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The Effect of Employee Compensation and Performance of Agricultural Firms in Cross River State, Nigeria

Benjamin, Chukwuma Agu[1], Happiness, Sunday Akam[1], Joseph, Akam Mpuon[2]
Martha, Otang Nkongho[1]

[1]Department of Business Management, University of Calabar, Calabar, Nigeria.
chumaagu@yahoo.com, shappiness358@gmail.com, marthajoenkongho@gmail.com
[2]Department of Marketing, University of Calabar, Calabar, Nigeria.
mpuonjoseph@gmail.com

Abstract
Ineffective and poorly designed employee compensation can have adverse consequences for both employees and organizational performance. The study examined employee compensation and performance in agricultural firms in Cross River State. It investigated the effect of employee compensation, proxied by overtime pay and healthcare support, on performance, measured by productivity and efficiency. A cross-sectional research design was adopted. A stratified sampling method was used to select elements. Multiple regression and Pearson's correlation were used. Taro Yamane's sample size formula was adopted to determine a sample size of 333. The findings established that all dimensions of employee compensation have a significant and positive effect on the performance of agricultural firms in Cross River State, Nigeria. The study concluded that, for agricultural firms in Cross River State, Nigeria, where labour is seasonal and turnover is high, strengthening these two employee compensation variables offers a practical, low-cost way to achieve better results. It was recommended that managers implement structured overtime pay for peak agricultural periods so that workers are fairly compensated for extended hours during planting and harvest, thereby reducing labour shortages when they matter most. Managers should provide basic healthcare support for employees by covering first aid, malaria treatment, and farm-related injury care through local clinics or on-site funds, thereby reducing absenteeism and building worker loyalty.

Keywords: Employee, compensation, performance, overtime pay, healthcare support

INTRODUCTION

Compensation is output and the benefit that employees receive in the form of pay, wages and also same rewards like monetary exchange for the employees to increase their performance (Florianczyk *et al.,* 2025). Organizations are established with the aim to effectively utilizing various available human and non-human resources to achieve certain objective. Among these resources, human resources is commonly seen as the most valuable assets an organization could use to earn competitive advantage and achieve its objectives hence the need for human resource management in agricultural firms to ensure optimum productivity and efficiency. Human resource has been tagged the most valued assets of any organization. Its strategic approach emphasized a tight fit between individual needs, right, ambition and goals within the organization which makes compensation system central in the affairs of emerging students, scholars and HRM practitioners in the world over (waithira, 2018).

Furthermore, the major case of industrial conflict is based on the fact that employees feel that their benefit are been denied or about to be denied thus the importance of employee compensation system is to provide a good platform for fairness and equity. This provides a challenging environment and increase productivity and efficiency of the employees (Ababneh, 2021). The compensation system ensures that both intrinsic and extrinsic needs of employees at all time and level are adequately provided for compensation develops organizational integrity, policy, procedures and practice capable of improving organizational productivity and efficiency.

Employee compensation is concerned with organization performance development through which better result can be achieved by understanding and managing Compensation within an agreed framework planned, goals standard and competency requirement. Employees are the organizations key resource and the success of organizations center on the ability of the managers to attract, retain, and reward appropriately talented and competent employees (Biriowu & Ofurum, 2020). Employee's willingness to stay on the job largely depends on compensation packages of the organization. The challenging task of every manager at all level is how to build a befitting compensation system to incorporate both organizational goals and individual needs, thus, have a motivated workforce and improved productivity and efficiency (Christianto, 2021). However, the study examines the effect of employee compensation on performance of agricultural firms in Cross River State.

STATEMENT OF THE PROBLEM

The rate at which employees' turnover is increasing in agricultural firms in Cross River State has become a thing of concern and it is obvious that the steps taken by the managements and stake holders have not solved this problem. Some organization over the years see employee as additional cost as well as liability to their operations, hence do not remunerate them appropriately, and were it is more appropriate, the compensation is not commensurate with the effort and skills that workers put into the organizations activities, instead of paying attention on how employees would be compensated appropriately in terms of overtime pay and healthcare support, some organizations concentrate more on other resources, such as materials, machines and money. The effort is more on how to improve the production process with little or no consideration for human efforts. This has led to the inability of such organization to attain their set objective; organization success relies heavily on how much attention is paid to its employees compensation policies. It is in view of this that the study seeks to know how employee compensation in organization affect the performance of organization in terms of productivity and efficiency.

OBJECTIVES OF THE STUDY

The main objectives of this study is to evaluate the effect of employee compensation on performance of agricultural firms in Cross River State, Nigeria. The specific objectives are:

1. To evaluate the impact of overtime pay on the performance of agricultural firms in Cross River State, Nigeria.
2. To examine the effect of healthcare support on the performance of agricultural firms in Cross River State, Nigeria.

THEORETICAL FRAMEWORK

This study adopts **Vroom's (1964) Expectancy Theory** as its foundational framework. The theory posits that the effect of employee compensation on performance is mediated by a cognitive process involving expectancy, instrumentality, and valence. Within the context of this study, compensation serves as the valued outcome (Valence), which drives performance, provided that employees believe their efforts will yield measurable results (Expectancy) and that the organization will transparently fulfill its financial reward promises (Instrumentality).

LITERATURE REVIEW

Employee compensation is a systematic approach to providing monetary value to employees in exchange for work performed (Adhitama & Riyanto, 2020). Employee compensation may achieve several purposes assisting in recruitment, job performance, and job satisfaction. Employee compensation is a tool used by management for a variety of purposes to further the existence of the company. Employee compensation maybe adjusted according to the business needs, goals, and available resources (Ahakwa *et al.,* 2021). Employee compensation may be used to: recruit and maintain qualified employees; increase or maintain satisfaction; reward and encourage peak performance; achieve internal and external equity; reduce turnover and encourage company loyalty; and modify (through negotiations) practices of unions. Employee compensation may also be used as a reward for exceptional job performance. Examples of such plans include: overtime pay, healthcare support, bonuses, commissions, stock, profit sharing, gain sharing. Ferine *et al*. (2023) asserts that, employee compensation is where an organization evaluates the performance of its employees and rewards them accordingly.

Other writers (Hemasih *et al.,* 2022) see employee compensation as being based on a well-articulated philosophy-a set of beliefs and guiding principles that are consistent with the values of the organization which recognizes the fact that if HRM is about investing in human capital from which a reasonable return is required, then it is proper to compensate people differently according to their contribution. This emphasizes the development of the skills and competencies of employees in order to increase the resource-based capability of the organization. Compensation implies having a compensation structure in which the employees who perform better are paid more than the average performing employees (Hussain *et al.,* 2019). The significance of the subject matter, compensation emanate mainly from the fact that it provides income to workers and constitutes an important cost item to the employers, the largest single cost item for many organizations, for the workers, wage provides the means of satisfying their wants and needs. In another study Maisoni *et al.* (2019) sees employee compensation as a return in exchange between their employees and themselves as an entitlement for being an employee of the organization, or as a reward for a job well done.

OVERTIME PAY

Overtime pay requires financial promises from the employer and this serve as motivation (Jeha *et al*., 2022). A manager has to assess his employees to know what they required to complete overtime hour with a positive attitude. Employee need to be made known that working overtime helps to meet the organization goals. A manager in agricultural firm has to recognize each employee's overtime services with overtime pay. This act would help employees to be motivated and have behaviour for continuous overtime work. The need for overtime pay is to allow a manager to effectively manage higher workload without improving the staffing level of an organization. It provides employee with source of supplemental information without having to spread their loyalty to other employers. The application of overtime pay is seen as a tool for meeting workload demands while minimizing cost and maximize employee. In agricultural firms, overtime services allows employers to quickly respond to short-term variation in workload while having to pay for the time it is needed.

Overtime can improve the organization's competitive position in the local labor market because so many employees like the extra income. Overtime pay is a cash payment for work performs beyond the regular working hours in a day and those performed on rest days, holidays and nonworking days. Thus, it is a work that is perform over forty hours by an hourly worker in an organization. The success and survival of any organization are determined by the way the workers are remunerated and compensated. It must be noted that poor incentive packages have been a major factor affecting employees' productivity, efficiency and commitment (Manzoor *et al.,* 2021). Besides, employers must be motivated through adequate overtime allowance and this will invariably encourage them to be proactive and right attitude to work, thereby promote organizational productivity and efficiency (Jeni *et al*., 2020).

HEALTHCARE SUPPORT

According to Nwaruta (2022), healthcare support is the medical help and benefits an employer gives workers, like health insurance, clinic access, sick leave, and wellness programs. It helps employees stay healthy, reduces medical costs, and improves work performance of agricultural firms in terms of labor availability, productivity and efficiency. Agricultural work in the state often involves exposure to malaria, heat stress, cuts, and other farm-related health risks (Ngwa *et al.,* 2019). When firms provide basic healthcare support such as first aid, subsidized treatment, or partnerships with local clinics, workers recover more quickly from illness and injury. This reduces absenteeism and ensures that more workers are present during critical periods like planting and harvesting, which directly improves output (Ngwa *et al.,* 2019).

Beyond physical presence, healthcare support also affects worker morale and retention. Employees tend to show greater commitment and loyalty to firms that demonstrate concern for their wellbeing beyond wages. This sense of security reduces turnover rates and lowers the cost and disruption of constantly recruiting and training new workers (Rahmayani *et al*., 2021). Stable and experienced teams are able to work more efficiently, coordinate better, and maintain consistency in farm operations. In addition, healthy workers generally have higher stamina, focus, and attention to detail. For tasks that require physical strength and precision, such as weeding, harvesting, and post-harvest handling, this translates into higher yield per worker and reduced losses from mishandling or delays (Wiyanto *et al*., 2023). Over time, these improvements contribute to better overall firm performance in terms of both productivity, efficiency and profitability.

Finally, providing healthcare support helps firms manage costs more effectively. Early treatment of minor health issues prevents them from developing into serious conditions that could keep workers off the job for extended periods (Robianto & Masdupi, 2020). This proactive approach is often cheaper than dealing with emergency cases or replacing lost labor during peak seasons. For agricultural firms in Cross River State, where manual labor remains central to production, healthcare support functions not only as a welfare measure but also as a practical strategy for sustaining performance.

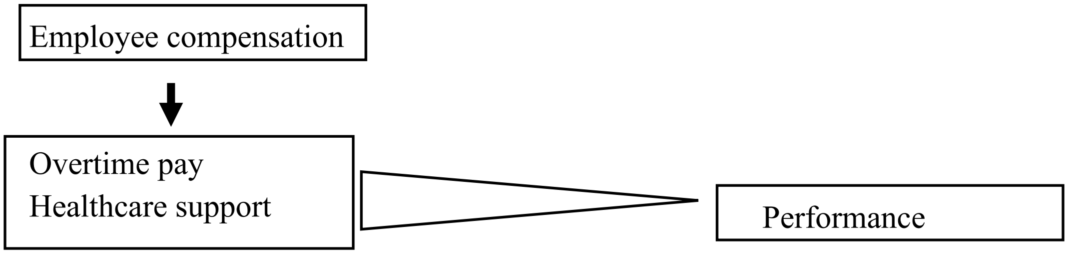
ORGANIZATIONAL PERFORMANCE

Organizational performance is a company's ability to efficiently and effectively achieve its strategic goals and objectives. It is a multidimensional concept that goes beyond just profit; it measures tangible outcomes (like revenue) and intangible drivers (like) to evaluate how well an organization operates. Traditionally, Organizational Performance has been looked into through the financial educators alone and these are the subject of interest to the owners of the business and such include return on investment (ROI), earnings per share (EPS) earnings before tax (EBT), sales or revenue, profit. Similarly, Agung *et al.* (2019) opined that firm performance can be strengthened through business process management and business intelligence systems. In agricultural firms which is the focus of this study, business owners are only interested in how much that comes in and not minding how the firm performs (Astuti & Suhendri, 2019).

This has been the bane of most private businesses in Nigeria. Firm performance is an issue that emerges from the layout and execution of the human resource management policy for an organization. The essence of an investment by any firm is to improve skills, knowledge and employees capacity with an expectation that the employees will increase productivity and efficiency in the future.

CONCEPTUAL FRAMEWORK

Independent variables   Dependent variables



Conceptual framework on the effect of employee compensation on the performance of agricultural firms in Cross River State: Researcher's conceptualization (2026)

REVIEW OF EMPIRICAL STUDIES

Floriańczyk, Rembisz, and Pawłowska (2025) examined this link across EU Member States using data from the Economic Accounts for Agriculture between 2010 and 2022. Their panel regression analysis revealed that labor productivity growth was strongly associated with both a reduction in labor input and an increase in labor remuneration. However, in countries such as the Czech Republic, France, Croatia, Ireland, Italy, Luxembourg, the Netherlands, and Slovenia, remuneration growth outpaced productivity growth, suggesting management inefficiencies where pay increases were not matched by corresponding output gains. The study highlights that compensation improves firm performance only when it is tied to measurable productivity improvements rather than rising independently of output.

Waithira (2018) focused on Farm Concern International in Kenya and explored how different reward strategies influence employee performance. Using survey data from 152 employees and analyzing it with SPSS, the study found that most workers were not satisfied with their monetary pay and were uncertain whether it directly improved their performance. In contrast, non-monetary rewards and promotion schemes were favorably received and had a noticeable positive effect on employee performance. This suggests that in agricultural firms, performance is driven not only by wages but also by the fairness of reward systems and opportunities for career progression. Taken together, these studies indicate that compensation can enhance agricultural firm performance when it is balanced, linked to productivity, and combined with non-monetary incentives that motivate workers beyond financial gain.

METHODOLOGY

The study made use of cross- sectional survey design. The choice of this design was to enable the researcher elicit necessary information about the units of analysis from respondents. The study was carried out in Cross River State, Nigeria. The sampling structure of the study includes some selected Agricultural firms registered with Nigeria's Corporate Affairs Commission formed in 1990 on the basis of Allied Matters Act. No 1, 1990 as amended. The population of the study was

2800 employees of the selected agricultural firms. Taro Yamane formular was used to reduce the population to a manageable sampling size of 350. The stratified sampling was employed in the selection of respondents from 30 selected agricultural firms in the three senatorial districts in Cross River States, Nigeria.

Data was generated from primary sources with the use of a structured questionnaire titled: Employee Compensation Questionnaire (ECQ). The instrument consist of two sections; A and B. Section A consisted of six (6) questions on the demographic characteristics while section B consisted of twenty (20) questions in the independent and dependent variables which comprises of five –points likert scale items for measuring the constructs with response option as follows; strongly agreed (SA), agreed (A), neutral (N), disagreed (D), and strongly disagreed (SD). The researcher employed six (6) research assistants to help administer the questionnaire by hand to ensure accuracy. Information was obtained from report, textbooks, published journals, internets etc. The researcher used content or face validity and construct validity to test for accuracy. The instrument was validated by two experts in Management department and one expert in test and measurements in the university of Calabar.

The reliability of the instrument was administered to 15 employees in some selected agricultural firms in Cross River State, Nigeria which are part of the main population but do not take part in the main study. The reliability coefficients of .774, 0.701, and .73, for overtime pay, healthcare support and performance of Agricultural firms in Cross River State, Nigeria. These reliability coefficients are high enough to justify the reliability of the instrument. Data for the study was analyzed using descriptive and inferential statistical tools. The descriptive statistical tools include frequency table, percentage and mean while the inferential statistical tool was multiple regression and spearman rank correlation. Statistical package of social science (SPSS version 20.0) was used. The total number of questionnaire administered were 350 copies, 340 were retrieved, 7 were wrongly filled and were not included in the final analysis, 333 copies representing 95.1% were used for the analysis. The sample size was 333

RESULTS

The demographic statistics shows that 198 respondents (59.5%) were male and 135 respondents (40.5%) were female. The age distribution of the respondents shows that 11.7% of the respondents were between 20-25 years while 13.2%, 24.0%, 15.0%, 12.6%, 12.9% and 10.5% of the respondents were between 26-30 years, 31-35 years, 36-40 years, 41-45 years, 46-50 years and 51 and above years respectively indicating that the majority of the respondents were between 31-35 years. The distribution of the educational level of the respondents reveals that more than half of the respondents (53.1%) were B.Sc/HND holders while 14.1%, 20.4% and 12.3% of the respondents were NCE/OND, M.Sc/MBA and PhD holders respectively.

The impact of the demographic profile on the study's sex role findings revealed that men dominate the workforce in agricultural firms, and the work culture is characterized by masculine ideals. The implications of age in the study findings suggest that more prime age workers ranging between 30 to 40 years are now been employed, implying that productivity for prime age workers in agricultural firms is projected to be higher than that of the younger and older workers.

Table 1: Descriptive statistics for the research variables

	n	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Overtime pay	434	10.00	20.00	13.24	3.51	0.50	0.12	-1.38	0.23
Healthcare support	434	10.00	28.00	13.23	4.55	1.86	0.12	2.47	0.23
Productivity	434	5.00	16.00	7.29	2.35	1.78	0.12	3.93	0.23
Efficiency	434	5.00	14.00	6.99	1.89	1.61	0.12	3.82	0.23
Performance	434	10.00	30.00	14.28	4.11	1.75	0.12	4.53	0.23

Table 1 shows the descriptive statistics for the research variables. The mean score of 13.24 was obtained for overtime pay while for healthcare support, the mean score of 13.23 was obtained meaning that the two employee compensation variables were rated almost the same though was slightly rated than healthcare support. The standard deviation of 3.51 and 4.55 were obtained for overtime pay and healthcare support respectively which indicates that the respondents scores on healthcare support was more consistent compared with that of overtime pay. For productivity and efficiency, the mean scores of 7.29 and 6.99 with standard deviation of 2.35 and 1.89 were obtained which implies that productivity as a performance measures was more rated by the respondent than efficiency though respondents scores on efficiency was more consistent than that of productivity. The skewness obtained for all variables were more than 0 meaning that the research variables are skewed to the right and hence the relationship between research variables as presented in Table 2 was carried out using the non-parametric correlation (Spearman correlation).

Table 2: Non Parametric correlation between research variables

Variables	1	2	3	4	5
1. Overtime pay	1				
2. Healthcare support	.954**	1			
3. Productivity	.759**	.810**	1		
4. Efficiency	.757**	.767**	.890**	1	
5 Performance	.808**	.837**	.985**	.948**	1

**Significant at 5% (p<.05), **Significant at 1% (p<.01).*

Result in Table 2 shows that overtime pay has significant positive relationship with productivity (r =.759, p<.01), efficiency (r =.757, p<.01) and performance (r =. 808, p<.01) which implies that overtime pay is more likely to bring about an improvement in productivity and efficiency and consequently performance. Similar result was obtained for healthcare support as it reveals significant positive relationship with productivity (r =.810, p<.01), efficiency (r =.767, p<.01) and performance (r =.837, p<.01).

Table 3: Multiple regression showing employee compensation on performance of agricultural firms in Cross River State, Nigeria.

	Model 1		Model 2		Model 3	
Variables	B	t-value	B	t-value	B	t-value
Constant	1.491	2.473	3.564	7.020	1.716	3.405
Sex	-.178	-.794	.138	.673	-.009	-.049
Age	-.051	-.625	-.046	-.611	-.043	-.629
Education	.158	.804	.173	.966	.150	.919
Overtime pay	.971	30.703**	-	-	.439	9.332**
Healthcare support	-	-	.777	34.763**	.496	13.671**
Summary Statistic						
R^2	0.688		0.739		0.738	
F-value	236.616		303.250**		308.706**	
p-value	0.000**		0.0000		0.000**	

*Significant at 5% (p<0.05), **significant at 1% (p<0.01), VIF- Variance Inflation Factor. *Sex, age and education are the control variables.*

Result in Table 3 presents summary of the three different regression models for employee compensation (overtime pay and healthcare support) as a strategy for performance of agricultural firms. Model 1 examine the impact of overtime pay as a strategy for performance of agricultural firms, Model 2 examine the impact of healthcare support as a strategy for performance of agricultural firms while Model 3 examined the impact of overtime pay and healthcare support as strategies for performance of agricultural firms in Cross River State, Nigeria.

The control variables in the regression are the demographic variables (sex, age and education). For each of the regression model, the Variance Inflation Factor (VIF) values was less than 5.0 indicating that there is no evidence of multicollinearity. Result shows that the three regression models were significant (p<.05). The adjusted R^2 of .688, .739 and 0.738 were obtained for model 1, 2 and 3 respectively which indicates that controlling for these demographic characteristics, overtime pay accounted for 68.8%, healthcare support 73.9% while the both variables explained 73.8% of the variation on performance of agricultural firms in Cross River State, Nigeria. Result shows that while adjusting for the demographic variables, overtime pay (β=.971, p-value =0.000, p<.01, model 1 and β=.439, p-value =0.000, p<.01 for model 3) which implies that healthcare support play a significant positive impact on performance of agricultural firms in Cross River State, Nigeria. Similarly, the result also indicates that healthcare support (β=.777, p-value =0.000, $p<.01$ for model 2 and β=.496, p-value =0.000, $p<.01$ in model 3) impact significantly on performance of agricultural firms in Cross River State, Nigeria. Result also reveals that among the two employee compensation variables, healthcare support play more significant impact on performance of agricultural firms than overtime pay (Model 3)

DISCUSSION OF FINDINGS

The findings of this study shows that all the dimensions of employee compensation such as overtime pay and healthcare support, have positive and significant effect on performance of agricultural firms in terms of productivity and efficiency in Cross River State, Nigeria. In view of Jeha *et al*. (2022), overtime pay requires financial promises from the employer and this serve as motivation. Ngwa *et al. (*2019). Argue that when firms provide basic healthcare support such as first aid, subsidized treatment, or partnerships with local clinics, workers recover more quickly from illness and injury. This reduces absenteeism and ensures that more workers are present during critical periods like planting and harvesting, which directly improves output.

CONCLUSION

The study concluded that, for agricultural firms in Cross River State, Nigeria, where labor is seasonal and turnover is high, strengthening these two employee compensation variables offers a practical, low-cost way to achieve better results. Employee compensation significantly affects the performance of agricultural firms in Cross River State, in terms of productivity and efficiency. Therefore, agricultural firms that offer fair overtime pay and adequate healthcare support will experience higher output per worker and more efficient use of resources, making compensation a key strategy for better firm perform.

RECOMMENDATIONS

1. Managers should implement structured overtime pay to peak agricultural periods so workers are fairly compensated for extended hours during planting and harvest, reducing labor shortages when they matter most.
2. Managers should adopt basic healthcare support for employees by covering first aid, malaria treatment, and farm-related injury care through local clinics or on-site funds, to cut absenteeism and build worker loyalty.

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