researcher with opportunities to gain new research skills and to bring into practice what has been learned. Hence, this dissertation has given excellent learning outcome in personal and future career growth for the researcher.



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## Appendices

### Questionnaire Sample

#### Section 1: Statistics and demographics

##### Personal Information

Please tick ( ) as necessary.

- i. Sex:
- ii. Please specify your age
- iii. How many years have you worked in this company?

#### Section 2: General Info

##### Independent Variable: System of reward

**Section I:** As they refer to you, please answer the questions below. Tick using the following rating:

1= strongly disagree (SD), 2= disagree (D), 3= Neutral (N), 4= agree (A), 5 = strongly agree (SA).

S/N	Pay reward	SA	A	N	D	SD
1	My company pays me well					
2	I believe my overall reward package should provide more rewards					
3	I am not satisfied with my salary					
4	I prefer cash to in-kind reward					
5	I get extra duties and additional work allowances					

**Part of Intrinsic Reward****Part II: (Tick Fittingly)**

S/N	Recognition	SA	A	N	D	SD
1	I'm all right when I am appreciated for a job well done					
2	Once I am recognized, I feel respected					
3	It stirs my interest in doing ever better					
4	I prefer recognition to cash reward.					
5	I feel fulfilled when management acknowledges my service years					

**Part III: (Tick Fittingly)**

S/N	Conducive Work Environment	SA	A	N	D	SD
1	I enjoy a friendly and conducive working environment					
2	My firm is doing a great deal to improve the work environment					
3	I enjoy some degree of autonomy in fulfilling my duties					
4	My firm runs regular public health programs					
5	My office is comfortable					

**Part IV: (Tick Fittingly)**

S/N	Employee Development	SA	A	N	D	SD
1	My company has a training and development policy which applies to all employees.					
2	I have attended Company-sponsored skill training activities					
3	Supervisors support the use of training techniques learnt by employees					
4	My company ties its corporate policy with training and development					
5	Employees who use their expertise are granted priority for new assignments					

**Section 3: Dependent variable: performance of the employees****Part V(Tick Required)**

S/N	Adaptive Performance	SA	A	N	D	SD
1	I try to keep my job knowledge up to date					
2	I work to improve my job skills					
3	I show flexibility in carrying out tasks					
4	I managed to cope with difficult situations and setbacks at work well					
5	I come up with innovative approaches to new problems at work					

**Part VI (Tick Fittingly)**

S/N	Counterproductive Behaviour	SA	A	N	D	SD
1	I am fond of complaining about unimportant matters at work					
2	I seem to generate more challenges than solutions at work					
3	I have found myself talking to colleagues about the unfavorable aspects of my work					
4	I focus on the negative aspects of a work situation, rather than the positive ones					
5	I often quarrel with my colleagues, managers or clients					

**Part VII(Tick Fittingly)**

S/N	Contextual performance	SA	A	N	D	SD
1	I can always discharge my responsibilities					
2	Working with colleagues always goes well					
3	When there is a problem to solve, I am allowed to take the initiative					
4	When available I am ready to take on demanding job tasks					
5	I am very open to my work's criticism					

**Part VIII (Tick Fittingly)**

S/N	Task Performance	SA	A	N	D	SD
1	I will score the consistency of my work over the last three months as being really good					
2	I believe the quality of my job has significantly increased in the last 3 months compared to last year					
3	I still schedule my job in such a way that it is finished on time					
4	I have noticed a fall in the quantity of my work in the last few months					
5	I can always do my job well with minimal effort and time.					

## SPSS TEST RESULTS

### Appendices

### Regression

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	2.459	4.829		.509	.646	-12.908	17.825
Pay reward (TR)	.877	.170	.948	5.170	.014	.337	1.417

a. Dependent Variable: Adaptive (AP)

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	.524	1.413		.371	.736	-3.973	5.020
Recognition (RE)	.974	.048	.996	20.461	.000	.822	1.125

a. Dependent Variable: Counterproductive (CWB)

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	-.659	2.122		-.311	.776	-7.412	6.094
Conductive work environment (CWE)	1.023	.077	.992	13.266	.001	.778	1.268

a. Dependent Variable: Contextual (CP)



**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	.509	3.682		.138	.899	-11.207	12.226
Employee development (ED)	.975	.128	.975	7.598	.005	.566	1.383

a. Dependent Variable: Task performance (TP)