

**THE INFLUENCE OF COMPENSATION STRATEGIES ON EMPLOYEES'
PERFORMANCE: AN EXAMINATION OF OLAM FLOUR MILL, ILORIN, KWARA
STATE, NIGERIA**

BY

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CERTIFICATION

This is to certify that this research work has been read and approved by the undersigned on behalf of the Department of Public Administration, Institute of Finance and Management (IFMS), Kwara State Polytechnic, Ilorin as meeting the requirement for the award of Higher National Diploma in Public Administration.

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DEDICATION

I dedicate this project to Almighty Allah for His grace and guidance, and also to my parents, Mr. and Mrs. BUSARI, whose love and support have been a constant source of inspiration, especially during the completion of my Higher National Diploma project.

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ABSTRACT

In, Africa with specific attention to Nigeria, the majority of employees who change from one job to another move as a result of finding better pay (Aaron, 2021). According to Anderson (2018), indicate that more than seven out of ten people in Nigeria that are more than 70% of employees who are interested in changing their employer normally gave the reason of low income in their present job that makes them seek for new employment environment. Compensation plays a major role in attracting new talents. This implies that what is giving to existing workers will determine how new job seekers will be attracted to the organization. Motivation of an employee is directly proportional to the compensation he/she receives. This implies that effective compensation packages help in employee retention, which has become essential for sustaining firms' competitive advantage. Primary and Secondary data were utilized for the study. Primary data were collected through questionnaires, while secondary data were collected from relevant texts, journal articles, official reports, newspapers and magazines. And also, data were extracted from annual Olam Bulletin. The quantitative data generated were presented and analyzed using table of frequency distribution, simple percentage. The findings revealed that basic salaries has a significant effect on employee performance in the manufacturing companies, that employment compensation benefits have a significant effect on employee performance in the manufacturing companies and challenges of compensation has a significant effect on employee performance in manufacturing companies. This study concludes that a competitive salary package can improve employee motivation, reduce employee turnover and increase productivity. Employee turnover has a significant cost to businesses, which motivation can help reduce. The study concludes that incentive plans motivate workers for higher efficiency and productivity. The rewards usually relate to the achievement of certain goals, either personal, team or organizational, or a combination of all of these. The study recommends that employees should be provided with the adequate allowances and facilities during their overtime, if they happened to do so, such as overtime pay, etc. allowances to get their regular check-ups. Organizations should provide for flexible timings to the employees who cannot come to work during normal shifts due to their personal problems and valid reasons. The study recommends that the organization should align employee reward strategies with business strategy. It is essential to reward behaviors that will deliver your organization's strategic objectives, such as customer service, innovation, quality and efficiency.

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CHAPTER ONE

INTRODUCTION

1.1.1 Background to the Study

Compensation is one aspect of human resource management that has generated a lot of controversies over the years along with the human relations movement from 1932 till date (HUGHES, 2021). This is a result of its significance in employee motivation and organizational progress. Compensation plays a major role in attracting new talents. This implies that what is given to existing workers will determine how new job seekers will be attracted to the organization. The motivation of an employee is directly proportional to the compensation he/she receives. This implies that effective compensation packages help in employee retention, which has become essential for sustaining firms' competitive advantage (Bhattacharyya, 2019). It has also been shown that talents tend to match their commitment to the compensation they receive in return from their masters' called employers. Arguing further, Amah (2020) contended that successful organisations were known for their reputation as a result of the effective implementation of compensation packages they rolled out for their workers.

Poujol, and Tanner (2020) in their argument elucidated that compensation can be used as a mechanism for directing sales force energy, activity and workers' performance. Another contribution of compensation is that it reduces turnover and improves strong relations with unions (Cassandro, 2018). Finally, Bhattacharyya (2019) asserts that human resource managers can make use of compensation as a tool to enforce the performance of employees at the workplace to sustain competitive advantage. Nonetheless, one of the challenges facing the Nigerian civil service is the inability of both the federal and state governments to pay compensation to its workforce. It can be

argued that there is no single year that compensation will not be an issue between the government and the civil servant (Bhattacharyya, 2019).

Now and then the government will contend that they are short of cash due to a drop in the oil cost hence, labourers ought to be persistent and hold up with a purge stomach pending when the cost of oil increments (Rapheal, 2021). Indeed, the issue of the lowest wage that the government claims they will be paying the respectful workers is pending. In 2016, most state governments owed their specialists for a great six months contending that it was a result of a drop within the oil cost. According to Aliyu (2016), the president of the Nigerian Work Congress, after assembly with its officials on the issue of non-payment of compensations to specialists over the nation pointed out that since most states have owed specialists for five to six months, they have chosen to set out on “no pay no work policy” which is the same thing with “no work no pay” on the side of the government (Aliyu, 2016). One question that needs to be answered is “is a worker entitled to his/her wages?” If the answer is yes, then federal and state government should endeavour to ensure that workers are being compensated for their effort (Anthony, 2018).

Furthermore, researchers have argued that a compensation system can create and sustain a competitive advantage for organizations (Milkovich and Newsman, 2021). In recent years, the inclusion of non-financial measures has gained some popularity in compensation management, while some schools demonstrate positive effects of incorporating non- financial measures in to the compensation system empirically (Widmier, 2019). He further states that, human resources model of compensation generally assume that higher performance requires greater effort or that is in some other ways associated with disutility on the part of workers. In other to provide incentives, these models predict the existence of reward systems that structure compensation so that a worker expected utility increase with observed productivity. This reward can take many different forms

including praise from supervisor and co-workers, implicit promise of future promotion opportunities, feelings of self-esteem that comes from superiors' achievement and recognition and current and future cash rewards related to performance. Koln (2019), argues that failure of compensation system is due to inadequate assumption about human motivation, reason for this can be attributed rather to the measurement of employee satisfaction and employee loyalty' to the organization, Hence, there is a strong need for the development of a holistic reward and performance measurement model enabling an organization to derive company specific success drivers and identify cause and effect relationship when linking rewards to measure such as employees satisfaction and loyalty. Thus, Dalton McFarland (2018), asserted that among the various devices for eliciting the loyalty. Cooperation and effort of individuals are the various forms of economic rewards.

In, Africa with specific attention to Nigeria, the majority of employees who change from one job to another move as a result of finding better pay (Aaron, 2021). Anderson (2018), indicate that more than seven out of ten people in Nigeria that are more than 70% of employees who are interested in changing their employer normally gave the reason of low income in their present job that makes them seek for new employment environment (Farhan, 2019). Several authors such as Ali and Raza (2021), Ozor, (2020), Mankinde, (2021) etc., think that employees only stay in an organization to give their best when they believe the remuneration process is commensurate to their input. This has constituted a high rate of employees leaving their employers, moving sometimes away from their city or the country just to find greener pastures. This, therefore, calls for a study of this magnitude to find out whether if compensation management affects employee's performance in the public sector in Nigeria. Andrews (2019) added that while it may be considered that salary attached to a post represents appropriate remuneration of its holder for the proper and

efficient performance of day-to-day duties; there are circumstances in which benefits are warranted. However, Watson (2021), asserts that many companies in the recent have witnessed an exodus of employees to other rivals, this has been attributed to poor compensation strategies which have prompted the shifting of employees in search of firms that could consider compensating them better and thereby reciprocate through good performance (Wei, 2020). In light of this, the study, therefore, joins the debate by attempting to find out the true picture regarding the available compensation as a retention strategy and how it influences the performance of the civil service in Kwara State, Nigeria.

1.2 Problem Statement

In these modern times, there is a lot of interest in the field of compensation strategy and organizational performance. Why because, employees are the most significant and valuable resource in any organization therefore, ensuring that they are satisfied with their job and give the organization their best is one of an organization's main objective (Hughes, 2018).

There are several ways to motivate the performance of employees; one of such ways is to build an effective compensation strategy system. In every organization, employees typically receive different kinds of benefits in the form of wages, salaries, bonuses, commissions etc. Most of these employees who possess good and solid educational backgrounds seems unmotivated to perform their best with the job when their compensation package does not measure up to their educational background and standard thus which may lead to dissatisfaction, withdrawal behaviors, and turnover. This could imply that proper compensation packages would motivate employees to commit to the organizations they work for and remain loyal to it (DeNisi and Griffins, 2018).

While remuneration is apparently one of the key drivers of Productivity and one of each of the first considered zones, questions are strong by atomic physicists and Armstrong (2018) on the viability of remuneration. They contended that, though the need for it causes discontent, its arrangement doesn't lead to enduring inspiration. Labourer productivity through stipends is in numerous shapes together with pay raises, execution rewards, commissions, share and distinctive assist preferences like excursions, cars and distinctive substantial things that are utilized as rewards (Campbell, 2021). This remuneration framework is classified as either direct monetary payment or indirect financial disbursements (Dessler, 2018). Nelson and Spitzer (2021) say that in recent job air, there's extra alteration and vulnerability, there's hyperbolic would like for authorized specialists, there's decay in antiquated motivating forces, there's rise of nontraditional motivating forces and there's hyperbolic utilize of variable stipend.

1.3.1 Objectives of the Study

The general objective of this study is to examine the impact of compensation strategies on employee performance in Olam Flour Mill, Ilorin, Kwara State, Nigeria, the specific objectives of this study are as follows:

- i. To examine the effect of salary on the effectiveness and efficiency of the performance of employees in Olam Flour Mill, Ilorin, Kwara State;
- ii. To ascertain the impact of incentives and rewards on the performance of employees in Olam Flour Mill, Ilorin, Kwara State; and
- iii. To identify challenges affecting direct and indirect compensation strategies on the performance of employees in Olam Flour Mill, Ilorin, Kwara State

1.4 Research Questions

- i. What is the effect of salary on the performance of employees in Olam Flour Mill, Ilorin, Kwara State?
- ii. What is the impact of incentives and rewards on the performance of employees in Olam Flour Mill, Ilorin, Kwara State? and
- iii. What are the challenges affecting direct and indirect compensation strategies on the performance of employees in Olam Flour Mill, Ilorin, Kwara State?

1.5 Significance of the Study

This study is significant in that it examines the issue or challenges facing Compensation strategies in Nigeria focusing on Olam Flour Mill, Ilorin, Kwara State. By so doing it is hoped that results in this study will serve as a seed for which further research can be developed in the following ways.

This research is extremely important to leaders/managers in both public and private organizations and it is not limited to the case study alone but to other private organizations either at the State or Local level. Research and experience have shown that there are several challenges to compensation in Nigeria.

1.6 Scope of the Study

First, the study covered compensation strategies on employee performance in order to give us a very clear understanding of how it affects organizational objectives. This study will examine critically compensation strategies on the performance of employee variables (direct and indirect compensation) are the variable scope. The unite scope will be restricted to only within Olam Flour Mill, Ilorin, Kwara State in north-central Nigeria. However, the central thrust of this research is

the period between 2019 till date, the period which marks the time scope. Olam/Crown Flour Mill Limited is a subsidiary of Olam Group, an Agro-Allied Industry, located at KM3, Afon Road Ogbondoroko, Ilorin, Kwara state. Olam is a leading food and agri-business supplying a broad portfolio of ingredients products to over 19800 customers. With over 250 employees within Ilorin, Kwara State Branch, Nigeria.

a. Mission

We aim to address the challenges involved in meeting the needs of a growing population while achieving a positive impact on farming communities, our planet and our stakeholders.

b. Value

Our values are the tangible expression of our culture and the foundation of our shared philosophy

1.7 Definitions of the Concepts

a) Compensation Strategies

Compensation Strategies is an integral part of the human resource management approach to productivity improvement in the organization. It deals with the design, implementation and maintenance of compensation system that are general to the improvement of organizational, team and individuals' performance. Compensation strategies is concerned with the formulation and implementation of strategies and policies that aim to compensate people fairly, equitably and consistently by their values to the organization.

b) Employees Performance

This is simply referred to the extent to which an individual, unit or department carries out a task assigned to him. It is also a means by which an organization evaluate an individual employee's input and output level, especially in the area of attaining set goals or tasks assigned to him or her. It involves the execution of duties and responsibilities assigned by constituted authorities which one have promised to do, so as to achieve set goals. Performance of employees measured in terms of effectiveness and efficiency.

c) Direct compensation

Direct compensation refers to monetary benefits offered and provided to employees in return for the services they provide to the organization. The monetary benefits include basic salary, house rent allowance, conveyance, leave travel allowance, medical reimbursements, special allowances, bonus, Pf/Gratuity, etc. They are given at regular intervals at a definite time.

d) Indirect Compensation

Indirect compensation refers to non-monetary benefits offered and provided to employees in lieu of the services provided by them to the organization. They include Leave Policy, Overtime Policy, Car policy, Hospitalization, Insurance, Leave travel Assistance Limits, Retirement Benefits, Holiday Home Salary.

CHAPTER TWO

LITERATURE REVIEW

2.0 Preamble

This chapter will present an analysis of literature related to this topic under study. It will focus on the variables discussed in the earlier chapter. The chapter therefore aims to provide the researcher with a clearer perspective of the study area, from the point of view of other researchers as well as scholars. The researcher aims to develop an understanding of the gaps that exist in the study area with the main aim of trying to cover those that fall within the scope of this study. To achieve all these, the chapter covers the following: theoretical review, empirical review and conceptual review.

2.1 Conceptual Review

2.1.1 Concept of Compensation

Scholars have viewed compensation in different dimensions which is influenced by how country's laws that govern compensation are seen by researchers around the globe. However, compensation is a reward that an employee awaits after putting his/her efforts to achieve enterprise goals and objectives. In the quest to search for a befitting definition of compensation, a human resource scholar Ivancevich (2019) elucidated that "compensation management is a human resource function that deals with every type of reward individuals receive in exchange for performing organisational tasks. Milkovich (2018) viewed compensation as wages and benefits given in exchange for effort or work. It is on his assertion that compensation refers to all forms of

financial returns and tangible benefits that an employee receives as part of an employment relationship.

McNamara (2021) submitted that “compensation includes issues regarding wage and/or salary programmes and structures accruing from job descriptions, merit-based programmes, bonus-based programmes, commission-based programmes and so on, while benefits typically refer to retirement plans, health life insurance, disability insurance, vacation, employee stock ownership plan and so on”. Human resource researcher Bhattacharyya (2018) contended that compensation is a methodological approach to assigning a monetary value to employees in return for work performed. Bhattacharyya (2018) also argued the compensation is a term used to describe not only employee salaries but also all other benefits received which he termed remuneration.

In words of Cassandro (2021), “compensation is the area of human resources management which involves making decisions about pay that are fair, equitable and competitive with current market rates; providing employees with incentives to improve performance; ensuring that benefits packages are cost effective and serve to motivate employees, and making certain that all compensation-related policies and programmes comply with government requirements”. Cassandro (2021) went further to argue that “compensation may be in the form of financial returns, tangible services, and benefits received by employees as part of their employment. It does not include other forms of rewards such as recognition and interpersonal relationships etc”.

HR Guide to the Internet (2022) defines compensation as a systematic approach to providing monetary value to employees in exchange for work performed. Balkin and Cardy (2021) argue that employee compensation is comprised of base pay and fringe benefits. It accentuates that compensation is money received for the performance of work plus many kind of benefits and

services that organisation provide for their employee. It argued that compensation includes direct cash payment, indirect payments in the form of employee benefits and incentives to motivate employees to strive for higher level of productivity. However, American Compensation Association (1995) further defined compensation as the cash and non-cash remuneration provided by an employer for services rendered.

2.1.2 Concept of Employee Performance

Performance incorporates the resulting outcomes of the performed actions of employees based on their expertise and skills. In organizational settings, employees' performance is the accumulates result o f the skills, efforts and abilities of all the employees contributed in organizational improved productivity leading towards its goal achievement. Improved organizational performance indicates the efforts towards goal achievement while requiring more efforts in terms of improved employee performance (Ellinger et al, 2019). Employee performance is among the critical factors that contribute significantly in organizational success. Learning organizations play important role in enhancing employee performance through providing trainings and developments for their employees (Gitongu et al, 2018).

Moreover, management standards to evaluate employee performance also play critical role in improving employee performance as they provide the picture of actual performance and its alignment with the benchmarks. If discrepancies found, then these standards help bringing the outputs again towards their required levels (Mackay et al, 2020). Employees performance also depends on their internal satisfaction towards their job. If employees are satisfied from their jobs as well as the organization than they are more keenly interested to perform well towards organizational goal achievement (Harter et al, 2018).

2.1.3 Determinant of Compensation Strategy

2.1.3.1 Salary

There are many factors of pay (Millvior and Newman; 2019) research perform that may be form of individually and may be form of multiple performance pay plan different qualities can consider the efficient of degree to perform merit pay to performance, bonus long incentives first of all merit pay is form of reward and individual function of their individuals performance and rating the pay plan is most common by employee performance appraisal (Chani2018) meant by pay has been frequently use in the organization. Bounces pay is monetary reward gives to employee in addition to their fix compensation (Millovian & Newman 2019). This pays plan in base on individual performance but bonuses do pay and they're not performance. There is reward like the long-term growth as well as employee relation mostly form of cash in and stock.

The length and performance pay plan mostly are their (Elling, 2021) long term incentive also generate some problem of their liquidity long term incentive cantonal get immediately value because requirements on reward convicted in to cash. Performance related pay directly impact the workers performance creating the output through pay and workers has more able to give pay structure according to the performance. The relation of pay and performance is dirtily linking worker has a fixed pay in a period of time and give incentive for their good performance give the pay for shorter term incentive give the power job shorter oriented. The performance-related pay is one kind or another is most OECD member countries mostly senior managers and new mangers or employee (George, 2020).

2.1.3.2 Incentives and Rewards

Reward can generate as important role for employee performance. A good employee feels that the value of the company is working for the also enhances the better work they are wellbeing. Taking seriousness by their employee and their career self-assessment also taking care by their commonalty employee are the big part of the organization like an engine of the organization which else and funds the reward knows the organization can attain any objective with its employee (Akerale, 2020).

The importance of motivating employees cannot enough in an organizations context motivated employee highly productive more efficiency providing and willing to performing taking in the organizations in views that if the employee performance efficiently more than ten leaders to organizations rewards as result of employee performance. Highly motivated employees build advantages for their company and leads the organization of its objectives (Rizal and Ali,2020). This paper impact of reward dimension on employee performance with special reference to high companies. According to grisly and Brown (2018), the reward is the most important element to eliminate employees for paying their best efforts to generate innovation and new ideas in cress the company performance financial and non financial Dewhurst et al (2020) relationship of manager supervisor reward power positivity linked with employee performance more productivity, satisfaction and turnover and organization citizenship behaviour (Jahangar,2019).

2.1.3.3 Indirect compensation

Milkovich and Newman (2019) refer to financial return and employee receive as an employment relationship all cash incentives and other mating employees received which countries of total compunction. Global business and economics (2020) compunction is a big range of

financial benefits and Non financial benefits, it is played in the form of wages and salaries and also insurance level free travelling is also included.

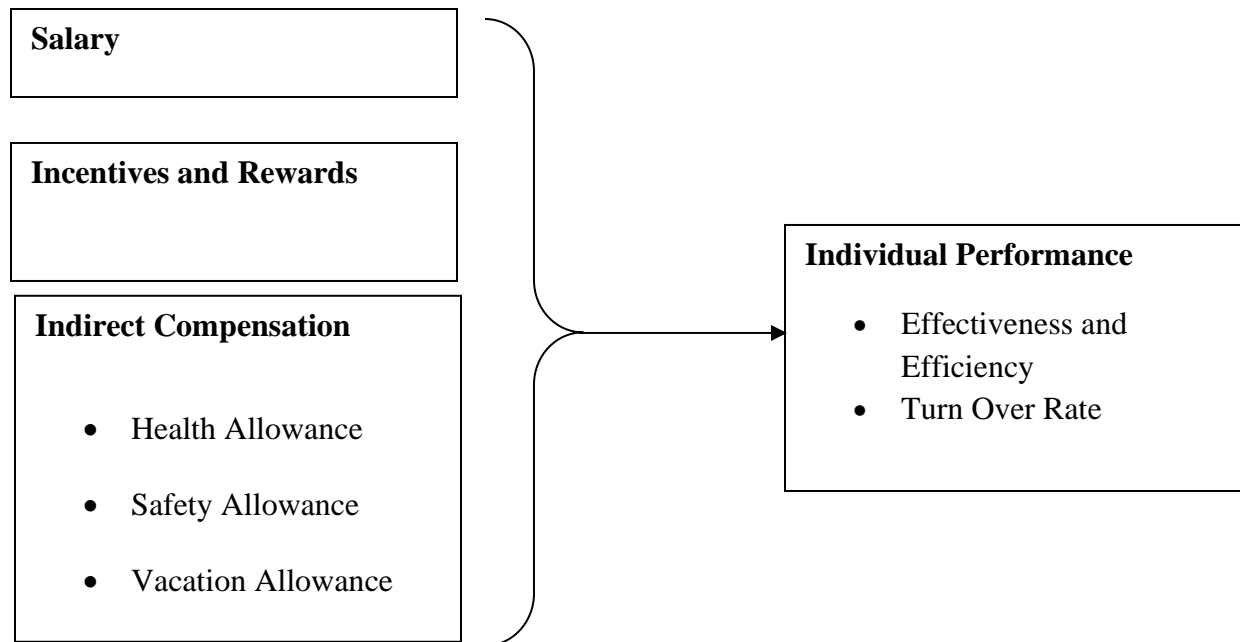
It also included that the salary is generally paid for monthly and year. The time spent in the organization's salary is played time spent on the job. Some type of indirect composition is offered by today's organizations (Byars and Rul 2018).

- i. Social security: this is managing the insurance system by the rules of the employee must pay into the system and contain per chance of pay up to maintain the limit. Also, average monthly wages give the security of the employee.
- ii. Workers' compensation: it also says that employees from loss of salary associated extra job-related illness. The laws generally provide medical expenses.
- iii. Retirement plan: it gives a source of income who has retail money paid for a previous service. Given the time of employment one from of the plan is the contribution plan also known as the beneficial annual plan.
- iv. Paid holiday: The New Year's Day, the independent day which is called the holiday plain of the employee to employee.
- v. Paid for vacation generally depends on employee services. Most of the company's unit less than one year.

2.1.4 Conceptual Framework

The conceptual framework will include the independent variables which consist of salary, incentives and rewards, indirect compensation and also the various compensation packages. Reichel and Ramey (2007) see the conceptual framework as set of thoughts and philosophies gotten from important field of inquiry and utilized to structure consequent presentations.

Conceptual system includes forming ideas around relationships between factors in the study and showing these connections graphically or diagrammatically (Mugenda and Mugenda, 2019).



Source: Anderson and Drenford (2019)

Figure 1: Conceptual Framework

2.3 Empirical Review

Onuorah, Okeke & Ikechukwu (2019) examined the effect of compensation management and employee performance in Nigeria organization. The study aims at investigating the influence of performance-based compensation, competency-based-compensation and equity based-compensation on employee performance. Relevant conceptual, theoretical and empirical literature was reviewed. The study was anchored on Human Capital Theory and Expectancy Theory. The study adopts a descriptive survey research design. The study was carried out in Anambra State. The population of the study comprises 257 public secondary schools in Anambra State. The sample size for the study consists of 257employees drawn from the population of the study. The sample consists of the entire population. The instrument for data collection is a structured questionnaire.

The face content validity of the instrument was an employee. The instrument was trial-tested on a representative sample of 20 employees randomly selected of Anambra State. In analyzing the data for the null hypotheses, Z-test was be used to test the hypotheses at 0.05 level of significance. Equity-based compensation has no negative significant effect on employee performance in Nigeria organization. Competency-based compensation has no negative significant effect on employee performance in Nigeria organization. Performance-based compensation has no negative significant effect on employee performance in Nigeria organizations. Therefore, the study concludes that compensation management has a significant effect on employee performance in Nigeria organization. This study is related to the current study because they both investigate the impact compensation on employee's performance. This study covers south-south geo-political zone why the current study covers North central geo-political zone this bridge the gap in the study.

Onwuka & Onwuchekwa (2018) aimed to establish the influence of compensation policy on employee commitment of selected pharmaceutical companies in Anambra state. Primary data was collected using a self-administered questionnaire and the data were analyzed by use of Pearson product correlation. The data was presented using simple percentage table. Generally, the study found that pay for performance policy was popular compensation. It was also established that the compensation policy influences employee commitment owing to the level of the relationship establish between the variables and this led to enhanced performance, trust in management and strong relationship in the organization. Further, the cash rewards were reflective of individual skills and effort which included allowances for extra duties and responsibilities. The employees' compensation included pension schemes; personal security through illness, health or accident insurance covers; safety in the work environment, financial assistance for loans, purchase of organizational products and work life. This study is related to the current study because they both

examine the effect of compensation on employee performance. This study covers pharmaceutical company why the current study covers the manufacturing sector this bridges the gap in the study.

Quresh, Zaman and Shah (2020) conducted a study on the direct relationship between extrinsic rewards, intrinsic rewards and the employees' performance among cement companies in Pakistan. The study collected data using formulated questionnaires which were used to gather data from over 100 employees. The data was then analyzed by use of SPSS. The analysis method was based on regression and descriptive statistics. The study found that recognition techniques (approaches) used in cement factories are good for the maximum performance of employees. The study also established that wages and bonuses promote employee performance in the cement factories in Pakistan. This research examined the relationship between extrinsic rewards, intrinsic rewards, financial rewards and social recognition rewards and organization performance, while the current study specifically examines the effect of recognition, salary and benefits on employee performance. This study is related to the current study because they both investigate the direct both extrinsic and intrinsic reward on employee's performance. This study is outside Nigeria, the current research is carried out in Nigeria.

Aktar, Sachu and Ali (2022) examined the impact of intrinsic rewards (recognition, learning opportunities, challenging work and career advancement, and extrinsic rewards (basic salary and performance bonus) on employee performance in twelve commercial banks of Bangladesh. The study utilized mixed research design. The target population was the 72-management team in all the 12 commercial banks in Bangladesh. The authors developed structured and unstructured questionnaires together with interview guides which were used to collect data from the selected respondents. The authors used correlation and chi-square to analyze data. The study found that each factor within both extrinsic and intrinsic reward was a highly significant

factor which affects employees' performance. This study is related to the current study because they both investigate the impact compensation on employee's performance. This gap here is as a result of cross-country research Bangladesh and Nigeria.

Another study was conducted by Ong and Teh (2019) on reward system and performance within Malaysian commercial banks. The targeted banks were 12 in number with a total average of 720 employees. The study employed quantitative research design. The sample size was 10 employees per bank which resulted to a sample size of 120. The authors gathered data by means of focus discussion as well as closed ended questionnaires. The data was then analyzed by means of strata in the form of tables. The study thus found that most of the commercial banks provide both monetary and non-monetary rewards; adoption of reward system is not influenced by age and size of the organization. The study however, found a negative relationship to exist between extrinsic rewards and financial performance of organizations and intrinsic rewards are positively related to financial performance of organizations. The proposed study however, includes financial and non-financial indicators as the dependent variables to bridge the gap.

Muhammad (2021) studied the impact of compensation of employee performance on organization commitment on the performance of employee in the Republic of Saudi Arabia. The study targeted 45 public institutions in the country with an average of 265 employees. The study preferred the utilization of a positivism research design. The data was collected by use of formulated questionnaires which were constructed in relation to the research objectives. The collected data was cleaned, coded and entered into software known as SPSS. Using SPSS as a statically tool they concluded that compensation in the form of incentives, and salaries will play an important part in enhancing motivation of employee in public institutions in the Republic of Saudi Arabia. The proposed study, however, was carried out outside Nigeria to bridge the gap.

Kwenin, Muathe and Nzulwa (2019) investigated the impact of direct and indirect financial compensation in the performance of employees in customer service companies in the Republic of Ghana. The researchers used a descriptive research design. The target population was the 223 employees of the 23 listed customer service companies in the country. The authors analyzed data descriptively as per the data collected by the use of structured questionnaires. The study found that reward dimensions have a significant effect on employees' performance. In particular, they found that pay, performance bonuses, recognition and praise are the tools that management can use to motivate employees in order for them to perform effectively and efficiently. Thus, worker's reward package matters a lot and should be a concern of both the employers and employees. The proposed study however was carried out outside Nigeria to bridge the gap.

Idemobi (2021) studied the extent to which compensation management can be used as a tool for improving organizational performance in a typical public sector organization like the Anambra State of Nigeria Civil Service by using a questionnaire. The target population was the 20 employees per typical public sector in the country. The study used descriptive research method and simple random sampling as well as purposive sampling techniques to select employees from the public sectors. The study found that compensation management in an organization can help improve organizational performance among public sectors in Nigeria. The outcome of the hypothesis reveals that the reform programs of the Anambra State Government have not had a significant effect on financial compensation policies and practices of the civil service and thus have tremendously affected employee performance. The proposed study was carried out with the public to bridge the gap.

Ngui (2018) study was based on the effect of human resource management strategies on the performance of commercial banks in Kenya. The study used SPSS and MS Excel to analyze

data. The study found that reward and compensation have a major influence on the function of banks in Kenya. The study concluded that rewards and compensation systems have an important effect on the performance of bank employees in Kenya. The proposed study was carried out outside Nigeria to bridge the gap.

2.3 Theoretical Review

This is focused on the relevant theories that the study is premised on that help in informing the findings of the study.

i. Equity Theory

ii. Vroom's Expectancy Theory

2.3.1 Equity Theory

Equity theory recommends that laborer discernments of their contributions towards the organization, what they get correspondingly, and the way their come -commitment quantitative connection compares to others in and also out of the organization,' confirm in any case honest they get it their business relationship to be (Adams, 2019). Recognition of imbalance region units anticipated to cause staff to require activities to revive value. Tragically, a few such activities (e.g., stopping or need of participation) might not be valuable to the organization. Equity theory 10 centres on 2 sides: the input and hence the result. Associate degree worker compares their job's inputs with associate degree outcomes' quantitative relation. If the worker perceives a difference, he or she can act to correct the inequity. The worker could lower productivity or cut back the standard of their job. Persistently inequities will cause a rise in the absence and even resignation of a corporation (Greenberg, 2021).

Polyglot (2020) examined however a corporation addressed the issue of pay cuts to its staff and hence the effects on high embezzlement rates and perceived equity. organizational units got day panoptic pay cuts. A 3rd unit did not receive a salary cut and served as an effect cluster. The clarifications for the pay cuts were being addressed in a few ways to the pay-cut groups. Inside the "satisfactory clarification" pay-cut cluster, the administration given an enormous degree of information to illustrate its reasons for the compensation cut, and conjointly communicated imperative penitence. In qualification, the "insufficient clarification" cluster got less information and no sign of compunction (Recess, 2019). The management cluster received no salary cut (and so no explanation). The crowd in control and the two pay-cut individuals began with same thievery degrees and equity opinions. Later after the pay cut, the thievery rate was 54% higher in the acceptable explanation cluster than in the control group. However, in the "inadequate clarification" condition, the embezzlement rate was 141% compared to the control group. In that circumstance, communication had an enormous, self-regulating consequence on workers' outlooks and also conducts (Irfan, 2018).

Cowherd and Levine (2012) used an illustration of 102 trade units in forty-one firms to look at whether or not the measurements of the pay difference between the lowest level workers and high administration had any effect on the item quality. Cowboy and Levine guide that labourers 11 regularly compare their pay to those of higher places inside the organization composition. In case the subordinate specialists feel disproportionately handled, they'll get to cut back their effort to realize value. Quality, in their study, was sketched out as client recognition of the standard of goods and services. They also theorized that further role, or residency actions, like openly giving to help other people, following the spirit instead of a letter of rules, and adjusting some of the errors that will usually discharge notice, would be minimal surely once pay differences

amid hourly and high social control labourers were enormous. Their results backed up this theory, proposing that organizations have to be extra careful that they do not disregard the potential antagonistic mental highlight results of government get the inspiration of diverse workers.

2.3.2 Applications of Equity Theory

Different inputs and outcomes may be considered in an exchange relation. Inputs include all factors perceived by a person to be relevant for getting some return on personal investment (Rich, 2020). Depending on the recognition and relevance, the inputs are different from each person's point of view. These inputs may be effort, education, experience, skill, training, intelligence, talent, seniority, ethnic background, social status, personal appearance or attractiveness, health, possession of specific tools, and responsibility (Easton, 2019). In contrast, outcomes include all factors perceived by the person as returns to himself/herself, that is, the factors that have utility or value to him/her.

Outcomes can be categorized in different ways, such as formal and informal or tangible and intangible outcomes. Examples of outcomes are salary, benefits, promotions, recognition, prestige, rewards intrinsic to the job, satisfying supervision, seniority benefits, job status, and full-time employees. Feeling the inequity motivates a person to achieve equity or to reduce inequity. Adams (2020), reviewed the literature and found the approaches used to reduce inequity. These approaches are: to alter the inputs or outcomes, distort the inputs and outcomes cognitively, leave the field, act on others, and change the object of the comparison.

Feeling angry or guilty affects how a person chooses to reduce inequity when applying these strategies. For example, altering the inputs for underpaid and overpaid persons means reducing and increasing their inputs, respectively; altering the outcomes for them means increasing

and reducing their outcomes, respectively (2020). The magnitude of perceived inequity varies from person to person, even for the same conditions, and depends on various factors, with one of the most important being the people's personality. This leads to different reactions to the same conditions for people with different personalities. They presented three classes of people: equity sensitive, benevolent, and entitled people. Equity-sensitive people conform to the norm of equity, while benevolent (entitled) people violate the norm of equity because they give while expecting little (more) in return (Renchord, 2019).

2.3.3 Criticisms of Equity Theory

The drawback of equity theory is that it has not accounted for individual differences and different cultures. More research needs to be conducted to further explore this relationship. According to Treesard (2022), highlighted the following criticism;

Equity theory has a lot of utility in it. It is generalizable to almost any relationship whether intimate, exploitative, or occupational. The second utility is that equity has many constructs and some of them are not measured, yet, this allows us to delete inapplicable constructs and variables instead of adding new constructs and variables to the theory. The third utility of equity theory is comprehensiveness. Fourth, the theory is logical and it explains human behavior consistently. This is apparent in its use and consistency as we have seen through research. Fifth, equity theory is unbounded by space or time. This means that it is applicable to any relationship which increases its generalizability. Sixth, all propositions of the theory have specified the cause-and-effect relationships. Seventh, the theory has construct validity. Constructs like pay satisfaction may lead to job satisfaction. Through studies, these constructs have behaved the way they are supposed to behave (Treesard, 2022). Finally, we can say that equity theory is self-verifying since the nature

of relationships is specified. Equity theory proved to have a strong background through research. Equity theory could not predict what behaviour is likely to be observed (lowering inputs, raising outcomes, or leaving the field).

Adams (2020), mentioned that when someone feels underpaid, he or she might either work less as a mean of altering a person's inputs to reduce inequity, or that person might work harder if he or she choose to cognitively distort the amount of his or her current inputs. The theory does not have a definite answer regarding when one of these two opposed responses will occur. This theory provides anger as a retaliation method against social targets such as other individuals or the organization as a whole. The theory did not clarify the construct of anger. This is a negative attitude against other individuals and organizations.

2.3.2 Vroom's expectancy theory

This study is based on Vroom's expectancy theory of motivation which states that performance or productivity can be thought of as a multiplicative function of motivation and ability, for example $P = (M \times A)$. Motivation in turn varies with the valence (V) or attractiveness of outcomes upon the performance for that task, and the instrumentality (I) of performance for attaining the outcome. Vroom is simply saying in a precise mathematical language that motivation depends not just on the outcome desired by the worker, but also on the instrumentality of effort, that is the relationship perceived by the worker between his and others' previous efforts and the desired outcome.

Rashfrod (2020) claims that the expectancy theory was designed as a process theory that primarily focuses on the results. According to Vroom's thesis, in order to encourage staff members or individuals, a connection between employee effort, performance, and motivation is required.

Employee expectations, in Vroom's opinion, might impact a person's motivation. Employee effort therefore varies depending on what they hope to achieve from a particular assignment. Vroom asserts that workers should first ask themselves three fundamental questions before giving a task their all: Can I finish the job? What will I get paid if I succeed in doing it? Does the reward justify the effort?

Hughes (2021), building on the Vroom model, proposes four crucial factors that affect employee motivation. They are the worker's capability (ability), the appeal of the rewards due to him (valence), the connection between effort and rewards (instrumentality), and the availability of infrastructure assistance (tools). Each of these factors has a direct impact on motivation in terms of their consequences on employee performance (Hughes, 2021). He maintained that only an incentive system based solely on perfect instrumentality can maintain worker motivation and performance at their highest levels when maintaining constant workers' abilities, the attractiveness of the reward, and infrastructure support. He claims that the Nigerian institution is missing the perfect instrumentality. Compensation administration functions in this situation as a tool or infrastructure to enhance employee performance.

This study concurs with Richard (2020) findings that instrumentality is the crucial component missing from the motivating tactics and directives of the majority of Nigerian companies. Only remuneration or a compensation system that is strictly based on flawless instrumentality may maintain maximum employee motivation. In other words, Vroom essentially suggested three factors that were essential to inspiring people to raise their levels of performance. In essence, they are valence, instrumentality, and expectation. Employees are unlikely to be motivated, according to Vroom, if they erroneously think that one of the three is not available (Greenwood, 2020). In other words, as Vroom sees it, it is right to say that in order to motivate the

employees all of the above three conditions have to be achieved by the organization. Expectancy theory does note that expectation varies from individual to individual. Employees therefore establish their own views in terms of task difficulty and the value of the compensation.

More technically, it is a set of subjective probabilities, each ranging from 0 (no chance) to 1 (mortal lock) that a successful performance will bring a set of outcomes. The term instrumentality makes sense because when you consider the meaning of the adjective “instrumental”. We say something is instrumental when it helps attain something else. The emphasis that an employee places on an expected outcome is referred to as valence. The employee must prefer achieving the outcome versus not achieving it for the valence to be positive. It displays the expected worth of the performance-related results. Valences can be zero, negative, or positive. The common instances of "positively valence" results are pay raises, bonuses, and more informal benefits, whereas the typical examples of "negatively valence" events are disciplinary actions, demotions, and terminations (Montesquieu., 2019). This way, employees are more motivated when successful performance helps them attain attractive outcomes, such as bonuses, while helping them avoid unattractive outcomes, such as disciplinary actions.

2.3.3 Applications of Vroom’s expectancy theory

Vroom's Expectancy Theory provides valuable insights into understanding how compensation strategies can influence employees' performance. According to Vroom's theory, expectancy refers to the belief that increased effort will lead to improved performance. In the context of your research, you can investigate how different compensation strategies, such as performance-based pay or bonuses, affect employees' expectancy regarding the link between effort

and performance. For example, do employees perceive that putting in extra effort will result in higher performance ratings or greater rewards?

Instrumentality in Vroom's theory refers to the belief that better performance will lead to desired outcomes or rewards. You can explore how different compensation strategies influence employees' perceptions of the likelihood that improved performance will lead to desired rewards, such as salary increments, promotions, or recognition. Do employees believe that their performance evaluations are fair and accurately reflect their contributions to the organization?

Valence represents the value or attractiveness of the rewards offered by the organization. In your research, examine how different compensation strategies impact employees' perceptions of the value of rewards provided by Olam Flour Mill. This could include investigating whether employees find the compensation package competitive compared to industry standards, whether they feel adequately rewarded for their efforts, and whether the rewards offered align with their personal goals and aspirations.

Evaluate how the compensation strategies at Olam Flour Mill align with the overall goals and objectives of the organization. Do the compensation strategies motivate employees to work towards the achievement of organizational goals? Are there any discrepancies between the goals of the organization and the rewards offered to employees? Investigate the role of performance management systems in reinforcing or hindering the effectiveness of compensation strategies. Are the performance evaluation processes perceived as transparent and fair by employees? Do employees receive timely feedback on their performance, and are performance expectations clearly communicated?

2.3.4 Criticisms of Vroom's expectancy theory

While Vroom's Expectancy Theory offers valuable insights into the relationship between motivation, effort, and performance, it's not without its criticisms.

Critics argue that Vroom's theory oversimplifies the complexities of human behaviour and motivation. It assumes that individuals are rational decision-makers who carefully weigh the effort they exert against the rewards they receive. In reality, human behaviour is often influenced by a myriad of factors beyond rational calculation, such as emotions, social dynamics, and organizational culture.

Some researchers question the theory's ability to consistently predict individual behaviour in various contexts. While expectancy, instrumentality, and valence are important factors in motivation, they may not always accurately predict an individual's level of effort or performance. Other psychological and situational variables, such as personality traits, job satisfaction, and external pressures, may also play significant roles.

Critics argue that it can be challenging to measure and quantify the variables proposed by Vroom's theory. Assessing an individual's expectancy, instrumentality, and valence beliefs accurately can be subjective and prone to bias. Additionally, individuals may have varying levels of awareness or articulation regarding their motivations, making it difficult to gauge their true expectations and preferences.

Vroom's theory tends to focus primarily on individual-level factors while overlooking the influence of social and cultural dynamics within organizations. Motivation and performance are often shaped by interpersonal relationships, group norms, and cultural norms that may not be adequately addressed by the theory. For example, peer pressure, leadership style, and organizational politics can significantly impact employees' motivation and behaviour.

CHAPTER THREE

METHODOLOGY

3.0 Preamble

This includes research design, target population and the sampling procedure. It also dealt with data collection instruments and procedures, validity and reliability of the instruments, data presentation and data analysis techniques.

3.1 Research Design

Research designs refer to the in general plan on how to answer the research question. It alludes to the overall procedure chosen to integrate the different components of the consider in a coherent and systematic way, subsequently, guaranteeing a successful address of the research issue. Yasir (2019), further characterizes research designs as arrangements of conditions for collecting, an analyzing of information in a way aimed at combining important research purposes with the economy if procedure.

The research plan that will be embraced for this study is a descriptive study that determines the impacts of compensation strategy on employee productivity in Olam Flour Mill, Kwara State. This plan will enable the researcher to use both quantitative and qualitative research strategies in data collection, analysis and interpretation.

3.2 Population of the Study

This included the individual or group subjects from which the study samples were taken by the researcher (Madison, 2018). The target population of the employees in this research will be

250 employees (Olam Flour Mill, Kwara State, Annual Bulletin, 2019). They will include the Management staff, senior staff and the junior staff. This is represented in the table 3.1

Table 3.1: Target population

S/N	Employment Category	Target
1	Management Staffs	20
2	Senior Staffs	80
3	Junior Staffs	150
	Total	250

Source: Field Survey, 2025

3.3 Sample Size Determination

The sample size to be used to represent the whole population was determined using statistical sampling techniques. A sample size is drawn through a definite procedure from selecting a scientifically valid sample as well as generalizing from such samples to the total population. Using Taro Yamane's (1964) formula for finite population.

Formula $n = \frac{N}{1 + N(e^2)}$

Where

n =sample

N =population

e =level of significance or error=0.05 or 5%

Df= degree of freedom=($r-1$) ($c-1$)

$$n = 250/1 + 250 (5\%)$$

$$n = 250/1 + 250 (0.0025)$$

$$n = 250/ 1.63$$

$$n = 153 \text{ (employees)}$$

3.4 Sampling Techniques and Procedure

The sampling technique to be used in selecting the member of the sample is simple random sampling. This method of probabilistic sampling is used because it permits the researcher to give each worker of the selected organizations in the Ilorin metropolis an equal and non-zero chance of participating in the study. Sampling is the practice of selecting a fraction of the population that conforms to a stated set of specifications to be examined. For intents and purposes, the sampling technique is divided into two methods namely, probabilistic sampling and non-probabilistic sampling technique. Kothari (2004) defined probabilistic sampling as a procedure where every item of the population has an identical chance to occur as an element of the sample. A non-probability sampling technique is a process where the sample units are chosen consciously by the researcher and his choice concerning the units remains incontestable.

3.5 Data Collection Procedure

The data source was primarily through well-structured questionnaires to be administered to the one hundred and fifty-three (153) sampled staff at Flour Mill, Ilorin, Kwara State, on questions relating to compensation on employee performance. Each questionnaire was divided into two (2) parts; the first part contains the demographic data of the respondents, while the second part

consists of different questions relating to compensation and employee performance, designed on a 4-point Likert scale with Strongly Agree (4), Agree (3), Disagree (2) and Strongly Disagree (1).

3.6 Research Instruments

The research instrument is basically a primary source through a questionnaire. The variables that will be used to measure how compensation affects performance include; salary, incentives and rewardss, indirect compensation and also performance which include effectiveness and efficiency and turnover rate to ensure that nothing is missing in the discussion. To ensure that participants respond to the questions posed, the questions will be short and straight to the point, focused on a dimension each, unambiguously worded, and open-ended. For the purpose of this study, a primary source of data will be used.

3.7 Method of Data Analysis

The method of data analysis used in this study was descriptive statistics through the use of frequency and tables to present and analyse the data collected to establish the relationship between compensation and the performance of Flour Mill, Ilorin, Kwara State, Nigeria at 5% (0.05) level of significance. The data was entered into the Statistical Package for Social Science (SPSS) as it is more user-friendly and convenient, after which the result was output and presented in tables and figures.

3.8 Ethical Consideration

In keeping with standard research ethical requirements, immediately after the research proposal had been submitted and approved. The researcher then explained the nature and purpose of the study and informed the potential respondents whether they were free to participate in the study or not. He assured them that whatever information they would provide, would be treated

with utmost confidentiality and that it would be used exclusively for purposes of the study. In addition, the researcher assured the potential respondents that their identities would remain anonymous.

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

4.1 Preamble

This chapter is focused on the presentation of the collected data, its analysis and discussion of findings. The data is obtained through the administration of a questionnaire to all employees in Olam Flour Mill, Ilorin, Kwara State. One hundred and fifty-three (153) respondents were randomly sampled out of the total population of all members which is previously mentioned. The obtained data in the course of this research were presented in tabular form, and analyzed using descriptive statistics of frequencies Table.

4.2 Questionnaire Response Rate

The total number of questionnaires administered was 153 while 150 were properly filled and 3 questionnaires were not returned. The following table 4.1 shows the response rate for the study

Table 4.1

No of copies distributed	153
No of copies returned	150
No of copies not returned	03
Total (%)	96%

Source: Researcher (2025)

This study targeted a sample size of 153 respondents out of which 150 filled in and returned the questionnaires, making a total response rate of 96% as shown on table 4.1 which was considered adequate considering that the majority of Olam Flour Mill, Ilorin, Kwara State staffs

are always busy at their workstations and therefore have minimal time to answer research questions. The analysis of data collected was done using descriptive statistics.

4.2 Demographic- Characteristics of Respondents

4.2.1 Gender

	Frequency	Percent	Cumulative Percent
Male	80	53.3	53.3
Valid female	70	46.7	100.0
Total	150	100.0	

Source: Field Survey 2025

Table 4.2.1 contains data obtained to determine respondents' gender characteristics. As could be gleaned from the table, respondents in the study were made up of 53.3% males (n =80) and 46.7% females (n = 70). The reason for a greater number of males in the study was because males are more interested in it.

4.2.2 Age

	Frequency	Percent	Cumulative Percent
18-30 yrs	30	20.0	20.0
31-40 yrs	55	36.7	56.7
Valid 41-50 yrs	30	20.0	76.7
51 yrs above	35	23.3	100.0
Total	150	100.0	

Source: Field Survey 2025

Data on the age characteristics of the participants in the study as shown in table 4.2.2 above indicate that 20.0% of the respondents (n = 30) were within 18 – 30 years age bracket, 36.7% (n =

55) were aged 31 – 40 years, 20.0% indicated that they were 41 – 50 years old while 23.3% (n = 35) were aged 50 years and above.

4.2.3 Marital Status

	Frequency	Percent	Cumulative Percent
Valid Married	66	44.0	44.0
Single	54	36.0	80.0
Divorced	30	20.0	100.0
Total	150	100.0	

Source: Field Survey 2025

Table 4.2.3 shows data obtained to determine the marital status of participants in the study. 44.0% of the respondents (n = 66) were married while 36.0% (n = 54) were single, and 20.0% of 30 respondents were divorced. The participants in the study were therefore more of married men and women than others of marital status.

4.2.4 Educational Qualification

	Frequency	Percent	Cumulative Percent
Valid BSC	50	33.3	33.3
Masters	54	36.0	69.3
Others	46	30.7	100.0
Total	150	100.0	

Source: Field Survey 2025

Respondents' educational qualification as shown in table 4.1.4 indicates that majority of the respondents had Master degree (36.0%, n = 54), followed by those who had only Bsc (33.3%), (n

=50), those who had Others (30.7%, n = 46). It could be inferred from data in table 4.2.4 that the academic levels of most participants include other Degrees.

4.3 SECTION B

Research Question 1: Examine the effect of salary on the effectiveness and efficiency on the performance of employees in Olam Flour Mill, Ilorin, Kwara State

4.3.1

The organization has a well-organized and efficient salary compensation system for their employee in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Percent	Cumulative Percent
Strongly Agree	80	53.3	53.4
Agree	20	13.3	66.6
Strongly Disagree	30	20.0	86.6
Disagree	20	13.3	100.0
Total	150	100.0	

Source: Field Survey 2025

Data in table 4.3.1 were obtained to answer the research question on the organization has a well-organized and efficient salary compensation system for their employee in Olam Flour Mill, Ilorin, Kwara State. Respondents' responses to research question indicate, that 53.3% of them (n = 80) reported having "strongly agree" that the organization has a well-organized and efficient salary compensation system for their employees in Olam Flour Mill, Ilorin, Kwara State, 13.3% (n = 20) indicated "agree" as their response to the questions, and 20.0% (n = 30) chose the response

option “strongly disagree” while 13.3% (n = 20) disagree to the notion. The deduction that could be made from data obtained from the participants for the research question is that the majority of the respondents believe that the organization has a well-organized and efficient salary compensation system for their employees in Olam Flour Mill, Ilorin, Kwara State.

4.3.2

The existing salary system is applicable to all employees in the organization for their effectiveness and efficiency in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Percent	Cumulative Percent
Strongly Agree	53	35.3	35.3
Agree	45	30.0	65.3
Valid Strongly Disagree	25	16.7	82.0
Disagree	27	18.0	100.0
Total	150	100.0	

Source: Field Survey 2025

Data in table 4.1.7 were obtained to answer the research question that the existing salary system is applicable to all employees in the organization for their effectiveness and efficiency in Olam Flour Mill, Ilorin, Kwara State. Respondents’ responses to the research question indicate, that 35.3% of them (n = 53) reported having “strongly agree” that the existing salary system is applicable to all employees in the organization for their effectiveness and efficiency in Olam Flour Mill, Ilorin, Kwara State, 30% (n = 45) indicated “agree” as their response to the questions, and 16.7% (n = 25) chose the response option “strongly disagree” while 18% (n = 27) disagree to the notion. The deduction that could be made from data obtained from the participants for research

question is that the existing salary system is applicable to all employees in the organization for their effectiveness and efficiency in Olam Flour Mill, Ilorin, Kwara State.

4.3.3

The existing compensation system of Olam Flour Mill, Ilorin, Kwara State is
enough to influence the performance of the employee

	Frequency	Per cent	Cumulative Percent
Strongly Agree	75	50.0	50.0
Agree	35	23.3	73.3
Valid Strongly Disagree	30	20.0	93.3
Disagree	10	6.7	100.0
Total	150	100.0	

Source: Field Survey 2025

Table 4.3.3 contains data obtained on the existing compensation system of Olam Flour Mill, Ilorin, Kwara State is enough to influence the performance of the employee. In the opinion of respondents, the respondents “Strongly disagree and agree” that the existing compensation system of Olam Flour Mill, Ilorin, Kwara State is enough to influence the performance of the employee. (73.3%, n = 110), the participants “strongly disagree and disagree” (26.7%, n = 40) for each variable. The import of data on research question is that the existing compensation system of Olam Flour Mill, Ilorin, Kwara State is enough to influence the performance of the employee.

4.3.4 The salary system in the organization is poorer than what operates in other organizations which affect employee efficiency

	Frequency	Percent	Cumulative Percent
Strongly Agree	55	36.7	36.7
Agree	40	26.7	63.4
Valid Strongly Disagree	30	20.0	83.3
Disagree	25	16.7	100.0
Total	150	100.0	

Source: Field Survey 2025

From the table above, 95(63.4%) respondents indicated that the salary system in the organization is poorer than what operates in other organizations which affect employee efficiency and then 55(36.7%) strongly disagree and disagree to this notion. This shows that the salary system in the organization is poorer than what operates in other organizations which affect employee efficiency.

4.4 SECTION C:

Research Question 2: Ascertain the impact of incentives and reward on the performance of employees in Olam Flour Mill, Ilorin, Kwara State

4.4.1 The organization motivates employees with better incentives and reward to enhance high rate turn over in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Percent	Cumulative Percent
Strongly Agree	64	42.7	42.7
Agree	33	22.0	64.7
Valid Strongly Disagree	33	22.0	86.7
Disagree	20	13.3	100.0
Total	150	100.0	

Source: Field Survey 2025

From the table, 97(64.7%) participants believe that the organization motivates employees with better incentives and reward to enhance high rate turn over in Olam Flour Mill, Ilorin, Kwara State, while 53(35.3%) participants are not in support of this assertion. Therefore, this shows that the organization motivates employees with better incentives and rewards to enhance high rate turn over in Olam Flour Mill, Ilorin, Kwara State

4.4.2. Additional inputs of reward employees get rewarded by the organization

for extra hour in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Per cent	Cumulative Percent
Strongly Agree	43	28.7	28.7
Agree	57	38.0	66.7
Valid Strongly Disagree	36	24.0	90.7
Disagree	14	9.3	100.0
Total	150	100.0	

Source: Field Survey 2025

From the table above, 100(66.7%) respondents indicated that additional inputs of reward employees get rewarded by the organization for extra hour in Olam Flour Mill, Ilorin, Kwara State and then 50(33.3%) respondents ticked the strongly disagree and disagree. This shows that there are additional inputs of reward employees get rewarded by the organization for extra hours in Olam Flour Mill, Ilorin, Kwara State

4.4.3

Friendless and good rapport of incentives between superiors and subordinates
foster a high turnover rate in the organization

	Frequency	Percent	Cumulative Percent
Strongly Agree	58	38.7	38.7
Agree	44	29.3	68.0
Valid Strongly Disagree	20	13.3	81.3
Disagree	28	18.7	100.0
Total	150	100.0	

Source: Field Survey 2025

The above data, indicated that majority of the respondents (68%) strongly agree and agree that Friendless and good rapport of incentives between superior and subordinate foster high turnover rate in the organization, while 74(37%) indicated strongly disagree and disagree to this assertion.

4.4.4

The organization promotes self-actualization to enhance high turnover rate of employee in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Percent	Cumulative Percent
Strongly Agree	45	30.0	30.0
Agree	55	36.7	66.7
Valid Strongly Disagree	23	15.3	82.0
Disagree	27	18.0	100.0
Total	150	100.0	

Source: Field Survey 2025

From table 4.3.8 majority of respondents with 100(66.7%) indicated that the organization promotes self-actualization to enhance high turnover rate of employee in Olam Flour Mill, Ilorin, Kwara State, while (33.3%) of the respondents oppose the notion. Therefore, this shows that truly the organization promotes self-actualization to enhance high turnover rate of employee in Olam Flour Mill, Ilorin, Kwara State.

4.5 SECTION D

Research Question 3: Identify challenges affecting direct and indirect compensation strategies on the performance of employees in Olam Flour Mill, Ilorin, Kwara State

4.5.1 There are several challenges affecting indirect compensation i.e promotion that hinders service delivery in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Percent	Cumulative Percent
Strongly Agree	47	31.3	31.3
Agree	79	52.7	84.0
Valid Strongly Disagree	10	6.7	90.7
Disagree	14	9.3	100.0
Total	150	100.0	

Source: Field Survey 2025

From the table above, 126(84%) respondents indicated that there are several challenges affecting indirect compensation i.e promotion that hinder service delivery in Olam Flour Mill, Ilorin, Kwara State which hinder employee performance and then 24(16%) respondents ticked disagree to the notion.

4.5.2

The effectiveness and efficiency of the employee is greatly affected by unstructured pension plan in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Percent	Cumulative Percent
Strongly Agree	70	46.7	46.7
Agree	35	23.3	70.0
Valid Strongly Disagree	20	13.3	83.3
Disagree	25	16.7	100.0
Total	150	100.0	

Source: Field Survey 2025

From table 4.3.8 majority of respondents with 105(70%) indicated the effectiveness and efficiency of the employee is greatly affected by unstructured pension plan in Olam Flour Mill, Ilorin, Kwara State, while (30%) of the respondents oppose the notion. Therefore, this shows that the effectiveness and efficiency of the employee is greatly affected by unstructured pension plan in Olam Flour Mill, Ilorin, Kwara State

4.3.9 Ethnicity is one of the major challenging factors that affect promotion in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Percent	Cumulative Percent
Strongly Agree	23	15.3	15.3
Agree	85	56.7	72.0
Valid Strongly Disagree	32	21.3	93.3
Disagree	10	6.7	100.0
Total	150	100.0	

Source: Field Survey 2025

From the table above, 108(72%) respondents indicated that ethnicity is one of the major challenging factors that affect promotion in Olam Flour Mill, Ilorin, Kwara State and then 42(28%) respondents ticked disagree to the notion, while 32(64%) indicated “disagree and strongly disagree” on this assertion.

4.3.10 Lack of proper health care insurance is affecting the performance of employees in Olam Flour Mill, Ilorin, Kwara State

	Frequency	Percent	Cumulative Percent
Strongly Agree	62	41.3	41.3
Agree	40	26.7	68.0
Valid Strongly Disagree	27	18.0	86.0
Disagree	21	14.0	100.0
Total	150	100.0	

Source: Field Survey 2025

The data above, shows that 103 respondents of 68% strongly agree that lack of proper health care insurance is affecting the performance of employees in Olam Flour Mill, Ilorin, Kwara State, while 48(32%) respondents are not in support of this notion. Therefore, this shows that the lack of proper health care insurance is affecting the performance of employees in Olam Flour Mill, Ilorin, Kwara State

4.6 Discussion of the Findings

From the findings, the majority of the respondents believe that there is a level of effect of salary on the effectiveness and efficiency of the performance of employees in Olam Flour Mill, Ilorin, Kwara State which are linear correlation. However, it is deduced that could be made from data obtained from the participants for the research question that the majority of the respondents believe that there exists a relationship between compensation strategies and employee performance. This was the position of 70% (n = 140) of the respondents investigated. Salaries have an influence on the performance of the employee in Olam Flour Mill, Ilorin, Kwara State.

The research makes it obvious that majority of the respondents indicated that incentives and reward on the performance of employees in Olam Flour Mill, Ilorin, Kwara State. There are several incentives mechanism have been put forward by the management of the organization towards enhance effective and efficient performance of employees.

However, the study shows that there are various Identified challenges affecting direct and indirect compensation strategies on the performance of employees in Olam Flour Mill, Ilorin, Kwara State. Majority of the respondents succumb those challenges like ethnicity, lack of unstructured pension plan etc. Participants strongly agree that all these challenges of compensation seriously affect employee performance.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

This study examines the contributions of the work environment to the development of employee performance in Nigeria. The research itself was prompted by the poor performance of employee in the organization. Work environment by management is an age-long management problem in the area.

The main data collection instrument in this study was a semi-structured questionnaire that contained both closed-ended and open-ended questions. The data collected was cleaned, coded and systematically organized in a manner that facilitated analysis using the Statistical Package for Social Sciences (SPSS v20). Quantitative analysis was analyzed through descriptive statistics such as a measure of central tendency that generated relevant frequency counts and standard deviation where possible. To test for the strength of the model and the effect of compensation practices on employee performance within manufacturing companies in Femtech, Ilorin, Kwara State. The study conducted a regression analysis and Analysis of Variance (ANOVA). This study sampled a total of 153 respondents from Femtech, Ilorin, Kwara State.

The study was conducted to determine the effect of total compensation strategies on employee performance within the manufacturing companies in Femtech, Ilorin, Kwara State. The findings of the study were based on the specific objectives of the study and the hypothesis tested. The first objective was to determine the effect of basic salaries on employee performance, second, to assess the effect of compensation benefits on employee performance, third, to examine the challenges of compensation on employee performance. These objectives were analysed in terms

of indicators and the results of the study revealed that basic salaries have a significant effect on employee performance in manufacturing companies, that employment compensation benefits have a significant effect on employee performance in manufacturing companies and that challenges of compensation have a significant effect on employee performance in manufacturing companies.

5.2 Conclusion

The study concludes that a competitive salary package can improve employee motivation, reduce employee turnover and increase productivity. Employee turnover has a significant cost to businesses, which motivation can help reduce. The study concludes that incentive plans motivate workers for higher efficiency and productivity. The rewards usually relate to the achievement of certain goals, either personal, team or organizational, or a combination of all of these.

The study concludes that indirect compensation is a non-monetary benefit offered and provided to employees in lieu of the services provided by them to the organization. They include health packages. The study concludes that employees become more engaged when their performance is properly recognized by their employer. Through rewards, the organization can ensure that the job satisfaction level of your employees increases, hence would result to better employee retention.

It's also good to note that different organizations have their own unique culture that management must uphold for the success of that organization in achieving its objectives. Organizational moderates all aspects of the organization including compensation practices. When making decisions, compensation plays a vital role in providing shared values and exploiting accepted communication channels. In order to achieve an effective compensation practice, managers should not ignore organizational culture and its themes such as dominant characteristics, leadership and employee participation in decision making.

5.3 Recommendations

The study recommends that paying a competitive salary is crucial for companies wishing to recruit and retain top talent. The organization should establish salary ranges that match all of the job descriptions. To determine salary ranges, research and analyze the competitive salary ranges for all relevant jobs based on geographic location. It is recommended that the organization review existing reward programs and determine their effectiveness in meeting the organization's objectives. Analyse various reward strategies and the identification of suitable programs for your company. Implementation of the total rewards program and evaluate the incentive programs.

The study recommends that employees should be provided with adequate allowances and facilities during their overtime, if they happened to do so, such as overtime pay, etc. allowances to get their regular check-ups. Organizations should provide flexible timings to employees who cannot come to work during normal shifts due to their personal problems and valid reasons. The study recommends that the organization should align employee reward strategies with business strategy. It is essential to reward behaviours that will deliver your organization's strategic objectives, such as customer service, innovation, quality and efficiency.

The study findings indicated that there were high levels of awareness of the existence of basic and other additional pay, only a small population was motivated with their basic pay and the overwhelmingly positive response on motivation improved as a result of a change in basic pay. In this light, the study recommends that a proper salary survey and job evaluation vis-a-vis total rewards received be commissioned in a bid to ensure there is internal and external equity in the organization and that motivation is driven by the right fundamentals.

5.5 Suggestions for Further Studies

The study examined how competitive salaries, incentives, indirect compensation and rewards influence employee performance in the manufacturing sector in Kwara State. Therefore, further studies should be carried out on how other variables not studied influence employee performance in another sector.

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