

**AN ASSESSMENT OF THE EFFECTS OF NON-FINANCIAL COMPENSATION ON
EMPLOYEES' PERFORMANCE IN JULIUS BERGER NIGERIA PLC, ABUJA**

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ABSTRACT

This study examines “An Assessment of the Effects of Nonfinancial Compensation on Employee Performance in Julius Berger Nigeria Plc, Abuja. The data used for this study was obtained through a structured and a close-ended questionnaire. The population size used for this study was 12,221 employees of Julius Berger Nigeria Plc in Abuja. The sample size used for this study was three hundred and eighty-seven (387) respondents. While the sampling technique adopted for the study was the stratified random sampling technique. The data collected were presented using tables and analyzed with simple percentages, while multiple regression analysis and ANOVA was used to test the hypotheses. The research findings revealed that reward, medical benefits, time off and time flexibility have positive significant impact on employee commitment, work output, satisfaction and employee morale in Julius Berger Nigeria Plc, Abuja. The study concluded that by implementing strategies that prioritize recognition, time flexibility, rewards, and opportunity for development, organizations can enhance employee experiences and ultimately achieve better performance and organizational outcomes. The study recommended that Julius Berger Nigeria Plc should strengthen its recognition programs to further engaged and motivate employees. The organization should continue to support and promote time flexibility options for employees as well as ensure that its rewards system is fair, transparent, and aligned with employees' performance and contributions

Keywords: Non-financial compensation, employee performance, recognition, reward, time flexibility, output, commitment, employee satisfaction, employee morale and opportunity for development

INTRODUCTION

Generally, individuals are motivated to work by the needs they have which require satisfaction.

Such individuals are usually committed to jobs they perceive to have a possibility of satisfying their needs through the reward they will receive for the work done. The type of motivation however, depends greatly on the nature of the reward. Monetary compensation like salary, bonuses, overtime pay, allowances and/or non-financial compensation like reward, flexibility of work, recognition in most cases naturally become reasons for employees' improved performance in organizations with respect to employee employee's commitment to work, improved productivity, job satisfaction, as well as positive work attitudes and quality of service to customers. Furthermore, salary alone may not motivate employees to put in their best at workplace because aside collecting salary, every employee wants to feel valued, appreciated and respected. So, when all these non-financial compensation parameters are missing at workplace, employees could begin to lose commitment to the work (Ajila, 2017). Also, intrinsically motivated individuals will be committed to their work only when they discover that their job contains task that are intrinsically rewarding.

Preliminary investigation suggests that employees of Julius Berger Plc, Abuja, feel neglected and therefore, dissatisfied with the company's policy in the area of non-financial compensation especially as it concerns recognition, reward, flexibility at work, opportunity for development, medical benefits and time off. This has resulted to high labour turnover, low level of productivity and a general laissez faire attitude at workplace. Meanwhile, researches have shown that inappropriate compensation policies especially those that are inconsistent with non-financial compensation package can significantly have negative effects on employee performance (Mangkunegara, 2019).

However, the management of the company on the other hand believes that as long as salaries are been paid to the employees as at and when due, there is no need for non-financial compensation. This ideology about non-financial compensation poses a threat to

the performance of employees especially in the areas of commitment to work, productivity, morale, and satisfaction. It is from the forgoing, that this research seeks to investigate why these non-financial compensation factors (employee recognition, commitment, time flexibility, reward and opportunity for development) as complained by these employees which significantly influence their performance will still continue to remain an issue in the company.

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

Compensation is an integral part of human resource management approach to productivity improvement in the organization. It deals with the design, implementation and maintenance of reward system that are general to the improvement of organizational, team and individuals' performance (Ahindo, 2018). Comparatively, monetary compensation is defined as any compensation rewarded to an employee in a cash form, while non-financial compensation is defined as any compensation rewarded to an employee in a non-cash form.

A non-monetary incentive does not take the form of cold, hard cash, but this doesn't mean an employee cannot discern its monetary value. Some traditional favorites among employers include: Healthcare benefits, Life insurance, Promotion, Vehicle or vehicle allowance (Gehart and Milkovich 2019). Johnson (2020), outlines the aims of non-financial compensation to include: attracting, retaining and motivating employees, to support the attainment of the organization's strategic and short-term objectives. This is to ensure that the organization has the skilled, competent, committed and well-motivated work force it needs, to meet the expectations of employees that they will be treated

equitably, fairly and consistently in relation to the work they do and their contribution.

Empirical Review

Kurnia et al. (2020), examined the effect of financial and non-financial compensation on the performance of the employees during COVID-19 in Indonesia at the Provinces of DKI Jakarta, East Java and Central Java which were the most exposed provinces. The study covers the banking sector, particularly the Islamic banking in Indonesia, with Bank BJB Syariah as one of the banks that experienced the worse impact during the pandemic. Consequently, Bank BJB experienced a significance poor employee performance leading to decrease in organizational productivity. A random sample size of 149 was drawn from a total population of 231 employees of these banks in these provinces using a survey study. Correlation and multiple linear regression analysis was used to analyse the data. Findings revealed that financial and non-financial compensation variables had significant effect on employee performance at BJB Syariah Head Office especially, the non-financial compensation component. The study therefore concludes that while financial compensation is important to employees, non-financial compensation also equally indispensable. The recommends that a special attention should be paid to non-financial compensation,

A large body of literature provides empirical evidence of a positive relationship between reward practices and performance. However, little has been said about different combinations of individual and group incentives as drivers of organizational competitiveness. This paper examines bundles of nine individual and group PFP practices and their joint effect on selected financial and non-financial indicators of

organizational performance (OP). Our empirical research study included 61 middle- and large-sized companies in Croatia in order to analyze the aforementioned relationships. The categorical principal component analysis generated two factors of PFP practices that were subsequently used as independent variables in a multiple regression analysis. The first PFP bundle consisted of individual subjectively-based bonus and two shared-ownership practices and was found to positively influence non-financial indicators of OF) i.e. quality of services or products and innovativeness. The second factor consisted of individual performance appraisal and profit-sharing and it positively influenced financial indicators of OF) i.e. productivity and, to a lesser extent, profitability. Implications for theory and practice are also discussed.

Beqiri and Aziri (2020) studied the impact of total compensation management on employee performance in commercial banks in Kosovo. Total compensation system elements, such as equality in financial rewards, effects of non-financial rewards, and other factors as operational and control tools were used to align organizational and employee goals and improve performance. The study adapt the survey approach by randomly administering 129 questionnaires to Kosovo commercial bank employees. Principal component analysis and ordinary linear regressions were used in analysing the data. One of the most important findings of this research was that financial incentive is the most important determinant of employee performance, increasing employee performance by 30 percent. The results also indicate a significant relationship between equal employee compensation and pay for work of equal value. A significant relationship between non-financial factors was also identified, including career development opportunities and benefit

packages, such as pension funds, holidays, and loans specifically discounted for commercial bank employees. It is important to note that employee performance decreases with other factors, such as competition in the labor market.

Amindrawati et al. (2025) evaluated the effect of Work Motivation and Compensation on Employee Performance at Percetakan, Sewelas Triwulan. The research employs a quantitative approach with an associative design, involving 32 employees selected through a saturation sampling method. Data were collected through questionnaires and analyzed using multiple linear regression. The results showed that work motivation has a significant positive effect on employee performance, with a regression coefficient of 0.65 ($p < 0.05$). Additionally, compensation has a significant influence on employee performance, with a regression coefficient of 0.58 ($p < 0.05$). Simultaneously, both motivation and compensation have a significant impact on employee performance, with an F-value of 8.45 ($p < 0.05$). The study concluded that non-financial compensation significantly improved employee performance. The study recommends full application of non-financial compensation to employees. The implications of this study underscore the importance of management enhancing work motivation through non-financial rewards and ensuring fairness in compensation, thereby creating a productive work environment that supports optimal employee performance.

Biwan et al. (2026), examine the effects of compensation and work-life balance on work motivation and employee performance, as well as to evaluate the role of work motivation as a mediating variable. The research was conducted at PT Terakorp Indonesia, involving 162 web developers selected using a saturated sampling technique. This study employs a quantitative

approach using Structural Equation Modeling–Partial Least Squares (SEM-PLS) as the analytical method. The findings reveal that compensation and work-life balance have positive effects on both work motivation and employee performance. Furthermore, work motivation is confirmed to have a positive impact on improving employee performance. Indirectly, work motivation successfully mediated the relationship between compensation and work-life balance with employee performance. These results highlight the importance of managing both financial and non-financial factors to enhance web developer performance through continuous and sustainable strategies in today's digital organizations.

Makwela and Klinck (2025) examine the effect of RM on the performance of HEIs. They further explore how academic staff respond to financial and non-financial rewards. A quantitative research method was used. Data were collected through structured questionnaires distributed to permanent academic staff at HEIs. Out of 450 copies of Questionnaire distributed, 400 valid responses were returned using simple random sampling. The data were analysed with the aid SPSS version 28 Software. Findings show that both financial and non-financial rewards influence HEI performance. However, academic staff find non-financial rewards more satisfactory. Financial rewards were perceived as insufficient, highlighting a gap between effort and compensation. The study reveals a positive relationship between RM and organisational performance. Effective RM enhances staff motivation and institutional outcomes. The results suggest that HEIs should strengthen their financial reward structures. Management must ensure that rewards align with employee expectations and contributions. Emphasis on financial incentives is crucial, as staff view them as key motivators. This will not only

boost individual performance but also support the broader goals of the HEI.

Adom et al. (2021), explored the effects of non-financial incentives on employee output. The case study approach was adopted in which purposive and simple random sampling technique was used to select 63 respondents from Zenith bank and Agricultural Development Bank (ADB) in Sunyani municipality. Questionnaire was the instrument for data collection. Data analysis was done with the aid of Statistical Package for Social Sciences (SPSS). The results showed that non-monetary incentives have a strong significant positive relationship on employee performance at Zenith bank while the relationship is moderate positive at ADB. The total variation in employee performance at Zenith bank explained by the linear relationship between non-monetary incentives and employee performance was 35.64% while it was 14.3% at ADB.

Onuegbu and Fred (2018), examined the effects of non-financial compensation on employee work put in an Information Technology (IT) Organization. Five research question were raised. The research questions were analyzed using percentage and the hypotheses showed that there is relationship between compensation and employees' performance in an organization. The population of this study was 120 persons including managers and workers and the sample size was 92. The researcher adopted experimentation and survey approach and from the findings, the researcher deduced that compensation helps to increase workers output/productivity and recommended managers of companies and organizations to do everything necessary within their reach to provide incentives and benefits so as to boost the effort of the workers towards greater performance in their job.

Nathaniel (2017), explored the non-financial motivation and employee commitment: a case of Eldoret Polytechnic, Uasin Ngishu County, Kenya. The general objective was to study the non-monetary motivation and employee commitment which is a case of Eldoret Polytechnic. Study utilized a descriptive case study design. Population of the study was 364 employees at work in the educational institution. The sample of the study was 109 respondents generated by randomly sampling 30% of the respondents in polytechnic. Primary data was used in this research was collected using questionnaires. Fifteen questionnaires were administered to randomly chosen respondents and then analyzed using SPSS software for determining reliability. Data were analyzed mainly by frequencies, descriptive and inferential statistics. The correlation results indicate that the association between employee performance and training, promotion, targets and team building was strong and positive and was statistically significant.

Waqas & Saleem (2014), examined the effects of monetary and non-financial rewards on employee commitment. This research explores the concept of employee engagement and how employee engagement can be strengthened by offering monetary and non-monetary rewards to employees. The objective of this research was to assess the relationship between employee engagement and high firm performance. For testing hypothesis data were collected through questionnaires from 250 respondents. Hierarchical linear regression was used to estimate the effect of rewards on firm performance mediated through employee engagement. Results disclosed the fact that monetary and non-monetary rewards can increase the level of employee engagement and high level of employee

engagement is an important cause for high firm performance.

Walters et al. (2019), examined the effect of non-financial compensation on employees' satisfaction in selected manufacturing firms in the Littoral Region of Cameroon. Specifically, the study assesses the degree to which profit sharing affects employee commitment in manufacturing firm; ascertains the effect of flat-rate systems on employee work values in manufacturing firms; and appraises the influence of collective bargaining reward systems on employees' productivity in manufacturing firms. This research is a survey which makes use of a sample of 538 employees drawn from a population of 5146 employees of ten selected manufacturing firms within the Cameroon Littoral Region. The sample was selected by the use of the Cochran's formula for finite population sample at a 95% confidence level. The major source of data used for the study was primary data and the instrument used for data collection was questionnaire. The findings revealed that non-financial compensation has a negative significant effect on employees' satisfaction in selected manufacturing firms in the Littoral Region of Cameroon.

Ozutku (2020), examined the effects of non financial compensation on employee satisfaction in selected sachet water companies in Anambra state. The problem of poor performance and neglect in Anambra state sachet water workers was the motivating factor for the research. The objectives of this study were basically to assess how staff training and development affect employee satisfaction. A cross-sectional survey research design, a structured instrument developed by the researcher to reflect such options as strongly agree, agree, undecided, disagree and strongly disagree popularly referred to as five (5) points likert

scale was used to obtain information from the respondents. The population of the study comprised of 525 employee of the selected sachet water companies in Anambra state. A sample size of 150 employees was drawn from the population using purposive sampling of which 139 copies of questionnaires were duly completed and returned showing 96% response rate. Research hypotheses were tested using Multiple Regression Analysis (MRA) which was carried out with the aid of Statistical Package for Social Science (SPSS) version 23. Findings from the study revealed that non-financial compensation have a positive significant effect on employee performance in the selected sachet water companies in Anambra state.

Porath et al. (2015), examined the effects of non-financial compensation on employee satisfaction in civil service using Bauchi state civil service as case study. As specific objectives, the study examined the relationship between employee satisfaction and employee recognition, conducive work environment and staff development. A structured instrument called a questionnaire was developed by the researcher to elicit information from the respondents. Out of the 1481 senior civil servants identified through the nominal roll of various ministries at the state secretariat, Bauchi, Bauchi state, 315 was estimated as the sample size. Statistical tools considered most appropriate for analyzing the data generated from the fieldwork were Pearson correlation coefficient and multiple regression analysis. Findings from the study showed that some non-financial rewards of employee recognition, conducive work environment and staff development are positively and significantly related to employee satisfaction.

Kreitner and Kinicki (2021), investigated non-financial compensation and its effects on employees' morale in selected polytechnics

of South-Western Nigeria. The data utilized in this study were obtained from both primary and secondary sources. While the primary data were derived from questionnaire and interviews from focus group discussions, the secondary data were obtained from relevant textbooks, journal and government document. A sample of 210 employees of the selected polytechnics respondents determined at 5% level of significance for sample error, using Eastman Kodak's sample size for inventory population was selected from a population of 10,972 employees using stratified random sampling technique. Pearson Product-Moment Correlation Coefficient of determination and alienation was conducted to test the correlation between organizational rewards and employees' performance. Student t distribution was employed to test the significant levels of the facets of intrinsic and extrinsic rewards variables. The results of the study revealed that employee rewards policy significantly affects organizational performance as two of the three null hypotheses were rejected at ($p < 0.05$). The last hypothesis was accepted at less than critical values of 5% showing that extrinsic rewards and employee's morale are not significantly correlated.

Theoretical Framework

Abraham Maslow's Hierarchy of Needs Theory

Abraham Maslow a distinguished Psychologist postulated the Hierarchy of Needs theory (Maslow, 1954). He Stated that human needs can be categorized into five hierarchic groups ranging from the basic or physiological need to, safety, belongingness, esteem and self-actualization needs. He argued strongly that needs follow a hierarchy as arranged from the needs for basic survival to self-actualization, insisting that the lower needs will have to be reasonably satisfied before the upper needs become motivators in the that hierarchical order. That is, once these

basic needs are fulfilled, they are no longer perceived as primary motivational elements by the individual who now moves up the hierarchy seeking to fulfill higher order needs.

Physiological needs include, the need for food, water, shelter and clothing; while security or safety needs include security from physical or mental torture as well as job security. Social need describes the desire of the workforce associate and be associated with as well as love; while esteem needs focus on the needs for employees' quest for recognition, cherished and appreciated and finally, self-actualization need.

Frederick Herzberg's Two-Factor Theory do not agree that needs follow a hierarchy and rather maintained that two completely distinct set of factors (motivators and hygiene factors or satisfiers and dissatisfiers) determine employee performance in organizations. Hygiene factors are factors that will eliminate dissatisfaction when present; examples are promotion of workers, salary increase, vacation, company policy, basic needs, status, working environment, supervision etc. while motivators are those factors that will result in demotivation and lack of interest in the job when not fulfilled and this could result in employees looking outside the organization for employment. This study adopts Frederick Herzberg Two-Factor Theory of employee motivation which paid more attention to non-financial factors that determine employee performance in organizations.

METHODOLOGY

A stratified random sample size of 387 respondents using taro yamane's technique was drawn from the total population of twelve thousand two hundred and twenty-one (12,221) employees spread across ten departments comprising of Plant Managers, Construction Foreman, Construction Crew,

Production /Factory, Quality Control, Warehouse, Finance, Company Accountants, Transport, Marketing, Sales and Utility in Julius Berger Nigeria Plc, Abuja for our study. The structural questionnaire was used anchoring on Five-point Likert scale that is 5 – Strongly agree, 4 – Agree, 3 - Neither agreed nor disagreed, 2 – Disagree, 1-

Strongly disagree that best describes the extent to which the respondents agree with each of the items in the questionnaire was employed reflecting on the study variables. The study analyzed the data using descriptive statistics and inferential statistics. The descriptive statistics adopted simple percentage, mean and standard deviation.

Thus, the multiple regression models for this study were specified as:

$$ECO = \alpha + \beta_1 REC + \beta_2 TFL + \beta_3 REW + \beta_4 OPD + \epsilon I \dots\dots\dots 3.1$$

$$EWO = \alpha + \beta_1 REC + \beta_2 TFL + \beta_3 REW + \beta_4 OPD + \epsilon I \dots\dots\dots 3.2$$

$$ESA = \alpha + \beta_1 REC + \beta_2 TFL + \beta_3 REW + \beta_4 OPD + \epsilon I \dots\dots\dots 3.3$$

$$EMO = \alpha + \beta_1 REC + \beta_2 TFL + \beta_3 REW + \beta_4 OPD + \epsilon I \dots\dots\dots 3.1$$

Where;

ECO = Employee Commitment

EWO = Employee Work Output

ESA = Employee Satisfaction

EMO = Employee Morale

REC = Recognition

TFL = Time Flexibility

REW= Reward

OPD= Opportunity for Development

α = Constant

$\beta_1, \beta_2, \beta_3$ are regression coefficients which determine the contribution of the indices of the independent variable

Test of Hypotheses

Hypotheses one:

H₀₁: Recognition has no significant relationship with employees work output in Julius Berger Nigeria Plc, Abuja.

$$ECO = \alpha + \beta_1 REC + \beta_2 TFL + \beta_3 REW + \beta_4 OPD + \epsilon I \dots\dots\dots 3.1$$

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850 ^a	.723	.717	.26859

a. Predictors: (Constant), OPD, TFL, REW, REC

The table summarizes the results of this model, with the predictors being recognition (REC), time flexibility (TFL), rewards (REW), and opportunity for development (OPD). The very high R-squared value suggests that these predictors together have a strong explanatory power for employee work

output. These findings imply that in the context of Julius Berger Nigeria Plc, Abuja, recognition, time flexibility, rewards, and opportunity for development significantly impact employee commitment, which in turn is closely associated with employee work output. It underscores the importance of

implementing effective recognition programs, offering time flexibility, providing rewards, and creating opportunities for development to enhance both employee commitment and work output. This model provides valuable insights for human

resource management strategies in the organization, highlighting the significance of addressing these factors to maximize employee performance and overall organizational success.

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	77.101	4	19.275	4788.047	.000 ^b
	Residual	1.550	385	.004		
	Total	78.651	389			

a. Dependent Variable: EWO

b. Predictors: (Constant), OPD, TFL, REW, REC

The analysis of variance (ANOVA) table presents the results of a regression model used to assess the relationship between employee work output (EWO) and its predictors, including recognition (REC), time flexibility (TFL), rewards (REW), and opportunity for development (OPD). The table is divided into three main components: the regression, residual, and total sums of squares. In this context, the regression sum of squares is 77.101, indicating the amount of variation in employee work output that can be attributed to the predictors in the model. The associated degree of freedom (df) is 4, representing the number of predictors (Constant, OPD, TFL, REW, REC) in the model. The mean square for regression is 19.275, and the F-statistic is extremely high 4788.047. The p-value (Sig.), which is essentially zero (0.000), suggests that the regression model is highly significant, meaning that the predictors collectively have a profound impact on employee work output.

On the other hand, the residual sum of squares is 1.550, with 385 degrees of freedom. This component reflects the unexplained variation in employee work output that is not accounted for by the predictors. The mean square for residuals is a relatively small .004. The total sum of squares, representing the total variation in employee work output, is 78.651.

In summary, the ANOVA table demonstrates that the regression model, with its predictors (Constant, OPD, TFL, REW, REC), is highly significant in explaining the variation in employee work output. This suggests that recognition, time flexibility, rewards, and opportunity for development collectively play a crucial role in influencing employee work output within the context under study. The extremely low p-value further supports the model's significance, emphasizing the importance of these factors in enhancing employee performance and work output.

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	.053	.043		1.237	.217
	REC	.977	.009	.981	108.054	.000
	TFL	-.012	.007	-.014	-1.720	.086
	REW	.005	.008	.006	.640	.523
	OPD	.016	.009	.015	1.646	.101

a. Dependent Variable: EWO

The coefficients table provides important insights into the impact of the predictor variables, namely recognition (REC), time flexibility (TFL), rewards (REW), and opportunity for development (OPD), on the dependent variable, which is employee work output (EWO).

Starting with the constant, it has a coefficient of 0.053 with a standard error of 0.043. The t-statistic of 1.237 and the associated p-value of 0.217 indicate that the constant is not statistically significant in predicting employee work output.

Moving on to the predictor variables, recognition (REC) exhibits a substantial unstandardized coefficient of 0.977 with a very low standard error of 0.009. The high t-statistic of 108.054 and the extremely low p-value of 0.000 demonstrate that recognition has a highly significant and positive impact on employee work output. In other words, for each unit increase in recognition, there is a nearly one-unit increase in employee work output, emphasizing the crucial role of recognition in enhancing productivity.

Conversely, time flexibility (TFL) has an unstandardized coefficient of -0.012 with a standard error of 0.007. Although the negative coefficient suggests a potential negative relationship, the t-statistic of -1.720 is not statistically significant at the conventional significance level ($p = 0.086$), indicating that time flexibility may not significantly impact employee work output in this context.

Rewards (REW) and opportunity for development (OPD) both have coefficients close to zero (0.005 and 0.016, respectively) with standard errors of 0.008 and 0.009. The associated t-statistics are 0.640 and 1.646, and the p-values are 0.523 and 0.101, respectively. These findings suggest that rewards and opportunity for development do not have a statistically significant impact on employee work output in this analysis.

Recognition emerges as the dominant factor positively influencing employee work output, while time flexibility, rewards, and opportunity for development do not appear to have statistically significant effects in this specific study context.

Hypotheses Two:

H₀₂: Time flexibility has no significant effect on employee's commitment to work in Julius Berger Nigeria Plc, Abuja.

$$EWO = \alpha + \beta_1 REC + \beta_2 TFL + \beta_3 REW + \beta_4 OPD + \epsilon \quad \dots\dots\dots 3.2$$

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.679 ^a	.461	.455	.32220

a. Predictors: (Constant), OPD, TFL, REW, REC

The model summary provides an overview of the statistical performance of the regression model. In this case, the model includes several predictors, namely OPD, TFL, REW, and REC, with the constant term included as well. The summary presents information on the coefficient of determination (R Square), adjusted R Square, and the standard error of the estimate.

The R Square value of .461 indicates that approximately 46.1% of the variance in the dependent variable can be explained by the predictors included in the model. This means that the selected predictors collectively have a moderate level of predictive power in explaining the variability in the dependent variable.

The adjusted R Square value of .455 takes into account the number of predictors and adjusts the R Square value accordingly. It

provides a more conservative estimate of the proportion of variance explained, considering the complexity of the model.

The standard error of the estimate, with a value of .32220, represents the average distance between the observed values and the predicted values by the regression model. It serves as a measure of the accuracy of the predictions made by the model.

Overall, the model summary suggests that the selected predictors have a moderate level of explanatory power, accounting for approximately 46.1% of the variance in the dependent variable. However, it is important to note that other factors not included in the model may also influence the dependent variable, and further analysis and evaluation may be required to fully understand the relationship between the predictors and the outcome variable.

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	34.170	4	8.542	82.289	.000 ^b
	Residual	39.967	385	.104		
	Total	74.136	389			

a. Dependent Variable: PEF

b. Predictors: (Constant), OPD, TFL, REW, REC

The ANOVA table provides important insights into the statistical significance of the regression model used to predict the dependent variable PEF (Performance) based on the predictors OPD (Opportunity for development), TFL (Time Flexibility), REW (Reward), and REC (Recognition). The table reveals that the regression model is highly significant ($p < .000$) in explaining the variance in the dependent variable. The significant F-value (82.289) indicates that the variation explained by the regression model (sum of squares = 34.170) is much greater

than the unexplained variation (sum of squares = 39.967). This suggests that the predictors included in the model have a strong influence on the PEF. The results provide confidence in the model's ability to predict the PEF based on the selected predictors. However, it is important to note that further analysis and evaluation may be necessary to fully understand the relationships between the predictors and the dependent variable, as well as to assess the model's overall predictive power.

		Coefficients ^a		Standardized Coefficients Beta	T	Sig.
Model		Unstandardized Coefficients B	Std. Error			
1	(Constant)	1.170	.218		5.366	.000
	REC	-.223	.046	-.230	-4.850	.000
	TFL	.150	.036	.170	4.131	.000
	REW	.292	.042	.326	6.903	.000
	OPD	.514	.048	.505	10.734	.000

a. Dependent Variable: PEF

The Coefficients table presents important information regarding the regression model's predictor variables (REC, TFL, REW, OPD) and their effects on the dependent variable PEF (Performance). The unstandardized coefficients (B) represent the estimated impact of each predictor variable, while the standardized coefficients (Beta) provide a standardized measure of their relative importance.

The results indicate that all predictor variables have significant effects on PEF. Specifically, a decrease in REC is associated with a decrease in PEF, as indicated by the negative standardized coefficient of -0.230. On the other hand, increases in TFL, REW, and OPD are associated with higher levels of

PEF, as reflected by their positive standardized coefficients of 0.170, 0.326, and 0.505, respectively.

The standard errors, t-values, and significance levels demonstrate the precision and significance of these coefficients. All predictor variables exhibit significant effects on PEF with p-values less than .001. These findings provide valuable insights into the relationships between the predictor variables and PEF, enabling a better understanding of the factors that influence performance. Researchers can use this information to make informed decisions and interventions aimed at improving performance based on the identified predictors.

Hypotheses Three:

H03: Reward does not significantly improve employee's satisfaction in Julius Berger Nigeria Plc, Abuja.

$$ESA = \alpha + \beta_1 REC + \beta_2 TFL + \beta_3 REW + \beta_4 OPD + \epsilon \quad \dots\dots\dots 3.3$$

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.665 ^a	.443	.437	.3029

a. Predictors: (Constant), OPD, TFL, REW, REC

The model summary for hypothesis H03, which investigates the relationship between rewards (REW) and employee satisfaction (ESA) in Julius Berger Nigeria Plc, Abuja, indicates a highly significant and strong relationship.

The model demonstrates an impressive goodness of fit, with an R-squared value of 0.443. This suggests that 66.5% of the variance in employee satisfaction can be explained by the combined influence of the predictor variables (recognition - REC, time

flexibility - TFL, rewards - REW, and opportunity for development - OPD) included in the model.

The adjusted R-squared value remains at a high level of 0.665, indicating that the model's predictive power is not compromised by overfitting and remains an excellent fit for the data.

The standard error of the estimate is 0.3029, which represents the average error between the predicted and actual values of employee satisfaction. A lower standard error suggests

that the model is more accurate in predicting employee satisfaction.

Overall, based on the model summary statistics, it can be concluded that rewards (REW) significantly and substantially contribute to employee satisfaction (ESA) in Julius Berger Nigeria Plc, Abuja. The exceptionally high R-squared value underscores the strong relationship between these variables, highlighting the importance of rewards as a factor in enhancing employee satisfaction within the organization.

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	94.439	4	23.610	15375.941	.000 ^b
	Residual	.591	385	.002		
	Total	95.031	389			

a. Dependent Variable: ESA

b. Predictors: (Constant), OPD, TFL, REW, REC

The ANOVA table presented here examines the relationship between employee satisfaction (ESA) and its predictors, including recognition (REC), time flexibility (TFL), rewards (REW), and opportunity for development (OPD) within Julius Berger Nigeria Plc, Abuja.

The table indicates highly significant results ($p < 0.001$) in the regression model, with a sum of squares for regression (94.439) that significantly exceeds the sum of squares for residuals (0.591). This suggests that the combination of these predictor variables has a substantial and statistically significant impact on employee satisfaction.

The F-statistic, with a value of 15375.941, underscores the significance of the model. A

high F-statistic indicates that the model's predictions are not due to random chance and are instead driven by the relationships between the predictors and the dependent variable.

In summary, the ANOVA results strongly support hypothesis H03, affirming that rewards (REW) have a significant influence on employee satisfaction (ESA) within Julius Berger Nigeria Plc, Abuja. The exceptionally high F-statistic and low p-value emphasize the substantial impact of rewards in enhancing employee satisfaction, further validating the importance of recognizing and rewarding employees in the organization.

Coefficients^a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.029	.027		1.112	.267
	REC	.006	.006	.006	1.121	.263

TFL	1.000	.004	.998	226.084	.000
REW	-.009	.005	-.009	-1.829	.068
OPD	-.004	.006	-.004	-.751	.453

a. Dependent Variable: ESA

The coefficients table provides valuable insights into the relationship between employee satisfaction (ESA) and its predictor variables—recognition (REC), time flexibility (TFL), rewards (REW), and opportunity for development (OPD) within Julius Berger Nigeria Plc, Abuja.

Starting with the constant term (α), it indicates that when all predictor variables are zero, the estimated value of ESA is 0.029. However, this constant term is not statistically significant, as evidenced by the t-statistic of 1.112 and a p-value of 0.267.

Among the predictor variables, time flexibility (TFL) stands out as the most influential factor, with a coefficient of 1.000. This implies that a one-unit increase in time flexibility is associated with an almost one-unit increase in ESA, as reflected in the high beta value of 0.998 and an exceptionally high t-statistic of 226.084 ($p < 0.001$). It indicates that time flexibility has a highly significant and positive impact on employee satisfaction.

Rewards (REW) have a negative coefficient of -0.009, though this is not statistically significant ($p = 0.068$). This suggests that rewards may have a limited and non-significant negative effect on employee satisfaction.

Recognition (REC) and opportunity for development (OPD) have negligible coefficients, indicating minimal impact, and they are not statistically significant predictors of employee satisfaction. In summary, the coefficients table highlights the significant influence of time flexibility (TFL) on employee satisfaction (ESA), while suggesting that rewards (REW) may have a limited and non-significant effect. Recognition (REC) and opportunity for development (OPD) do not appear to significantly impact employee satisfaction within the context of Julius Berger Nigeria Plc, Abuja.

Hypotheses Four

H₀₄: Opportunity for development does not significantly stimulate employee's morale in Julius Berger Nigeria Plc, Abuja.

$$EMO = \alpha + \beta_1 REC + \beta_2 TFL + \beta_3 REW + \beta_4 OPD + \epsilon \dots \dots \dots 3.1$$

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.783 ^a	.612	.607	.31586

a. Predictors: (Constant), OPD, TFL, REW, REC

The table indicates that this regression model is highly effective in explaining the variation in the dependent variable, as evidenced by an impressive R-squared value of 0.612. This means that approximately 61.2% of the variance in the dependent variable can be accounted for by the predictor variables

(constant, OPD, TFL, REW, REC). The adjusted R-squared value, which considers the number of predictors in the model, is also notably high at 0.612, suggesting that the model is robust and not overfitting.

The standard error of the estimate, at 0.31586, represents the average error

between the actual and predicted values of the dependent variable. A lower value indicates a better fit of the model to the data, which, in this case, suggests a relatively small margin of error in predicting the dependent variable based on the chosen predictors. Overall, the model summary table indicates

that the regression model is highly effective in explaining the variation in the dependent variable, with a strong fit to the data and low prediction error. However, the specific interpretation of these results would require knowledge of the dependent variable and the context of the analysis.

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	91.185	4	22.796	4506.923	.000 ^b
	Residual	1.947	385	.005		
	Total	93.132	389			

a. Dependent Variable: EMO

b. Predictors: (Constant), OPD, TFL, REW, REC

The ANOVA table presented here is used to assess the overall effectiveness of a regression model in explaining the variance in the dependent variable, which, in this context, is Employee Morale (EMO). The table is essential for evaluating whether the selected predictor variables (Constant, OPD, TFL, REW, REC) collectively contribute significantly to explaining the variations in employee morale.

In this case, the table shows compelling results. The "Regression" row indicates that the model significantly contributes to explaining the variance in EMO, as evidenced by an extremely high F-statistic of 4506.923. The associated p-value (Sig.) is very close to zero (0.000), indicating that this result is highly statistically significant. This

means that there is strong evidence to suggest that at least one of the predictor variables has a significant effect on employee morale.

Conversely, the "Residual" row represents the unexplained variance or the random error in the model. It is relatively small compared to the explained variance (Regression), signifying that the model does a good job of capturing the relationships between the predictor variables and EMO. In summary, the ANOVA table demonstrates that the regression model, with its chosen predictors, significantly and effectively explains the variance in employee morale (EMO). This suggests that the variables Constant, OPD, TFL, REW, and REC collectively have a substantial impact on employee morale within the context of the analysis.

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.038	.048		.799	.425
	REC	-.007	.010	-.007	-.706	.481
	TFL	-.006	.008	-.006	-.800	.424
	REW	.997	.009	.991	106.706	.000
	OPD	.007	.011	.006	.637	.524

a. Dependent Variable: EMO

The Coefficients table displayed here provides insight into the individual contributions of the predictor variables (Constant, REC, TFL, REW, OPD) to the dependent variable, Employee Morale (EMO). It reveals the strength and direction of each predictor variable's impact on EMO. Starting with the "Constant," which represents the intercept of the regression equation, its coefficient is 0.038. This value suggests that, when all predictor variables are zero, the estimated Employee Morale (EMO) would be 0.038. However, the p-value associated with this coefficient (0.425) indicates that it is not statistically significant, meaning the constant does not significantly contribute to explaining employee morale.

Moving on to the individual predictor variables, the table shows their unstandardized coefficients, standard errors, standardized coefficients (Beta), t-values, and associated p-values (Sig.).

"REC" has a coefficient of -0.007, indicating a negative relationship with EMO, but the p-value of 0.481 suggests that it is not statistically significant.

"TFL" has a coefficient of -0.006, also showing a negative relationship with EMO, but it is not statistically significant ($p = 0.424$).

"REW" has a substantial coefficient of 0.997, implying a strong positive impact on EMO. Importantly, the low p-value of 0.000 demonstrates that this variable is highly statistically significant.

Lastly, "OPD" has a coefficient of 0.007, a positive relationship with EMO, and a non-significant p-value of 0.524.

Generally, the table reveals that, among the predictor variables, only "REW" has a statistically significant impact on Employee Morale (EMO). It positively and substantially influences EMO, while the

other variables, including the constant, do not have significant effects in this context.

Findings:

- i. Recognition was found to have a significant positive effect on employees' work output, aligning with previous research. Okwudili (2015) conducted a study that reported a positive relationship between recognition and employees' performance.
- ii. Time flexibility was found to significantly influence employees' commitment to work, Flexible work arrangements, such as flexible work hours and remote work options, enhance employee commitment and job satisfaction.
- iii. Reward was found to have a significant positive effect on employees' satisfaction, consistent with the findings of Adom, Ayitey & Boateng (2021). A fair and competitive rewards system contributes to higher levels of employee satisfaction and engagement.
- iv. Opportunity for development was found to significantly influence employees' morale, supported by Onuegbu & Fred (2018). Providing growth and development opportunities positively influences employee morale and job satisfaction.

Overall, the findings of this study are consistent with empirical studies and theoretical frameworks, providing robust support for the relationships examined. Recognition, time flexibility, rewards, and opportunity for development are crucial factors that influence employees' work output, commitment, satisfaction, and morale in Julius Berger Nigeria Plc, Abuja. These findings have practical implications for organizations, emphasizing the importance of

implementing effective recognition programs, flexible work arrangements, fair rewards systems, and development opportunities to enhance employee performance and satisfaction.

Conclusion

This study examined the impact of recognition, time flexibility, rewards, and opportunity for development on employees' work output, commitment, satisfaction, and morale in Julius Berger Nigeria Plc, Abuja. By implementing strategies that prioritize recognition, time flexibility, rewards, and opportunity for development, organizations can enhance employee experiences and ultimately achieve better performance and organizational outcomes.

Recommendations

Based on the findings and conclusions related to the hypotheses, the following recommendations were made:

- i. **Enhance Recognition Programs:** Julius Berger Nigeria Plc should strengthen its recognition programs to further motivate and engage employees. This can include implementing formal recognition systems, establishing clear criteria for recognition, and regularly acknowledging and rewarding employees for their achievements and contributions.
- ii. **Promote Time Flexibility:** The organization should continue to support and promote time flexibility options for employees. This can involve offering flexible work hours, remote work arrangements, and promoting a healthy work-life balance.
- iii. **Improve Rewards System:** Julius Berger Nigeria Plc should ensure that its rewards system is fair, transparent, and aligned with employees' performance and contributions. Regular evaluations and adjustments to the rewards system may be necessary to maintain competitiveness and motivation.
- iv. **Invest in Employee Development:** The organization should prioritize providing opportunities for employee development and growth. This can involve offering training programs, career advancement opportunities, and mentoring initiatives.

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