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EFFECT OF EMPLOYEE MOTIVATION ON EMPLOYEE PERFORMANCE IN LIRS IKEJA LAGOS

ONYINYE NWUCHE
Faculty of Administration and Law ABU Distance Learning Center, Ahmadu Bello University Zaria, Nigeria

OKOYE K. CHIDOZIE
Faculty of Administration and Law ABU Distance Learning Center, Ahmadu Bello University Zaria, Nigeria
&
KABIRU JINJIRI (PhD)
Faculty of Administration and Law ABU Distance Learning Center, Ahmadu Bello University Zaria, Nigeria

Abstract

This study investigated the effect of employee motivation on the performance of the employee in the Lagos inland revenue service Ikeja Lagos. The study focused on the Primary source of data collection. Structured questionnaires were administered to 57 respondents who made up the population of the study. The Taro Yamane formula is used to get the actual sample size based on the population at a 95% confidence interval and 5% error margin. The study employed Spearman rank correlation (rho) for the bivariate correlation analyses. The resultr= 0.910 revealed that there is a significant relationship between monetary reward and employee performance. Result r=0.879 also shows There is a significant relationship between staff training and employee performance. The study, therefore, recommends that LIRS should take into account the important determinant of the reward system such as money and staff training to keep their employees motivated. Also, LIRS Lagos should be considering staff for rewards and training based on met criteria. This will go a long way in reducing dissatisfaction associated with reward allocation since employees usually compare their rewards with both internal and external referents.

Keywords: Effect, Monetary Rewards, Staff Training, Employee Performance, LIRS Ikeja Lagos.

1. Introduction

Motivation is one of the most important factors driving people to reach their goals. Indeed, motivation is a guide that allows people to stay focused on their path to success, regardless of the challenges they face. This includes both personal and professional goals and objectives. According to Dodd (2015). Some scholars in this field believe that without this driving force, people would live monotonously and no major discoveries or interventions would have been made. According to Cory (2006), in the early concept, work was an essentially undesirable profession, and workers naturally tried to do as little as they could, which turned into a kind of carrot and stick management policy. I expected it to be done. According to Barton (2002), motivation refers to the process of guiding an individual's choices among different forms of voluntary activity. Locke (2019). hypothesized that motivation is the process of explaining the strength, direction, and sustainability of a person's efforts to achieve their goals. This means that motivation is a measure of how much effort a person puts into a job, the direction in which that effort goes, and how long a person can sustain the effort. Therefore, motivation can answer the question of why workers do what they are doing. Motivation can be intrinsic or extrinsic. The essential motive comes from within humans. This refers to the direct relationship between the worker and the task and usually applies alone. Examples of essential motivations include the achievements, achievements, challenges, and abilities that can be gained from doing one's job well (Merchant, 2003). External motives come from the working environment outside of a person and his or her work. Good salaries, benefits, support measures, and various forms of supervision are good examples of this kind of motivation (Leonard, 2020). The current concept of employee motivation began to take hold in the 1960s, creating a working environment and incentive structure to take full advantage of the organization's employees' undeveloped skills, ideas, and other potential benefits (Leonard, 2020).

The objectives of this study are as follows:

i. To determine the effect of monetary reward on employee performance.
ii. To determine the effect of staff training on employee performance.

In line with the stated objectives above, the following hypotheses were developed:
H_{01}: There is no significant relationship between monetary reward and employee performance
H_{02}: There is no significant relationship between staff training and employee performance.

The research was guided by the following research questions;

i. How does monetary reward affect employee performance?
ii. Does staff training affect employee performance?

The rest of the study is divided into five sections. In the second section, we considered the theoretical framework and related literary genres. Part 3 explained the methodology used in the study, and Part 4 presented the results and interpretations. The last part contained results-based recommendations.

2. Literature review

Motivation: Motivation is a human psychological characteristic that contributes to the level of human involvement (Allison, 2018). It includes factors that trigger, direct, and sustain human behaviour in a particular direction. Kraus (2018) further states that there are basic assumptions about manager motivational practices that need to be understood. First of all, it is generally believed that motivation is good. If you are not motivated, you will not feel well. Second, motivation is one of several factors that affect an individual's performance. Factors such as skills, resources, and performance requirements are also important. Third, managers and researchers alike assume low motivation and need to be replenished on a regular basis. Fourth, motivation is a tool that managers can use in their organizations. When managers know what is driving the people who work for them, they can adjust their work instructions and rewards to what is driving those people. Motivation can also be understood as necessary to encourage employees to do so by meeting or addressing their needs. In the case of Akhtar (2017), "it has a purpose and cannot be outside the scope of the purpose of a public, private or non-profit organization." Motivation strategy of the employees of Stoner and others. Ombima

(2014) justifies the needs of workers, stating that "the ultimate test of an organization's success is the ability to create enough value to offset the burden on the resources provided. "Bernard sees workers in an organized effort and spends his time and effort on personal, financial and non-economic satisfaction.

Money: According to Mwangi (2014), money is still the most effective motivator. Frederick Taylor and his senior researchers identified money as the most essential element in enhancing industrial worker productivity as early as 1911. Taylor pushed for the implementation of an incentive compensation system to motivate employees to reach better levels of performance, dedication, and, ultimately, satisfaction. Money has a powerful motivating effect because it represents intangible aspirations like security, power, celebrity, achievement, and success. Eastman (2019) uses the career choice process to highlight the effectiveness of monetary incentives. Money, he says, has the ability to attract, retain, and inspire individuals to do better. For example, if a librarian or information worker has another employment that has similar job qualities to the present one but pays more, the employee is likely to accept the new position.

Staff Training: No matter how automated the Organisation is, high productivity depends on the level of employee motivation and effectiveness. Employee training is an essential strategy for motivating employees. Library organizations need to have good training programs. This gives librarians or information workers the opportunity to self-improve and develop to meet the challenges and demands of new devices and new technologies to perform their tasks. Information and Communication Availability: Managers can be motivated by providing others with relevant information about the outcome of their actions (Olajide, 2000). It seems that no organization is known to this researcher that people usually do not feel the need to improve the way departments communicate, collaborate, and collaborate. With the availability of information, the pressure from strong peers to run faster when two or more people are running together than when running alone or unaware of the speed of other runners. Is born. By sharing information, subordinates compete with each other. Studies of work motivation seem to confirm that it improves worker performance and satisfaction (Berger & Berger,2020).

Employee Performance: Employee performance is a dependent variable in this study (and one of the most studied variables in organizational psychology). This refers to "the level of individual employee productivity compared to colleagues in various work-related behaviours and outcomes" (Ali & Ahmed, 2019). According to Alimi (2012), the direct impact of motivation on unit productivity suggests that it is necessary to understand the factors that influence motivation. This understanding helps managers change the conditions of their work environment to encourage individual behaviour and stay in line with established company goals. Nevertheless, job performance is a multidimensional structure, and it has not been easy to reach a consensus among researchers on how to conceptualize it. For example, Eastman (2019) proposed six aspects: job skills, job, enthusiasm for work, quality and quantity of work, and willingness to innovate. Elaurant (2018) Measuring performance in terms of quality and quantity, he proposes to use performance quality and productivity. In addition, Borman and Motowidlo (2017) distinguish work performance into task performance and contextual performance. Task Fulfillment 8th International Conference on Business Systems, Accounting and Logistics. Kraus(2018) refers to actions directly involved in the production of goods and services but in context. Performance includes actions that are not directly related. Their main task is to shape the organizational, social and psychological context. For example, when employees help each other, collaborate with their bosses, or make suggestions about organizational processes, they perform contextually.

Rewards on Employee Performance: The rewards an individual receives are an integral part of the understanding motivation. Studies show that compensation tends to affect employee satisfaction, which directly affects employee performance. Abdulsalam (2017) concluded that factors affect job performance. First, it depends on the amount received and the amount the individual should receive. Second, comparisons with what others collect affect employee performance, and third, employee satisfaction with both intrinsic and extrinsic compensation is overall job performance. Affects abilities. Fourth; people differ greatly in the rewards they want and the value they place in each. And fifth, many external rewards are only satisfying, as they lead to other rewards. All of these observations suggest the need for a diverse reward system. A study by La Belle, (2016) on the effects of motivation and hygiene on job performance in a group of 75 agricultural advisors in Nigeria: This study Followed essentially the same methodology and it provides some evidence of the impact of motivation on job performance. Another study by Eastman (2019) is also based on Herzberg's two-factor motivational theory, which divides working variables into two groups: hygiene factors and motivational factors. They tested the validity of the two-factor theory using a sample of 692 subjects. They found that at higher job levels, "motivational" or intrinsic job factors were rated higher, and at lower job levels, "hygiene factors" or extrinsic job factors were rated higher. From this work, they conclude that an organization that meets both the intrinsic and extrinsic elements of the worker brings out the best of them.

Staff Training on Employee Performance: Ahmad and Schroeder (2018) look at four different aspects of a teacher librarian's job: knowledge base, technical skills, values, and beliefs. He claims that they will only be successful if they are driven by deep-seated beliefs and a conviction in the creation of a common vision. Anderson and Oliver (2014) investigate the impact of agency-influenced work and employment circumstances on social worker job satisfaction. Salary, perks, job stability, physical surroundings, and safety were some of the motivating factors. Job happiness is influenced by a number of contextual and motivational variables. Eastman (2019)investigates the reasons and leadership styles of the commercial and public sectors, whereas Kraus(2018) indicates that financial incentives drive much of what individuals do. I am. The findings demonstrate that the motivating demands of public and private sector employees, managers and non-managers, differ little.

Theoretical Framework

The rewards an individual receives are an integral part of the understanding motivation. Studies show that compensation tends to affect employee satisfaction, which directly affects employee performance. Segal (2015) concluded that factors affect job performance. First, it depends on the amount received and the amount the individual should receive. Second, comparisons with what others collect affect employee performance, and third, employee satisfaction with both intrinsic and extrinsic compensation is overall job performance. Affects abilities. Fourth; people differ greatly in the rewards they want and the value they place on each. And fifth, many external rewards are only satisfying, as they lead to other rewards. All of these observations suggest the need for a diverse reward system. A study by Jibowo (1977) on the effects of motivation and hygiene on job performance in a group of 75 agricultural advisors in Nigeria: This study was by Herzberg et al.(1959) Followed essentially the same methodology and it provides some evidence of the impact of motivation on job performance. In another study by Swasto (2016), they also based on Herzberg's two-factor motivational theory, which divides working variables into two groups: hygiene factors and motivational factors. They tested the validity of the two-factor theory using a sample of 692 subjects. They found that at higher job levels, "motivational" or intrinsic job factors were rated higher, and at lower job levels, "hygiene factors" or extrinsic job factors were rated higher. From this work, they conclude that an organization that meets both the intrinsic and extrinsic elements of the worker brings out the best of them.

3. Methodology

This study used a descriptive study design to explain the relationships that exist between monetary reward, staff training, and employee performance at LIRS Lagos. The survey included 57 full-time employees of the Lagos Inland Revenue Service. Apply the Taro-Yamane equation to determine the appropriate sample size based on a population with a 95% confidence interval and a 5% margin of error. The data for this study was collected from primary sources using questionnaires managed via web links. Respondents' private data was shown in the first five questions. Dialogue relaxation targeted three variables that were influenced by the study. The questionnaire basically consists of closed and open questions. Free-form questions were used when respondents needed to provide more information. We used Spearman's Rank Correlation (rho) to analyze data about correlations using the Social Science Statistics Package (SPSS) 26.

4. Data Presentation, Analysis and Interpretation

The data is given, and the analysis is carried out, depending on the number of people who started and finished the survey.

Profile of the Respondents

Table 1: Respondents' Characteristics

Variables	Categories	Frequency	Percentage
Sex	Male	30	53.57%
	Female	27	47.37%
Age	18-24	5	8.77%
	25-34	22	38.60%
	35-44	17	29.82%
	45-54	9	15.79%
	55-64	4	7.02%
Marital status	Single or never married	16	28.07%
	Married	30	52.63%
	Separated	3	5.26%
	Divorced	2	3.51%
	Widowed	4	7.02%
	Prefer not to say	2	3.51%

Qualification	Secondary	1	1.79%
	Diploma/NCE	0	0.00%
	Degree/HND	24	42.86%
	Post Graduate	30	55.36%
Work Experience	0 - 3 years	14	24.56%
	3 - 5 years	13	22.81%
	5 - 10 years	15	26.32%
	10 - 15 years	8	15.79%
	15- 20 years	6	10.53%
	Above 20 years	0	0.00%

Source: Author's Field Survey May 2022

First, the respondents were classified based on sex. The analysis revealed that 30 or 53.57% of the respondents are *Males* while 26 or 46.43% are *Females*. The data analysis also shows that the majority of the respondents 21 or 37.50% are within the age group 25 – 34 years, followed by those whose age group fall between 35 - 44 years 17 or 30.36%, 9 or 16.7% are within the age bracket 45 - 54 years, 5 or 8.93% of the respondents fall within the age bracket 18-24 while 4 or 7.14% of the respondents are from age bracket 55-64. As regards the marital status of the respondents, the analysis revealed that 29 or 51.79% are *married,* and the remaining 16 or 28.57% are *single.* 4 or 7.14% of the respondents is are *widowed* and 2 or 3.57% *divorced.* 2 or 3.57% of the respondents prefer not to say their marital status. The respondents were further classified according to their educational qualifications. It was found that the majority of the respondents 30 or 54.55% have Post Graduate Degree, 24 or 43.64% of the respondents have a Degree/HND, none have a Diploma/NCE while 1 or 1.82% have Secondary School Qualification. However, the analysis further revealed that 14 or 25.00% of the respondents have 0-3 years of work experience, 13 or 23.21% of the respondents have 3-5years' work experience, 15 respondents have 5-10 years of work experience, 8 or 14.29% of the respondents have 10-15 years work experience, 6 or 10.71% of the respondents have 3-5 years' work experience while none of the respondents has over 20 years work experience.

Table 2: Monetary Rewards Improve Employee Performance in LIRS

	Answer	**Count**	**Percent**
1.	Strongly Agree	36	63.16%
2.	Agree	17	29.82%
3.	Undecided	1	1.75%
4.	Disagree	2	3.51%
5.	Strongly Disagree	1	1.75%
	Total	57	100%
Mean: **1.509**	Confidence Interval @ 95%: **[1.289 - 1.729]**	Standard Deviation: **0.848**	Standard Error: **0.112**

Source: Field Survey, May 2022

In the respondent's opinion to know if monetary rewardsimprove Employee Performance, 36 respondents representing 63.16% of the respondents strongly agree, 17 representing 29.82% agreed, 1 respondent representing 1.75% remain undecided, 2 representing 3.51% disagreed, and 1 respondent representing 1.75% Strongly Disagreed. Mean (1.509) was used to establish the average value of the data while standard deviation (0.848) gave the dispersion in the data. The high mean presents the majority of the respondents strongly agreed with the statement presented to them while a low standard deviation translates to low dispersion in their response. From the Analysis, we can conclude descriptively that monetary rewardsimprove Employee Performance in LIRS.

Table 3: Monetary Rewards Motivates Employees in LIRS

	Answer	**Count**	**Percent**
1.	Strongly Agree	28	49.12%
2.	Agree	22	38.60%
3.	Undecided	1	1.75%
4.	Disagree	3	5.26%
5.	Strongly Disagree	3	5.26%
	Total	57	100%
Mean: **1.789**	Confidence Interval @ 95%: **[1.509 - 2.070]**	Standard Deviation: **1.081**	Standard Error: **0.143**

Source: Field Survey, May 2022

In the respondent's opinion to know if monetary rewards motivate Employees, 28 respondents representing 49.12% of the respondents strongly agree, 22 representing 38.60% agreed, 1 respondent representing 1.75% remain undecided, 3 representing 5.26% disagreed, and 3 respondents representing 5.26% Strongly Disagreed. Mean (1.789) was used to establish the average value of the data while standard deviation (1.081) gave the dispersion in the data. A high mean presents the majority of the respondents strongly agreeing with the statement presented to them while a low standard deviation translates to low dispersion of their response. From the Analysis of the responses, we can conclude thatmonetary rewards motivate Employees in LIRS.

Table 4: Staff Training improves Employee Performance in LIRS

	Answer	**Count**	**Percent**
1.	Strongly Agree	31	54.39%
2.	Agree	24	42.11%
3.	Undecided	1	1.75%
4.	Disagree	1	1.75%
5.	Strongly Disagree	0	0.00%
	Total	57	100%
Mean: **1.509**	Confidence Interval @ 95%: **[1.345 - 1.672]**	Standard Deviation: **0.630**	Standard Error: **0.083**

Source: Field Survey, May 2022

In the respondent's opinion to know if Staff training improves Employees performance, 31 respondents representing 54.39% of the respondents strongly agree, 24 representing 41.11% agreed, 1 respondent representing 1.75% remain undecided, 1 representing 1.75% disagreed, and 0 respondents representing 0.00% Strongly Disagreed. Mean (1.509) was used to establish the average value of the data while standard deviation (0.630) gave the dispersion in the data.

The high mean presents the majority of the respondents strongly agreed with the statement presented to them while a low standard deviation translates to low dispersion of their response. From the Analysis of the responses in the 5-point Likert questionnaire, we can conclude that Staff training improves Employees' performance.

Table 5: Staff Training Motivates Employees in LIRS.

	Answer		Count	Percent
1.	Strongly Agree		26	45.61%
2.	Agree		26	45.61%
3.	Undecided		2	3.51%
4.	Disagree		1	1.75%
5.	Strongly Disagree		2	3.51%
	Total		57	100%
Mean: 1.719	Confidence Interval @ 95%: [1.485 - 1.953]	Standard Deviation: 0.901	Standard Error: 0.119	

Source: Field Survey, May 2022

In the respondent's opinion to know if staff training motivates employees, 26 respondents representing 45.61% of the respondents strongly agree, 26 respondents representing 45.61% also agreed, 2 respondents representing 3.51% remain undecided, 1 representing 1.75% disagreed, and 2 respondents representing 3.51% Strongly Disagreed. Mean (1.719) was used to establish the average value of the data while standard deviation (0.901) gave the dispersion in the data. The high mean presents the majority of the respondents strongly agreeing with the statement presented to them while a low standard deviation translates to low dispersion of their response. From the Analysis of the responses, we can conclude that staff training motivates employees in LIRS.

Hypotheses Testing

Hypothesis 1

H_0: There is no significant relationship between monetary reward and employee performance

Decision Rule: reject the null hypothesis if the p-value is less than the level of significance.

Level of significance: 0.05

Table 6: Test for Correlations

Correlations

			Monetary Reward	Employee performance
Spearman's rho	Monetary Reward	Correlation Coefficient	1.000	.910**
		Sig. (2-tailed)	.	.000
		N	57	57
	Employee performance	Correlation Coefficient	.910**	1.000
		Sig. (2-tailed)	.000	.
		N	57	57

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

Source: Field Survey, May 2022 (SPSS 26)

The hypothesis was tested using the spearman rank correlation (rho) to analyse the 5-point Likert questionnaire as recommended for analysing ordinal data with non-parametric correlations. The results in Table 6 indicate that the correlation coefficient between the two variables monetary rewards and employee performance is r = 0.910 with a significance level of 0.000 less than 0.05. The result of the correlation coefficient of 0.910 indicates a strong positive correlation between monetary rewards and employee performance, it shows that there is a significant relationship between monetary rewards and employee performance which means that monetary rewards significantly have an effect on the employee performance in Lagos Inland Revenue Service Lagos.

We, therefore, reject the null hypothesis:

H0: There is no significant relationship between monetary reward and employee performance

And accept an alternate hypothesis:

H1: There is a significant relationship between monetary reward and employee performance

Hypothesis 2

H0: There is no significant relationship between staff training and employee performance.

Level of significance: 0.05

Decision Rule: reject the null hypothesis if the p-value is less than the level of significance.

Table 7: Test for Correlations

Correlations

			Staff Training	Employee performance
Spearman's rho	Staff Training	Correlation Coefficient	1.000	.879**
		Sig. (2-tailed)	.	.000
		N	57	57
	Employee performance	Correlation Coefficient	.879**	1.000
		Sig. (2-tailed)	.000	.
		N	57	57

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

Source: Field Survey, May, 2022 (SPSS 26)

The hypothesis was tested using the spearman rank correlation (rho) to analyse the 5-point Likert questionnaire as recommended for analysing ordinal data with non-parametric correlations. The results in Table 7 indicate that the correlation coefficient between the two variables staff training and employee performance is r = 0.879 with a significance level of 0.000 less than 0.05. The result of the correlation coefficient of 0.879 indicates a strong positive correlation between staff training and employee performance, it shows that there is a significant relationship between staff training and employee performance which means that staff training significantly has an effect on the employee performance in Lagos Inland Revenue Service Lagos.

We, therefore, reject the null hypothesis:

H0: There is no significant relationship between staff training and employee performance.

And accept an alternate hypothesis:

H1: There is a significant relationship between staff training and employee performance.

5. Conclusion and Recommendations

Having examined the effect of motivation on employee performance, the study concluded that monetary rewards and staff training have a positive significant effect on employee performance in LIRS Lagos. The result shows that employee performance tends to increase when an employee is motivated. The study agreed with the study of Onwuatuelo (2022) which shows rewards have a positive effect on employee performance which means that employees tend to perform better when they are always motivated.

From the findings, the study recommends that LIRS should take into account the important determinant of the reward system such as money and staff training to keep their employees motivated. Also, LIRS Lagos should be considering staff for rewards and training based on met criteria. This will go a long way in reducing dissatisfaction associated with reward allocation since employees usually compare their rewards with both internal and external referents. This will help to reduce staff turnover and retain the right workforce in the organisation.

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