

# THE INTERNATIONAL JOURNAL OF BUSINESS & MANAGEMENT

## Incentive Policy and Employee Commitment in the Nigeria Health Sector: A Study of Selected Hospitals in Abeokuta Metropolis

**Egbuta, Olive.U**

Lecturer, Department of Business Administration,  
Babcock University, Ilishan, Ogun State, Nigeria

**Otegbade, Taiwo. O**

Lecturer, Department of Business Administration and Management,  
Moshood Abiola Polytechnic, Abeokuta, Ogun State, Nigeria

### **Abstract:**

*This paper examined the relationship between incentive policy and employee commitment in the Nigeria Health sector. The study drew participant from health workers in Federal Medical Centre, State Hospital Ijaiye, Nuero Psychiatric hospital Aro, and Oba Ademola hospital in Abeokuta, Ogun State. The research instrument used in collection of data was a structured close-ended questionnaire. The study selected a sample size of seventy (70) respondents through convenience sampling technique. Data obtained was analyzed using multiple regression analysis with the use of Software Package for Social Science (SPSS version 23). The result showed that financial incentive has a significant effect on employee commitment in the Nigeria health sector. The study also shows that non-financial incentive has a significant effect on employee commitment in the Nigeria health sector. The study recommends for the provision of appropriate incentive that is geared towards facilitating and promoting appropriate delivery of healthcare to the patients*

**Keywords:** *Incentive policy, financial incentive, non-financial incentive, employee commitment*

### **1. Introduction: Background to the Study**

The COVID-19, otherwise referred to as Coronavirus pandemic, has affected humanity adversely and created the strongest impact on health sectors both economically and organizationally. Since the Coronavirus outbreak in 2020, much attention has been focused on the functioning of healthcare sectors and their efficiency in different countries across the globe. The multiple problems, exposed in the health systems across the globe during the first wave of COVID-19, have challenges in terms of financing and providing services, even before the intrusion of the pandemic. This is due to weaknesses related to availability of equipment, materials and human resources, especially in terms of rewards and incentives.

Human Resource Management Incentive Policy is cardinal when employee commitment and performance are being reviewed. This is because incentives in any system dictates the pace and direction of employee performance. These statements are anchored on several empirical studies such as Ugwe and Cocker (2012), Condly, James and Coney (2013), Scot, Tom, McMullen and Bowbin (2010), Waruni, Ayesha and Edirisoriya (2014) and others who have carried out empirical studies on the effect of employee rewards on organizational commitment. For instance, Kwenin (2013) emphasizes that incentives enable employees to stretch themselves and outperform others at workplace. This is because it creates a compelling pressure among employees to achieve predefined targets, while, Jain and Jabeen (2007) contend that the compelling urge created by the organizational incentives creates a positive attitude and a feeling of ownership of the Organisational goals. All these, in turn, create high satisfying units in every organization that determine the overall success and growth of the company (Razwn & Ali, 2010).

Previous studies on employee incentive policy have consistently found that there is a strong relationship between incentives and employee commitment (Agwu, 2013). This implies that organization's commitment depends on the level of motivation and compensation schemes available. Majority of employees, therefore, would wish to equate their output in terms of performance with the level of motivation generated from the incentives they get at workplace.

Suzanne and Luthans (2006), and Fehr, Ernst and John, List (2004) opined that incentives and organizational commitment cannot be divorced; this is because rewards provide the much needed stamina that propels commitment in the organization. Organizations with poor incentives policy tend to perform dismally (Razwan and Ali, 2010). Secondly, it is because performance is supreme to defining any organization's viability and relevance (Armstrong, Brown & Reilly, 2011).

Consequently, it is incumbent of all stakeholders in the management of any organization to develop strategies to improve performance through the provision of these incentives. Research done by Heng (2012) found out that employee's commitment is dependent on the way they are treated in the organization despite high salary. It is a fact that all employees would wish also to be appreciated and feel valued at their workplace. This is what Abraham Maslow (1977) referred to as the social affective need at workplace which is a very powerful tool in shaping employees' behavior towards better delivery of results. Despite the competing two ideologies on the most effective form of reward which is more significant to employees, there is one major consensus that reward controls employees' level of motivation and significantly affects organizational commitment. In Africa, the topic of employee rewards and organizational commitment has been a dominant debate by all stakeholders in the field of education and Human Resource Management (Nyongesa and Ng'ang'a, 2012; and Letangule Leiro and Nicholas, 2012).

### 1.1. Statement of the Problem

Currently, lack of dedication and commitment of workers have been a matter of concern and debate among the health sector officials in both private and public hospitals. How to improve the commitment and hence productivity of employees has been the topic of many seminars, symposia and conferences. The reasons for this trend, as well as appropriate avenue for the apportionment of blame, have formed the basis for the controversy. Many reforms in the health sector such as work ethics, transparency, dedication and most importantly, incentive schemes are some of the ways of trying to improve commitment of workers in this sector.

The ways in which employees are valued and rewarded can make a considerable impact on the effectiveness of the organization, and is at the heart of the employment relationship. Failure of adoption of ample incentive frameworks can have a significant negative effect on the satisfaction commitment and morale of employees, hence a decline in organizational performance and effectiveness. Many organizations (for example - the health sector in Nigeria) are suffering from high turnover rates and downfalls because they do not apply good incentive system that may only need little effort (Aktar, Sachu & Ali, 2012).

Previous studies on incentive system have severally shown that there is a strong relationship between rewards and employee performance (Agwu, 2013). This indicates that organizations' productivity depends on the level of motivation or compensation schemes available. Majority of employees, therefore, would wish to equate their output in terms of performance with the level of motivation generated from the incentives they get at workplace.

The various contradictions above created a gap in literature and more so, they are mostly concentrated in the study of private and multinational corporations to the neglect of the health sector. This study, therefore, sheds light on this issue and explores the relationship between incentive policy and employee commitment in the Nigeria health sector.

### 1.2. Objectives of the Study

In order to address the research problem, the general objective is to critically establish the relationship between incentive policy and employee commitment.

The specific objectives include:

- Examine The Effect Of Financial Incentive On Employee Commitment In The Nigeria Healthcare sector
- Determine The Effect Of Non-Financial Incentive On Employee Commitment In The Nigeria Healthcare Sector

### 1.3. Research Questions

This research study is poised towards providing answers to the following questions:

- What effect does financial incentive have on employee commitment in the Nigeria health sector?
- Does non-financial incentive affect employee commitment in the Nigeria health sector?

### 1.4. Research Hypotheses

In order to achieve the research objectives and provide answers to the relevant questions, the following research null hypotheses were formulated for testing:

- $H_{01}$ : Financial incentive has no significant effect on employee commitment in the Nigeria health sector.
- $H_{02}$ : Non-financial incentive has no significant effect on employee commitment in the Nigeria health sector.

### 1.5. Importance of the Study

The paper will throw more light into the effectiveness of the use of incentives in motivating employees. It will also unravel the problems, frustrations and anxieties that employees meet in their work environment, especially where incentives are emphasized. It will help the health sector operators know the likely incentives to put in place in motivating employees. In addition, it will assist management in the organization to engage in staff welfare development in order to better the output or productivity of employees.

### 1.6. Scope of the Study

This paper was conducted in Abeokuta, Ogun State and specifically focused on relationship between commitment employees in the health sector. It was also limited to employees who have been working in the hospital for at least 12 months and hence have experience incentive schemes in their workplace. In addition, the study concentrates on Doctors, Nurses, Pharmacists, Laboratory Technicians, Ward Attendants and Hospital Porters.

## 2. Literature Review

### 2.1. Conceptual Review

#### 2.1.1. Incentive Policy

Daniel (2019) sees an incentive as anything which can be given in addition to wages. Incentives are, therefore, motivations for work. They could be financial or non-financial rewards. Incentives provide zeal among the employees for better productivity. This assertion was further corroborated by Eko MHD Al Jounaidi & Al-Dubai (2020), in their study *Effect of Motivation Factors on the Job Performance: A Case Study of Dangote Cement and Lafarge Cement Companies in Nigeria*.

Consequently, it is established in HRM practices that a hope for a reward is a powerful incentive to motivate employees to improve their performance. Besides monetary incentive, there are some other stimuli which include job satisfaction, job security, job promotion, and pride for accomplishment. These underscore the importance of incentives in the management of the employees for greater performance to achieve Organisational objectives.

Milton (2013) had earlier defined Incentive as a variable granted to employees according to variations in the achievement of specific results. He also sees incentive as a stimulus that can be used to excite employees for greater action and performance.

Incentive gives the needed enthusiasm to workers for greater output. It is normal that there is no smoke without fire because there is a reason for every human action. Consequently, people's expectation for a reward is an influential incentive to stimulate workers. It becomes difficult to continuously give financial incentives to workers and continually increase wages or remunerations excessively. There exist other driving forces that lead a person to perform better. This may consist of career development, job promotion, work security and recognition for work achievement (Daniel, 2019; Eko et al, 2020).

Incentives act effectively in motivating employees in diverse ways. According to Whetten & Cameron (2007), the importance of incentives is to institute a connection between preferred comportment and the consequence that makes the worker have a sense of recognition. Incentives are significant elements which define a particular work characteristic that adds meaningfulness to the institution. According to Armstrong (2007), incentives are divided into two groups. These are: monetary and non-monetary. The groups of incentives as mentioned above are discussed below:

#### 2.1.2. Financial Incentives

Financial incentives, also known as monetary incentives, are developed separately according to different types of people and organizations. In the context of public and private organizations as well as in the literature of human resource management, there is a long tradition of expressing the existence of financial incentives as remuneration (Daniel, 2019; Lathan, 2007).

One feature of financial incentives is that it is variable in nature. For instance, financial incentives are often called variable pay, as they are not guaranteed. It also refers to pay that is contingent based on actual performance of employees, as different to an entitlement. Another study of financial incentives shows that some employees are motivated by rewards and that money is a strong motivator for them (De Cenzo, Yhun & Luiz, 2016). Monetary incentives can be defined as the ways of monetary return offered for service rendered by employees (Kyani, Akhtar & Haroon, 2011). Examples of pay incentives include Profit Sharing Incentives and bonus Incentives (Kassim, Anyanwu & Nwuche, 2017). Profit Sharing Incentives are incentive plans of businesses that provide direct or indirect payment to workers in addition to regular salary and bonuses. It is usually allocation of shares to workers in publicly traded company (Gomez 2014). These plans depend on fore-ordained monetary sharing standard that characterized the part of gains between the firm and the worker (Kassim, Anyanwu & Nwuche, 2017; Mottaff, 2014).

Bonus incentives, on the other hand, are payment on the accomplishment of planned specific objectives. The intent of this incentive scheme is to influence certain behavior towards the attainment of goals or set objectives. It can be financial or non-financial reward. Once the objectives are met, the payment is made (Gomez-Mejia, 2014).

#### 2.1.3. Non-Financial Incentives

Although financial incentives are the key to improving employees' motivation, job satisfaction and better performance, there are a number of non-financial incentives that may represent more effective means of improving quality of work performance as well as motivational level. Non-financial incentives can be defined as any means of incentives that is not involved directly with money, transfers of monetary values or equivalents. It can be tangible or intangible and usually does not involve direct payment of cash. The authors also argued that in the organization, a non-financial incentive could be in the form of employee participation in decision-making, staff recognition such as issuing a certificate of thanks and appreciation, providing extra training courses as a part of capacity development programmes, or organizing parties for distinguished staff.

Non-financial incentives are sometimes known as moral incentives, which concerns various aspects of psychological needs, and the increase concentration of these aspects come after the emergence of human related theories. Moral incentives are mostly based on the respect of a human being who has emotional feeling, hopes and aspiration.

Perceptible, non-financial motivations denote physical substances which include citations, gift, certificates, clothing, key holders and discounted tickets to access different facilities at the workplace. In addition, non-financial incentives can also promote staff loyalty, enhance more interaction and cooperation among subordinates and superiors, provide more opportunity for staff participation or involvement and so on.

## 2.2. Theoretical Framework

### 2.2.1. Expectancy Theory

The concept of expectancy was originally contained in the Valency–Instrumentality–Expectancy (VIE) theory formulated by Vroom (1964). The expectancy theory is solidly founded on two variables, namely - the valence, which is seen as the perceived value of the outcomes, and the expectancy, on the other part, which is viewed as the probability that the behaviour through action and effort will lead to a point of yielding the anticipated outcomes (Vroom, 1964). Both valence and expectancy are, therefore, understood to influence employee job performance. The theory, thus, asserts that the greater the value of a set of rewards, and the higher the probability that receiving each of these rewards depends upon effort, the greater the effort that will be made in a given situation. But, as Porter and Lawler emphasize, mere effort is not enough. It has to be an effective effort if it is to produce the desired performance. Sturman, Kwortnik and Lynn (2011) further argue the strength of expectations have improved the performance of the employees. He, therefore, proposes that reward management is about understanding the expectations of the employees and meeting these expectations to ensure their full commitment keeps on improving. Expectancy theory, thus, explains the effects rewards and to an extension rewards management have on employee performance. This theory will, thus, be used in the study to explore the various incentive management practices used and how they fit in the scheme of expectations of the health sector and further how these expectations shape the actions of these employees which would translate to their commitment.

### 2.3. Empirical Review

According to Daniel (2019), Organizations are spending huge amounts of money on their reward programs which aim at motivating, retaining, committing and attracting new employees. Despite the great amount of money used in these incentives and rewards, only a few of the human resources managers are able to justify and measure whether they are efficient.

Similarly, Adeniran & Ogunmodede (2019) stated that most incentive plans are designed to assist in increasing efficiency in an organization. However, obtaining employees' acceptance of an incentive system may be difficult at the onset; there may be fear that the plan will lead to speed up layoffs or reduced wage that can cause workers resistance.

In their work on Incentive Management strategies and employee performance, Kassim, Anyanwu & Nwuche (2017) believe that incentive schemes have created a lot of challenges to employees' input and output in organization. The negligence of adequate structure in pay incentive fringe incentives, bonus and overtime benefits have caused a lot equitable justice on the administration of incentive scheme. The resultant effect on employee productivity could be negative. The negative attribute can be seen as poor turnover, poor product quality improvement, job dissatisfaction, low morale, low commitment, absenteeism, low turnover intention to stay with organization and poor performance that affect input and outputs.

According to Oloke, Oni, Babalola & Ojelabi (2017), incentive provision is meant to drive employees to go extra mile to achieve better results. It is a tool that can be engaged by any employer of labour, whether public or private employers regardless of the type of task involved.

The effect of non-financial incentives on employees' job performance has empirically been proven. Lewis (2013) posits that praise and recognition are effective ways of motivating employee behavior in the organization as they are considered the most important rewards.

## 3. Methodology

- Study Design: Quantitative Descriptive Survey Design
- Source of Data: The Primary Data was collected through self-administered questionnaire

### 3.1. Study Population

The target population is respondents who are Health workers in Federal Medical Centre, State Hospital Ijaiye, Nuero Psychiatric Hospital Aro, and Oba Ademola Hospital in Abeokuta, Ogun State. These healthcare institutions are drawn from the Federal, State, Specialist Hospital. The purpose is to be able to draw comparison from the different areas of the Healthcare industry in the State.

### 3.2. Sample Size

From the population of over 2500 health workers in the three hospitals, a sample size of One hundred (100) Employees were selected. Due to the busy nature of the health workers in these hospitals, we were able to sample 50 from FMC, 30 from Neuropsychology and 20 from the Oba Ademola hospital.

- Sampling Technique: Convenience Sampling Technique
- Research Instrument: Structured Questionnaire.
- Measurement of Variables: The main variables in the study are Incentive policy and Employee Commitment. Incentive policy was further sub-divided into its two main classifications which are financial and non-financial incentives. Financial incentives were measured using increment in basic salary while the non-financial incentives was measured using call allowance, hazard allowance, specialist allowance and shift allowance.
- The above constructs were measured on a 1 to 4 point Likert scale ranging from strongly disagree (4) to strongly agree (1).

- Analysis of Data: In this study, the hypotheses testing was done using multiple regression analysis which was achieved with the aid of Statistical Package for Social Sciences (SPSS, version 23)

#### 4. Data Presentation and Analysis

##### 4.1. Hypotheses Testing

The hypotheses were tested using multiple regression analyses. The analysis enables the researcher to identify relationship between dependent variable and independent variable.

- H<sub>01</sub>: Financial incentives has no significant effect on employee commitment in the Nigeria Healthcare Sector
- H<sub>02</sub>: Non-financial incentives have no significant effect on employee commitment in the Nigeria Healthcare Sector.

| Model   | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|-------------------|----------|-------------------|----------------------------|
| 1   | .485 <sup>a</sup> | .235     | .212              | .634                       |
| a. Predictors: (Constant), Financial Incentives, Non-Financial Incentives |                   |          |                   |                            |

Table 1: Model Summary

| Model   |            | Sum of Squares | Df | Mean Square | F      | Sig.              |
|---|------------|----------------|----|-------------|--------|-------------------|
| 1   | Regression | 8.404          | 2  | 4.202       | 10.442 | .000 <sup>b</sup> |
|   | Residual   | 27.365         | 68 | .402        |        |                   |
|   | Total      | 35.769         | 70 |             |        |                   |
| a. Dependent Variable: Employee Commitment                                |            |                |    |             |        |                   |
| b. Predictors: (Constant), Financial Incentives, Non-Financial Incentives |            |                |    |             |        |                   |

Table 2: Anova<sup>a</sup>

| Model                                      |                          | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--|--------------------------|-----------------------------|------------|---------------------------|-------|------|
|  |                          | B                           | Std. Error | Beta                      |       |      |
| 1  | (Constant)               | 1.570                       | .278       |                           | 5.656 | .000 |
|  | FINANCIAL INCENTIVES     | .333                        | .103       | .364                      | 3.237 | .002 |
|  | NON-FINANCIAL INCENTIVES | .197                        | .099       | .223                      | 1.981 | .052 |
| a. Dependent Variable: Employee Commitment |                          |                             |            |                           |       |      |

Table 3: Coefficients<sup>a</sup>

R square is 0.235 that shows 23.5% of dependent variables have been discussed in this study.

As referred to the Table 3 above, all the independent variables (such as, availability of health benefits, work environment, promotion and basic salary) have the significance value of 0.002, and 0.052 respectively (that is the p-value is not greater than 0.05). Thus, since the p-value for the overall result on the Anova table is 0.000, this means that the Hypotheses 1 and 2 were rejected in favour of the alternative.

Plus, the unstandardized coefficient of  $\beta$  basically shows the relationship points of both independent variables and dependent variables. Hence, the study concluded that all the independent variables have significant effect on employee commitment. In explaining the relationships between the independent and dependent variables, there are several interpretations that can be made based on the coefficient estimates ( $\beta$ ) derived (see 5.01).

#### 5. Summary, Conclusion and Recommendations

##### 5.1. Summary of Findings

From this analysis, all proxies are positively and significantly related to employee commitment. In summary, the following findings are inferred from the study:

- Financial incentive has a significant effect on employee commitment in the Nigeria Healthcare Sector
- Non-financial incentive has a significant effect on employee commitment in the Nigeria Healthcare Sector

##### 5.2. Conclusion

The study found a strong and positive relationship between incentives policy and employee commitment in the Nigeria Healthcare Sector. Furthermore, the analysis revealed that the availability and provision of incentives to the employees will motivate and encourage them to exert effort so as to work and go the extra mile to ensure the achievement of organizational goals and objectives.

Apparently, the Healthcare workers were bound to the oath of profession they took to make saving lives their priority over personal interest. That is why, their commitment remains undiluted. However, if offered a better opportunity

in same profession, they will take it. The study findings tended to imply that for the incentives to be effective in influencing commitment, its provision and administration had to be regular. This would avoid the possibility of giving room to speculations and conspiracy amongst the employees. It is, therefore, remarkable to underscore the government's endeavor and dedication towards the workforce in order to deliver to their expectations by compensating the entire workforce in the sector by putting in place appropriate incentives systems (Atambo, Kabare, Munene, & Nyamwamu, 2012).

### 5.3. Recommendations

Based on the findings and conclusion from this study, the following are recommended:

- The study recommends for the provision of appropriate incentive environment that is geared towards facilitating and promoting appropriate delivery of healthcare to the patients
- The study, therefore, proposes for a more timely and effective incentive policy framework
- While evolving incentive schemes, it must seek employee's views and suggestions on the issue
- Management must strive hard towards developing a friendly atmosphere among employees

## 6. References

- i. Adeniran, A & Ogunmodede, K (2019), Impact of incentive scheme on employee productivity. *International Journal of Advanced research in Accounting, Economics, and Business Perspectives. Vol. 3 No.1*
- ii. Armstrong. M. (2007); Employee Reward Management and Practice. London and Philadelphia: Kogan Page.
- iii. Al-Nsour, M., & Jordan, A. (2012). Relationship between incentives and organizational performance for employees in the Jordanian Universities. *International Journal of Business and Management, 7(1), 78-89.*
- iv. Aktar, S., Sachu, M. M., & Ali, M. E. (2012). The impact of rewards on employee performance in commercial banks in Bangladesh: An empirical study. *IOSR Journal of Business and Management, 6 (2), 9-15.*
- v. Atkinson, C., & Hall, L. (2006). Improving working lives: flexible working and the role of employee control. *Employee Relations, 28(4), 374-386.*
- vi. Atwater, L. E., Brett, J. F., & Cherise-Charles, A. (2007). Multi-source feedback: Lessons learned and implications for practice. *Human Resource Management, 46(2), 285-307.*
- vii. Bachmann, J. (2009). Supply-side Effect of Non-standard Work Options on Elderly People Employment in Japan. *Equal Opportunities International, 28(8), 660-670.*
- viii. Buchanan DA, Bryman A (Eds.) (2009). *The SAGE Handbook of Organizational Research Methods*. London: SAGE.
- ix. Daniel, C.O. (2019) Effects of Incentives on Employees Productivity; International Journal of Business Marketing and Management (IJBMM); 4(1) P. 41-48. ISSN: 2456-4559. www.ijbmm.com
- x. Dunford, B. B., Oler, D. K., & Boudreau, J. W. (2008). Underwater Stock Options and Voluntary Executive Turnover: A Multidisciplinary Perspective Integrating Behavioral and Economic Theories. *Personnel Psychology, 61(4), 687-726.*
- xi. Eko, O. T., Mhd Al Jounaidi, A.R. & Al-Dubai, M.M. (2020) The Effect of Motivation Factors on the Job Performance: A Case Study of Dangote Cement and Lafarge Cement Companies in Nigeria; International Journal of Research and Scientific Innovation (IJRSI) 7(5), 2020 | ISSN 2321-2705
- xii. Kassim, Anyanwu & Nwuche (2017). Incentive Management Strategies and Employees Performance; A Study of Manufacturing Firms in Port Harcourt. *International Journal of Advanced Academic Research Social and Management Sciences.*
- xiii. Lyons, P., & Mattare, M. (2011). How can very small SMEs make the time for training and development: skill charting as an example of taking a scientific approach. *Development and Learning in Organizations, 25(4), 15-19.*
- xiv. Mathauer, I., & Imhoff, I. (2006). Health worker motivation in Africa: the role of non-financial incentives and human resource management tools. *Human Resources for Health, 4(24), pp 1-17.*
- xv. McShane, S. L., & Von Glinow, M. A. (2003). *Organizational Behavior*. 2nd Edition. New York: McGraw-Hill.
- xvi. Mullins, L. J. (2002). *Management and Organizational Behavior*, 6thEd: British Library Cataloging in Publication Data, Prentice Hall.
- xvii. Oloke, Oni, Babalola & Ojelabi (2017). Incentive Package, Employee's Productivity and Performance of Real Estate Firms in Nigeria. *European Scientific Journal April 2017 edition, Vol.13, No.11 ISSN 1857-7881*
- xviii. Oyer, P., & Schaefer, S. (2004). Why Do Some Firms Give Stock Options to All Employees? An Empirical Examination of Alternative Theories. *Journal of Financial Economics, 76(1), 99-133.*
- xix. Soraren, I. F. (2000). Non-monetary Incentives: Do People Work Only for Money?. *Business Ethics Quarterly, 10(4), 925-944.*
- xx. Warren, M. (2007). Stuff is not enough. *Marketing Magazine, 112 (11)*. Retrieved February 2, 2016, from EBSCOHOST database.
- xxi. Whetten, D.A., & Cameron, K. S. (2007). *Developing Management Skills*. Upper Saddle River, New Jersey: Pearson Prentice Hall.
- xxii. Wong, Y. T., Ngo, H. Y., & Wong, C. S. (2006). Perceived organizational justice, trust and OCB: A study of Chinese workers in joint ventures and state-owned enterprises.
- xxiii. Wortley, V., & Grierson-Hill, L. (2003). *Developing a successful self-rostering system. Nursing Standard, 17(42), 40-50.*
- xxiv. Yavuz, N. (2004). *The Use of Non-Monetary Incentives as a Motivational Tool: A Survey Study in a Public Organization in Turkey*. Retrieved February 12, 2012, from <http://etd.lib.metu.edu.tr/upload/12605141/index.pdf>

- xxv. Zani, R. M., Rahim, N. A., Junos, S., Samanol, S., Ahmad, S. S., Isahak Merican, F. M., Saad, S. M., & Ahmad, I. N. (2011). Comparing the Impact of Financial and Non-Financial Rewards towards Organizational Motivation. *Interdisciplinary Journal of Contemporary Research in Business*, 3(4), 328-334.