THE EFFECT OF REWARD SYSTEMS ON EMPLOYEES WORKING BEHAVIOUR: A CASE OF A GHANAIAN INSTITUTION

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Approval of the Thesis

THE EFFECT OF REWARD SYSTEMS ON EMPLOYEES WORKING BEHAVIOUR: A CASE OF A GHANAIAN INSTITUTION

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Abstract

THE EFFECT OF REWARD SYSTEMS ON EMPLOYEES WORKING BEHAVIOUR: A CASE OF A GHANAIAN INSTITUTION

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The study examined how reward programs affect Ghana Revenue Authority employees' work behavior. Incentives are needed to model employee conduct that improves these companies' bottom lines. Employees who create payment structures to promote ideas like fair wages or trade should be fairly paid. This study sought to comprehend employee benefits and how they compare to those of rivals. Again, how equitable is the reward system of the organization in terms of comparators and referents; how helpful are the incentive system to the employer-employee relationship; what kinds of incentives do employees want; and ultimately, does the reward system accurately anticipate workers' job behavior?

Tournament and Vroom's expectation theory of motivation and agency underpinned the study. The study included GRA Volta workers. 47 Volta employees participated in the study. This study used in-person observations, semi-structured interviews, and document assessments.

The study data analysis included finding subjects, categorising material, and verifying transcripts for emergent trends. In all, the research led to the identification of 14 recurring themes and these are (1) Individual and group incentives, as well as all kinds of rewards, both financial and not, are needed. (2) Encouragement and motivation. (3) Reward hard effort, since current incentive favour management and hardworking employees. (4) Professional training's financial and non-financial advantages. (5) No schooling was offered. (6) Relationship health. (7) Gratitude, effort, and recognition are key. (8) Motivational effects may originate from the environment or from inside a person. (9) High and low levels of happiness. (10) A lack of acknowledgement and recognition that is adequate. (11) Relationship that are deplorable, connections that are satisfactory, nice relation and formal relationship. (12) Job security. (13) Improvement, reorganisation of reward system, and political influence, all had a role. (14) Prefer monetary over non-monetary reward, individual over group reward.

To impact and motivate workers, all must employ financial and non-financial reward methods. The study participants felt that management must continue to reward them financially and non-financially, even though they do not consider their salaries rewards.

Declaration

I declare that this thesis has been composed solely by myself and that it has not been submitted, in whole or in part, in any previous application for a degree. Except where states otherwise by reference or acknowledgment, the work presented is entirely my own.

Copyright page

Dedication

I dedicate this work to God almighty for the strength and wisdom in completing this thesis and program. Also, to my lovely wife Mrs Faustina Ofosu-Yeboah and my wonderful children Maame Adwoa Otiwa and Maame Adwoa Nyarkoa for their support and encouragement throughout my studies.

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TABLE OF ABBREVIATIONS

QDA: Qualitative Data analysis

NVivo: Qualitative Analysis Software

QRS International: Developer of the (QDA) qualitative data analysis software product

GRA: Ghana Revenue Authority

DTRD: Domestic Tax Revenue Authority

CD: Customs Division

SSD: Support services Division

HRM: Human Resources management

PA: Personnel Administration

HR: Human Resource

PM: Personnel Management

HRMs: Human Resources Managements

Alderfer's ERG theory: Existence Relatedness and Growth

CIPD: Chartered Institute of Personnel Development

MBO: Management by objective

TPB: Theory of plan behaviour

UREC: University Research Ethics Committee

R1P1, R2P2: this represents individual code used by the researcher to replace the interviewee's real names.

ID: Identity Number

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CHAPTER 1: INTRODUCTION

'Why I write 'is the title of Orwell's work: *"One would never undertake such a thing if one is not driven on by some demon whom one can neither resist nor understand. For all one knows that demon is simply the same instinct that makes a baby squall for attention". (1984, p. 10)*
This research work demonstrates the powerfulness of the reward system in the workplace. The researcher wants to share many experiences and encounters with other employees as a colleague of one of the most prominent public institutions that have undergone several reforms since the 1980s. As George Orwell stated (paraphrase) in one of his works, it is time to let out what is inside me. What is described here could only have come from someone in the trenches with people who have had the experience since 2003 July 30th. It is essential to state, among other things, that this thesis examines management's powerful tool, reward, in the foremost public institution that has gone through many structural reforms since 1980. The Ghana Revenue Organization was established in December 2009 through the Ghana Revenue Authority Act 2009, Act 791. This Act brought together the three revenue agencies, namely the Customs, Excise, and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS), and the Revenue Agencies Governing Board (RAGB) Secretariat that was operating independently. The reformation started in 1986, seeing the CEPS and the IRS brought out of the Civil Service and assumed a partially autonomous status with self-accounting boards. In that same year, the National Revenue Secretariat was established to put together policies to regulate revenue mobilisation, tax management, reform strategies, and provide supervisory activities for CEPS and IRS. In 1998, the Value Added Tax Service came into being to administer VAT and other consumption taxes. The

Revenue Agencies Governing Board (RAGB) started to operate in 2001 to offer supervisory services and monitory activities in the discharge of the activities of the revenue bodies. In 2002, the Taxpayer Identification Numbering system was implemented to help in the inter-agency exchange of information and taxpayer risk details. The large taxpayer unit was set up in 2004 as part of the reforms to operate on a pilot basis functionally. This test of integrated operations of the revenue agencies was to prepare the grounds for full implementation of a tax administration that led a single agency instead of four separate bodies. Below are the expected benefits:

(a) Lower the administration of tax and complying cost of both the tax agency and the paying public,

(b) Provide services that are correctly delivered, instead of what they are offering now,

(c) Improvement in inter-department information sharing among the various units of GRA,

(d) Ensure that Customs and tax administration, in general, are handled comprehensively,

(e) And lastly to enhance the nation's revenue mobilization efforts.

According to the findings of a study that was conducted by researchers such as Langer et al. (2020), reward systems are the methods by which workers that put in a lot of effort and take the initiative to complete a variety of corporate duties are compensated and rewarded. Base pay, additional compensation, and other employee perks are the elements that make up reward systems. People put in labour in exchange for monetary incentives, which are more often known as compensation, for their efforts (Sell & Cleal, 2011). It is possible to receive financial incentives, which will undoubtedly inspire a higher amount of work. In addition, workers have access to a variety of advantages from which to choose (Sell & Cleal, 2011). These benefits consist of things like having access to a gym, having access to health care, and having assistance with transportation.

One of the strategies that human resource managers employ to both attract and keep talented employees, as well as motivate those employees to perform more effectively, is known as reward management. In addition to this, the strategy helps human resource managers adhere to the many norms and regulations that are associated with the employment sector. As a direct result of these expectations, HR managers are confronted with the challenge of developing compensation systems that support both the strategic objectives of the organisation as a whole as well as the personal goals of each individual employee. Rewarding programmes are essential to the growth and prosperity of a firm. People's actions can be influenced by a range of methods, including programmes, practises, and systems, by offering rewards for desirable behaviours. People can be subjected to positive consequences in a systematic manner if there is a system in place to assist them work toward their goals.

The primary purpose is to provide incentives for actions that contribute to the desired level of performance (Open Data Offers Risks and Rewards for Conservation, 2018). The only way for employees to realise their goal is for them to actively participate in the dream of their company (Al-Mutairi et al., 2020). The methods that are utilised in order to accomplish this goal are referred to as reward systems. They might take the shape of honoraria and many other types of recognition, promotions, reassignments, non-monetary incentives like as trips, or even just a simple "thank you." When they are rewarded for their hard work, employees are more encouraged to see their jobs through to completion. Employers have a tendency to reward behaviour that results in more of that behaviour rather than behaviour that they think they would always get from their employees. In other words, employers prefer to focus on rewarding behaviour that leads to more of that behaviour. Therefore, as a method of encouraging employees to achieve their objectives and meet the criteria that have been set for them, immediate rewards should be offered to those employees if they achieve their goals or meet the requirements that have been set for them. When this is carried out, workers are able to make a direct connection in their minds between the reward they are receiving and the improved behaviour and performance that they have achieved. When it comes to the creation of efficient reward systems, the reinforcement of positive behaviour should at all times be given first priority. Constructive feedback is more likely to result in the desired behaviour being displayed, which is exactly what employers want to see. As a direct consequence of this, employees have a greater propensity to participate in constructive behaviours that lead to incentives. An organisation needs well-thought-out incentive programmes in order to successfully incentivize the kind of productive behaviour that leads to success (Slattery et al., 2019).

An organisation that was responsible for the manufacturing of consumer goods that were marketed and sold under well-known brand names had an immediate need to boost the motivation of their workforce in order to improve their overall performance. The notion of "recognition" was at the centre of the efforts that managers took to boost the morale of their workforce. Every worker has the opportunity to put up a recommendation for a fellow employee who, in their opinion, should be honoured. Employees who achieved certain goals were awarded awards, which helped them feel more appreciated overall. An employee who had been considered "recognised" in the past shared their perspective, stating, "to be recognised formally filled me with greater motivation, and it made me ponder what I may do to keep the momentum running" (Gyurcik & Brawley, 2000). Therefore, according to Hanser, the primary goal of a manager should be to achieve the highest possible return on the money that he has received from outside sources (2019). This should be the case regardless of whether the manager is responsible for boosting a company's operations or for cutting rules in response to a reduction in demand. The issue of "employee motivation," which arises frequently in the business world, receives a significant amount of attention from the company's management when this effort is concentrated on the human component of the company's capital (Saif & Siddiqui, 2019). Every organisation is concerned with the actions that should be taken to achieve high levels of sustained performance through its employees. Because of this, it is necessary to pay close attention to the ways in which individuals can be motivated in the most effective way, by utilising tools such as incentives and rewards, and most importantly, the work that they do and the organisational context under which they carry out that work.

The significance of these constituents cannot be overstated in any way (Saif & Siddiqui, 2019). Without an increase in employee excitement and morale, the organisation faces the risk of losing essential individuals and will be at a disadvantage when attempting to attract prospective top talent. This might result in the organization's inability to compete for top talent in the future. In addition, Chauhan, Vashist, Tomar and Goswami (2020) mentioned the fact that incentive systems in particular are considered to be antecedents of employee motivation. Finding effective methods to recognise the contributions, loyalty, dedication, and hard work of an organization's employees will assist the organisation in remaining committed to and supportive of those employees. This is because the knowledge, skills, and capabilities of an organisation are what ultimately determine its success. Employee performance can be affected by a variety of factors, including as job security, the working environment, worker-employer relationships, opportunities for training and development, and company-wide policies and procedures for rewarding staff. Finding effective methods to recognise the contributions, loyalty, dedication, and hard work of an organization's employees will assist the organisation in remaining committed to and supportive of those employees. This is because the knowledge, skills, and capabilities of an organisation are what ultimately determine its success. According to Saengchai et al. (2019), employee performance can be affected by a variety of factors, including as job security, the working environment, worker-employer relationships, opportunities for training and development, and company-wide policies and procedures for rewarding staff. Motivation, which is brought about through rewards, is the single most important element impacting employee performance. A person's amount of effort, direction of their efforts, and tenacity in the pursuit of a goal are all controlled by a process referred to as motivation (Phan & Beck, 2020; Dik & Aarts, 2008). The concept of motivation may have managerial as well as psychological repercussions. According to the psychological definition of motivation, this refers to the internal mental state of an individual as it pertains to the starting, continuing, direction, intensity, and termination of behaviour. On the other hand, the definition of motivation that is used in management focuses on the efforts that managers and leaders make to influence individuals in order to achieve the results that the organisation wants or that the manager has proclaimed as being important. According to this interpretation, the term "motivation" refers to the actions that are taken by managers and leaders in order to exert influence on other individuals and encourage them to generate outcomes.

This definition of motivation is in accordance with the relationship between motivation, ability, and performance. The share of an individual's intrinsic drive that is attributable to non-financial advantages is significantly higher. These include paid time off, trips, flexible work hours, and deals at local stores and restaurants. In addition, employees are eligible for paid time off. In order to adequately motivate the workforce, management needs to clearly define the expectations and convey those goals to the workforce. The expectations of workers have to be adjusted in order to provide such workers with a feeling of success. In conclusion, it is extremely important for managers to get to know the individuals who work under them so that they may build working connections that cater to the requirements of the workforce. Berg, Kim and Park (2021) found that external motivators such as spot cash, bonuses, gift cards, or awards were effective in encouraging high work performance. They conferred with every worker, discussed the duties associated with their positions, and made certain that all requirements were satisfied. By implementing strategies that enable them to push employees to create better levels of workplace productivity in their businesses, leaders may improve revenues and promote an environment inside the firm that is more economically secure. This can be accomplished through the utilisation of techniques to increase workplace productivity in their organisations. Additionally, it may result in an improvement in the profitability of the firm.

The results of the research will contribute to the maintenance of a healthy equilibrium between the earnings that are provided on the labour market and those that are acceptable within the organisation. This balance is necessary because it will lower the amount of continuous labour unrest and encourage employees to behave in a way that will assist the company in increasing its production. In addition, the organisation will be in compliance with the laws governing wage and other types of remuneration if it ensures that compensations and other payments, such as meridian and skill-based pay, are compared with the mark for labour. This is necessary in order for the organisation to maintain compliance. This is due to the fact that there are two sorts of compensation, namely monetary compensation and skill-based compensation. In a similar vein, it will start the company on the route to being an employer of choice, which is something that many people are looking for. Some workers are dissatisfied with their jobs (see "Sealing Apparatus

Designed to Minimize Static") because they believe that their coworkers receive higher pay than they do, despite the fact that they all put in the same amount of effort, as the data once again demonstrate. A compensation system that is well-designed will significantly reduce this level of dissatisfaction among workers.

1.1 The Ghanaian worker and the reward issue

It is difficult to deny the fact that employment is a relationship based on an exchange because workers contribute their time, effort, knowledge, and skills to the accomplishment of organisational goals in exchange for monetary compensation from their employers in the form of pay and benefits. This reality is difficult to deny because it is a relationship that is based on an exchange. Despite the fact that it is not always a reliable indicator of pleasure in the workplace, the degree to which an employee is pleased with the amount of money they earn is an essential factor in determining the overall level of job satisfaction that they experience.

The implications of Herzberg's two-factor management theory imply that high compensation accomplishes little more than prevent employees from becoming dissatisfied with their work (Butcher, 2019). Pay is still a major concern for many workers across the African continent, particularly in middle-income countries like Ghana, such as where I am currently based. The findings of a study that was carried out by Jensen in the year 2000 indicate that unregulated inflation has resulted in both a rise in the cost of living and a decline in the purchasing power of money. As a result, the fundamental elements that inspire people in Ghana are not related to the actions of the government but rather to the wages and incentives that come from outside sources. In the past, Ghanaian professionals' response to what appeared to be a decline in real pay in their own country was to leave the country in search of work in other countries (Chen, 2021). We feel that every attempt that is made by the governments of developing nations to address the concerns of public sector employees over compensation is a step in the right direction, and we applaud such efforts whenever they are undertaken. The single-spine pay policy was implemented during the time when the Kuffour Administration was in power as part of their efforts to restructure the public sector. This was done in part because the incentive systems in the organisations that make up the public sector were not functioning as they should. It is said that John Agyekum Kuffour, a former president of Ghana, described the reward architecture that was prevalent during that time as "the public sector worker appears to be working while the government pretends to pay them." This is a story that has been passed down through the generations (Jaques, 2012).

The public sector is the usual employer of those who adhere to a single-spine pay policy, which consists of a progression of incremental pay points, with advancement being determined by the number of years of service (Ampofo & Doko Tchatoka, 2018). They point out that although while single-spine compensation systems are easy to manage, there is very little to no opportunity in these programmes for tying pay to performance. This is something that has to be addressed. They are therefore regarded as appropriate in circumstances where it is acknowledged that different performance levels cannot be monitored fairly and consistently, apart from the expense associated with personnel moving up the spine. In other words, they are appropriate in situations where it is acknowledged that different performance levels cannot be monitored. The single-spine pay policy, also known as the SSPP, was designed in an effort to define and govern remuneration for employees working in the public sector of Ghana who have educational backgrounds and work records that are comparable to one another. This was done with the many different responsibilities that personnel in this profession are liable for taking into consideration (Asante et al., 2020). The Single Salary Pay Policy applies to all employees of the public sector that are listed in Article 190 of the Constitution of the Republic of Ghana from 1992. This includes those who are employed by the Civil Service, the Judicial Service, the Audit Service, the Ghana Education Service, the Ghana Health Service, the Parliamentary Service, the National Fire Service, the Ghana Revenue Authority, the Local Government Service, the Police Service, and the Prisons Service. Additionally, the policy applies to those who are employed by non-presidential agencies (Coule & Patmore, 2013). According to Article 71 of the Constitution of 1992, members of the armed forces or public authorities are ineligible for membership in the SSPP. This includes the President, Vice President, Chairman and Members of the Council of State, Speaker and Deputy Speakers, and Members of Parliament, Ministers of State and their Deputies, the Chief Justice and other justices of the Superior Court of Judicature, and the Chairman and Deputy Chairman of the Electoral Commission.

The Chief Justice and the other judges of the Superior Court of Judicature, the Chairman and Deputy Chairman of the Electoral Commission, and Ministers of State and their deputies are not included in the SSPP. Neither are the Ministers of State's deputies. According to the information that is currently accessible, there is a certain amount of turnover that occurs annually in the public institutions in Ghana (Adu & Ngulube, 2016). The most significant issue with employee turnover is the risk of losing a skilled and talented individual who is already familiar with the operation of the firm and the procedures that are followed. The employee is both the most precious and expensive asset that the business organisation possesses. The voluntary turnover of employees is one of the most significant business concerns and challenges that government entities currently face. A number of factors, like as leadership, compensation, degree of job satisfaction, and organisational culture, have been investigated by researchers as potential influences on employee retention rates. Limitations placed on revenue growth, low customer satisfaction, negative return on equity, and a loss of profits are other issues that arise as a result of high personnel turnover (Affandi et al., 2019; Ardian, 2022). The management of corporate organisations should place a high focus on recruiting and retaining sales employees that are clever, competent, and resourceful (2012). It is a common misconception that monetary compensation and other benefits play a significant role in an employee's decision to remain with their current employer (Bryant, 2017).

Failures in employee retention have been linked to a number of factors, including the relationship between the employee and his or her supervisor, the balance between work and personal life, the nature of their jobs, the prospects for career advancement, and the degree of trust that employees have in the leadership of the organisation. The number of people employed by the organisation is an essential component of the model that characterises it. Employees are crucial to a public organisation like the GRA that relies on the support of its clientele because of the frequent interaction that they have with customers and the enormous influence that they have on the organization's ability to carry out its mission (Mulaphong, 2022). The level of contentment experienced by workers has a proportional and inverse relationship with the level of contentment experienced by consumers. Productivity in the workplace and employee motivation are inextricably linked, and both of these factors have an effect on the financial performance of various firm and organisations. According to Shiferaw and Söderbom (2022), persistently documenting an individual's motivational requirements and wants can assist an employer in retaining a worker by enhancing that worker's incentive to do a good job of their job responsibilities. Their level of motivation and the amount of work that they put in have a strong correlation with one another. The management is obligated to make an effort in order to keep the motivation of the employees high.

The employees at state-owned businesses are frequently of the greatest value to the company and its numerous customers because they provide services that are simple to obtain. This is because state-owned businesses are typically more accessible than privately held companies. These employees are the ones that help customers with their requirements on behalf of the firm (Chunyu & Zhu, 2022). Companies are investing a significant amount of capital in the pursuit of consumer loyalty, but they are ignoring the elements that contribute to increased levels of staff engagement (Al Subaie & Al Mekhlafi, 2021). Due to the fact that this organization does not specialise in any of the services that it offers, offering exceptional customer service is very necessary to ensure the continued success of the company. Employees of the firm are the ones who are accountable for fostering the link between customer loyalty and the acquisition of the customers' faith in the organisation.

Every business should try to combine its efforts to motivate workers with the overall goals of the business to improve the level of work done by its employees. Any organisation working in the public sector ought to make it one of their highest priorities to create strategies for inspiring employees and keeping that motivation alive. In order to get higher levels of productivity from one's workforce, the strategy that every given organisation uses to motivate its employees should be congruent with its overall business objectives. The organisation's main purpose is to keep staff motivated.

To determine a worker's motivation, look at their performance. Management can study staff performance using differentiated outcome tools. The notion of a reward affects employees' behaviour and performance, according to differing results (Mazlan et al., 2021). Employee motivation affects job performance. A demotivated staff harms an organisation. The managers of the Ghana Revenue Authority can use the study's conclusions to reward, influence employee behaviour, and boost workplace efficiency. Managers can determine worker productivity by applying the study’s findings in general and emphasising healthy formal and informal relationships. Nguyen and Nguyen (2022) found that a professional employer-employee connection can drive workers to boost engagement, job performance, and productivity.

This study will revolutionise the reward strategy of the GRA HR unit's award management system. The contributions of the study will also give the HR unit managers a new reference point for organisation-wide strategy. Over the years, the HR team has focused on paying rewards and neglected employee education on reward schemes and how to get them (Chen, 2022). Management can base their motivational strategy on the present results. The reward scheme inspires employees after training. This study could make employees happy, work longer, and perform better. Now that the prize is in place, employees will work harder to earn it, improving the workplace for everyone. Human capital can boost output and give leaders an edge.

The people who make the strategy and policy of the incentive system are responsible for making sure that it motivates and encourages employees even when there is no supervision or very little supervision (Yang et al., 2023). This has the potential to address the problem of employees not performing their jobs well as well as the problem of employees only performing their jobs effectively when management is present ("Engaged Employees Equals High-Performing Organisations (Achieving Successful Employee Engagement)," 2011). People are more likely to be forced to do something when they don't have enough motivation or encouragement to do something else.

The effectiveness of employment can be improved with the use of incentives. There is no flawless incentive scheme. This is a result of individual personalities; different employees may have different motivations for their tasks. Many employees report increased levels of self-motivation as a direct result of the workplace, which is beneficial to the organisation. (Smyth, 2009). There are some employees who cannot be motivated by any pay scheme. Building powerful connections with employees is the first step in determining the most effective method to encourage workers (Supik et al., 2021). The organisation must make adjustments to its fundamental components in order to improve its positioning. As a consequence of this, employees will have increased authority, will be acknowledged for their contributions, and will have the opportunity to develop their skills, which will enable them to realise their maximum potential. As a result, the research will either demonstrate to corporate paymasters that a conducive work environment also encourages quality management or it will contribute to the knowledge or literature that is already present on the subject.

The results of this study will help management, supervisors, and coworkers understand that there are different kinds of relationships and what to expect from them. For instance, cultivating favourable relationships with one's coworkers will help to improve team building (Belyaeva, 2019), which in turn will encourage the sharing of ideas, the accomplishment of tasks jointly, and the development of togetherness. Additionally, harmonious teams are more productive, which frees up individuals' time for furthering their own personal development and pursuing innovative ideas (Vatousios & Happonen, 2021). Additionally, there is the presence of poor relationships, which result in the establishment of a weaker connection within the chain of authority. It is one of the reasons subordinate employees fail to receive and implement management instructions, although it is not the primary cause of communication gaps. Therefore, management ought to stay on top of the relationship health problems that are currently present. It is essential for management to have an understanding of the relationships that occur between different employees in the workplace. Since no one is an island, management needs to be willing to tolerate the relationships that exist among employees in order to foster constructive results (Nguyen & Luu, 2021). Therefore, the result of this research should serve as a cautionary message to management, indicating that they are at risk of ignoring the existence of a healthy relationship ("The Construction of Salary Incentive Mechanisms for Enterprise Human Resources," 2021). The fact that this study shows that employees do not see salary as an incentive will change a lot of myths about money as a reward. This modification will have a significant effect. Numerous researchers have observed and documented how monetary incentives, such as compensation, motivate employees. The findings of this study lend credence to a statement made by Hicks Waldon, a one-time CEO of Avon, in the past: "It took me a long time to realise that people do what you pay them to do, not what you ask them to do." Despite the fact that numerous academicians and business executives believe that monetary compensation motivates employees and functions as a reward, this statement was made.

The research's results were meant to call the management of the reward system's attention to the fact that, because each employee has different aims and aspirations (Affainie, 2022), no singular reward system can be a solution for their preferences. The management should take each person's tastes into account as it works to fulfil the group incentive. Once more, they should make sure that other members are treated fairly as they work to appease people. If they do not, even the slightest injustice in how someone is compensated can cause dissatisfaction to spread throughout the entire organisation. Appreciation, effort, and recognition are crucial ways to show gratitude, and the organisation should prioritise them (Costa, 2018). The findings imply that the organisation should focus on them. The results suggest that these should be a major part of the organisation's activities. Sometimes employees need instant input on their actions. In other words, management should publicly thank employees for their efforts and challenge other coworkers to match or exceed them. Even better, customers should hang photos of top performers on their walls to show employees that they are appreciated outside of the company. The research seeks to disprove management's belief that employees' efforts are recognised by their monthly salary payments and that they do not deserve thank you or other forms of recognition beyond that (Bert, 2022). Employers (GRA) must create a culture where employees can perceive that their job counts and that their managers enjoy them.

The study’s findings will further enhance the relationship between supervisors and their subordinates. In that context, there is a need for managers to connect with employees depending on their needs. Management must place a strong focus on incentivizing personnel based on their group performance. Although there is a general need for monetary rewards such as salary, bonuses, and awards that extrinsically motivate the general efforts of workers, on the other side, items that do not require money, such as time off, flexible hours, and free lunch, are examples of intrinsic motivators that can be relied upon to motivate the employees of the Ghana Revenue Authority. The performance management system of the Ghana Revevue Authority is to determine what the management expects from these employees and have a conversation with them about it in order to fully inspire them. Ribera (2017), however, emphasised that these expectations of employees should be set at levels that are reasonable so that employees have the sense that they can prevail despite the challenges.

Participants agreed that GRA managers will be able to have healthy relationships with their staff if they have formal and informal relationships based on trust. This will help them set, talk about, and communicate expectations with their staff. If managers use a worker-management strategy that makes sure everyone has a job, workers may be more productive on the job. Workers should be free to suggest a formula (Liang, 2018), that can improve the collection of revenue and still allow them to sleep and come back to their job the next day. The study's findings may contribute to societal change so people will accept the fact that, although they are all working for the same employer, some employees deserve more reward. This can only be done if the system of rewards is open, fair, and easy to check.

A healthy incentive will help minimise turnover in the organisation in general and offer better lifestyles for the entire community of staff, wherever a staff member finds himself or herself. There is an assumption that a staff member must be in the city to have a better working environment. But with the implementation of the results, managers will begin to improve the infrastructure of its offices across the nation, which will improve its image among taxpayers as well. Furthermore, highly motivated individuals may experience increased job satisfaction, dedication to organisational activities, and other task participation (Sinha & Israel, 2018). The bottom line is that the government, which is the principal according to principal-agent theory, would pay a high reward to the employees, and they would work to increase revenue collection that would cut the country's domestic and external debt. Employees that are driven must become involved, enhance their talents, and commit their efforts to the organisation (Park, 2021).

These staff members are in charge of offering customer care to customers of the GRA. Businesses spend a lot of money trying to win over customers, but they ignore the factors that can increase staff enthusiasm. The success of your business depends a lot on how well you serve your customers, and only a happy, experienced worker can do this. The success of your organization depends on how well you treat your clients (Hodgson, 2022), because in the service industry, where GRA operates, clients prefer to go to businesses where they can receive helpful assistance. Since you are basically providing a service to people, you should make them feel at ease, distinctive, and special. Unfortunately, GRA managers are ignorant of the factors involved in raising employee motivation. Giving your workers the resources to turn within themselves for strength rather than only to the pleasures of the outside world is what will take your business to new heights. The managers of the organisation are responsible for building bridges between client loyalty and must therefore apply the findings of this study by helping employees to own their GRA strategy.

1.2 Operational Definitions

The following is a glossary of terminology that I found useful in my research:

Working Behaviour*:* refers to how workers act when they face different situations that come up in the course of doing the day-to-day work of an organization.

Reward System*:* refers to everything the worker considers to be of value as a direct or indirect outcome of the job. This concept encompasses all forms of rewards, both direct and indirect, as well as intrinsic and extrinsic.

Financial reward/incentives*:* refers to payments, including salary, bonus pay, and wages.

Perceptible non-financial reward: refers to citations, presents, certifications, apparel, key holders, and tickets.

Non-perceptible non financial reward: refers to recognition, opportunities for career development, job promotion, and training.

Salary: consists of base pay and adjustable pay.

1.3 Statement of the Problem

It is impossible to predict how individuals will react to certain circumstances and events since their reactions are heavily influenced by their level of anticipation (Hodder, 2012). Because of these variances in human behaviours and reactions to circumstances, everyone's behaviour is fluid and impossible to anticipate because of the subjectivity involved (Hodder, 2012). This phenomenon might be seen across the board in human endeavours, including the habitual responses of employees to incentive systems that are used to determine their behaviour (Ismail & Ahmed, 2015). In the context of the workplace, reward systems that are mutually beneficial can generate a positive feeling between the employer's goal and the employee's aspirations. This, in turn, can translate into satisfying performance, which is generally carried on the wheels of reward systems (Zedelius et al., 2014).

Positive reinforcement from an effective incentive system might also indicate that a badly organised reward system is a prelude to employee performance that is just as detrimental to the company. This is an inference that can be drawn from the previous sentence (Ismail & Ahmed, 2015). In each of these scenarios, the employer is faced with the monumental task of coming up with a system of compensation that, in the end, would enable them to keep talented workers for the competitive market in the sector of the business in which they operate (Kerr-Phillips & Thomas, 2009; Terera & Ngirande, 2014). Organizations are naturally moving away from the traditional method, in which employee reward systems primarily rely on wages, salaries, and other physical benefits alone for motivation and other purposes such as retention. This method uses wages, salaries, and other physical benefits as the only incentives for employees (Jacobs et al., 2014).

In light of the workplace hygiene variables identified by Hertzberg, it is possible that some workers would view incentives as production enhancers rather than a "causative agent" for advances in productivity. There is a possibility that a reward system will not inspire all of an organization's workers in the same manner. According to Ismail and Ahmed (2015), a co-worker can see a gift that rewards an employee to be an additional responsibility. For instance, an employee who has a lower-ranking position and whose income is also on the lower end may view the award of a car as an unnecessary expense. A reward system that is not designed for the mutual benefit of both the employer and the employee cannot be sufficient to create trust and engagement, which are necessary behavioural qualities to build a safe and sound working environment (Martins &Von der Ohe, 2002; Scott et al., 2010). This is because trust and engagement are necessary behavioural qualities to build a safe and sound working environment for both the employer and employee (Martins & Von der Ohe, 2002; Scott et al., 2010). There is no clear answer, despite years of research and practise, on how various employees view incentive systems, how they relate to their livelihoods, and the level of pleasure that results from this. As a result, businesses have a responsibility to implement management incentive schemes that will inspire staff members, act as an early warning system to cut down on employee turnover, and build employee skill reserves.

The present study conducted a literature analysis, and one of its findings was that the rewards that are designed expressly for health care workers have an effect on the overall quality of the treatment that is provided (Duberg & Mullen, 2010). In addition, the data demonstrated that a pay is an important component of a reward system. In spite of this, perks like incentives and share transactions have the potential to make the workplace more attractive, but they do not, sadly, result in a more productive staff. The findings shed even more light on the scarcity of resources within the public sector, which makes it difficult to implement some reward schemes effectively. According to the findings of the study, this severe shortage of resources may be the result of the convoluted structure of public organisations as well as their sometimes-antiquated methods of conducting business. An effort has been made to explore the topic of incentives and how various generations of workers are affected by them (Alvesson & Bokedel, 2009).

As a result of their research, Ahmed and Ali (2008) were able to illustrate how different reward factors, including recognition in particular, impact employee performance, as well as how employees weigh various incentive packages. According to the findings of previous studies, reward has been well researched in general. On the other hand, working behaviours that target compensation has received either a cursory examination or no examination at all in many studies (Sandberg & Alvesson, 2011). The purpose of this study is to explore the impacts of incentive systems that are already in place as well as the influence such systems have on the working behaviour of workers. In addition, the researcher believes that management is more likely to promote great employee working behaviours.

This is something that the researcher is currently investigating. As a result, the purpose of this study is to determine "The Effect of Reward Systems on Employees' Working Behaviour" as it pertains to the Ghana Revenue Authority (GRA) situation and how the behavioural pattern is harnessed through the established compensation framework. In other words, the study aims to establish "The Effect of Reward Systems on Employees' Working Behavior" as it applies to the situation. The purpose of the inquiry is to discover the factors that comprise the incentive systems and how those factors influence the working behaviours of workers. In addition, the purpose of the research is to determine whether or not the organization's overall business growth plans are compatible with the incentive system that is already in place. In addition, would the ultimate suggestion (from this research) result in any changes to the incentive system that is now in place at the organisation?

1.4 Purpose of the Study

People are born with a natural talent that fuels their ambition to achieve higher levels of productivity whenever the circumstances make it possible (Zedelius et al., 2014). Therefore, incentive systems need to be aligned with the strategic road map of the business in order to assist in the development of its human resource strategy. In addition, the incentive systems are typically designed within the context of a respectable philosophy, which articulates the manner in which workers are rewarded with periodic increases in pay. The goal of this qualitative research was to investigate the reward system that GRA managers apply in order to influence the workers' working behaviours and so attain greater levels of productivity. Because the working conditions of employees at the Ho branch of the GRA in the Volta region of Ghana are comparable to those of employees at other branches of the organisation, in particular with regard to the reward system that is expected to influence the employees' behaviour while they are on the job, I decided to collect information from 47 of those employees. The findings of this study may be useful in reengineering the current incentive system such that employees view it as advantageous.

As a consequence, employees' working behaviours will change, which will lead to increased workplace productivity among their workforce. When employees are utilised to their fullest capacity and given greater responsibility, they report higher levels of satisfaction (Skipworth, 2018). The outcomes of this study have the potential to contribute to beneficial advances in behavioural change throughout the organisation. The researcher is aware of the following fact: "While the presence of money may not be an excellent motivator, the absence of it is a strong de-motivator" This occurs when managers recognise the strengths of their employees through quality reward systems, which may lead to improved morale and good service delivery (Deeprose, 2014). It is anticipated that the findings of the study would increase interpersonal dynamics in the workplace, which is important in highlighting the working connection between employers and workers and is required for a long-term bond that helps partially secure the goals of employees (Zedelius et al., 2014).

The presence of these relationships contributes to the development of behavioural competences among employees, which in turn assists the organisation in dealing with the intense rivalry posed by other companies operating within the industry (Armstrong, 2009, p. 454).

According to the findings of Misra and Dixit (2013)'s research, both monetary and non-monetary awards have a correlation with an employee's level of performance. Do these two sorts of rewards (financial and non-financial) contribute to the achievement of good employee effort within the context of the organization's overall performance? Even though it might be difficult to anticipate the reward preferences of employees, a well-structured compensation system helps to ensure that high-performing staff stay with the company. As was said before, it is of the utmost importance for management to seek and encourage the motivation of employees, as well as to foster behaviours that ultimately result in an effective organisation (Oosthuizen, 2001). Within the context of Ghana's public sector, several attempts have been made by governments to address the issue of employee reward systems (single-spine pay policy). It is hoped that the outcomes of these research would result in compensation practises that are more responsive to the actions and requirements of Ghana Revenue Authority employees and Ghanaian workers in general. The purpose of this study was to evaluate the impact that different types of incentive systems have on the working habits of workers, and it took the form of a case study of a Ghanaian public organization.

1.5 Nature and Significance of the Study

In order to analyse the issue that was being studied, this investigation utilised a qualitative research paradigm. This was done because the lived experiences of participants, along with their varied viewpoints and perspectives, could be further explored through a dialogue (Alessi & Kahn, 2022). The symbolic summary of meaning is represented by qualitative researchers through the use of language and narratives in order to capture the importance, trends, and patterns contained within the gathered data. Quantitative studies have a propensity to be empirically based, and as a result, they do not permit free and honest discourse (Macgilchrist, 2020). In contrast to the quantitative researchers whose symbolic summaries of meaning are expressed in percentages, ratios, age, weight, or hypothesis testing, the researchers in this study did not use hypothesis testing or a t-test in order to investigate the efficacy of GRA reward systems. As was mentioned earlier, this is because the researchers wanted to find out how effective GRA reward systems are. Since this is a research project, neither the quantitative technique nor the mixed method is practical to use. Because the primary goal of phenomenology is to get the natural phenomena as they unfold and, to use the words of these scholars (Eagleton, 1983, p. 56; Kruger, 1988, p. 28; Moustakas, 1994, p. 26), "back to the things themselves!" the study selected phenomenology over other research study designs such as ethnography, grounded theory, case study, and other qualitative research designs. Heidegger (1889–1976) is credited with developing the concept of "Dasein," which may be translated as "being present and having a dialogue with an individual and the world." This study will utilise an interpretative paradigm, which will serve to direct the steps that the researcher will do moving forward (Denzin & Lincoln, 2000, p. 157). Simply put, the constructivist theorist guides the actions, beliefs, and principles of this researcher, as stated by these academics (Creswell, 1994; Mason, 1996; Holloway, 1997), and the researcher's epistemology, also known as their theory of good knowledge, guides how the phenomenon is studied within the constructivist framework. Insofar as this study is concerned, the needed data may be uncovered by looking at the situation from the point of view of persons actively engaged in the organisation in the capacity of workers. According to the research approaches used by these academics (Davidson, 2000; Jones, 2001), the study determines that phenomenology is the technique that should be used to carry out this investigation. Because of the way this study was conducted, the author is inextricably linked to the subjects, and the researcher cannot be divorced from the factors that implicitly bound the study in advance. The research has taken on the philosophy that gave academics the opportunity to consider the established benchmark for this type of research paradigm. As a result, the research utilised constructive philosophy as the applicable paradigm for the occurrence or phenomena under investigation. This provides the researcher with the opportunity to correct stories and narratives on what constitutes valid knowledge within the context of the natural setting of this study. In exploring the topic at hand, the study widely adopts the phenomenological research technique, allowing the study of how this environment functions. The strategy employed matters so much when it comes to the sort of qualitative data that is strategically necessary to pick up the appropriate information. The researcher wants to engage participants during working hours in order to pick out a specific logic behind various behaviours and record attitudinal imprints. This will be done from the perspective of interpretative research.

The technique makes sure that an interpretative or constructionist methodology (Merriman, 1999) may be used in the study, which enables the findings to take into account the views, beliefs, and values of the persons who were investigated. The researcher is able to analyse both his own axiology and that of the respondents thanks to the methods used in this study. This method encourages the researcher to socially construct the meanings or explanations of behaviours, languages, and signs that participants are likely to apply in their engagements with the researcher. This is done in order to better understand the meanings and explanations that participants provide. Because each response may have a perspective that is only based on experience, Terre Blanche and Durrheim (1999) emphasised the necessity of interacting with participants in order to interpret the views that were held and to aid participants with the building of reality. This paradigm has a subjective perspective on reality and knowledge (Guba & Lincoln, 1994, p. 110), hence it cannot be applied to all physical disciplines. Despite working at the same institution for the study, both the participants and the researcher's opinions are based on how they perceive the world or attempt to make sense of their own lives. The philosophical presumption holds that in order to achieve the goals of the study, researchers must reconstruct the various points of view, pay attention to participants' moralistic viewpoints, collect data in a way that preserves its meaning, and conduct analysis within this philosophical paradigm. By employing this technique, researchers enable philosophy to develop as a unique personal philosophy as opposed to those who only replicate what and how others do (a positivistic viewpoint). This method assumes that reality is value-laden.

1.6 Research Aims and Objectives

Several books, journals, and articles reveal that several research have uncovered conclusions spanning incentive systems, trust, turnover, punctuality, engagement, commitment, and absenteeism within the business sector; nonetheless, the example of Ghana is not particularly striking. Research in these fields is still in its infancy as far as scholarly works in Ghana are concerned; as a result, there are numerous gaps within the landscape of Ghana's literary production as a result of this. By filling in some of the gaps in the existing research, the study intends to make a significant contribution to the existing body of knowledge. The purpose of this study is to investigate the cognitive processes of employees, both those that are helpful and those that are not helpful in relation to reward systems, as well as the effect these cognitive processes have on employees' working behaviour in the organisation that was chosen for this study. According to the definition provided by this researcher (Matenga, 2008), the objective is comprised of the things that are intended to be accomplished at the end of the study endeavour. The following is a list of the aims and objectives of the study at the present time: To get started, do research on the many different kinds of rewards that are made accessible to employees of the company that is being examined, as well as the influence that those awards have on the employees' working behaviour. The second step is to explore the positive effects that reward systems may have on the relationships between employers and employees in the organization. Furthermore, to determine the types of rewards that different employee demographics prefer. Finally, to determine what constitutes an employee's working behaviour and its effects on the organisation's objective (s).

1.7 Research Questions

The different concerns that are connected to the research problem and goal will be brought to light by the research questions. The research question is helpful to the researcher because, as Howie (1991) puts it, "To discover the correct question demands that we comprehend what we are asking about and know to make the question basic enough to be replied yet hard enough to be intriguing." The comprehensive study is driven by the research questions that are stated below. These questions determine the current research approach, facilitate the kind of data to collect, and facilitate the conducting of analyses in order to arrive at a finding that provides answers to the researcher's questions (Saldana, 2013, p. 61). By engaging in conversation with individuals working at the Volta regional office, the researcher hopes to get additional information about the circumstance through the use of a qualitative research methodology. In order to co-create the participants' perspectives within the given setting, the research project plans to make use of open-ended questions. The following research questions have been formulated for the investigation in order to address the ontological and epistemological perspectives held by participants (Saldana, 2013, p. 61). I gathered information from the participants by asking them the following interview questions:

To begin, what sorts of rewards do your workers receive, and how do they compare to those of rivals in the industry?

How equitable is your organization's reward system in terms of comparators and referents? How useful is the incentive system to the employer-employee relationship? According to their worker-management appraisal questionnaires, what sorts of rewards do employees want? Finally, do reward systems accurately anticipate workers' job behaviour?

1.8 The Significance of this Study

The relevance of research is demonstrated by the number of contribution(s) the selected field of study offers toward the overall health and prosperity of the organisation in question as well as society in general. Brown (2012) stated in the research findings and contribution to knowledge that research not only fills knowledge and contextual gaps in already existing literature but also brings about some degree of social change by offering some remedies through the study's implications. This was indicated by the fact that research brings about some degree of social change. This study will eliminate the obstacles that employers experience, particularly with the GRA, anytime they seek to forecast the behaviour of employees by utilising incentives as a tool (Calmorin et al., 2007). This will be accomplished because this study will erase the challenges that employers face. The management of GRA may choose to depend on either intrinsic motivation (Deci and Ryan, 1985) or extrinsic motivation (Demerouti et al., 2001) as a result of this study in order to influence the behaviour of their employees in a way that improves performance toward the bottom line. The work demands of the organisation will be determined, and an explanation of the types of resources (individual, group, and leadership organisation) that are necessary to improve their well-being will be provided (Helbesleben, 2010; Crawford et al., 2010).

Because the new study will contribute to the previously collected data, future studies will be much simpler, and both seasoned and inexperienced researchers will be able to make use of the data. The findings of the study will help employers, governments, enterprises, and other stakeholders improve their efforts to design a compensation system that is accommodating to the goals (Milkovic & Bloom, 1998) of their workforce. It is likely that the Ghana Revenue Authority, which is a public entity, will modify its policy regarding the rewards it provides to its employees in order to better meet the diverse needs of its workforce. It is to be anticipated that managers of other public institutions would come under growing pressure to align their salary and other benefits to the standards outlined by the GRA incentive scheme ("Public Assets Management: Would Mutual Cooperation with Other Actors in Forest and Wildlife Sectors Really Help?" 2020). This reward realignment will be necessary for other institutions, particularly in light of the fact that the GRA has become a model organisation following its re-constitution in 2009, which was preceded by a significant reform of the public sector in 1983. This realignment of rewards will be necessary for other institutions in light of the fact that the GRA has become a model organisation following its re-constitution in 2009. (Killick, 2010). Through this study, a connection will be made between employees' perceptions of the value of their contributions and the justifications offered by their employers. Even if it is a continuous process, the Theory of Agency Cost (Daily et al., 2003) improves the incentive system by re-structuring it in such a way that it drives workers' productivity for the advantage of principles.

1.9 Role of the Researcher

The investigator is responsible for the collection of data, as well as its organisation, analysis, and interpretation of the results (Garg, 2020). The researcher engaged in one-on-one interviews for the purpose of this study. In this model, the burden of responsibility for the data collecting tool rests squarely on the shoulders of the researcher (Halcomb & James, 2019). As a result, the interview mechanism and the interview protocol are utilised in order to collect the data, review the data, interpret the data, and present the data within the framework of the industry. It is required to employ a coding method during the analysis stage in order to organise the data, which is mostly textual and visual, into a structure that is comparable to or close to the format of the original text (Doi, 2021). This is necessary since qualitative data can be quite text-intensive. The researcher is also responsible for the safety of the data, and he or she must implement one of the various safeguarding protocols in order to prevent any data from being stolen. The researcher is also responsible for protecting the participants in the study from having their identities revealed to anybody else (Halcomb & Peters, 2016). The participants have a right to know what was done with the data, and the researcher has an obligation to give participants a finished copy of the academic work after it has been written. If there is a possibility that the study would embarrass or hurt participants in any way, it is the responsibility of the researcher to either mitigate the negative effects of the study or completely do away with them (Halcomb & Peters, 2016). According to Belmont, every single individual who agreed to take part in the study signed the informed consent form before the project ever got underway.

1.9.1 Role of the Participants

Management members, senior officers, and junior officers are all represented among those who participated in this study as respondents. All of the participants in the study, including the researcher, are locals to the GRA's Ho office where the study is being conducted. As part of the requirements for participating in the survey at the Unicaf University campus in Malawi, each respondent was required to sign a consent form. In spite of the fact that qualitative research does not often call for as many participants as quantitative research does, there were a total of 47 people who took part in this particular study. According to the advice that were provided by these academics, it is not required to have more than one educated participant in the discussion (Warren, 2002; Becker, 2012; Brannen, 2012; Denzin, 2012; Wolcott, 2012). On the other hand, Saunders and Townsend (2016) argued that it is sufficient to conduct interviews with anywhere between 12 and 60 participants in order to draw conclusions from the data. One thing that should be brought to your attention is that the total number of participants is dependent on a variety of factors, such as the epistemology of the study, its accessibility, its financial resources, and its general aim. This is something that should be brought to your attention because it is an important factor (Bryman, 2012). It was emphasised to the participants that their comments should not be affected by what others had already mentioned, and they were instructed to keep this in mind when they were thinking about how to respond.

1.10 The Expected Contribution of The Study

This study is important because theories, particularly Vroom's theory of expectancy, have played a strategic role in enhancing the motivating (Van der Putten, 2017), effect of reward systems in many organisations, as research has shown. It is anticipated that the findings of the study will result in an improvement to the current incentive system utilised by Ghana Revenue Authority HR management in order to push its employees to boost their level of productivity. The study is expected to help management come up with a reward management system that will reward employees for their efforts (Norberg, 2017), and guarantee management a good return on their investment in terms of salary payments. This is a consequence of the review of Vroom's theory of expectation, which found that reward practises can be improved as management (Arifin et al., 2022), applies the theory to their reward system.

It has been demonstrated that there is a connection between the actions that workers take on the job and their level of motivation in the workplace (Kidushin et al., 2021). According to Vroom's (1964) expectation theory of motivation, there are four primary assumptions that underpin the theory. The first assumption that relates to people or workers is that once they join the organisation, they bring with them a set of expectations whose satisfaction will lead to their motivation and contentment. Second, the person must make a conscientious decision to engage in behaviour that aligns with their values. The third reason is that people want a variety of different things, including advancement opportunities, job stability (Pirnazarova & Atashova, 2022), a satisfying profession, a flexible schedule, and a high salary. And last, when people start to realise their aspirations, they look for methods to improve their own personal histories as well as the records they keep of their accomplishments. Therefore, the current study intends to examine whether the motivation and expectations of GRA workers will begin to improve as soon as their managers implement various tactics and models as part of their reward packages.

It is anticipated that the reputation of this government organisation, GRA, will improve once the results of the study are accepted because many significant (Shaheen, 2021), ideas, theories, and models can be tested within this government institution. In Ghana and Sub-Saharan Africa, everybody believes that institutions, especially state-owned organisations, do things according to the rule of thumb. The result is expected to contribute to making the Ghana Revenue Authority a knowledge-based organisation due to the fact that its processes, purpose, place, and perspectives will be guided by the theories and concepts that are applied in the study. There is a possibility that the outcomes of any application, whether theory, idea, or model, will provide distinct outcomes for the various markets, industries, and organisations (both for-profit and not-for-profit).

Salaries are paid to workers at the end of the month, but studies have not been conducted to establish whether these employees are satisfied with these salaries or not. Again, it is true that many of these reward systems are borrowed from practises from sister institutions' without having been tested for effectiveness. It is interesting to note that an employee's salary is fixed without finding out whether that satisfies him or her. Whether the employee prefers intrinsic or extrinsic rewards, management does not afford the prospective employee the opportunity to have a say in the determination of the required reward for their efforts. Therefore, through this study, the results are expected to produce particular contributions for the governmental sector in this region of the world by testing such concepts, models, and theories in Ghana.

The current study is expected to have a number of implications for the following stakeholders: managers, the organization, customers and employees. Therefore, the analysis will focus more on how the individual stakeholders will be impacted by the study.

1.10.1 Management

The notion that individuals remain in their employment because of the remuneration and benefits they receive is a widespread fallacy; nevertheless, in most cases, this is not the case. The needed policy issues that managers are confronted with include the employee's relationship with his or her supervisor, the employee's ability to maintain a healthy balance between work and personal life, the nature of the work they do, the prospects for advancement within their careers, and the level of trust the employee has in the management of the business organisation. Managers also need to consider the level of trust the employee has in the management of the business organisation (Harry & Gallie, 2019). The findings of the study will give managers the information they need to formulate such policies to structure reward systems. Indeed, managers across the organisation just continue what their predecessors have done in terms of salary or reward payments. Managers will discontinue the one-size-fits-all reward system because this policy does not ensure that all employees are motivated by it. They will know when to pay a bonus or any other incentive. Through the study, managers will come to the realisation that their salaries should be pegged to market prices in order to attract the right calibre of employees. Department leaders in GRA may use the study's results to put into practise effective techniques to reward workers and boost workplace productivity in their respective divisions. Based on the study's findings, managers could increase their employees' output by implementing the various reward components that were identified, including formal and informal channels of communication, financial and non-financial incentives, individual and group rewards, and financial and non-financial motivation. The survey emphasises the importance of professional development as one of the key advantages that all workers and managers value. This is due to the fact that it helps the workers by increasing their compensation, in addition to its capacity to increase trained labour. This has an impact on how the organisation is seen by the public as a public organisation that places a high priority on human capital as one of its strategic goals. As a result, the HR departments of GRA are urged to keep encouraging staff members to enroll in a variety of courses, both local and abroad, since this promotes enhanced skill development and productivity. Employee engagement and commitment to their jobs increase when they perceive that their bosses have their best interests in mind.

1.10.2 Organization

The research's conclusions will assist the firm in realising that the equation characterising its performance as an organisation includes its employees as a crucial component. Employees' activities have the ability to significantly affect the company's performance since they are frequently in contact with the organisation's clients. There is a direct correlation between a company's customers' levels of satisfaction and its workers' levels of contentment. The research emphasised the importance of maintaining both formal and informal contacts. The study underlined the importance of the organisation always keeping this channel of communication open. A person's level of productivity and level of motivation are intimately associated, and both of these elements have an impact on the company's bottom line (Ateş & Yilmaz, 2021). It was stressed that constant attention to workers' motivating needs will boost efforts to keep them on board and increase their commitment to delivering high-quality work. Their degree of motivation and the quantity of work they complete are directly proportional.

The research's findings are expected to provide GRA and the general public services sector with useful and relevant information for managers, reward systems, and human resources. Since the various systems or departments are integrated, the synergies from them will contribute to making employees happy, who will intend to provide valuable services to customers, who will regularly patronise the services of the employees, which will ultimately assure managers of the fulfilment of policies.

1.10.3 Customers

When it comes to achieving success in business, there is nothing more important than focusing one's efforts on one's clientele. Even if GRA has a large number of patrons, the organisation's clients may only be content with GRA's services with the assistance of employees who take pride in their job and are committed to the organisation's goal. Your customers are the most important asset that your business has. Your customers are the only group that has the ability to contribute to the development of your company or even bring about its demise (Eden, 2020). If you want to assure your taxpayers' continuing devotion in a market that is as dynamic and competitive as the one for taxpayers, it is absolutely necessary to keep their pleasure at a high level. In fact, in order to keep taxpayers coming back frequently, you need to have knowledgeable employees that are able to assist taxpayers in resolving their unique tax difficulties. In this day and age, where consumers have a variety of alternatives to choose from, offering exceptional customer service is vital for achieving financial success. When it comes to the people who buy their products or services, businesses typically fail to recognise the areas in which they are lagging behind their competitors.

It is crucial to keep in mind that as soon as the employees are happy, the consumers will start to feel the same way or something fairly similar. This is something that will start to happen as soon as the workers are delighted. When the findings of the study are put into effect, particularly in terms of training, they will not only make the customer happy but will also require the employee to serve. This is because the results of the study urge HR to come up with training and compensation programmes that promote customer service. Workers who display an interest in enhancing their level of professional competence on the job are eligible for wage increases. This is the logic for this policy, which states that workers who are eligible for salary increases

1.10.4 Employees

Employees are said to be the most valuable asset of any organisation. Indeed, the organisation requires employees to work with it, but not just any employees. The various departments are expected to be manned by skilled employees who are enthusiastic and committed about what they do. As mentioned above, managers are to create the enabling environment to make sure that this type of employee is produced within or is employed from the open market. Managers are therefore expected to put in place the expected measures that will attract this type of workforce. This is where the results of this study will prove useful to ensure that management creates reward management systems that attract, satisfy, and get them engaged in their work. According to the findings of these authors (Wilson, 2003, page 330; Sara, Gerhart, Kathleen, & Minette, 2004; Malhotra, Budwar, & Prowse, 2007), there are two types of rewards—financial and non-financial—that can be combined to pay employees. The results of the study will convey to the managers of these employees whether it is necessary to implement the same thing and how it should be packaged. Packaging is important because the financial and non-financial elements may be there, but if they are not properly combined and timed well, they will not have any impact on the employees. Again, researchers like Sabo (2011), Nwokocha (2014), Deci, Koestner & Ryan (1999), and Hodgetts (1999) argued for non-financial awards as a method of encouraging employees to exhibit good conduct in addition to financial benefits. The results will show managers the effects of both types of rewards. The cited studies have shown how non-financial rewards increased productivity and morale in the workplace; the same study will show the effect it will have on employees. This ought to be reflected in the remuneration system in such a way that it encourages employees to exhibit positive conduct in the workplace, which in turn will result in improved productivity. The study results will be able to convey to management, especially HR, how well-versed employees were in both reward systems and how they want all those forms of reward to be applied to them to help them grow themselves and the business.

The current study demonstrated that not everything was as perfect as earlier authors had claimed about financial reward. It has been claimed that workers are motivated by financial reward, and so employees are prepared to offer their energy and efforts in exchange for this reward. The point above has been supported by many writers. The results of the study will help to clarify this assertion: is it also through financial rewards other than some other reward that employees are motivated?

The results of the study should clearly align with the jobs of employees to prevent burnout, which is a condition that affects most workers while they are at work and causes a diminished sense of fulfilment, a pessimistic attitude, and a decreased level of energy and devotion to completing the tasks at hand. The researchers have argued that rewards are required to properly align with their jobs. Once the alignment is done, as the result will demonstrate, incentive rewards will be able to promote great staff behaviours and attitudes that will result in considerable cost savings for public organisations.

1.10.5 Critical thinking mind

The study is expected to help develop critical thinkers. The results of the study may be different, similar, or the same as those of other studies in the same area of study. Depending on whatever result this study comes up with, academicians will quickly want to find out whether the results are accurate or not and why. This will stimulate a lot of interest in the results, thereby pushing others to find out in their area what the effect of rewards on their employees will be. Again, as a researcher, this study will push me into reading, watching, and listening to literary works. As I read, analyse, and interpret issues of academic importance, I will begin to develop a critical thinking mind or improve on what is already there.

1.11 The Structure of the rest of the dissertation

The Ghana income Authority (GRA) is a government body that is tasked with the responsibility of collecting taxes and other forms of income for the state of Ghana. The organisation has a big number of employees located all throughout the country, and it is dependent on their productivity in order to reach its income goals. As a result of this, the establishment of a reliable incentive system has the potential to play a significant part in shaping the behaviours of workers and, eventually, making a positive contribution to the accomplishments of the organisation. This study is broken up into five chapters: an introduction, a literature review, a methodology chapter, results and findings, and a conclusion and suggestions chapter. The introduction is the first chapter. The goal of this study is to explore the impact that reward systems have on the behaviour of employees working for the GRA. The first chapter, which is also the part titled "Introduction," provides an overview of employee behaviour and the incentive system at GRA. Additionally, the issue statement, the objective of the study, the nature of its relevance, and the structure of the study are all discussed.

The second chapter of the report was devoted to discussing the study's literature review. The literature study included an overview of the previous research that has been conducted on incentive systems and the influence that they have on the behaviour of staff members. In addition to this, it investigates the many forms of reward systems, including as monetary and non-monetary benefits, as well as the theories that explain how these systems might impact the conduct of employees. In addition, the literature study investigated the elements that impact the efficiency of incentive systems. These factors included the preferences of employees and the culture of the company. In addition, the literature emphasised the possible downsides of reward systems, such as the likelihood that they could cause employees to compete with one another and engage in conflict with one another.

In the third chapter of the study, we discuss the technique that was used for the study. The research strategy as well as the procedures that were employed to carry out the study are described in detail in the section labelled "Methodology." Discussion centred on the methodology of the study, which was a qualitative survey. This section provided specific information on the representative sample of GRA workers from a variety of departments and rungs on the organisational hierarchy. The analysis of the data, as well as topics such as ethical issues, sampling methodologies, data collecting tools, and sources of data, are also included in this research.

The discussion of the results and conclusion’s part may be found in Chapter 4. This chapter included a summary of the features of the sample, such as demographic data and specifics of employment. After that, the findings will be presented in two parts: the first part will concentrate on the efficiency of the incentive systems that are now in place at the GRA, and the second part will investigate the influence that reward systems have on the conduct of employees. The present reward systems that are in place at the GRA will be described in the first part of the report. This will include the different kinds of incentives that are available, the frequency of reward distribution, and the criteria that are used to decide who is eligible for prizes. An evaluation of the degree to which workers are content with the existing reward schemes will also be included in the findings. The effect that rewards systems have on the conduct of workers will be discussed in the second section of these findings. This will entail doing an investigation into the connection that exists between incentives and factors such as employee motivation, work satisfaction, and overall performance. The findings will also investigate whether or not there is a connection between the various kinds of incentives, such as monetary and non-monetary awards, and the conduct of workers.

The discussion section will be the last part of the study, and its purpose will be to give an interpretation of the findings of the study as well as an analysis of the implications those findings have. The debate will highlight opportunities for additional research, such as the role that corporate culture plays in moulding employee behaviour, the influence of incentive systems on long-term organisational outcomes, and the impact of reward systems on certain employee categories. The conclusion will provide a synopsis of the most important findings from the study as well as a discussion of the implications these findings have for the GRA. It will emphasise the significance of efficient incentive systems in terms of their ability to shape employee behaviour and make a positive contribution to the success of a business. In addition to this, the conclusion will discuss the possible areas of development that might be made to the GRA's incentive systems.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

Terminologies such as "reward," "employee behaviour," and "effect of reward" are initially explained and applied to create a broad frame of knowledge in order to create the general scope of the research topic that is being investigated. This is standard procedure for any academic writing endeavour, such as the research for this paper. The search materials and other statements were modified and meticulously improved in order to optimise the research process, which aimed to locate, combine, and include important articles. The following terms and statements were used to search databases in order to find articles and journals that were relevant to the study: rewards, employee behaviour, reward systems, employee satisfaction, employee retention (Oyoo et al., 2016), trust, commitment to organisational job roles, and knowledge on rewards (Levy, 1978). Databases specialising in Business Administration and Human Resource Management, such as Wiley, Business Source Premier, ProQuest, DOAJ, Research Gate, and Google Scholar, were utilised in order to conduct the research for this study. The research did not exclude significant works that had been published by institutions or other publicly available data just because such sources are not affiliated with academia or do not have sufficient financing. The research took great care in selecting a subset of these data to analyse, and it also broadened its scope to include reports that had not been subjected to peer review. The reference lists of some publications, journals, research, and published works were searched in an effort to apparently retrieve new articles (Yamada, 2021). When put in context with management's struggles to reward employees for an increase in performance, commitment, engagement, and trust; to reduce turnover; to limit absenteeism; to ensure loyalty; and, most importantly, to reduce the cost of operations, the significance of the research cannot be overstated. The management has an immediate and critical need to encourage the staff to achieve certain performance goals. There is a growing demand for managers to structure rewards that can forecast the behaviour of their employees in order to regulate and safeguard the investment that they have made. There has been ongoing labour unrest involving the government and several other employers as well as the working class (Jung & Schneider, 2019). It has been an annual tradition to award raises in salary and other perks, regardless of whether or not there is a need for them or if the time is appropriate.

As a result, the purpose of this research is to conduct a literature analysis on a broad topic relating to workplace rewards and to investigate remuneration in addition to other perks. Untangling all of these timely problems requires the use of a number of different content and process theories (Rhee, 2019). There are a variety of ideas that seek to explain what motivates people and how it works. These ideas can be utilised to explain the behaviours of particular individuals at particular periods. It may be a real struggle to keep younger workers motivated, particularly for those who are just starting out in their professions or are in the middle of their careers. They are up against a very slim possibility. When it comes to the employers, there is no easy way out of the difficulty of keeping their personnel motivated. The problems that arise from a lack of motivation do not have a straightforward answer; one cannot just choose a solution and put it into practise. Motivating individuals who exhibit a variety of behavioural patterns is a challenging endeavour. Therefore, there is a need to integrate some of the many theories of motivation in order to establish the essential platform to deal with the issue in a way that would make people want to work gladly (Mullins, 2010). As a result, this study uses the theories of

Maslow's hierarchy of needs, Herzberg's two-factor model, and Vroom's expectation models to the entire research as well as to additional field activities. For the purposes of this analysis, the content and process theories were thought to be the conceptual frameworks that were the most appropriate for the investigation of employee incentives and behaviour predictions. The content (Rahman et al., 2012) and process theories of motivation have been adapted to help in the analysis of fields of issues and not to problematize the already complex issue of motivation, the constantly changing nature of rewards, and another process that goes with it, including the main players such as the government, other employers, and employees. This has been done to help in the analysis of fields of issues and not to problematize the already complex issue of motivation. This is done to ensure that the problem of motivation in this study is not generalised, as well as to ensure that it does not further complicate the already difficult problem of motivation. Particularly noteworthy is the fact that the content and process theories have evolved into a useful tool for analysing and critiquing the roles that are played by management. These theories also attest for the fact that management plays a crucial role in the transition of desire and ambition into motivation via the implementation of a rewards system. This, in turn, turns the efforts of employees into productivity and profitability for the business.

In a same vein, it is inconceivable to think of a comprehensive investigation of rewards and behaviour dynamics in the current day without the assistance of content and process theories (UKEssays, 2018). And the reason for this is that these theories may aid management in addressing the elements that contribute to employee discontent in the workplace, which, in turn, will increase the prospects for success that are available to employees (UKEssays, 2018). In my opinion, a negative pay structure is one of the most significant factors that has a negative impact on employee happiness, productivity, and loyalty (Dixit & Bhati, 2012). Employees are encouraged to proactively give helpful recommendations that move the organisation toward success by means of an effective reward structure (Armstrong, 2007). To fulfil one's duties as a manager, it is sufficient to devise and carry out effective incentive schemes. Nonetheless, it is essential to convey the specifics to your workers in order to prevent any "bad-mouthing of the incentive system" that might lead to feelings of discontentment on their part (Hartman, 2011).

The incentive system at the organisation is responsible for the high level of employee satisfaction and performance that has been achieved (Osibanjo et al., 2012). Without a compensation system that is suitable and gratifying for employees, it is nearly difficult for an employer to keep a competent team of experienced experts in their office. The employer will begin to observe a variety of behaviours from employees, including absenteeism, tardiness, strike actions, acting stupid, and many more, as a sign of the employees' discontent with the reward system.

At the same time, the total reward system computes, aggregates, and assesses the whole worth of the employee incentive package that is in addition to the regular compensation. When it comes to handling labour concerns like hiring new workers and keeping the ones you have, a whole compensation system is an indispensable tool. This form of incentive offers a chance to connect the preferences of employees in terms of both physical and intangible perks with the award that is currently being offered (Kaur et al., 2019). It is essential to have a reward framework in place due to the fact that it helps bridge the gap between different professional, organisational, and national cultures as well as what employees anticipate receiving in exchange for their efforts. There will always be a contradictory signal between strategic labour management and organisational personnel if the cultures of the people and the sorts of rewards they get do not coincide with one another.

Total incentives, as opposed to traditional forms of employee compensation that focus primarily on monetary benefits, provide an all-encompassing range of advantages in exchange for an employee's commitment to an employer (Nazir et al., 2012). To satisfy employees and ease the load of motivating individuals with diverse motivational demands, the solution is to incorporate financial, non-financial, material, and non-material advantages (Tsede & Kutin, 2013). This will be accomplished by including all four types of benefits. The study's methodology is detailed in the third chapter of the report. This is a phenomenological document that describes the methodological possibilities that were picked, and it is presented here for your perusal. Although a total of 180 days were devoted to watching and validating participants, this same period was also utilised to investigate the incentive system that was in place at the workplace of a state institution. This investigation was carried out throughout the same time period. The author provides an explanation of the many epistemological and methodological possibilities in this chapter. These decisions are taken after taking into consideration the sensitive concerns of reward and behaviour as a field of research. As will be discussed further on, incentives are a touchy subject that many people may desire to steer clear of. In the fourth chapter, the researcher explains the rationale for the study's methodology, instrument, research viewpoint, and ethical decisions.

In the final chapter, "Chapter Five: The Dialogue Between My Audience, Practitioners, and Researchers About the Results of the Phenomenological Study," my audience, practitioners, and researchers discuss the results of the phenomenological study connected with the broad substructure of reward in the workplace and associated conversations. The results of the investigation are presented in the sixth chapter of the paper. It tallies the findings and considers the consequences such outcomes have for the Ghana Revenue Authority and any other relevant state entities. In the final part of their report, the researchers describe how their work will contribute to previous and ongoing research. Since the 1980s, people have been using the phrase "human resource management" (HRM). The practise of managing people was more generally referred to as "personnel administration" prior to the adoption of the phrase "human resource management" among management professionals as time went on, despite the fact that the term "human resource management" became more prominent over time (Yoder & Yoder, 2011). The word "human resource management" (HRM) has been known by a variety of monikers during the course of HRM's long and illustrious history in order to accurately represent the shifting socio-political and economic conditions facing businesses all over the world. It is interesting to note that industrial welfare has transitioned into the management of human resources. In the 1920s, personnel management as a field began to get significant attention for the first time.

The administration of personnel was primarily responsible for hiring new workers, determining salaries and compensation, providing staff with necessary training, and determining whether or not individuals were suitable for the roles they were being hired to fill (Yun, 2014). The field did not take into account the overall differential influence that the workers had on the performance of the organisation, nor did it take into account the systemic contributions of the interaction among such policies. Even more fascinating is the fact that this diverse approach did not adhere to any single paradigm. HRM began to gain popularity among practitioners, management scholars, and policymakers in the 1970s as a result of global efforts to develop national economies and the world through globalisation.

These efforts were primarily fuelled by factors such as deregulation, technological advancement, and skills development. In the same decade, HRM began to gain popularity in the United States. The topic of strategic planning sprang to the forefront when businesses, governments, and the entire world began to feel the strain of economic development. The young HR unit came to the realisation that there was a must to research the future and strategically place an organization's competitiveness. This requirement was carried mostly by the many components of the business, particularly the workers.

2.2 The Administration of Personnel and Management of Human Resources: A Historical Perspective

A management role that links the needs of an organization's operating space with those of its human resources is referred to as personnel administration (White, 1954). It encompasses activities such as the description and title of work, selection, training, assessing employees' performance, dealing with issues of rewards, developing employees' skills, and resolving issues pertaining to industrial relationships; these activities are collectively referred to as personnel management (Tucker & Pounder, 2010). While personnel management (PM) is supported by its framework for dealing with the unpredictability of employees' issues and the growth of union activities, human resources management (HRM) primarily focuses on the placement of employees internally, with the goal of boosting the development of the organisation through increased levels of competitiveness (Yun, 2014). In the words of Armstrong, *"HRM is regarded by some personnel managers as just a set of initials or old wine in new bottles. It could indeed be no more and no less than another name for personnel management, but as usually perceived, at least it has the virtue* *of emphasising the virtue of treating people as a key resource, the management of which is the direct concern of top management as part of the strategic planning process of the enterprise. Although there is nothing new in the idea, insufficient attention has been paid to it in many organizations". The new bottle or label can help to overcome that deficiency"* (Armstrong, 1988). When the upper levels of an organisation realised that the human factor, among other things, was the only way to get their business back after the two World Wars and turn it into an unbeatable competitive machine, they turned to the PM function (Livy, 1978; Armstrong, 2009; Armstrong, 2017). In other words, the PM function was the only way for them to turn their business into an unbeatable competitive machine.

Human capital, also known as human resources, was demonstrated to be an essential component of development and was essential in assuring the organisations in question would continue to exist (Leinbach, 2014; Yonder and Yonder, 2011). In spite of all of these factors, the organisation and its personnel management continued to be burdened by the daily and uncoordinated activities of employees that engaged many unions. These activities also had little or no strategic effect on the existence of most entities and their profitability (White, 1954; Leinbach, 2014; Yoder and Yoder, 2011). Companies began to engage in cutthroat competition on both the national and international levels as the global development goal became more urgent. After a certain point, the organisation began to conduct espionage in order to continue being profitable. Consequently, as was mentioned earlier, the only factor that could not be replicated was the human factor, which was the only thing that could guarantee the continued perpetuation of the organisation and its core values (Leinbach, 2014; Yoder and Yoder, 2011). Therefore, among all of the vital aspects, human capital captured the attention of the world as it became necessary to make it more efficient in contributing to the organization's total performance. This necessitated a shift in the focus of the global community. It is essential to emphasise the fact that very few of these companies are in a position to provide adequate training opportunities for their staff members This issue was mostly caused by the lack of popularity of a theoretical basis or the absence of one altogether.

There are many publications accessible, and readers or narratives are geared towards the advancements that organisations and unions have made, the major focus of which is on the welfare of their employees. Because of the circumstances, these academics may have been motivated to broadly incorporate people management into the mainstream strategic management process (Yoder & Yoder, 2011) in order to obtain the essential strategic drive. Competition has been increasingly fierce with the development of technology and the companies that are linked with it. In order to compete successfully, businesses need to have organisational units that are experts in recruiting and keeping competent employees. As a result, the primary focus of a changed PM switched from administrative support tasks to the development of HR philosophies, standardisation, and tailor-made PM functions oriented towards satisfying the needs of certain departments or units within the organisation (Marican & Marican, 2018). In spite of the fact that the organisation was looking at opportunities outside of its current geographic area, its attention was drawn to the expansionist actions of its rivals.

Their competitors were forced to make adjustments to their business models in order to keep up with the national and international competition and secure a portion of the market. Some markets' push and pull factors constituted enough drivers for a PM to morph into a unit with a strategically developed role in business management and integrate itself into the general management process. This was made possible as a result of the integration of the PM into the general management process (Shafritz, Jr. & Sylvia, 2018). The growth of PM units necessitated the requirement that human resource management collaborate with line managers in order to garner support for the growing need to consider human resource management as a critical organisational strategy and framework (Leinbach, 2014; Yoder and Yoder, 2011). This collaboration was necessary in order to garner support for the growing need to consider human resource management as a critical organisational strategy. As a direct result of these alterations, the PM department is now seen as an essential component of the business (Hodgetts & Dwivedi, 2017). The very fact that it exists serves to govern the relationship that exists between employers and workers.

In the 1980s, it became critical to investigate the historical evolution of people management. At the same time, theologians were drawn into arguments about the correct relationship in enterprises to ensure the efficient use of labour in accomplishing their strategic aims. As a result, HRM gained to prominence and supplanted PM as a specialised unit tasked with managing human resources in any organisation that used it. Scholars progressively took the lead in the evolution and roles of PM, emphasising HRM (Bailey, 1982; Christensen and Gregory, 2008).

According to research conducted in Australia, the United States, and the United Kingdom, the PM management role emerged somewhere in the twentieth century, owing to both internal and external forces inside firms that began between 1915 and 1960. (Lewis, 1967; Vepa, 1969; Mabon, 1995; Stewart, 1996).

To put it in context, most contemporary historical histories of HRM place personnel management and its evolution in the twentieth century (Lewis, 1967; Akintayo, 2010). Historians consider the creation of defined and codified sets of policies in human resource management to be the beginning of contemporary personnel management in businesses. Along with this recent improvement in project management, discipline established a specialised unit in charge of personnel, including recruiting, selection, induction, training, promotion, and disciplinary structures (Stewart, 1996; Llorens and Battaglio, 2010). People management methods emerged and developed in Western economic systems in response to changes in organisational contexts (Guo et al., 2011).

2.3 Human Resource Management

In the sections that follow, I will take a quick look at how HRM studies got their start, how they grew, and how they evolved in Western economies, from "personnel management" to "human resource management" and then to "strategic human resource management." This will help us understand how HRM studies began, how they grew, and how they change.

Many different definitions of HRM have been suggested by various academics, ranging from extensive and all-encompassing definitions to precise and uncomplicated ones. Dessler (2004), a perceptive academic, provided a definition of HRM as a method for acquiring, utilising, perfecting, and retaining the human resource of a business. According to Armstrong (2001), an academic, human resource management (HRM) is a coherent strategy and tactical measures to manage the most valuable assets of an organisation, which are the workers in that organisation who collectively or individually contribute a quota towards realising the organization's objectives. In other words, HRM is a strategy to manage the most valuable assets of an organisation (Andrzej

Janowski, 2015). It is a framework of formalised processes that have been developed inside the organisation to guarantee the efficient and effective utilisation of human abilities to attain its goals (Lewis, 1967) as well as other required developmental goals.

This discipline and the techniques entail centre on making the most of an organization's human resources. According to Bratton and Gold (2003), human resource management (HRM) is an endeavour to consciously manage the employment relations of an organisation in order to capitalise on the capabilities of its employees in order to establish a sustained competitive advantage over its competitors. This fundamental shift in the policy governing human resources makes extensive use of a variety of diverse integrated employment practises and programme methods. Storey (1995) emphasised that human resource management (HRM) is a strategy for employment management that focuses on the competitive utilisation of the talents and capacities of a highly dedicated workforce. In a nutshell, human resource management may be defined as the process of managing human capabilities in order to meet the requirements and achieve the objectives of an organisation (Zairi & Sinclair, 1995).

This process is maintained within the organisation by activities including as recruitment and selection, labour relations, remuneration, benefits, and health. To put it succinctly, human resource management (HRM) takes into consideration all activities within an organisation that are designed to ensure the efficient extraction of employees' efforts toward the achievement of goals that have been established by an individual, a team, or an organisation (Hauff et al., 2016). This definition is based on several explanations that have been offered above by many academics. Human Resource Management indicates that the people who work for an organisation are an essential force or human capital that provides the organisation with a solid foundation for its bottom line (Choudhury, 2013).

Therefore, it is essential for it to continue existing so that it can carry out its mission. Once more, the academics have emphasised that the human component alone is capable of producing a competitive talent that either cannot be duplicated or can only be recreated with great difficulty (Kanno, 2020). Due to the fact that this information cannot be purchased on the open market, it is necessary to have a "purpose vehicle" that is designed specifically for the goal of preserving or guarding it. It could not have been said more eloquently than what Ulrich and Lake did when they said, "HRM may be the source of organisational competencies that allow organisations to adapt and capitalise on new possibilities" (cited in Armstrong, 2006). The primary goal of HRMS is to achieve greater levels of productivity while simultaneously bringing about more amicable relationships between employees, line managers, and top managers (Cao Mai Phuong, 2021). The effect of human resource management may be increased by engaging employees in activities designed to motivate them and ensure they are committed to both their job and their goals (Kim, 2016; Takeuchi and Takeuchi, 2013). The foundation of good HRM is recruiting individuals who are competent, dependable, adaptable, and devoted to their work. These individuals are the primary contributors to productivity; in addition, they receive training and are compensated according to how successfully they perform their duties, which enables them to develop their essential abilities (K. & Warrier, 2021).

2.3.1 Learning and Development

This training and development programme seeks to build present and future employment by boosting an employee's effort and capacity to perform as a result of learning (Zonca, 2012); success in this endeavour can be achieved either via a change in the employee's attitude or by an increase in their knowledge (Schumann & Moore, 2022). Many academics believe that training is a process that involves the dissemination of specialised skill development and the provision of chances leading to the expansion of employees' capacities and their contribution to the company's profitability. According to this HRM scholar (Armstrong, 2001, p. 543), training is defined as an official but methodical adjustment to the behaviour of employees.

This adjustment occurs as a result of learning that occurs within formal education, deliberate instruction, and planning experiences that occur throughout their employment (Obermeier, 2020) In addition, HRM assures training that plays a defining role in the achievement of the organization's objective while simultaneously incorporating the organization's interests in the workforce (Stone, 2002). Training is an essential factor that contributes to improved performance among workers. Commitment to one's organisation is one of the behavioural factors that is essential to achieving higher levels of performance. Many academics believe that training is a process that involves the dissemination of specialised skill development and the provision of chances leading to the expansion of employees' capacities and their contribution to the company's profitability (Yamada et al., 2018).

Training is formal, but in terms of description, it is "the relative strength of an individual's identification and involvement in a particular organisation" (Pool & Pool, 2007, p. 353) in response to how well employees get treated by their managers, as stated by this HRM scholar (Armstrong, 2001, p. 543). The personnel might be indoctrinated with this spirit through the use of practical training that improves their overall performance. These authors believe that companies might gain an understanding of the provisions that can meet the training demands of their staff by conducting employee surveys. For instance, Cheng and Ho (2001) emphasised the need for training employees because it provides improvements in employee communication, increases performance, and extends employee retention to satisfy the training needs of their workforce.

These benefits are necessary to meet the training needs of the workforce. For instance, Cheng and Ho (2001) emphasised the importance of providing employees with training since it improves employee communication, leads to increased performance, and enhances the length of time that people are employed. In addition, they emphasised the need of having focused communication skills among coworkers (Vlasova, 2019), since this might lead to gains in profit. In addition, academics are of the opinion that education and training have an effect on the level of job participation that employees have, which in turn leads to increased levels of job satisfaction and organisational commitment (Karia & Asaari, 2006). Alternately, low performance may have been the result of inadequate job training. Inadequate job training can lead to many disputes in the employee's workplace, which in turn leads to discontent and less progress, both of which negatively impact productivity (Prentice, 2022). It takes a lot of planning and effort to train employees (Analoui, 1999) so that they may learn what they need to know. Training employees requires a lot of planning.

2.3.2 Unavailability of A Dominant Explanation

Theories about the administration of people have gone through various developments and phases over the course of history (Korsakov, 2019). Because there have been several attempts made to create theories, it is difficult for academics to agree on a defining approach to human resource management (Bailey, 2022). Taylor's bureaucratic theory, theories X and Y, and the experimental breakthrough brought about by Elton Mayo's Hawthorne studies were ultimately responsible for kicking off a new phase of people management referred to as "human relations" (Bruce & Nyland, 2011)." This phase was especially influential in the business world. Since then, HRM has exploded in popularity, attracting the focus of a great number of academics and, as a result, producing a plethora of discoveries, some of which have given rise to controversies and arguments. The problem of motivation is another important one, and the human resources management department of any company focuses primarily on it (Farahdiba, & Lenny Nawangsari, 2020) Due to the sheer volume of these motivation theories, it is difficult to present them in their entirety without first classifying them as either process or content theories. According to the scientists that study HRM, the purpose of investigating what motivates people to behave in a certain way inside an organisation is the basis for the content theory of motivation (Zipt, 2016). Scholars have demonstrated that content motivation gives insight into what motivates people's behaviours at their places of employment and the sort of reward system that brings pleasure.

Scholars have demonstrated that content motivation gives insight into what motivates people's behaviours at their places of employment and the sort of reward system that brings pleasure, which ultimately determines workers' working behaviour. In a development that is connected to this one, the works of Analoui (2000, page 324) highlight the idea that “the content theories have recognised demands, incentives, and the work itself as essential aspects that contribute towards job satisfaction and focus on the underlying drivers of human behaviour" (Corin & Björk, 2016). The Need Hierarchy developed by Maslow, the Two-Factor Theory developed by Hertzberg, and the ERG Theory developed by Alderfer are the three content theories of motivation that will be investigated in this study.

The history of human resource management theory began in earnest in the 1980s with the introduction of the Analytic Framework by the Harvard School. When machines and other manufacturing techniques were first introduced in the early 1900s, they brought about tremendous changes for both people and the goods they produced (Clarke, 2017). Employers expected high output and the added benefit of minimising labour costs with the advent of multiple devices; among other things, this machining process required human interventions at different points in the production chain. Employers expected this to happen with the advent of multiple devices. The machines raised the question of the need for supervisory activities (Bergagård & Fabian, 2013), to coordinate the affairs of personnel in terms of the jobs that were allocated to them, their connections with one another, the communications that took place, and the tasks that were divided up. Owners are responsible for ensuring that the rules, regulations, and job assignment processes that they have created further their goals to acquire the most output possible from their staff by having them specialise in their respective jobs (Thompson, 2012).

Taylor's scientific theory of management movements provided support for this tendency in the development of technological advancement. Frederick Winslow Taylor (1856–1915) is credited with the introduction of the scientific management ideas that have since been dubbed "Taylorism" by the general public (Barba Álvarez, 2010). Taylor's method was the first of its sort and gave a boost to HRM at that time period. During that time, it was a driving force. After the scientific theory, the human relations school of thinking was created by Elton Mayo (1880–1959) and Roethlisberger via their study of Hawthorne (Bruce & Nyland, 2011). This school of thought came after the scientific theory. Theorists of HRM were influenced to some extent by these ideas, despite the fact that these theories do not pertain to HRM.

2.4 Employee Motivation

The concept of motivation is becoming increasingly important in the process of persuading workers to carry out the directives of management in order to protect an organization's bottom line (Myszewski, 2019). Motivation as a topic has, without a doubt, captivated the thoughts of a great number of academics (Yasmeen, Anjum, & Yasmeen, 2011) which resulted in the formulation and implementation of these ideas. These hypotheses have been categorised according to two primary headings: content motivations and process motivations (Steers et al., 1996). According to Ball (2003), content theory is comprised of the research conducted by several psychologists such as David McClelland, Abraham Maslow, and others. In the context of the need theory, David McClelland proposed a framework for gaining a knowledge of people's needs. This understanding forms the basis for the reasons why workers behave and conduct themselves, as well as their attitudes and behaviours (Hoy and Miskel, 2008)."Motivation is the desire to achieve beyond expectations, being driven by internal rather than external factors, and to be involved in a continuous striving for improvement" *(*Torrington, Hall, Taylor & Atkinson, 2009, p. 276). In the context of a workplace, motivation refers to an activity that psychologically arises from the interaction between an employee's inner self and the environment of the workplace. This activity is characterised by a degree of willingness.

The readiness of the employee to fulfil a need or desire expressed by the employer is met by an immediate and unprompted reaction from the employee (Beardwell & Claydon, 2007). Different facets of an employee's performance on the job might be impacted by their level of motivation in general. According to Anold (1991), the concept of motivation may be broken down into three distinct categories.

These divisions are:

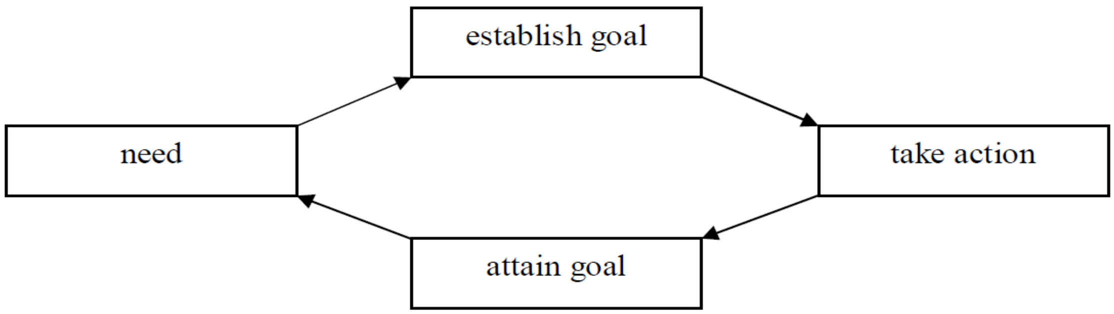
- Direction: what is the objective of the person who is engaged?
- Effort: Does the person put out an adequate amount of energy?

Persistence: How long has the person been working toward a certain goal?

The purpose of the theory of motivation is to fill in knowledge gaps, such as the reason why employees behave in the workplace in line with their job function and the pursuit of a goal. The following is a diagram depicting the model of the motivation process.

Figure 1:

The process of motivation (Michael Armstrong p.107)



In this concept of the motivational process as captured by figure 1, the act of doing something comes after wanting, either consciously or unconsciously, for unmet needs (Zedelius et al., 2014). The needs develop into wants, which fuel the drive to attain or surpass a predetermined aim, which ultimately becomes the organization's goals. Goal setting and behaviour choices lead to goal setting, which in turn guides the employee and helps the employer satisfy their needs and desires (Bipp & Kleingeld, 2011). Goal setting is a cycle that begins with the satisfaction of needs and ends with satisfaction of wants (Bipp & Kleingeld, 2011).

After the worker has accomplished the intended objective, they will continue to exhibit behaviour consistent with a go-getter if the necessity to do so arises in the future. On the other hand, if a certain activity is carried out and it is unsuccessful, there is a chance that it will never be done again (Armstrong, 1988, pp. 106–107). Workers are driven on an individual level by their superiors and managers, who employ instruments like as monetary pay, awards, and recognition in order to do this (Avram, 2022). Workers who are involved in their work are more likely to find the desire to fulfil their requirements and accomplish their goals within the context of their numerous job obligations. The following group of academics classifies motivation as falling into one of two categories: intrinsic motivation and extrinsic motivation. They define each type of motivation as follows: (Armstrong, 1988; Zakaria, Hussin, Noordin, & Sawal, 2011). The phrase "intrinsic motivation" refers to a desire that arises from within a person rather than as a result of influences from the environment around them.

This form of motivation is established on the road of satisfaction or pleasure that one obtains from the execution of a certain work or job. This type of motivation is developed on the path of satisfaction or pleasure. Some of the things that can contribute to intrinsic motivation include, but are not limited to, independence, responsibility, authority, the opportunity to improve one's abilities and skills, work that is enjoyable, and the prospect of advancement (Sharpe, Ruepert, van der Werff, & Steg, 2022). These motivators cause an individual to have a desire, which then has to be fulfilled, and they determine the function that the work plays. The influence is enduring by its very nature (Armstrong, 1988).

When it comes to motivating employees, individuals, or groups of people, extrinsic motivation is something that is produced outside. It originates from factors that are not directly related to an individual's work schedule or determination, such as salary, criticism, bonuses, and advancements on the job, all of which are captured by strategic strategies (Duc & Anh, 2022). The reward communicates the importance of the value and needs that motivate the employee to remain with the firm, follow the strategic performance system, and be involved in their work. A person who is inspired by things outside of themselves could continue to work on a job even when they have little to no interest in doing the activity (Duc & Anh, 2022). As the following figure demonstrates (Armstrong, 1988), this type of motivation is often rapid, unambiguous, and powerful, but it does not continue for an extended period of time.

2.4.1 Description and Definition of Reward

The study classifies rewards as either being of an intrinsic or extrinsic nature, conceptually speaking (Vilnai-Yavetz & Levina, 2018). A person's pay, awards, promotions, and allowances are all examples of extrinsic rewards. Extrinsic rewards also include yearly and incentive bonuses. The recognition system, the span of control, delegation, responsibility, and career development are just a few of the components that make up the incentive systems (Sharpe, Ruepert, van der Werff, & Steg, 2022). Every worker is expected to comport themselves in a certain way while interacting with their employer or with other employees in the course of their normal workday.

The company feels that this will provide an incentive to the staff, which will ultimately reduce absenteeism, boost punctuality, and cut turnover rates ("The Assessment of Causes and Consequences of Medical Staff Absenteeism and Turnover in Arba Minch General Hospital," 2019). A productive workforce is created when the desired behaviour is combined with an efficient reward system. This combination has the potential to generate balanced development in the organization's production. According to the opinions of other academics, the topic of reward has been approached in a variety of ways by many different people, and the scholar's selected academic discipline has a significant impact on the study (Hickey, Chelazzi, & Theeuwes, 2010). According to the research that was published by McShane (1992), the researcher defined organization-wide incentive as any form of income, benefit, or intrinsic reward that drives employees to fulfil the responsibilities that have been given to them. It is possible for reward systems to adopt an overall reward structure that takes into consideration the many facets of reward that need to be compatible with other HR regulations (Armstrong, 2006).

When the incentive system is combined with various other HR initiatives, certain employee behaviours, like as engagement and dedication, may emerge as a consequence (Thomas, 2020). Wages and salaries, recognition and appreciation, promotions, and increased levels of autonomy are some examples of possible components of reward systems (Steers, 1991; Gibson et al.; De Cenzo & Robbins, 1994). Employees are rewarded by the management of organisations based on their performance, membership in the organisation, their abilities, and their years of experience (Thomas, 2020). As a result of the ease with which it can be measured, many managers believe that paying more for strategic success is preferable to paying for anything else. Employees do their duties in order to receive advantages that are offered or granted in order to discourage certain behaviours. However, in order for rewards to have the desired impact, they must be given voluntarily (Nick, 2013; Pitts, 1995; Stewart, 1996; Chiang & Birtch, 2008).

It is possible for key performance indicators to act as a pointer to the performance of employees (McShane, 1992) and to aid employers in assessing work that has been completed. A stimulus that is provided or paid out, often to employees, in order to elicit or alter the recipient's behaviour is known as a reward (Mazlan, Sumarjan, Nazlan & Suhartanto, 2021). A reward is "something given or supplied in exchange for the value that the recipient is compelled to devote an effort toward," according to the definition provided by Chiang and Birtch (2008).

The refusal to compensate employees for the efforts or contributions they make on the job is tantamount to asking them in a roundabout way to stop doing so (“Contributions of CSR Perception to Employees Commitment and Job Satisfaction. A reaction to a behaviour whose consequences are desired by an organisation, group, team, or individual is the giving of a reward (Sulistiasih & Widodo, 2022). This functions as a response to the desired results of the behaviour. Because of the effect that it has on the worker, one might thus say that it acts as a positive reinforce. On the other side, a reward that serves to dissuade an organisation, group, team, or person from bringing about an undesirable event is an example of a negative reinforcer (Stewart, 1996).

Therefore, if management feels the need to provide a reward for a certain behaviour, there is a possibility that that behaviour will be repeated in order to encourage other individuals who might be interested in pursuing a different path. Because of the importance of the incentive in the management of an organization's human resources cannot be overstated. It recruits, retains, and inspires workers to reach their full potential in terms of performance, and it demonstrates the behaviours that should be emulated by everyone. In contrast, there are certain awards that are not successful in accomplishing the goal that management set out for them when they were implemented. It is unable to deliver the essential drives, attractions, and incentives that are required. These failures provide credence to the claims made by these academics (Atapattu & Huybers, 2021; Zakaria, Hussin, Noordin & Sawal, 2011) that incentive does not always have an effect on employees. Instead, the employee is responsible for completing the work that has been allocated to them, providing the necessary service, or fulfilling the role that has been assigned to them in exchange for the advantages that are supplied through the compensation structure (Pitts, 1995, p. 11). Whether it's a base salary, allowances, a consolidated salary, a pension contribution, or a programme to help them remain healthy, the employee's contributions are represented in their pay.

Pay becomes a motivator that drives the individual to move out there to provide an effort or seek work, and this effort or search might be motivated by pay (Kim, Sung, & Park, 2020). Pay has evolved into both a conveyer of value from the employer and a representation of the value an employee places on the knowledge, skill, and aptitude gained while working for an employer as well as the time spent working for a company. More significantly, salary may either add to happiness and provide optimism or it can deflate the employee's expectations and cause discontent (Kim et al., 2020). Both of these outcomes are possible. That is, in the event that the worker concludes that the value of the input or what somebody else receives outside is less than the value of the input, then the worker is entitled to the difference. The proponents of the expectancy theory maintain that workers are more likely to modify their behaviour at work in order to conform to the standards set by their employers if the enhancement of their benefits can be attributed to the desires of their supervisors (Liechti, 2019). As a result, monetary rewards, other forms of remuneration, and various incentive packages are excellent methods for rewarding the kinds of activities and behaviours an organisation hopes to foster. If an employer praises a certain behaviour as commendable because it aligns with the strategic goals that will be to both the employer's and the employee's advantage (Torrington, Hall, Taylor & Atkinson, 2009), this results in a reduction in the cost to the firm. The primary reward that businesses provide for having an employee do a task is either salary with or without allowance. However, the concept of reward has evolved to encompass a wider variety of incentive packages in recent years (Webber, Chambers, Kostek, Mankin & Cromwell, 2015). Bonuses, pension plans, health insurance, official automobiles, loans, subsidised lunches, profit sharing, and stock options are typical components of the packages (Pitts, 1995).

There are a variety of tactical manoeuvres that go into determining the best suitable compensation structure for an organisation. To assist in the expansion of their company, management devises policies that define a goal for the work that is delegated, builds a structure that makes it possible for workers to learn on the job, and establishes rules of engagement that guarantee employees will behave in a particular manner. According to the findings of the following researchers (Torrington et al., 2009), the organisation must carry out the points that are given below in order to assist in the growth of the business:

1. In order to reduce the enormous wage and salary costs that are now being faced by enterprises.
2. To provide, entice, and keep employees that possess the desirable qualities of character, expertise, and talent.
3. To encourage the employees to push the performance of the organisation to its full potential.
4. To lead the efforts and vigour of labour in the appropriate direction so that it can support the culture and the behaviour of the employees.

When considering the aforementioned four factors, it is essential to keep in mind that there is no one compensation system that can ensure the accomplishment of all of those objectives. Therefore, managers will evaluate the many alternatives, benefits, and drawbacks associated with each reward scheme before deciding which strategy to put into practise. (2009) According to Torrington, Hall, Taylor, and Atkinson. The personnel working inside the organisational structure are taken into consideration while designing the incentive system (Bayo-Moriones & Huerta-

Arribas, 2002). As a result, the problem of fairness has to be solved when it is contrasted with many other incentive systems that are now in operation elsewhere (Armstrong, 2010).

According to the research conducted by Herzberg, Mausner, and Snyderman (1959), this justice issue gives workers the ability to determine whether or not their job inputs or efforts are adequately rewarded when compared with those of an organisation that is comparable to their own. A mechanism needs to be developed by management in order for there to be fairness or equity in the workplace ("Inconsistencies in the Perception of Fairness in the Workplace," 2022). This mechanism should ensure that employees with comparable educational backgrounds, the same amount of effort, the same amount of time spent on the job schedule, and the same amount of experience receive equal pay, promotion, and even leave.

The total value that a person brings to an organisation will vary depending on their individual qualities, contributions, requirements, and goals in working there. As a result, the significance of their work should be reflected accurately in the value that is put on those efforts, and those employees should not be given the same treatment. According to Armstrong (2010), "Equity is not equality." The amount of work that is put into the execution of any job ought to be proportional to the reward. This perspective lends credence to the claim made by equity theory (Armstrong, 2010), which states that individuals are highly driven when they are treated fairly and unmotivated when they are dealt with in an unfair manner. To summarise, the concept of equity encompasses both procedural and distributive justice.

The concept of distributive justice refers to the manner in which workers are paid for their performance in relation to the contributions that can be attributed to them by their respective organisations (Pellissery, Pampackal, & Bopaiah, 2015). At the same time, procedural equity evaluates the fairness of the methods and procedures that are utilised in the process of calculating the proportion of rewards that each worker is entitled to get. The workplace creates two factors, one of which satisfies, and the other of which decreases dissatisfies, according to Herzberg's (1959) two-factor theory. One of these factors fulfils, while the other reduces dissatisfies. The first component is referred regarded as a motivator, while the second factor is called a hygiene factor. According to Herzberg's thesis, the two aspects can either serve to lessen feelings of unhappiness with one's employment or to increase feelings of contentment with one's position in the workplace.

To elaborate more on these two variables, Herzberg asserted that internal factors such as appreciation, task, professional growth, and interesting job are what inspire people (Queyrel-Bryan, 2019). On the other hand, hygienic characteristics are related with extrinsic outcomes like as compensation, work security, advancement, acclaim, and recommendation. These outcomes stem from the world outside of oneself. According to the proponent of the theory, contentment may be gained through motivation; nevertheless, discontent can be generated at the job due to a lack of hygienic characteristics (Myers, 2003). The Dual-Factor Idea, which was developed by Herzberg in 1959, is somewhat similar to Maslow's (1943) theory of what motivates people. According to Maslow's theory of the hierarchy of needs, there are at least five different sets of priorities that are essential to the continued existence of humans. Maslow emphasised the presence of these sets of priorities. In 1943, Maslow made the unwavering assumption that humans have a need that must be fulfilled in a certain way.

Maslow (1943) came up with the concept of a "need position," which posits that when one need in a hierarchy is satisfied, it brings with it a distinct strength that influences one's outlook on how to meet the other wants. At each new level, the hierarchy of demands shifts, and the feeling of pleasure begins to decrease, giving way to an increased want to meet the requirements of the subsequent stage ("Knowledge Gap Stands in the Way of Increased Giving, Survey Shows," 2017). According to Maslow's theory of needs, in order to have one's higher-order wants met, one's lower-order needs must first be fulfilled. The effect of reward systems on performance is an ongoing topic of discussion, and Abdi's latest study, which was published in May 2021, contributed new evidence to this ongoing discussion by focusing on the workers of commercial banks in Nairobi City County, Kenya. The researcher focused specifically on cash rewards, additional perks, employer recognition programmes, and the career performance advancement of the company's employees.

According to the findings of the study, providing employees with additional perks and incentives motivates them to do more work in a shorter amount of time, which eventually results in cost savings for the banking industry. The provision of supplementary benefits demonstrates an employer's growing concern for the well-being of their workforce (Fu, Le & Ibuka, 2022). It helps improve the corporate image of the banks, which in turn reduces the amount of staff turnover and fosters loyalty among workers in their respective work settings. Banks that break the old tradition and barrier of the average wage and give additional advantages beyond the compensation frequently stand tall above the competition and make the banks appealing (Abdi, 2021) to the pool of job searchers and other stakeholders in the banking industry.

2.4.2 History of Reward

The form and nature of rewards and other incentives aimed to compensate for employees' production have varied over time based on what employers and employees perceived as useful to their existence (Ryde, Atkinson, Stead, Gorely & Evans, 2020). This includes both the rewards themselves as well as the nature of the other incentives. Humans have, over the course of several decades, developed the mindset that labour is essential to their existence. As a result, they have been able to grow and convert their lives from being basic and rural into the sophisticated lifestyles they deserve. Work is defined as any endeavour that, by the use of mental capacity and physical effort, tries to ensure the continued existence of the human race (Allchin, Weimand, O'Hanlon & Goodyear, 2020). Labour was defined by the scholar H. Krol in his writings by merging many different definitions of work to come up with the following definition: "work is the deliberate and meaningful action of humans who wish to generate specific commodities." The straightforward definition of labour is more evidence of how uncomplicated life used to be. If work had followed the straightforward description that H. Krol provided, technical progress would not have been nearly as complicated. This would also have meant that the expectations of consumers, suppliers, rivals, and other stakeholders would not have been quite so specific. This state of affairs, which may be summed up in one word as "simplicity," has been likened to the Stone Age, a time when people carried out their labour using simple tools. According to these authors, the work might be traced back to the Homo Habilis (Lawler, 1969; Orpen, 1982; Oliver, 1990). Because this community valued independence and self-sufficiency, its members fashioned their own implements. In the early phases of the world's growth, particularly in terms of workers' remuneration, the owners of industries and diverse manufacturing facilities decided to pay their employees with metals like silver and iron.

This was common practise in workers' remuneration (Brief & Wallace Jr., 1976). The worth of the metal has a role in the employer's decision on the metal or material to use. During the period of scientific management, most thinkers placed a focus on a reward system as a means to control personnel (Philipova & Gryuk, 2022). The management theorists of this time period placed a strong emphasis on the concept of work customization (Lawler, 1969; Apriyanti, Sudiarditha and Saptono, 2021), which aimed to improve the effectiveness of the outcomes of employees' job performance. Prior to the advent of job customisation, employees' efforts and contributions to the bottom lines of their companies were not nearly as valuable as they would have been otherwise. These authors believe that the beginning of formal work may be traced back to this time period (Lawler, 1969; Orpen, 1982; Oliver, 1990).

According to the writings of those who lived during this time period, philosophers of the time concentrated exclusively on reward as the remedy to the labour difficulties, and they managed to show how it influenced the function of employees. Drury (1993) provided evidence in support of the argument that the wage crisis was the most pressing issue that engaged management. Frederick Taylor published a paper in 1895 with the title "A Piece-Rate System: A Step Toward Partial Solution of the Labour Problem (Skelton & Yandle, 1982)." Little was done to improve working conditions following World War II, despite the fact that there was an urgent demand for increased output all across the world. There is evidence that workers put in thirteen-hour shifts, and according to some sources, children were exploited as labourers (Herzberg, Mausner & Snyderman, 2011). The rise of wealth led many managers to minimise the importance of their employees' working conditions because, on average, people were less productive as the economy improved (Herzberg et al., 1959). Numerous authors, like Fredrick W. Taylor, who were among the most prominent writers, made significant contributions to the concept of rewarding labour as the solution to the difficulties faced by workers in their performance.

According to the author of this book on Shop Management, there is a need to pay high wages in order to drive high output, which in turn lowers the cost per unit (Taylor, 1911; Taylor & Armstrong, 2014). In accordance with this piece-rate concept, the author argued in favour of an individual pay system in which employees' compensation was determined by their level of productivity. Because of this lobbying, there is now a pressing need for business owners and employees to come to an understanding with one another. Taylor anticipated that production records would not grow "unless promised a fair liberal increase" (1903, page 26). Because of this, the scholars underlined the need of paying workers based on their performance as opposed to cooperative compensation schemes such as profit sharing (Suh & Yoon, 2021).

Taylor was of the opinion that employees should be paid immediately due to the fact that they were unable to wait until the profit was calculated (Taylor, 1903). Taylor (1911) stated many times that profit sharing was pointless and that he was against the practise. He also stated that he was against profit sharing. Henry L. Gantt is credited with the invention of the Gantt chart, which became widely used when he tailored its applicability to the needs of big project management consultancies of the time (Karaiman & Afonin, 2019).

Gantt was also a supporter of the idea that people may be motivated by rewards, and as a result, he moved on to develop models for bonus incentives and work performance (Peterson, 1986). Gantt saw there was a gap between the interests of employees and management objectives, and he set out to bridge that gap via the establishment of mutually beneficial work agreements supported by adequate compensation (Gantt, 1919, p. 110). In point of fact, the success of any action made by management that has the backing and buy-in of the people is virtually guaranteed. Gantt emphasised the provision of a bonus to any worker who finished the task allocated to them on time or earlier than the deadline that was established (Wren, 1987a). In addition to workers, managers received this incentive payment. According to Gantt (1919, p. 115), this reward system made it simpler for supervisors and the people under their supervision to get along with one another Harrington Emerson, in his book The Twelve Principles of Efficiency, cited salaries as the most important problem that should occupy the thoughts of both academics and management (Emerson, 1917, p. 188). This writer is in agreement with Taylor that workers should be entitled to a salary if they are able to complete the task allocated to them either on time or earlier than the allotted amount of time in order to improve performance. However, the creator of the work thought that the time allotted to work should be flexible and, in a range, rather than discrete (Emerson, 1917, p. 360), so that there may be some leeway in terms of delivery time. Emerson also believed that a worker should receive a bonus even if they did not perform as well as planned in order to motivate them to do even better in the future. According to Emerson, the payment that one receives for their labour should be in a form that reflects the current pricing of labour on the market (Malkovich et al., 2011).

Other managers, such as Robert Owen, became aware of the need to improve the working conditions of the employees at the same time that they advocated for workers to be paid just enough to survive, while other managers advocated for workers to be paid just enough to survive (Spie, 2014). Not only did the promise of a salary and other monetary benefits ensure that people would be motivated to perform their jobs, but they also contributed to the growth and development of society as a whole. That portion of an employee's salary that can be spent or saved is considered potential consumption or investment income. According to H. Ford, there is no other urgent problem than the wage problem. As time went on, managers started catering to the requirements of their employees as a component of the overall compensation system.

This facet evolved during the advent of behaviour management, which centred on attending to the requirements of workers rather than only compensating them monetarily for their efforts in the form of a pay cheque (Murray, 1938). After the end of World War II, pay and various bonuses typically followed the quantitative management system. This was the case even for the most generous employers. To put it another way, the cost of salaries represented a return on the company's investment in its workforce (Curado & Bernardino, 2018). The owners of labour needed to be aware of the amount of return that each dollar invested in labour created. The world was moving in the direction of the complete reward system, which addresses work-related remuneration as well as a generally supportive working environment that takes into consideration the genuine wellbeing of the employee. This system was becoming increasingly popular. In the year 2000, people all over the world began to become aware of something known as a total reward system, and authors such as Giacola L. Frank were at the centre of this development (Baum, Paremoer, Flavel, Musolino and Labonte, 2022). The provisions that were deemed necessary by management to be put in place are included in Total Rewards. To begin, persons with the necessary abilities are employed so that the employee turnover rate may be lowered.

This is done with the intention of attracting potential candidates for open positions (Hafeez & Farooq, 2017). The overall prize may be broken down into six categories, which are as follows:

Compensation-The term "compensation" refers to the monetary remuneration that employees get in exchange for the employment services they provide. The employee's expertise and effort could be considered part of the compensated services they provide. Perks: payments other than monetary emoluments paid to employees and other non-financial benefits such as rent, automobiles, health insurance, and retirement contributions provide a feeling of security and protection against the future.

Work-Life Effectiveness: Work-Life effectiveness is a term that refers to the plans, programmes, policies, and guiding principles that workers may utilise both when they are at work and when they are not at work. Recognition: Recognition refers to the procedures, both official and unofficial, that are made to acknowledge and reward individuals who go above and beyond in their efforts to assist an organisation in achieving its objectives.

Performance management is a systematic programme that aims to guide and re-align the efforts of people, groups, teams, and organisations with those of the company as a whole so that they are more in line with its objectives. According to Armstrong (2017), the components of performance management include actions carried out by the administration to increase the work production of employment, worker skill demonstrations, required standards, and feedback. In addition, according to Wilson (1994), the entire rewards system is determined by a number of elements, the most important of which is performance management. He says that this is the case because of the previous statement. The evolution of talent is essential because the preferences of consumers and other stakeholders are always shifting, and as a result, so are the skills that employees need to have in order to do their jobs (Ciocirlan, 2022). This circumstance demands for the enhancement and development of employees' skills in order to maintain the careers of those who are currently employed (http://www.worldatwork.org/aboutus/htm/aboutus-whatis.jsp). In practise, total rewards are intended to indicate how particular aspects of a job have explicitly contributed toward the overall strategic goal that the organisation is concerned with achieving (Kuczmarski & Kuczmarski, 2019). The participant's sentiment, which was expressed above in connection with the total pay that was indicated above, is consistent with the similarly comprehensive work on correct tips that was reflected in the findings of these writers (Malkovich, Newman, and Gerhart, 2011, p. 10). It is vital to give serious thought to the possibility of constructing a reward system that takes into account the well-being of employees and appropriate behaviour.

To put it another way, the purpose of incentive systems is to mould the responses of workers to the perspectives held by their fellow co-workers. Employee Engagement and Motivation as Mediators as well as Linkage between Reward and Employee Performance is the topic of an essay that was written by Siswanto, Maulidiyah, and Masyhuri (2021) and published under the year 2021.

The findings of the research did show that a reward variable had a favourable impact on the levels of engagement and motivation in the workplace. Nonetheless, the study came to the striking conclusion that the influence of the incentive variable on employee performance was not a direct one. This was a very noteworthy finding. Work motivation, on the other hand, did have an indirect effect on employee performance; that is to say, the more satisfying a work is, the greater the likelihood that employees will support the company doing the job. In addition, the effect of incentive on employee performance was not moderated in any way by the employee's level of work motivation, as measured by variable mediation. In the meanwhile, the variable known as employee engagement did not have any impact on the effect of incentive on employee performance, neither did it serve to mediate or link the two. According to the findings of these study, businesses should offer advice that is in line with the goals and objectives of their staff. In addition, companies should be careful not to minimise the major effect that employees' length of service has in their success. This role played by the employer needs to be carefully evaluated, and employers have a responsibility to offer the appropriate support for their workers in the form of pay and advancement opportunities (Catton, 2020). The study did identify some performance flaws, which arose from certain reservations employees had in connection with the execution of promotion schedules and compensation provided during the working time. These misgivings were caused by the fact that the study noted some performance flaws. The workers were of the opinion that the activity, which was carried out by their management, was devoid of any sort of elegance and was ineffectual. As a result, management ought to conduct a fresh assessment of the durations of service provided by workers in order to effectuate the required promotions and salary payments, which will encourage workers to continue contributing (Lane, Sheehan, Gray, Beck & Collie, 2020).

According to the findings of the study, more incentive factors should be investigated in the future with a critical eye toward examining their connections to employee motivation and performance. It will be worthwhile to pursue the conclusion of the study given that it was not possible for the study to show any direct relationship between the giving of incentive and an increase in the performance of the employees (Siswanto, Maulidiyah & Masyhuri, 2021). Despite this, that opinion has consistently been held by a significant number of employers.

The word "motivation" originated from the Latin term "move, which means “manoeuvring” (Goymann, 2020). Motivation is simply suggesting the rationale behind a peculiar behaviour. Conversely, one can say that no one puts up behaviour that has no underlying motivation or trigger. Depending on the need, a person's motivation may erupt from the compo’s mentis or outside it. Therefore, motivation is referred to as "internal deprivation" or "external requirements" that force the individual to perform various activities (Seyyed, Javadin, 2008, p. 455). Robins (1999, p. 326) defined motivation as "intention toward an abundant attempt to provide corporation purposes in such a way that such an attempt is prompted to satisfy some individual needs. One primary function of supervisors and line managers is to develop policies that motivate their workers during challenging times (Cicerale, Blanzieri & Sacco, 2022). Managers ensure that the employees under their supervision have a reason to contribute positively to the achievement of individual or group objectives without being forced to do so. Employees are selected based on what they can offer the organization. Indeed, they are chosen to apply their workplace skills and the available motivation to deliver on their work performance (Mohammadzade & Mehruzhan, 1997, p. 120; Hamukwaya & Yazdanifard, 2014). Motivation is a string of operations that start with a need or insufficiency and then call for the satisfaction of that need, which propels the seeker's performance that the employer is willing to reward.

Consequently, the employee who wants to satisfy the need would put this need-solicitation behaviour into action. Motivation, therefore, inspires and stimulates the person to carry out the behaviour. Mathis and Jackson (2006) spell out that “motivation” in essence is an inner inclination by an individual that drives him or her to undertake a particular action that satisfies a need. Many individuals act alone or in groups to achieve a goal whose payment satisfies a need in pursuit of their aspirations. Uno (2008), for effective analysis, distinguished motivation into conceptual and operational designations. The extent of the influence of motivation on a worker's performance hinges on the degree of motivation a particular reward conveys (Iqmaulia & Usman, 2019). Some scholars see motivation as a cognitive state of an employee or individual that inspires an activity of the highest order or that leads to the highest achievement (Mangkunegara, 2011). The compensation aspect of motivation does imply that when it comes to task motivation, one has to discern with passion and sheer determination, says Karami et al. (2013). There is a special relationship between compensation and employee performance; a study carried out by Muliani et al. (2017) has noted. Employees, through diligence, receive the reward, which is motivated by a goal set by the employer or self. Consequently, workers awarded for their efforts can experience multiplication in their work motivation and other expectations. Therefore, one can conclude that there is a constructive motivation between reward and work. The research works of these scholars, Karami et al. (2013); Kim and Kim (2020); and Zia Ur Rehman et al. (2010), do support the argument that reward influences task motivation. Similarly, scholars have tried out the impact of task motivation on workers' performance. For example, Luthti (2014) did argue that goal achievement is run on the back of increases in the organisation's cause. Therefore, highly motivated workers could have a perfect work outcome in pulling off their target set. Additionally, if there is one thing that motivates workers to perform, then that is a need fulfilling desire of the employee. Therefore, workers, who are moved by one form of motivation (intrinsic and extrinsic) or the other to get their needs, naturally need to work harder (Astuti et al., 2020).

2.5 Intrinsic and Extrinsic Motivation

Motivation can originate extrinsically or intrinsically depending on the type of reward that underlies the drive (Pipere & Iliško, 2018). The two differ; it depends on the industry source, either external or internal (extrinsic and intrinsic), as stated above. Amabile (1993) adds further that:

1. Individuals are intrinsically motivated, which propels the search for self-interest fulfilment, gratification, self-expression, or personal challenge at the workplace.
2. Extrinsically, people are motivated due to what they get for engaging in their work, which leads to the attainment of set goals that constitute the work itself (Amabile, 1993, p. 185-201). The reward that creates external motivation originates from tangible and external rewards to the employee for doing a job.

2.5.1 Intrinsic Motivation

Intrinsic motivation can appear from spontaneous factors that affect individuals' behaviour. Intrinsic motivation is not generated from external inducements (Li & Wen, 2019). It can take the conformation of motivation by the task itself when people perceive their work as necessary and demanding and provide them with independence (Ludwigs, Haese, Sivy, Weber & Schrömgens, 2020). Deci and Ryan (1985) proposed that intrinsic built on the quest to be suitable and self-determining. Intrinsic motivation can be amplified by the task and title role of the employee. The earlier writers, such as Katz (1964), emphasised the importance of the job arrangement on motivation: 'The job itself must provide sufficient variety, sufficient complexity, sufficient challenge, and sufficient skill to engage the worker's abilities.' In the model demonstrating job qualities, Hackman and Oldham (1974) highlighted the significance of this aspect of the job; they mentioned motivators, independence, commentary, and combining to motivate the employee. Fundamentally, the employee is expected to build on their abilities to execute the rudiments of most jobs but must fall on their skills for complex jobs (Keith & Collins, 2022).

Intrinsic motivation comes from intangible rewards that emanate from the psychological drivers like interest in the task performed, such as a challenging task, autonomy over decision-making (Moretti, Koch, Steinhauser & Schuch, 2022), skills to be developed, and the job completed on schedule. Amabile (1993, p.185-201) described employee search for interest satisfaction, self-gratification, happiness, and challenging task as intrinsic motivation. The desire to be competent in a particular field and the ability to determine what to do comes from within, and the individual is intrinsically motivated by them (Deci & Ryan (1985). Katz (1964) stressed work itself must come in different shapes and forms to present sufficient challenges that may require a certain level of skill to unravel.

2.5.2 Extrinsic Motivation

Extrinsic motivation takes place when things are affected or provided for the benefit of people to motivate them ("Effective Learning View: Intrinsic V Extrinsic Motivation" 2022). This compensation could include pay raises, recognition, incentives, promotion, and chastisement, including pay raises (Potemkina, 2022). Extrinsic motivators possess immediate and significant effects; however, their product may not be prolonged. According to this scholar Armstrong (2009), intrinsic motivators that consist of remarkable working life have a longer-lasting impact than extrinsic motivators because they come from within. Therefore, it stands to reason that managers should work more on the intrinsic motivators because the effect is longer lasting. However, workers require external motivation to get the energy needed to enjoy or apply the inherent cause. This form of inspiration occurs in response to things done to people or a promise to kick start their interest in a job, assignment, or task. The focus is on external rewards such as pay rises, incentive bonuses, promotions, disciplinary actions, demotions and deferred pay (Potemkina, 2022). As explained in the needs Theory (Herzberg, Mauser & Snyderman, 1957), environmental factors, especially the workplace, play a crucial role.

The theory further stressed that the hygiene factors have an immediate and impactful effect on the workers but not for long. In development, extrinsic motivation could result from external things like fat pay, incentives, promotions, and other job benefits. Deci (1972, p. 217-229) maintained in his book that the inner needs of a person drive intrinsic motivation, while extrinsic motivation's influence emanates from external rewards like financial (money) and non-monetary(recognition) rewards. Amabile (1993, p. 185-201), on his part, stated that a worker or workers are externally (extrinsically) or internally (intrinsically) motivated or both in some cases. Studies have shown that Intrinsic and extrinsic motivators apply differently to different people irrespective of the assignment carried out. Amabile (1993, p. 185-201), on his part, stated that a worker or workers are externally (extrinsically) or internally (intrinsically) motivated or both in some cases. Studies have shown that Intrinsic and extrinsic motivators apply differently to different people. Motivated workers inherently prefer cognitively challenging tasks (Story, 2009), which regulates the individual workers’ behaviour. In such instances, external rewards and goals do little to encourage workers unless it is of high external reward. In so doing, the motivation of workers in such a working environment double.

In dealing with intrinsically motivated individuals, supervisors should be careful in their job assignments; for example, employees should be part of goal setting (Story et al., 2009). In their study, Furnham et al. (1999) explained that extrinsic persons are introverts, but intrinsic driven persons are extroverts. A survey conducted by a group of researchers indicated that the world should not focus on the two dimensions of motivation but on how extrinsic motivation affects intrinsic motivation and vice versa (Story et al., 2009, p. 391-395). Indeed, it is unimportant to concentrate on extrinsic and intrinsic motivation differences instead of how we use the knowledge to engender the other to alter behaviour.

2.5.3 The Interaction of Intrinsic and Extrinsic Motivation

The two intrinsic and extrinsic components of motivation are distinct but not poles apart to affect each other (Miao, Rhee & Jun, 2020). This debate has enjoyed additional contribution from Deci (1972), who espoused that extrinsic motivation suppresses intrinsic motivation; for instance, if money becomes the driver for performance, the interest in the job wanes very quickly. Amabile (1993), in his submission to the debate, argued that extrinsic motivation does not always work against intrinsic. Extrinsic motivation, according to Amabile, reinforces intrinsic motivation or serves as the platform for intrinsic motivation to thrive (Locke & Schattke, 2019). In examining the effect of extrinsic and intrinsic motivation, Amabile contended that both types of motivation drive individuals to perform, but their impact is different (Amabile 1993, p. 185-201). Given the same task and the exact location, the employees will be motivated differently (extrinsic or intrinsic) on the same job (Furnham et al. 1999, p. 1035-1043). Among the Several motivation studies carried out regarding employees' workplaces, the popular ones are Herzberg's (1959) and Maslow's (1943). These studies are the pioneers in this area.

Since 1950, the field of human motivation has witnessed many investigations. Key among these included McGregor’s Theory X and Y (1960), Vroom’s Expectancy Theory (1964), and the rest of it. These theories attempted to explain the reason behind specific human actions. For instance, expectancy motivation theory tried to show why people take specific cognitive measures. Theory X and Y maintained that the average worker is lazy, and the only way to get him to work is to simplify the task, supervise and perhaps motivate (Ranganathan & Shivaram, 2021).

Theory X assumes that workers are lazy, not want to be held accountable, and the Y explained that the worker requires autonomy and responsibility for their actions (McGregor, 1960; Lu & Wu, 2013) to help achieve the organisation’s objective. Some researchers disputed with either theory X or Y, but the distinctions between the two should be remembered. In a study carried out by Lee et al. (2012), the discovery was made that intrinsic motivation is a gamut of neurophysiological undertakings where the worker goes through severe cognitive processes that originate from their feelings. According *to* London (2009), An extrinsic motivation is “doing something because it leads to a separable outcome” in other words, external encouragement or incentive gotten for performing a task instead of deriving the interest from the job itself (Surendar, 2022). As the world has come to know, extrinsic is mainly financials in the form of a bonus, incentives, pay raises and other benefits. These rewards are aptly described as irrelevant because they are external to the work; somebody controls it, and so on. Money is not the only extrinsic motivation; others, such as work type, autonomy, and job security, are a few (London, 2009). Both outside and intrinsic motivators are relevant for motivating workers (Herzberg, 1959). Managers should not focus on the external factors alone (Herzberg, 1959); managers should deal with the motivators and hygiene factors to properly influence employee output (Saiyadain, 2009, p. 158).

2.6 Effect of Motivation on Employees Performance

Many scholars have reported on motivation under different conditions and disciplines; Kondalker (2007) recounted the reasons and importance (his version). The manager's primary duty is to guarantee good employee motivation and satisfaction (Riyanto, Endri & Herlisha, 2021). In addition, the manager or supervisor must put forward financial and non-financial compensation to the workers. A well-motivated employee would not miss work, and the level of commitment is always a top-notch one (Reidhead, 2021). This level of motivation affects every aspect of organisational activity, including product improvement, low unwanted products, and performance at high points.

2.7 Low Employee Turnover and Absenteeism

Low-level motivation is a known cause of high turnover rate and high skipping of working days (Li, 2022). When employees' discontentment is high, workers naturally are not happy performing their duties assigned. In this case, the general rate of absenteeism rises among the employees. The employees begin to replace their employment whenever the chance offers itself. It is no secret that when absenteeism is the cardinal behaviour of the employees, production levels plummet, quality suffers, and disgruntled staff disrupt production turnaround time. The general effect of turnover on the organisation may not be the vast recruitment cost alone, but workflow and camaraderie among employees also suffer (Ladelsky & Lee, 2022). After all, strategies are said and implemented; if motivation is haphazardly handled, the organisation will fall apart.

2.8 Acceptance of Organisational Changes

An environmental scan is paramount when it comes to the general positioning of the organisation and competition among organisations in the industry. The organisation within the global environment is constantly being affected by social changes, technological, political and other changes that ultimately affect the well-being of employees, including their motivation (Chang & Hsu, 2022). The employees yearn for more resources to satisfy the changes in terms of social changes. Employers have to look for new ways of accommodating employees, including changing leave periods, compositions of various groups and rewards. Technological advancement, healthier conditions of service, better human resources policies, and general employee well-being are included in the organisational policies (Jovanovic & Lugonjic, 2022). Management must ensure the successful implementation of the changes mentioned above and its gains explained to the workers to forestall any resistance. Implementing technological evolution and other novel processes constitute add-on enhancement to employee confidence and help achieve lasting motivation.

2.9 Organizational Image

Workers of the organisation reflect how well or bad the organisation is fulfilling what it set out to do (Lewis & Babyak, 2021). Therefore, it is critical for the organisation to establish quality standards through its KPIs and financial cum non-financial rewards. Indeed, every organisation that values the role of its human resource must put in place a training and development policy (Fletcher, 2015). This action plan must be a living document and be applied to improve the employees' skills. The trained employee does contribute meaningfully towards the upliftment of the organisation's brand. Additionally, other harmful factors such as turnover rate are likely to reduce, and potential and existing workforce will be attracted to join the organisation.

2.10 Reward Systems

The high global competitiveness of doing business coupled with dwindled raw materials have challenged international, national, and local organisations to develop strategies to locate, attract, maintain and retain these needed resources (Silvanto & Ryan, 2018), the relationship between organisational input and outcomes, such as an upsurge in performance. The organisation is performing effectively, generating a product that satisfies the customer, the derivation of worker satisfaction, throughout and above all fallen numbers in employee turnover as contains in the works of these scholars (Schaufeli, 2013; Evanson, 2014; Harler, Schmidt, Killan & Agrawal, 2009; Hicks, O'Reilly & Bahr, 2014). Wrzesniewski, McCauley, Rozin and Schwartz (1990) pontificated that workers spend one-third of their lives engaged in employers' business. An engaged individual or worker is desirous of immersing in the day's business, sacrificing the emotional, intellectual ability and physical being to complete the assigned task (Kahn, 1990).

It is significant to note that apparent breaches in such engagements on employees affect the organisation's bottom line manifestly (Gallup, 2013; Rothmann, 2015a; Haid & Sims, 2009). There is, therefore, the need to sustain this engagement and commitment through a mechanism that motivates these employees. One primary tool of these strategies is the reward system to attract, motivate, and perform to assure its output, such as standard product, sales and financial income (Suresh Dahake, 2018). However, if all these organisational outcomes could be guaranteed, it would take a well-motivated employee and a specialist with knowledge in human resources to achieve them. Armstrong (2006) pointed out that every organization is concerned with its goals and strategies to transform and sustain performance levels through the employees.

This sustenance of performance calls for management to critically look at its reward structure that considers employees' concerns regarding good incentives that can spur them on (Kreitner & Kinicki, 2010), which intends to create a good bond between management and employees. Nadia et al. (2011) affirm that intangible reward plays a crucial role as their acts inspire employees through autonomy and recognition. The level of employee commitment depends crucially on the reward and appreciation structured strategically within the management system (Andrew & Kent, 2007). The fact that efforts are rewarded by the employer psychologically helps to retain employees (Memoon, Kiran & Muhammad, 2013) in the organization. Reward systems are composed of strategies that present procedures for managing rewards found in the HR policy document, create financial and non-financial rewards, evaluate assigned jobs, and review the entire management system (Armstrong, 2006). Armstrong and Stephen (2005) saw a reward as a management attempt to develop a long-term strategic value to achieve the organisation's goal and meet other stakeholders' expectations. Significant players like employees, unions and employers revolve around their reward structuring and distribution (White, 2018).

The strategy supports the organisation's goal and provides equitable pay to all the employees (Armstrong, 2012). Everybody enjoys being appreciated, including employees, through rewards, which will support the organisation's bottom line and maintain a strong bond of relationship (Poškienė, Coudounaris & Kazlauskaitė, 2020; Sabo, 2011). Once the worker performs well, the reward system generates a reward in both financial and non-financial firms to recognise that fit (Ezibgo & Court, 2011). Any reward system adopted by management brings in skilled employees, provides motivation and satisfaction, and retains them (Kreitner & Kinicki, 2010). Khawaja et al. (2012) supported a reward system that grows in tandem with the organisation's bottom-line expansion to better the competitive position. Appreciation is vital in holding the worker's faith in the organisation, which grounds talented workers in strategies that help achieve goals (Schroeder, 2021; Saba, 2011). Commenting on staying ahead of other organisations, Cascio (2010) posited that intellectual capital is critical in many business outcomes, especially on a new product curve; businesses must attract and retain the best brains in the industry. This attraction goes beyond huge paycheques; there is the need for a good workplace culture that takes care of reward systems that keep the best minds fixed. Another argument put forward by these scholars (Schaufeli, Salanova, Gonzales-Roma' & Bakker, 2002) is that rewards are vital in reducing burnout. This burnout is experienced by employees whose jobs are less fulfilling, and their outlook is bereft of excitement (Hsieh & Huang, 2021). The organisation's strategy to deal with burnout calls for the redesign of the work process to break the monotony in employees' work execution. The ultimate demand from employers is a high performance from their employees. For any organisation to achieve that, management is expected to put monetary and non-financial rewards coupled with the proper working environment to push employees to deliver (Nwakwocha, 2014). They argued that individuals gravitate toward a task not for its desire but for the incentives attached.

Generally, the reward system is the clever use of the payment system as a rallying tool (Ajaz Khan & Anam Akhtar, 2020). Management can galvanise the substructures, individuals, and groups towards meeting the objectives and liaise with the laid down strategies (Gomez-Mejia & Balkin, 1992). These agents of motivation are tools that supervisors look to redouble the behaviour of labour to bring down the effectiveness of these organisations through their various influences (Biewen & Sturm, 2021). Unfortunately, many reward systems are structured so that employees' pay is dependent on performance. Many challenges, such as appropriate scale, standards, reward type and how to measure, have bedevilled reward systems that create nightmarish experiences for some managers in their organisations (Torrington et al., 2008). Determining the kind of reward to apply as a manager to support your workers has always been difficult. Some workers prefer performance to result in promotion instead of pay. According to some writers (Lynn, Cao & Horn, 1996), the preferred type of reward depends on the career stages, security needs, age, power needs and responsibility. Motivation is carried on the wheels of compensation and may come from outside or within the person (Fernández & García, 2017). Thus, managers may manipulate the environment or tease the employee. However, some employers have shown their preference for motivation that originates from within (Deci, Koestner & Ryan, 1999). The business world is complex and is composed of disciplines like economics, social sciences, anthropology, mathematics, technology, philosophies, and the like (Benlagha & Hemrit, 2018). These sciences help define the various business systems, relationships, maintenance, and what makes the multiple units productive. Philosophy is a science that uses analytical tools and reasoning to investigate how humans know this world (Dougherty, 2020). Knowing this world is essential for man’s existence and domination. Reward philosophies are the composition and design of the needed strategies employed as a guideline to fairly and consistently reward organisations' workers in a harmonious and orderly way consistent with its values (Armstrong, 2006). This will thus help maintain a balance between the expectations of the employees and the growth of the organisation's bottom line. Armstrong, however, noted that the reward system explicitly entails:

1. Policies that provide procedures for managing the organisation's reward.
2. Practices that make use of both financial and non-financial rewards.
3. Processes that enhance the evaluation of the relative size of jobs.
4. Steps used to maintain a module that ensures efficiency.

As the writers (Chen, Gupta, Dawande & Janakiraman, 2020; McShane, 1992) puts it, the reward system in organizations stands for the mechanisms that make monetary and non-monetary rewards a motivating tool to drive the employees towards fulfilling organizational obligations. From the preceding statements, reward systems which are primarily the ‘purpose vehicle’, convey how much value employers are willing to put into the efforts of their employees or how much effort employees are willing to put into the bottom line of the organization. The systems must equitably deal with every worker in other not to create dissatisfaction or discontent, which could cause a reduction in the potential of the employees (Wheatcroft, 2016). The reward systems work both ways, externally and internally, of the employee with the primary objective of motivating workers to achieve the organisational core reason. Reward systems are said to be a process because of the step-by-step value determination, schedule timelines, and the presumption of the target (Inaba, Mizuhiki, Setogawa, Toda, Richmond & Shidara, 2013). They start at one point and end at a particular moment. The process may or may not be continuous. A reward system is also seen as a procedure because it follows a precise and organised line of action.

2.11 Types of Reward System

The organisational reward is a critical management tool in the workplace (Bussin & Van Rooy; Aslam, Ghattar, Talha & Mushtaq, 2015) to secure the interest of the employees. Scholars have defined the organisational reward severely by depending upon the discipline and industry they belong. The following writers see the reward as monetary, non-monetary, and psychological benefits provided to employees by their employer in return for the value created per the organisation's expectation (Bratton & Gold, 2015; Haider, Aamir, Hamid and Hashim, 2015). Just as the nature of the job and its dynamic changes in the relationship with customers' demands, equally the associated reward has also heightened to include other benefits beyond basic salary. Therefore, the reward may consist of but is not limited to intrinsic, extrinsic, financial and non-financial, direct payment and indirect payment that goes to solve many job-related issues, including motivation. In many instances, the reward paid to employees deals with their motivational dilemmas that sometimes haunt employees. Labour is also attracted to offer its services through attractive rewards (World at work, 2006; Bussin & Torien, 2015) strategically placed in the welfare structure. This reward package is promoted or placed at vantage points to catch the eye of a curious employee. Given other labour management practices by other organisations, such as offering mouth-watering salaries (poaching), management has to increase the reward package of existing employees to retain them. Another reason for providing rewards to employees is to strengthen their engagement ("An Exploration of Magnetizing Employees with Total Rewards and Engagement Efforts" 2020; Ram & Prabhaker, 2011); naturally, an engaged employee is a good performer.

A motivated employee, either through compensation or other benefit offering for achieving a target or performance of a kind, becomes satisfied with the effort expended on the task (Ivancevich & Matteson, 1999; Oriarewo, Agbim and Owutuamor, 2013) if the reward meets the projected returns. Organisation behavioural experts debate what constitutes reward systems in terms of classification. Among some well-known personalities were McShane and von Glinow (2000), who put forward four main types: membership, job status competency, seniority, and performance-based reward systems. Hodgetts (2002), on the other hand, came up with three (3) main areas, extrinsic and intrinsic rewards, performance-based rewards, and discipline base rewards. The most common classification is the intrinsic and extrinsic rewards types (Shenaq, 2021). Intrinsic rewards emanate from things like a job that the employee does, the level of autonomy given to the employee, the level of contribution to decision making by an employee and how challenging the task is, and the general diversity of the job assigned. It is important to note that intrinsic or non-monetary reward provides worker motivation and developmental opportunities than extrinsic rewards ("An Exploration of Magnetizing Employees with Total Rewards and Engagement Efforts," 2020; Long & Shields, 2010). Also, the critical training avenues and other incidental activities offer opportunities to develop the employees and inherently provide career-relevant skills (Brown & Sptamann, 2011). The introduction of a strategy to allow the employee a greater autonomy to restructure how a task performed is contingent (Orpen, 1982) on wealthy performance essentially satisfies the need for greater independence (Wrzesniewski & Dutton, 2001). Indeed, the need for non-monetary rewards cannot be overemphasised.

Extrinsic rewards are a deliberate monetary tool to motivate the employee external to the work itself (Yaqoob, 2022). As intimated above, rewards, in general, consist mainly of financial and non-financial rewards, including wages and salary, promotions, fringe benefits, praise, and recognition from employers (Steers, 1991; Gibson, Ivancevich and Donnelly, 1991; De Cenzo and Robbins, 1994). It is a misnomer to state that monetary reward is a commonly applied tool. As such a global phenomenon, its benefits are acceptable in the nukes and crannies, including China (Du & Choi, 2010), Australia (Cadsby, Song & Tapon, 2007) and England (Campbell, Reeves, Kontopantelis, Sibbald & Roland, 2010) this not even leave The United States out. Nelson (2004, p. 14) supported an earlier statement made by Gupta and Shaw (1998) that employees can interpret the signal monetary reward to intend to send to them. Armstrong et al. (2010, p.5) maintained that the relief sent by financial reward is the short-term address to management challenges and may lead to a longer-term challenge. Meanwhile, it should not be assumed that the organisation can use its reward management tool to deal totally with all the challenges associated with reward (Armstrong, 2010, p. 3). So, what is the proper reward or the best fit for reward management? It is the one that works for the organisation (Jensen et al., 2007, p.3). In their contribution to how employers design or the form their total reward must take (April 24, 2019), the Chartered Institute of Personnel and Development (CIPD) outlined the features of total compensation. The real bonus presented by employers should attract employees, retain them, and create an engagement structure that will enable the workers to contribute to the organisation's growth. This type of reward, according to CIPD, is done through the combination of cash and other non-cash rewards. Generally, total rewards by employers must not follow any best practice but should design in tandem with the organisation's culture and traditions in mind. For example, an innovative arrangement could include flexibility at the workplace, employee encouragement through awards and free tickets for holidays (Hunsaker & Ding, 2022). These forms of reward operate with the

HR rules of the organisation in mind; the strategy of the organisation's reward system integrates with this total reward agenda.

The framework of total reward links all its facets to the organisation's business strategy to meet the business's requirements, the employees' behaviour patterns, and the enterprise's goals (Hunsaker & Ding, 2022). Total reward supports the idea that people or employees are the most valuable resources to sustain an organisation's competitive drive. This reward function crystallises by prioritising what employees identify as the value in the workplace environment. Total reward type is a mixture or cocktail of benefits that answers every employee's demand, life pattern, and career stage (Affainie, 2022). It evolves towards the ultimate goals of both the employer and the employee, such as self-actualisation and the organisation's bottom line, without necessarily surprising changes in their visions. In the concluding part of a paper presented by CIPD (https://www.cipd.co.uk/knowledge/strategy/reward/strategic-total-factsheet#7366), in 2019, the facts provided indicated that private businesses had implemented total reward system in various forms, while the public sector is still trying to come to terms with that reward system. Therefore, there is not much time for further delay in implementing the total reward system. It is believed that it holds what it takes to satisfy employees to give their best.

2.12 Purpose of Reward

Rewarding systems consist of a management process that deals with the model, implementation, and maintenance of rewards that improve organization, group, team and individual drive to perform (Rapp, Davis & Gilson, 2022). The structure of compensation is composed of financial and non-financial benefits. Therefore, managing a reward system is a critical task as far as the HRM unit is concerned. Furthermore, reward management holds the entire HR together and serves as a backbone to the reward system in achieving an essential strategy of ensuring a stable workforce. For this course, the unit works to apply the HRM strategies to ensure organisation-wide human resource development. Rewards systems have become an essential organisational tool for controlling human behaviour (Nguyen & Malik, 2020). It serves as a valve that regulates the entry or exit of job seekers, their maintenance and turnover rate. In addition, it influences how much effort is injected into the development of the organisation's future direction. An all-encompassing reward system ensures the firm competes effectively due to its training and development programmes that deal with the individuals' aspirations, such as skills, salary, and promotions in the future (Obulor, 2021). Contributing to the benefits of a sound reward system, Lawler has advocated that management configure rewards such that they could be applied to reduce absenteeism by correlating rewards to attendance. Employee motivation ensures that the worker is more involved and satisfied with the assigned task (Jerris, 1999). It has been established through research that elements like commitments, content, excitement, loyalty and a high rate of turnover measure the level of motivation of employees (Nohria, Groysberg & Lee, 2008). Motivation is the motive behind employees' actions and behaviour that drive employees towards their desired goal. Furthermore, it signals the existential evidence of an enthusiastic workforce, the surge in commitment and dedication to achieving goals set by an organisation (Rainey, 2001).

Companies score a competitive advantage over their rivals through retained and motivated workforce (Marjanovic & Murthy, 2021; Rainey, 2001). Organisations' potential capacities are exploited and developed either with an improved skill or an entirely new skill that the employees are motivated to acquire. Chelladurai (2006) cited researchers such as Porter and Lawler (1968), who proposed creating a vehicle that combines intrinsic and extrinsic motivation that ensures workers' high-end performance. A recent study in Nigeria affirmed the significant effect of compensation applications and their impact on work behaviour. In the airline industry, the criticality of compensation application, be it financial or non-financial, amongst employees cannot be overemphasised. The study and other works have shown that certain factors influence work behaviour. Management approved work-related behaviours, such as low turnover and absenteeism, high retention of skilled workforce, heightened employees ‘satisfaction (job-performance), and enriched employees' productivities and commitment, are undoubtedly influenced by certain elements ("The Effect of Employees' Job Satisfaction and Motivation on Turnover Through Work" Commitment at Bhayangkara Hospital, 2022). When such compensatory practices are defective and devoid of satisfaction, employees begin to display negative work behaviour, which ultimately leads to production outcomes that employers will not be happy earning (Pavalache-Ilie, 2014). The study was conclusive; those compensatory practices significantly correlated with work behaviour in Nigeria. Hence, a good and effective compensation practice can influence employee work behaviour (Putri & Adnyani, 2021).

2.13 Forms of Reward Systems

Some organisations' reward is designed and implemented according to the group each employee belongs to and their competence level; generally, a general practitioner and specialist may receive different salary levels because of varying levels of qualification, experience and skills acquired. It is a fact that organisations that tie pay to the employee's performance enjoy a high return on their investment (Brown, Sturman & Simmering, 2003). Mostly, organisational rewards are either membership or performance-based. However, save a few managers whose reward is based on performance, the rest are mainly membership-based (De Cenzo & Robbins, 1994). However, for this pay format to work well, managers should ensure that the relevant performance is calibrated correctly by making sure the raters are error-free, measurers are without errors and so on (Aguinis, 2013). Membership-based reward deals with the rising cost of livelihood increases, seniority of members, time, ranks, labour market conditions, credentials, and the projected potential of the employees. Membership-based rewards cover everyone or every individual or group or organisation's performance without specifically evaluating each member's contribution percentage (De Cenzo & Robbins, 1994). Baldwin, Bowmer, and Reuben (2013, p. 262) emphasised that nothing is likely to contribute to burnout of your employees more than an attempt to reward them regardless of unequal efforts equally. Research carried out by Susan and Kaczmarski (2019), published in the Strategic HR Review journal, sought to investigate how to reward and create a culture of working together; sharing ideas, equal sharing of jobs, and individuals coming together to share a destiny which works in favour of the organisation. Also, the two looked into how reward provides motivation, creates energy, and above all, how reward aids innovation.

Two researchers did an in-depth study (interviews) of 30 people. The following were their findings: reward may be financial or non-financial, reward creates harmony among team members, boost personnel confidence in the task execution (p. 8-12), and the organisation itself gains immensely by way of a common goal, McShane and Von Glinow (2000) contended that the current reward system is geared towards paying employees instead of rewarding their competencies that are applied in the performance the task assigned. A reward system may be classified as

Competency-based when employees are compensated for interpretation skills, intelligence traits, procession, and application. Markova and Ford (2011, p. 813) have intimated that the real success of an organisation emanates from the desire of employees to use their knowledge and creativity to support the organisation. Therefore, the organisation must reciprocate employees' efforts by rewarding them with what they desire. Workers are also likely to have numerous competencies assessed by observing specific behaviour patterns. In some organisations, members are awarded based on seniority. Some firms may grant organisations more extended vacations based on seniority in rank. The higher the organisation's employee class, the longer the holidays one enjoys. It is said that Japanese workers are paid high-grade salaries annually or based on their age.

2.14 Financial Reward

As mentioned early on, financial reward comes mainly in basic pay, cash allowances, contingency pay, pension contribution, incentive bonuses and medical insurance (Albuquerque, Cabral & Guedes, 2019). To guarantee competitive pay for workers, employees through their unions, government policies, strikes, on-demand equitable compensation, recognition, respect, and promotions without which the consequent dissatisfaction could damage the relationship between management and them and affect productivity (Oskoei, 2021). Financial reward is put in place to compensate employees for the effort and skill invested in achieving the organizational goal. Money is used chiefly in paying employees and is the most preferred because it can fulfil all man's basic needs (Rynes, Barry, Kathleen & Minette 2004). Financial bonuses come to the fore when a worker(s) attains specific standards set by management in their service delivery, production level and sales. This form (bonuses) incentivises workers to act beyond the individual self. Management rewards using incentives such as base pay, long-term benefit, and annual bonuses to help retain many top executives, especially the Chief Executive Officers. Bussin (2011) noted that the base pay consists of travel allowance, entertainment and telephone, while the bonus is on the previous year’s performance.

Upper-level executives of blue-chip companies, tech giants, and listed companies have designed compensation programs and plans which align the Chief Executive Officer’s salaries with the interest of shareholders, as explained by Goergen and Renneboog (2011). This reward system is put in place to motivate and ensure that the Chief Executive Officers do not prosecute a plan that can be a detriment to shareholders. These unique pay structures for these top executives have met a fraction of the corporate profit that is placed aside or into a bonus pool (Griffin, 2006, p.456-457). Research investigations have discovered that some critical elements within the reward system create positive motivational feelings and employee behaviour (Bussin & Thabethe, 2018). Other studies have also investigated the component of a preferred reward that leads to workers' motivation. The discovery led to the conclusion that numerous workers favour the monetary reward of their compensation (Bussin & Thabethe, 2018). As other scholars have made similar claims, many employees remain with their employers because of the monetary elements in their rewards. This positive motivation from their prize goes a long way toward enhancing employees' commitment to the firm (Kempegowda & Purushotham, 2016). Given the intense competition among business organisations for top-notch employees, many organisations continue to retain their employees through reward regimes. The 21st-century witnessed organisations were coming up with many propositions to upgrade the performance efforts of employees' motivations that lead to commitment (Muscalu & Ciocan, 2016). Studies have supported the benefits that organisations derive from a good relationship between workers and superiors. Monetary incentives and workers' engagements generally augur well for the growth of the business (Chaudry et al., 2016) and the ultimate profitability of the organisation. As Chaudry and other scholars noted in their study, although employee motivation within the service sector is critical for that sector to grow, it remains a problematic policy facing managers. Managers of the service sector must embrace motivation as a critical driver of employees' effort because, over the years, researchers have come up with what causes employee motivation and how it affects the organisation's (Ferraro et al., 2017) performance.

2.15 Non-Financial Reward

The non-financial reward consists of appreciation, recognition, an attitude of empathy from seniors and colleagues and skill development (“Employee Perception of Financial and Non-Financial Reward as Elements of Job Performance Evaluation,” 2018). As the elements of the non-financial reward evidence above, no direct payments accrue to the worker involved. A strong bond and warm working conditions between supervisors and the employees engender an atmosphere of professionalism that leads to learning and skill upgrades, ultimately assuring job security (Yan, Kim, Jeong & Yoon 2022). There is the fact that motivation and training are not mutually exclusive (Withey & Cooper, 1989). Learning systems that have been established and other developmental plans such as skills improvement or personal development enhancement are part of a deliberate structure to assist the individual find a link between their aspirations and the organisation’s development (Armstrong, 2008, p. 221).

Recognition programmes are carried out from time to time to celebrate team members or a member completing a significant milestone successfully. These activities come to project colleagues whose contributions have boosted production and emulated good behaviour (Parker, 2003, p. 125). Management can recognise worthwhile contributions formally or informally (pat workers back). Even though informal recognition has proven to lower costs, in the end, a researcher, Wilson (2003, p. 330), contests that "When recognition is acting in isolation of compensation and equity rewards, it has frequently lost much of its appeal". Therefore, there is a need for the two to move in tandem to fulfil the worker's satisfaction. It is suitable if employees are recognised, but it is better if the recognition leads to increases in financial reward.

Feedback and constructive criticism are seen as other forms of non-financial rewards. It promotes the general fairness situation employees have been yearning for, a condition that leads to the overall development of the organisation's bottom line, pointing to employees' mistakes (name and shame) and the threat of termination of appointments even though creating negative reinforcement may lead to positive behaviour through the adjustment of employee behaviour (O'Brien, Christensen & Goodhew 2022). As stated above, that action (negative reinforcement) may lead to a positive result and commitment at the workplace. Feedback, especially the positive ones, elate the employees to work as a group, team, and so forth when it comes to team dynamics (Baum & Zablocki, 1996, p. 135-136). Managers and supervisors may not need to excite workers through high wages and other benefits. As stated by Herzberg, they can stir up the desire for an individual's performance through a challenging task.

The role of managers and supervisors has moved from externally motivating employees to providing opportunities for workers to find self and inner drive to complete the task set before them (Marchington & Wilkinson, 2005, p. 368). The Place of Human Resource Management in the entire organisation's management structure cannot be discounted when inspiring employees and their supervisors. To help promote the momentum of this idea among management scholars and their school of thought, many scholars have come up with myriads of definitions (Chang, 2021), to create a working framework guide for the subject (HRM). The reports encompass lengthy, detailed and comprehensive explanations to exact and straightforward descriptions. One astute scholar the name, Dessler (2004), defined HRM as a stratagem for getting, using, refining, and preserving the human resource of an organisation. A scholar named Armstrong (2001) also puts HRM as a coherent and strategic tactic to manage the most valued assets of an organisation, which are the workers in that organisation who collectively or singly contribute their quota in the realisation of the organisation's objectives. It is an enterprise of formalised systems to guarantee efficient and effective human intellect in accomplishing its goals (Mathis & Jackson, 2004).

This field of study and practice is well focused on the organisation's human resources. HRM by Bratton and Gold (2003) is a well-thought-out strategy to manage employee relations to emphasise the critical nature of leveraging people's abilities to achieve sustainable and competitive advantages. This strategy is achievable using a distinctive set of integrated employment policies, practices, and programmes. Storey (1995) further defines HRM as a particular case of employment management that is strategically geared towards the preparedness of the human elements to compete by relying on the abilities and capabilities of the highly committed workforce by integrating personal, cultural, and other techniques. Human Resource Management, in short, is seen as a procedure for handling human aptitudes to realise the organisation's goals (Keegan, Brandl & Aust, 2018). This organisational policy could be achieved through the recruitment process, such as selecting. Based on the above explanations and definitions, HRM comprises all management actions related to humans in the organisation and takes all activities. Human Resource Management depicts a strong belief in people as vital capital, which constitutes the backbone of many organisations. In addition, only people among many other resources can generate a unique value for the organisation in its competitive environment.

How many Steve Jobs of Apple and Bill Gates of Microsoft have the world-known (Podsievak & Bilous, 2021)? These remarkable individuals made their companies what it has grown to become. It is a fact that human knowledge and skills, cannot be purchased from the open market just like any other commodity. The environment of today's businesses has become very complex such that HRM is the main contributor to the organization's success.

Other resources can be copied these days in the era of artificial intelligence, human skills developed through well-crafted HRM strategic policies put in place by the organization. As Ulrich and Lake, put it, "HRM can be the source of organisational capabilities that allow firms to learn and capitalize on new opportunities" (cited in Armstrong, 2006). The goal of HRM is to achieve higher productivity and ensure a harmonious relationship between employees and management. This harmony is derived through motivation and making sure employees commit to their work. Therefore, human Resource Management targets the recruitment, replacement of able, dedicated, and trainable individuals while prioritising the management and compensatory policies to ensure that employees' behaviour and competencies consciously develop.

2.16 Total Rewards

Historically employers and supervisors have relied solely on salary, wages and other benefits to reward their employees (Benmelech, Bergman & Kim, 2018). The trajectory of the welfare of employees, in general, has not come easily. At one time, some management members advocated against the interest of employees (Jiang, 2022). They believe a well-off employee will likely relax, be lazy around, and not attach a sense of urgency to the master's business. Later the human relations scholars advocated for more welfare benefits for employees. Later on, HRM practitioners introduced a total reward system to deal with the overall expectations from employees and employers (Nazir, Shah & Zaman, 2012) so that labour and entrepreneur could well be rewarded. According to these writers (Tsede & Kutin, 2013), the total reward system rewards employees by applying a strategy that considers monetary, non-monetary, extrinsic, intrinsic and other benefits that equate to other institutions' HRM needs. Contributing to the debate on total reward, (Worldatwork, 2006) opined that the entire reward system, apart from including all compensation, also demonstrates the job roles that the employees treasure. Given the dwindling resources globally, there is the need to use the minimum resources available efficiently. This strategy calls for managers to use general skilled labour and the benefits of total reward (Bussin & Toerien, 2015) to harness employees' contributions from the various units of the organisation. For the organisation to continuously use skilled labour, deliberate policies must attract, retain and motivate these precious resources to guarantee future production levels (Avdullahi & Tmava, 2018). The total reward has come to improve the motivational challenges of employers and managed to equal employees' aspirations to the organisation's strategic objective, thereby ensuring the global positioning of many firms in the competitive market (Jiang et al., 2009). Managers in an organisation attempt to manipulate the behavioural attitude of employees in other to engage in their assigned roles; scholars believe they can implement this strategy by introducing total reward (Hotz, 2014). The real bonus is to have the overall concerns of the employees and employers captured in its configurations. This reward structure balances employees' concerns to guarantee their future and employers' concerns to get their maximum support to build a strong organisation.

2.17 Advantages of the Reward System

In the work that was carried out by the Chartered Institute of Personnel and Development (CIPD, 2019) concerning the total reward, it came out that accurate reward assures the employer of getting the right personnel, providing an irresistible working environment that keeps the employee within and the provision of performance enabling atmosphere. A total reward strategy makes the organisation the first choice for the job seekers, especially with its capacity to enhance its reward structure, especially the non-cash aspect. The whole package of the employment programme is structured so that the existing reward packages are communicated to prospective applicants and employees. This reassures the employee about the programme's benefits and how much the employer spends on them, including pension. The Reward system represents an important tool that management through the human resource unit of an organisation uses to manage its most critical human resource asset. A properly structured reward system helps magnetise, retain, and develop the organisation's labour force. In the world we live in today, the monetary reward has come to represent an essential tool with which to motivate workers to give their best across countries like the United States of America, China (Du & Choi, 2010), and England (Campbell, Reeve, Kontopantelis, Sibbad & Roland, 2009). Markova and Ford (2011, p.

813) have opined that only when the reward is in place that an organisation could draw on an employee's willingness and desiring elements to give out their best. Workers are said to draw more energy from a given reward to put out their energy.

In effect, employees are systematically directed by their pay (base pay and cost of living.) to do what they do (Cascio & Cappelli, 2009). High performers, who are usually a handful per most organisations' employee data pool, appreciate high pay when tied to performance (Gottfredson & Joo, 2012; O'Boyle and Aguinis, 2012). Through this pay mechanism, these highflyers got attracted to their current employment. The idea that financial reward wields power to motivate an organisation's workers to perform well cannot be overemphasised. It does so by providing workers with the necessities of life (Long & Shield, 2010). Individuals, more importantly, are moved generally by the fact that a particular need of theirs could be satisfied by receiving a reward (Armstrong, 2009, p. 317). If not handled well, the reward system could lead to unfairness if the philosophy of compensation creates the feeling of overly and minimally rewarded employees (Arnold et al., 2010, p. 322). The organisation exists to create worth. It is in management's interest to distribute this fairly so that all employees would contribute their quota towards building the organisation (Arnold et al., 2010, p. 323). Armstrong et al. (2010, p. 35) captured an important point made by Ghostal and Bartlet (1998), who sought to use reward to demonstrate how management priced the most critical factor of production. Indeed, the workers represent a vital resource without which production cannot or can but with a substantial financial outlay. Therefore, there is the need to constantly keep this pool of resources without which the relevance of an organisation's existence can cease to exist. Management of this pool of all-important resources should live even from the top echelon of management through its ownership structure. There ought to be a separation of management control (Macieriello & Kirby, 1994) from ownership of the organisation's interest, which requires effective and efficient reward systems to help grow shareholders' interest and keep management's hope alive.

The primary interest of shareholders is in the profit and growth of the firm. The distribution of rewards, benefits, and other awards, be it financial or non-financial, reflects the organisation's part of the bargain (McShane, 1992). The other part of the bargain is kept by providing the necessary skill to help keep the organisation's strategic objective on course. A critical element of keeping it on the course is the motivation of its workforce so that the competence and skill of labour can meet labour market expectations. Without the necessary drive from management, the skill deposit in the employees will continue to remain untapped. Motivation comes through the existing reward systems. Criticisms against the reward system are not uncommon no matter how it is structured, either fair, elaborate, or all-encompassing. There will always be issues with rewarding employees. The Chartered Institute of Personnel and Development (https://www.cipd.co.uk/knowledge/strategy/reward/strategic-total-factsheet#7366) researched the composition of reward structures operating by management in some organisations. It was discovered that many employers know they need to combine financial and non-financial rewards to motivate workers. However, the real deal is how to combine the two reward types and their implementation. Among their findings (CIDP, 2019), it is evident that some reward type is more accessible to provide than others. The world's resources are limited; to this extent, every organisation's reward is limited to its resources. It can therefore provide more of a type of reward than the other. Indeed, it is strategic to provide an elaborate detail of the various reward in the organisation, but the danger is that it might confuse the employees.

The findings said it is challenging to attach numerical values to some reward types on offer. They went ahead and expressed that, yes, the reward systems are structured to appeal to the employees and the potential ones, but they may fail to reflect the needs and desires of employees. Employers have the chance to look for avenues to cut costs by presenting low-value, non-expensive and non-financial rewards to employees. The CIPD also reported on it and was contained in their detailed work on Reward management (Perkins & White, 2011), primarily cited in their research Work (https://www.cipd.co.uk/knowledge/strategy/reward/strategic-total-factsheet#7366). There is a lack of evidence to show that total reward improves individuals' commitment, dedication, and engagement with the organisations. The reward is indeed critical when it comes to employee motivation. However, there is a limit on what rewards can improve employees' performance.

Reward mainly, the financial reward does not satisfy the need to improve knowledge development; the skill gap requires performance and productivity. As this writer (Aguinis, 2013, p. 275) puts it, if an organisation is seeking to deal with its problem by the payment of money, then it should be prepared to make more payments in the future. Ideally, the reward is expected to improve the vigour of employees and toughen their mind-set to meet all challenges headlong. Still, the monetary reward does not increase employees' autonomy and sometimes eliminates their ability to independently contribute to decision-making (Grant & Parker, 2009). Quite often, a tremendous amount of reward does fail to motivate employees (Beer & Cannon, 2004), as expected. The presentation of high enticing incentives is suitable for driving employees to high production; still, the fear of not meeting that mouth-watering -incentive promised is enough to cause a reduction in the targeted production (Chib, De Martino, Shimojo & O' Doherty, 2012).

The poorly structured reward can sometimes lead employees to think that they have the right to that amount (Beer & Cannon, 2004), and therefore if it is reduced for some reason, commotion may result from that (Shaubroek, Shaw, Duffy & Mitra, 2008). That is why communication should engage the employees to explain why they are being paid an amount. The monetary reward cannot drive employees to do what managers have asked them to do but what they think they have been paid for (Cascio & Cappelli, 2009). The reward reduces the inherent excitement that goes with task performance and completion. In a widely cited literature, Journal of Personality and Social Psychology, employees who have who receive rewards show signs of hardworking, but the quality mark is low, full of mistakes, and less innovation when compared to people who have not recorded any payment at all (Condry, 1977, p. 471- 472). Bussin (2011) has written about various extrinsic or financial rewards and disadvantages.

It is established that external rewards reduce intrinsic related motivation inherent in job performance (Balkin & Dolan, 1997; Bussin, 2011). Management over-reliance on rewards to reinvigorate the sometimes-sunken faith of workers in what has come to be known as the system is not working. Indeed, the relationship between pay and worker engagement in many organizations is not as strong as it used to be, World at Work (2010). McMullen (2010) aptly put it that the quality of job delivery, career improvement, and the culture of a particular organization had a greater impact on energy, effort, and attachment of the workers than financial reward.

2.18 Performance and Reward

Performance and reward strategies are part of the overall management strategic policy that is put in place to attract employees' needed skills and efforts since all these contributions are not free. Thus, employers carry out motivation and maximally deal with employee performance by implementing a system of awards and rewards. For the reward system and strategy of performance to be effective, it is generally required that they both align with the goals and objectives of the organisation (Akkermans, Van Oppen, Wynstra & Voss, 2019). For an organisation that seeks to promote an effective reward system successfully, management must link it to a performance development strategy, which is underlain by performance-based pay, a learning opportunity, and a sound working environment. As management promotes innovation and individual achievers, Variable pay is introduced into the payment structure to enhance the existing compensation system to motivate some employees (Akkermans, Van Oppen, Wynstra & Voss, 2019). For any organisation that seeks to sustain the performance of employees, measurements are carried out regarding the achievement of the set objectives to keep routine in check. To ensure this purpose, the organisation must necessarily introduce performance management systems. This performance management is employed to check the organisation's direction (Khan & Yu, 2019). To assess, provide feedback, and compare employees' performances, managers should know the indicators or pointers of employees' performances. These indicators represent a physical value used to ascertain the measurement, comparison, and management of the organisation's performance. These organisation performance indicators include quality, cost, finance, flexible times, reliable deliveries, employee satisfaction, customer satisfaction, safe environment, learning and growth (Uadiale, Adhikari & Guven-Uslu, 2019).

2.19 Performance Management by Objective (MBO)

The Production of results continues to be the most significant test for managers of recent times, but results are time-bound and must be met, must conform to technology, and transform social standards. Managers must complete this socio-technological transformation as indicated in their periodic reporting and another job handling or kicking the widow (Tziner & Rabenu, 2018). Managers may fail to anticipate change, but they and their employees cannot stop change from influencing their operations within the industry where they find themselves and the competitive challenges it poses (Tziner & Rabenu, 2018; Lee & Yu, 2019). In setting up a goal within a competitive environment, a critical factor like the human element must carefully be approached to make them productive and result oriented. The management systems in place are required to link up the efforts of various employees toward the organization’s strategic objectives. The supervisors must support their subordinates to help develop their employees' abilities and other skills to expand their mission and goals (Islami, Mulolli & Mustafa, 2018). From the estimations of the managers and their supervisors, growth in employees' skills and ability must trigger productivity in employees' efforts. Managers must also activate their employees' commitment and vigour through inducements such as rewards and other economic benefits. Employees' productivity is enhanced through training either provided on the job or through external sources, which will sharpen employees' skills and positively affect productivity. As the employee receives the needed training, which begins to impact production and their general well-being begins to receive attention, production is ultimately affected (Sholahuddin, Fathoni & Hasiholan, 2019). Indeed, all these efforts help management achieve the organizational goals, but these efforts come face-to-face with modern competition in socio-technological fields (Tziner & Rabenu, 2018). Drucker (1954) defined Management by Objective as a model that focuses on improving the organization's performance through clearly defined objectives that support both the workers and supervisors. This management model espouses that a goal that enjoys the support and contribution of the workers is bound to succeed and align itself to the organisation's overall strategic objectives (Islami et al., 2018).

Even though employees are incorporated to create a broad framework of policy, the standard rules are in the supervisors' hands (Levinson, 2017). The bus stops with management, and in times of accountability to the shareholders and other public members, the bosses are held liable, not the employees. Moreover, they must have more latitude when it comes to owning decisions. MBO, a management technique, subscribes to democratic principles and effectively achieves set work goals (Islami et al., 2018); this allows each member to have a say in the organisation's decisions. This management style has broadly been accepted in white-collar and service fields. This management style has broadly been accepted in white-collar and service fields.

Also, this management style demands top and middle-level managers to put in place specific business objectives and entreat the workers to offer innovative suggestions to improve the organisation's bottom line (Effendi & Usman, 2019). The phrase “Management by Objectives” was first used in 1954 by Peter Drucker. As a management approach, further research has been carried out to develop this management school by theoreticians: Douglas McGregor, George Odeon, and John Humble. Fundamentally, MBO is a management approach crafted for a supervisory role whereby the subordinate sits with the manager and sets a specific goal for which the worker is ultimately held accountable for its execution (Lee & Yu, 2019; Ramchandani & Aggarwal, 2018). Firms' existence must be justified by the collective efforts of the entire organisation's workers. It is pretty common to see none practitioners of MBO very often developing policies at the top and handing them down to their employees to execute (Sujith, 2018). Management plans for the organization and the related objectives are sent down from a higher hierarchy of management (top to bottom) why subordinates are tasked to execute it.

Meanwhile, the MBO approach introduces an element of discourse into handing down objectives from top to bottom (Njoku, 2018). Both supervisors and subordinates set independent goals and lay them for discussion and acceptance, applying (Islami et al., 2018; Tziner & Rabenu, 2018) to the firm. Together with the managers, the workers come with one purpose: to set up an objective, its implementation and achievement (Sholahuddin et al., 2019). As previously stated, the employee is ultimately held to account for achieving the goals. During the programme implementation, occasional reviews are carried out to evaluate progress made and ultimately appraise the employee according to the level of success (Effendi & Usman, 2019). Depending on the performance, an employee may be rewarded, promoted, transferred, or fired (Ramchandani & Aggarwal, 2018).

2.20 Key Performance Indicators

The growth and prosperity of many a company depend on its employees to outcompete other companies that battle for clientele. Several resources are required to pursue the organisation's vision and mission. This crucial factor (human capital) is controlled and used within their work role; it combines emotions and physical power to support the organisation's production drive to meet its bottom line (Uadiale, Adhikari, & Guven-Uslu, 2019). Therefore, the employees and management have agreed on performance targets, to which each employee is held to account. Each employee's target is expected to help meet; the organisation has a projected bottom line. These organisations have deployed tools of several kinds to measure the output of their employees to help the organisation maintain its position in their industry. As Tootell et al. (2009) put it, "since the 1980s, there has been an increasing emphasis on HR measurement." Key performance indicators have been put in place to measure the employees' output to assess how well the organisation is doing given its strategic map and motivate them to give their best (Krause & Aurora, 2010).

The various Indicators of the organisation's performance (KPIs, CSF) are critical in the intercourse between top managers of the organisation and other stakeholders to enable them to analyse performances independently. The KPIs consist of financial and non-financial measures; therefore, financial ratios like operating profit, cash flow, earnings per share or non-financial ratios like a new product launch, emission, and total energy are set in the strategic policies of organisations. The users of financial information, such as individuals and institutional investors, glean their confidence to invest in an organisation from the available KPI information. By analysing KPI information, the strategist can evaluate the organisation's performance, weigh its current position, and compare it with the target set for the period (Uadiale, Adhikari & Guven-Uslu, 2019). Therefore, in developing the Key Performance Indicators (KPI), what is required is the standard that serves as the benchmark to which actual deliverables of employees are gauged. Also, a criterion is laid to determine whether employees have been successful or not (Paile, 2012). The standard should be the best practice and must specify the primary output from each performed task. Therefore, KPIs are a form of communication and must be in a clear language, not too much jargon, and easily quantifiable (Komati, 2013). KPIs are activated or set in motion through services on offer, sales indicators, and customer feedback (complaints). HR executives spend several person-hours trying to advance workers and other individuals committed to the job assigned; they hardly heed its measurement (Aubrey, 2005).

2.21 Performance Management and Employee Engagement

The strategies are formulated following the implementation of performance measuring and its relationship with goals, strategic objectives, and pre-set and post indicators adopted for use by both management and non-management (Guest, 2002; Aubrey, 2007). Performance measurement also evolves out management plans, measures, and control strategies that eventually develop into independent control activities. The human resources unit also assess the performance of individual level of engagement. Employees are said to be engaged when they demonstrate a healthy attitude and genuine commitment and develop unflinching support towards the employer's business (Ugoani, 2019). In cases of employee engagement, policy direction is easy to follow. Collaborating with other colleagues to ensure the organisation's success will no longer elude the line manager (CIPD, 2007). Organisations that cannot cause their employees to be engaged experience moderate to high employee turnover, no commitment, lack of innovative drives, and camaraderie among colleagues' staff of the organisation (Wachira, 2013). The general outcome of employees' input is evaluated correctly if a management tool such as performance measurement is implemented (Bakker, Demerouti & Lieke, 2012).

2.22 Measuring Pay and Reward Practices

In a report delivered by Philip (2009), a journalist, entitled "Agenda for Change Fails to Deliver", That report was prepared to cover the study carried out by the National Audit Office (2009) into pay reform within the National Health Service covering 2004 to 2006. However, the main drawback of the research was not issues regarding the non-achievement of its objective but the lack of established tools to measure the results of the pay reforms. The former president of the United States of America (Barrack Obama) complained that some top executives pay huge compensations amid the economic downturn. In a related development, Hector Sants (2009), the Chief Executive Officer of the Financial Service Authority, launched an investigation into an improper bonus payment by institutions. In some countries across Europe, the CIPD's reward survey carried out between the years 2004 to 2009 established that very few organisations within these countries were trying to evaluate the reward strategies in place. The measurement includes elements applied to determine the organisation's performance relative to the set KPIs (Gosselin, 2005; Browne et al., 1997; Heckl & Moormann, 2010). Management plan implementation is done so that there could be a set-off among the various KPIs.

In other words, as one indicator gains pre-eminence, the other loses value. Sinclair and Zairi (1995) established that satisfaction of customers, delivery of reliability, employee productivity, and the safety of the organisation's environment are crucial factors that determine the performances of various organisations. To succeed, each organization must establish performance indicators and develop performance statistics that are strategically associated with its goals (Leong et al., 1990; Mapes & Szwejczewski, 1997). Given its strategic map, Ghana Revenue Organization relies heavily on customer satisfaction, which includes quality of service as one key performance indicator to determine that the Authority is meeting its set objective. Quality is critical in the success story of every organization. Many of these organizations are very particular about this success factor because of the pact between them and the clients (Heckl & Moormann, 2010). Taxpayers insist on the quality of service to assure the Authority of voluntary compliance and the building of trust between the two parties.

The Authority ensures that data, either input or output, conforms to or meets reliability standards and aesthetic qualities, as White (1996) stated. Time is another key performance indicator as far as the Authority's operations are concerned. Time-based service is critical for the organization to assure their numerous clients that no more time than what they have budgeted for would be spent. Many taxpayers rely on the timely issuance of tax credit certificates to enter into a competitive tender. The timely processing of this tax credit certificate enables taxpayers to compete favourably against their competitors (Fteros et al., 1998).

Per the Authority's operational guidelines, the application and processing of the tax credit certificate must take forty-eight hours maximally. Financial performance in terms of revenue mobilization has historically been the Authority's key performance measure. The government budget is issued at the beginning of every fiscal year, with revenue (Tax Revenue) being the main feature. The percentage of growth in tax revenue relative to other income is stated clearly in the government budget. This percentage change becomes the authority's key performance indicator. The rate of growth, sales, product sales, and turnover are critical financial performance measures (Parmenter, 2009). The satisfaction of the organisation's employees propels the success of many organisations. Once the workers' satisfaction is dealt with, the ripples are customers' happiness and organisational performance (Leong et al., 1990; Mapes & Szejcewski, 1997). Parmenter (2009) opined that investigation into absenteeism, staff who work at flexible hours, turnover rate, length of stay of exiting staff, and staff empowerment measure employees' satisfaction within an organisation.

Employees' satisfaction is critical when the history of success of every organisation is put under scrutiny. Satisfied employees are vital to the organisation's bottom line and other successful business operations. Once the employees are satisfied, it may likely lead to happy customers and a successful organisation (Leong et al. 1990; Mapes & Szwejczewski, 1997). Admittedly increase in absenteeism, flexible hours of work by an employee, rate of turnover, and period for which employees offer their service are used to gauge employee satisfaction. In addition, the Authority has employed both extrinsic and intrinsic rewards systems to pay and reward its staff at competitive market rates. Indeed, base pay, variable rewards, and performance-driven reward, locally referred to as the 13th month, are paid to incentivise GRA staff to sustain their excellent work and attitude. Lastly, customer satisfaction is vital in promoting the Authority's primary mandate, revenue mobilisation. Customer care assures the Authority of loyal taxpayers, increases voluntary compliance, reduces the cost of collection, builds trust, and helps expand the tax net. Parmenter (2009) has stated that revenue collected from clients in a week, customer complaints, and quick delivery time measure clients' satisfaction.

2.23 Critical Success Factors (CSF)

Generally, resources are poured into the procurement of new IT-based technology, including software like Enterprise Resource Planning to help in programme or project implementation. The inputs, processing, control implementation, evaluation of progress, checks, and cross-checks are all geared towards the success of the assigned task: critical areas that are marked and given more attention for organisations to succeed in their project or task execution. These essential areas or components that indicate an entity's milestone can be considered critical success factors (CSFs). Identifying the CSFs of a project or task will enable each team member to develop a clearly defined objective that guides job delivery (Shraideh, Gottlieb, Kienegger, Böhm, & Krcmar, 2019). D. Ronald Daniel first presented CSFs in the 1960s (Rockart 1978). The work was then extended to the '70s by John F. Rockart (Rockart, 1978), who became one of the pioneers of CSFs within IT implementation. According to Rockart (1978), the CSFs of business are the concise, precise, and essential areas performed to ensure the firm's growth, competitiveness, and flourishing. The CSFs are applied in various businesses, including the IT industry (Software) ERP software solution, which has recorded much research regarding its applicable CSFs.

In addition, Verville, Bernadas and Halingten (2005) recounted that CSF on its own could not ensure the successful implementation of an organization's project, but other factors are critical. Meanwhile, there is no clear-cut definition for "success "in either academia or practice (Markus and Tanis 2000; Zhang *et al.* 2005). The project's success lies in the correctness of the results and the extent to which business goals are met (Markus & Tanis 2000). It does mean that success can be measured from a different perspective. An organisation's success is measured using success metrics that look at the technical, organisational, personnel and so forth (Markus & Tanis 2000). Olugbara, Kalema and Kekwaletswe (2014) defined *critical factors* as factors with a high effect on the system. Based on the current study, the researcher believes that the essential factors of success are defined in terms of factors that influence the design. For that matter, other factors essential for the organisation's achievement have predetermined objectives. Therefore, factors like revenue maximization, cost-effectiveness, voluntary compliance, and a professional and motivated workforce are critical in the organization’s revenue mobilization efforts.

2.24 Human Behaviour

Behaviour is conceptualised and given many definitions. Many of these studies have focused on the individual against other environmental factors that influence their behaviourism. Although society, in general, may wield strong or low influence, the outcome of one’s behaviour is essentially the choices of the individual’s balanced view and idiosyncratic personal preference. Employee behaviour is modelled as a stage adopted behaviour or behaviour in a continuum that oscillates between one end and the other? Human behaviour is said to be influenced by the nervous and endocrine systems. There is a correlation between the complexity of the behaviour of an organism and the complexity of the nervous system. In other words, organisms with more complex nervous systems have a greater capacity to learn new responses and thus adjust their behaviour. Finally, human behaviour is the reaction of people or a group of people to inner emotional and physical well-being. Instead of feeling merciless towards people's inner and outer limitations, people should express understanding and warmth towards the individual as they go through inadequacies (Neff, 2017). The exposed or external attributes become easily predictable as they constantly respond to the environment. It is important to note that reactions and responses change from birth through adulthood. Social behaviour involves an organism of the same kind in which a member's conduct affects the other (Elsevier, 2018). The rationale or a critical underpinning factor for social behaviour is like any exchange; whatever one receives in return is preceded by what one gives (Homans & George, 1958). A social member's responses are catalysed by the individual's characteristics and situational factors. Therefore, it presupposes that social conduct occurs through intercourse between the personalities involved and the environment.

Concerning human behaviour, social actors' attitudes are determined by the individual characteristics of their personalities and situational factors (Snyder, Mark, Ickes, 1985). A critical aspect of this social conduct is communication, which by no means forms the foundation for the survivability and procreation of many organisms, including man, as was espoused in the handbook (Elsevier, 2018). It is important to note that some conduct is targeted explicitly at a goal or directed while others are unthinking reactions and not directed towards any object (Strach, Fritz, Deutsch, Roland, 2004). People's behaviour falls within a range, with some normal, some surprising, some adequate, and some past satisfactory cut-off points. The totality of human behaviour also includes those aspects that do not point towards anyone's specific goal.

Generally, behaviours with no specific goal should not be confused with social behaviour (Neff, 2017). The acceptance of one form of conduct or the other depends mainly on that behaviour’s conformance with social standards. A person’s life may consist of behavioural changes as one journeys through life; for instance, the individual transits through the youth, adulthood, parenthood, and retirement. Human behaviour is generally characterised by traits like extraversion and introversion, as defined by the personality theory. Jung (1921) undertook a much deeper work even though the meaning and implication of those two personality traits are different from Jung’s. An extraversion personality is an individual who is generally active and very often talks a lot, while an Introversion personality is an individual who leads a lonely life and reserved behaviour (Thompson & Edmund, 2008). Other researchers like Zipf (2016) stated that extraversion personalities are intelligent and engage in social activities like attending gettogethers. The Theory of Planned Behaviour and Theory of Reasoned Action (TPB). The theory of planned behaviour has been cited many times in literary works. This theory represents a family of ideas whose explanation of individual attitudes and other behaviour depends mainly on mental processes. The TPB theory (Ajzen, 1985; Ajzen, 1991 & Madden, 1986) came out of the theory of reasoned action by Fishbein and Ajzen (1975), which came out with the fact that to be able to predict an individual's behaviour, the intention that underlies it must first be made known. An individual's intention is the amalgamation of distinctive attitudes in response to someone's behaviour. Management may use this model to predict an employee's attitude towards a reward or award. The propensity to act in response to behaviour may depend on whether the evaluation of behaviourism is positive or negative. The negative behavioural evaluation may call for immediate corrective actions, while a positive one does call, but in most cases not as urgent as in the case of negative behaviour. TPB explains further that the ease of uneasiness that characterizes one's perceived ability to act also affects behaviour. This attitude is like self-efficacy (Bandura, 1986; Terry et al., 1993).

2.25 Employee Working Behaviour

Employee working behaviour refers to how employees respond when confronted with a variety of circumstances that crop up in the process of carrying out the day-to-day activities of an organisation (Ozmen, 2018). The phrase "employee working behaviour" was coined by psychologists in the 1960s. The manner in which employees of a company carry themselves reveals a great deal of information about the organisation as a whole and has a sizeable bearing on the reputation of the enterprise as a whole.

Why ought an organisation such as the GRA, which is already in accordance with all of the requirements, to be concerned about the behaviour of its personnel while they are on the job? The actions and demeanour of an organisation's employees have a direct effect, both positively and negatively, on the organisation's overall health as well as its financial outcomes (Ghani et al., 2019). It serves as the foundation for a broad variety of HR functions, including succession planning, remuneration, acknowledgement, and the design and implementation of incentive initiative programmes. It will be impossible to evaluate the performance of an employee, and it will also be impossible to ensure that the procedures within an organisation function effectively if any of these are missing. It is impossible to achieve either of these objectives. As a direct result of this reality, the conduct of the members of the staff is an essential aspect that needs to be investigated.

It's fascinating to note that the manner in which workers conduct themselves while at work is not the only thing that matters. As a result of the fact that the reputation of an organisation's online presence can have a direct bearing on the image of the business (Ramos & Casado-Molina, 2021), for which its employees work, the management of many public organisations ensures that a significant number of the tech-savvy workers who make up the modern labour force monitor the reputation of the organisation on the internet. In certain locations, GRA staff members are provided with official email addresses as the sole conduit through which to communicate with anyone, including GRA's clients. If there are a lot of negative evaluations posted online about the company, it will be difficult to recruit talented individuals to work for the company. In the contemporary world, every organisation wants to appear favourably in the views of its stakeholders, including job seekers. As a result, the organisation does not want any negative news to fall into the hands of competitors or prospective job seekers, nor does it want any negative reputation to be spread around. The organisation puts a lot of effort into monitoring its workers to ensure that they maintain the status quo.

Therefore, employee behaviour is not just a straightforward component that can be addressed in any way that is convenient (Lähteenmäki, 2020). In point of fact, having well-behaved workers on the payroll is just as essential for an organisation's balance account as having good leadership. It is of the utmost importance for management to put in place a structure that will encourage employees to cooperate with one another. Through maintaining a cohesive mindset, it is possible to create a work environment that encourages collaboration, in which employees can assist one another in achieving common objectives. In a similar vein, unprofessional behaviour stifles the spirit of the team, which in turn drastically slows down the forward movement towards accomplishing administrative goals.

A positive work environment in which employees treat one another with respect and courtesy is one of the most important factors in determining overall happiness (Young & Choi, 2016). In a similar manner, a workplace that is permeated with negative energy, such as unhealthy competition, hostility, and discrimination, results in poor attitude, increased absenteeism, and high turnover rates. This is due to the fact that employees feel they cannot trust their coworkers in such an environment. The level of productivity achieved within an organisation is directly proportional to the amount of optimism and optimism-inspiring beliefs shared by its employees. Employees who play the blame game or have pointless disagreements, as opposed to those who strive to work in alignment with the organisation's objectives and achieve the expected results, end up reducing the overall effectiveness of the team (TOMIKI et al., 2020). In the end, this has a trickle-down effect on the business, which manifests itself in the form of dissatisfied consumers, increased expenditures, dissent, and other unfavourable outcomes.

As was just stated, potential workers now have access to a wide variety of resources that can assist them in learning about the working environment of the organisation as well as the interior workings of the business. If there is any evidence that workers at a particular workplace engage in unprofessional behaviour as a matter of course, then potential employees may choose not to work there at all, and even if they do end up working there, they may choose to retire because the environment is so toxic. Employee working behaviour is very complex, hence challenging to define (Meyer & Hünefeld, 2018). Employee-working behaviour as far as this study is concerned covers workplace behaviours such as employee satisfaction, employee attraction, absenteeism, turnover, retention, and commitment that the employer believes will contribute to an agreed-upon organizational bottom line. With employee satisfaction, the interest is in whether employees' reactions or feelings of inner joy occur when an individual or an employee completes an assignment. Porter and Lawler (1968) supposition that job satisfaction and performance are intertwined. Among the many job satisfaction theories, the human relations school explains that actual happiness occurs by doing the task. In addition, the atmosphere without restriction regarding employees' mental development comes with completing the task. The economic school also has the arrangement of the job execution carried out and perhaps the pay that goes with it. These schools of thought are quite different from what obtains now in management. Job satisfaction is associated with the overall design of job and management policies towards employees' social life with or after work. Interestingly, once the employee's aspirations and organisations are aligned, they react mostly above their assigned job (Cascio, 2010).

As the concept conveys, motivation comes with satisfaction from doing the work (Murlis, 1996). Absenteeism looks at the rate at which workers do not turn up to work daily. Turnover implies how employees turn down their jobs or organisations for similar ones. Attraction and retention are how employees join and remain in the organisation. Finally, workers develop loyalty to the organization and identify themselves (Guth & Macmillan, 1986). Work behaviour is the formal or official conduct of employees when executing their master's assignments. Work behaviour or attitude differs among different professionals. Some of these professionals are more easy-going than others. For example, a typical software engineer is more relaxed and independent than a legal officer. Individual acts with caution within official corridors than outside official circles. During official hours' men conduct themselves exquisitely not to be a bother to anyone (Thompson & Smith, 2017). Work behaviour reflects the employees' correspondence with the rest of the organization, both colleagues, supervisors and managers. This correspondence from employees and supervisors comes in verbal and non-verbal forms. Trust is non-verbal conduct that is communicated verbally at various workplaces. It speaks volumes about how one feels about them. Therefore, workplace behaviour is vital if one is to contribute toward achieving the bottom line of the organization and a place where the human resource unit is required to exercise much control (Thompson & Smith, 2017).

2.26 Rewards and Organisational Commitment

The most challenging aspect of the work of any management team is the task of motivating workers and generating commitment in them to achieve the organizational goals and objectives (Guth & Macmillan, 1986; Floyd & Wooldridge, 1994). Every organization or institution requires the cooperation of employees with other factors of production to survive. Organizational commitment deals mainly with the strength of the individual's identity, vigour, and involvement in the organization's enterprises (Mabaso & Dlamini, 2018). It is grounded on a solid belief in the organizational goals, values, and objectives. The willingness of the employees to put in extra effort and maintain their membership in the organization to achieve the set goals are critical to the prosecution of the overall strategic objective (Porter, 1968; Meyer & Allen, 1997). Employees' absolute obligation usually progresses into an exchange bond of attachment between individuals and the organization to return some rewards or outcomes. Employees' commitment diminishes turnover and leads to exponential increases in performance. Promoting loyalty among employees to discharge their tasks multiplies when the organisation's needs provision is carried out (Maslow, 1954). There are three (3) attitudes in organisational commitment. These are the exercise of loyalty to the organisation, the feeling of involvement in the organisation's duties, and identifying oneself with the organisation's goals (Mabaso & Dlamini, 2018). According to Veldman and Willmott (2013), effectiveness is a corporate qualification value based on comparing an ideal state of an entity to its basic form. The researcher further stated that committed people are not likely to take up new jobs; highly dedicated and skilled employees do not need so much supervision. Since a system of rigid monitoring and close control is costly and time-consuming, every employer will prefer committed members. This idea of commitment is important because committed employees see the organisational goals personally and align with the overall strategic policy as a duty call. Organisational and individual goals run side-by-side, however, the individuals.

Monetary reward is sometimes necessary as it could increase the commitment level of employees by meeting and fulfilling the needs of the employees. The employees cannot feed themselves, take care of their families, socialize freely, and earn recognition and respect in society without monetary reward or pay. This allusion is correct in that the employee is responsible for the medical bills, housing, feeding, shelter, and educational training needs of the close cum the extended family. This provision aligns with (Maslow's, 1954) hierarchy of needs, which states that individuals are motivated when the provision of their needs is guaranteed. These needs, especially the physiological or basic needs, are the most important for human survival, followed by social conditions, safety needs, esteem needs and finally, self-actualization. The fulfilments of these needs engender more significant commitment from the employees (Mabaso & Dlamini, 2018).

2.27 Trust and Reward System

Generally, members of any organisation who contribute towards the ultimate strategic objective receive rewards which incentivise them to contribute their efforts. These contributions may be in the form of technical knowledge, supervisory skills, and training skill of raw labour. In many cases, the underlying motive for rewarding employees is to affect or moderate their behavioural related features such as trust. Trust, a behavioural element, is essential in enhancing skilled labour retention (Chitsaz-Isfahani & Botistani, 2014). Primarily, trust is defined in terms of one’s susceptibility to the actions of other persons that those acts may lead to beneficial and positive returns (Kreitner & Kinicki, 1995; Hakanen & Soudunsaari, 2012). Trust may come under three separate compartments: organisational trust, management trust and trust in work colleagues (Ferres, Connell & Travagline, 2004). Organisation wise, trust is the belief and sureness in the organisation's policies, objectives and strategies and not necessarily in individuals, persons, groups or teams (Paliszkiewicz, 2011; Galford & Drapeau, 2002). In terms of trust in work colleagues and management represents employees' self-assurance in the existing social exchanges within the organisation (Bagraim & Hime, 2007). It is a known fact that nothing in the organisation cements relationships among employees and management more than interpersonal trust (Dirks ,1999, p.3). Trust is an essential behavioural element that several studies have pushed for in-depth investigation in many organisations because of its huge role. Change is constantly occurring in most environments, affecting institutions, including organisations. *Change* is a process that must consider all operating systems within the organisation, especially the employees. When it comes to employees during the change process, trust is critical to supporting the change process (Six Nooteboom & Hoogendoorn, 2010). Trust at the workplace is an essential ingredient that inspires employees to encourage other co-workers to cooperate. Costigan, Ilter and Berman recognised that once employees accept the competence and backing of their supervisors and managers, they tend to support the solution offered a lot more during a crisis. Let us not forget that trust in the workplace relates well with workers' engagement at their place of work (Ugwu et al., 2014). Similarly, other researchers, including Chughtai and Buckley (2008) further Mone and London (2010), put forward that an organisation stands to benefit from employee engagement once there is trust.

2.28 Reward and Engagement

The total of preceding works on the relationship between rewards and task engagement is enormous. These scholars' investigations have concluded that the association between reward and workplace engagement is positive (Everson, 2014; Gill, Dugger & Norton, 2014; Hulkko-Nyman et al., 2014; Jacobs et al., 2014). Many studies in the area of extrinsic research have confirmed that extrinsic reward led the way to a lofty association with engagement at the workplace, and social exchange theory back this assertion. The approach mentioned above explains that when workers accept compensation and acknowledgement for a job done, workers will exercise a fair judgment in future responses by expanding their engagement (Ram & Prabhaker, 2011; Gujral & Jain, 2013; Waqs & Saleem, 2014). A study conducted by Jacobs et al. (2014) discovered that their engagements equally expand when worker intrinsic motivation rises. That finding coincided with a survey conducted by Masvaure and a group of researchers who concluded that an organisation's workforce compensation was intrinsically engaged. Other comparative studies have shown that intrinsic reward and psychological significance correlate positively with worker engagement (May, Gilson & Harter, 2004). It is also argued that organisations that bring in various rewards for the workforce undoubtedly guide the way to rise in work engagement (Roberts & Davenport, 2002). Both intrinsic and extrinsic rewards (Chelladurai, 2006) combine application by the employer to bring about increases in worker engagement in their task. Despite the high point that organisations' other needs score within their production strategy, workers' ability to contribute to this productivity is a function of intrinsic and extrinsic rewards. This argument is not going away. Therefore, managers should continue applying extrinsic and intrinsic rewards to ensure harmony between the two reward types. Furthermore, it is in management's interest to combine these two reward types well to ensure employee work engagement (Obicci, 2015; Ram & Prabhaker, 2011; Roberts & Davenport, 2002; WorldatWork, 2006). When there is the engagement of the employees, the employers can be sure that their plan and policy have met their goal.

2.29 Trust and Engagement

Studies have shown a positive association between workers' engagement and trust in the workplace of the modern organisation (Men, 2015; Chughtai & Buckley, 2008; Engelbrecht et al., 2014). The argument has gone forth that whenever workers discern that their manager's and superiors' decisions go in their favour, employees tend to trust them in the workplace, and these bosses' skill and competency benefits the employees more (Costigan, Ilter & Berman, 1998). As those researchers have postulated, trust positively relates to employees' workplace engagement (Ugwu et al., 2014). In the same contention, scholars and other researchers have come to the proposition that it is critical to have a superior level of trust in the workplace because it can increase work engagement among the employees (Chughtai & Buckley, 2008; Mone & London, 2010). Moreover, in the United States of America, a study found that a high standard of workplace relationships is a precursor for developing workers' engagement (Men, 2015) and other behavioural qualities.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes and justifies the selected methods within the broad framework of phenomenological study in Ghana. The researcher was an active participant by observing the work process within a Public Institution for six months and conducted respondent validation for two months. The researcher has thoroughly discussed the reasons behind some of the decisions taken during the data collection regarding ethical issues, hurdles, entrance, a method for first-hand information, data interpretation, and other study principles. I began with the research questions and elaborated on the philosophy and theoretical structure that buttressed the study and justified my ontological and epistemological stands. Continuing with my research strategy and starting with a discourse on phenomenology, As the researcher the data from the interview was analysed including respondent's observation. The form the interview was going to take and the nature of observation (participant-observation), document collection and any other information that could make the require data rich. Then, the researcher went on with the data collection and discussed some challenges, switching between covert and overt methods at different stages. Finally, the study looked at the application of ethics, limitations of the study and closed with the interpretation.

The research questions and the objectives are the guiding lights of the researcher's work. At this point, the research questions were discussed. The questions are as follows:

What types of rewards are offered in the organisation of the study, and how do they compare with the theory and other benchmarks? What is the impact of compensation on employee working behaviour? What benefits does this behaviour bring to the employer-employee relationship? What rewards do employees desire, and how do the rewarding systems successfully predict employees' working behaviour? These questions went to the core of the research study and provided the road map of the entire pursuit. What item can be described as a reward? Do these items satisfy the employees when they are presented to them? How far can the research go in understanding the workplace reward system? Looking at management political powers, what is the gain if the employee is caught divulging secrets of reward to the researcher?

Worker reward and associated working behaviour can be complex issues to research and openly discuss it. To deal with such sensitive social issues and assign meanings to such worker's reactions, it is expedient to enter into the natural habitats with the players. This is relevant because, as (Schutz, 1967; Saraf, 2018)) suggested, the field of observation of the researcher is critical to the lifestyle and thinking patterns of the subjects of the study. It is of utmost importance to remember that, being amid the participants, the questions that the author of this thesis was armed with, the data collected and how the interpretation is finally made are all traceable to my stay as a staff of the institution. As Denzin and Lincoln (2000, p.22) put it, the critical thing about research is interpretation. This interpretation is guided by the researcher's own belief and fondness for the study (Denzin et al., 2017). Therefore, every performance made requires a specific commitment from the researcher, including the questions asked, careful observation, notetaking, recordings and documents.

Although humans' response to issues and circumstances that border their survivability maybe is quite different, it makes prediction almost impossible (Hodder, 2012; Kanzow et al., 2022). Management and its branches, such as critical success factors and key performance indicators it still difficult to determine how employees respond to reward systems (Ismail &

Ahmed, 2015). In all these, management attempts to put reward mechanism that triggers happiness among employees that leads to performance (Zedelius et al., 2014). This happiness translates into joy among workers and their supervisors, leading to what has come to be known as positive reinforcement. This positive reinforcement is expected to flow from employee incentives packages of the organization reward systems, albeit it may fail and cause dissatisfaction among employees (Ismail & Ahmed, 2015). Since the introduction of human relations theories, the reward has become a central tool for managing human resources (Belcourt, 1999; Eniola Sule, 2013), especially motivating employees. Reward as a construct is quite broad; it projects employees' value that employers offer to solicit individuals' efforts towards the organization's bottom-line (Chiang & Birtch, 2008; Zaleśna, 2018). The non-existence of rewards may create an atmosphere of insecurity among employees, leading to the withdrawal of their services. As was concluded in their research (Boehm & Lynbomirsky, 2008; "Employee Perception of Financial and Non-financial Reward as Elements of Job Performance Evaluation," 2018), it is not in doubt that reward enhances the excitement and satisfying job performance. In rewarding these employees, reward management plays a critical role (Wilson, 1994; Chen, 2023), in ensuring that it motivates and leads to the desired behaviour. Albeit not the lasting form of motivation (Mossbarger & Eddington, 2003), the financial reward has become most organizations preferred means of motivating employees. Deeprose (2014) has emphasized the fact that "while the preference of money may not be an excellent motivator, the absence of it is a strong de-motivator". Given the importance of salary in the management of any organisation's key resource (Skilled labour), it is not surprising that many scholars have taken an interest in the subject of reward. The subject of reward has engaged the minds of many scholars, and several conclusions have been drawn through their studies. Ali and Ahmed (2008) studied the impact of reward and recognition on various groups of people, focusing on their work motivation and satisfaction. Duberg and Mollen (2010) established that salary is an important component of the reward system. Meanwhile, other financial rewards like shares, bonuses have no motivating effect on employees. Instead, they create a pleasant working environment and excitement with joyful interruptions with employees. The study was carried out to investigate the structure of reward systems as it prevails within the health and geriatrics system. The researcher further asked for renewing study in the reward system, especially by comparing organisations endowed with the reward system and those with nothing to offer. The researchers above went into reward and organizations, both private and public. Their emphasis was on motivation, satisfaction and performance as a reward, award and various incentive packages are applied to their employees who offer their energy. Generally, the results indicate that reward has a positive effect on employees.

Despite all these, employers find it difficult to predict the behaviour of employees with little or no success by applying rewards. Over the years, there has been a plethora of research work carried out by the following researchers (Steers, 1991; Gibson, Invercevich & Donnelly, 1991; Gomez-Mejia & Balkin, 1992; De Kenzo & Robins, 1994; Allen & Kilmann, 2001; Nelson, 2004, p. 14; Armstrong, 2006; Cadsby, Song & Tapon, 2007; Du & Choi, 2010; Campbell, Reeves, Kontopantelis, Sibbalds & Roland, 2009; Sholahuddin, Fathoni & Hasiholan, 2019; Ismoiljonov, 2022), into reward system and how it enhances motivation, satisfaction and performance of employees. The reward may not always help achieve the organisation's strategic objectives (Beer & Cannon, 2004; Grant & Parker, 2009; Cascio & Cappelli, 2009). It does not motivate employees or lead to satisfactory performance for effective and efficient use of the various resources, including humans. According to these writers (Steers, 1991; Gibson, Invercevich & Donnely, 1991; De Cenzo & Robins, 2004; Ajmi Jameel Al-Dhaimesh, 2020), rewards consist of financial and non-financial variables such as wages and salary promotion, fringe benefits, praise, recognition and so forth. The central idea behind the provision of rewards to employees is for employers to pre-empt the working behaviour of employees or at least to let them know that acceptable behaviour begat positive response from managers (Farid et al., 2017). The current study explores "the effect of reward systems on employees' working behaviour". The researcher will lower the binoculars deep into the affairs of different behavioural patterns of a select staff of a Ghanaian organisation purposely to investigate how close management must be or are at, predict the working behaviour of the employees and harness that knowledge through the reward systems in place. The research may lead to decoupling the total reward system of the organisation and identifying each variable and its effects on the employees' working behaviour (Sulistiasih & Widodo, 2022). The state actors have variously assisted the government in designing reward schemes to tailor a desirable behavioural pattern from employees (single spine pay policy). The current study explores "the effect of reward systems on employees' working behaviour". This study's findings are expected to correct some imbalances in the pay policies and correct the Ghanaian worker's behavioural terminology and needs. The performance management system must cater for a deliberate improvement in the deliverables of the average Ghanaian worker in many state-own Ghanaian enterprises. This study seeks to change that by contributing to the existing knowledge on improving reward systems. The researcher believes that the purpose of 'to explore the effect of reward systems on the working behaviour of Ghana Revenue Authority's employees in Accra, Ghana. The study will meet the purpose of this investigation if the research questions and the interview questions are appropriately answered (Murphy & Keeping, 2018).

3.2 Research Paradigm

3.2.1 Introduction

When performing "actual" things, such as generating and analysing data to figure out what other people are doing or just charting, and then translating that understanding into information that stakeholders can use, one eventually finds himself in the world of theory or moving from concrete things to abstract ones (Valentine et al., 2020). To put it another way, what counts as valid information, and how can I, as a researcher, defend the purpose of this particular route in the development of social theory (Schwandt, 2003 p.295)? In a similar fashion, this journey (study) starts with epistemology (Harvey & Smal, 2020), which is what first enters the mind and is what can be learned about this universe. Next follows the methodology and research tools with which I believe the world may be questioned (Golder, 2022). All of these things are connected and have an impact on the way that I construct and approach my research questions (Pandharipande et al., 2020), as well as my thoughts on reward systems and behaviour and the results of the study.

In the end, the purpose of the analysis is to show how the methodological choices I made fit in with those of other academic publications (Choi et al., 2019), and to explain the epistemological foundation on which my research is based (Darner, 2019). But as a researcher, I have to keep asking myself, "What is the most epistemologically sound way for me to move my investigation forward (Torjesen, 2022)?" Conversely, if there is a best method, then a number of equally wonderful ways will never again be heard, which will prevent the rest of the world from viewing things through a set of equally lovely scholastic glasses (Soto-Román et al., 2022). In this seemingly hopeless epistemological and methodological dead end, there is light at the end of the tunnel because there are 136 computing philosophical assumptions that guide us when we decide to tackle topical issues in management and organisations in a specific way rather than the universally dominant way (Inomiddinova, 2022). As Bernstein points out, tags in philosophy and cultural conversation have a tendency that Derrida ascribes to Plato's Pharmakon; that is, those varying postures have the potential to be lethal and deadly while at the same time offering a remedy to the problems that are at hand (Okamoto, 2023). We require their assistance in identifying our concerns and determining the order of importance for addressing them. We are aware that there is no flawless method (Garrido Alzar, 2022), which is why we need to exercise caution. Otherwise, as a community, we risk being blinded by their effects, or they risk stopping or slowing down what is otherwise a world that is fluid and always evolving. As a result, as a researcher, I have decided to focus my attention on an aspect of the selected field of study that, to the best of my knowledge and ability, contributes most suitably to the analysis (Dobree, 2019), of the reward system and working behaviour. These two areas are not only important from a moral standpoint but also important for maintaining a balance in the workplace, and they deserve some attention. As a researcher, when it comes to epistemology, the constructivist, interpretivist, and descriptive schools of thought are the ones that most appeal to me (Hindhede, 2020). Constructivist epistemology involves the creation of a scenario that brings the knower and the known into touch with one another (Mascolo & Kallio, 2019), which ultimately results in both parties having an effect on one another. This interaction leads to findings that are transactional and abundantly subjective in their interpretation (Makowski & Piotrowski, 2022). These findings primarily involve the participation of the investigator in the lived experiences of the subjects, who in this case are workers of the Ghana Revenue Authority.

Using a naturalistic and methodical approach, it provides an explanation of the philosophical underpinnings for choosing what constitutes acceptable information, permitted knowledge, appropriate knowledge, and what may be counted as facts (Sharman, 2023). This decision-making process is grounded in the philosophy of epistemology. This study will make it abundantly evident, in contrast to system theory, which views organisations as closed environments (Suksompong, 2018), that workplaces at GRA are open settings in a variety of ways. In contrast, it seeks to determine what kinds of qualitative research studies are acceptable and how we can guarantee that the information that is generated is justified (Staniforth et al., 2021). Specifically, it is interested in finding out what kinds of research studies may be conducted. In addition, I have included a comprehensive analysis of the problems on the page devoted to my study methodology. In the context of this study, I have been referring to the methodologies utilised in the study as naturalistic when, in fact, they do not restrict my freedom of action in any way; rather, they serve to strengthen my connection to the natural world that I investigate. Without a doubt, the positivist will conduct his observation from the outside, and the vast majority of the interrogations will be conducted with the assistance of other intermediates (Bloomfield et al., 2021). An endeavour of this nature requires involvement with the participants both on the job and at the workplace where the research is being conducted in order to delve into issues pertaining to workplace (Brandstätter et al., 2016), incentive systems and employee behaviour reactions.

The question that has not been answered yet is, "What exactly am I supposed to do as a researcher (Warrick, 2022)?" My interpretation is based on the reliability, confirmability, and trustworthiness of my participants and the data that was collected (Dhillon, 2021). As an interpretivist, the things I do are related to my views, experiences, and guiding principles because I build the meaning of the discourse based on how I see the world. As I engage with the world as a researcher, the struggles that go on in my head and the ideas that I have continue to look for significance. It has been said that "truth and meaning do not exist in some external world (Atzler, 2019)," and that meaning is something that is produced from a large amount of data rather than something that is hidden away somewhere to be found. I rather like to add that methodologies are not the same as methods (Cammaerts & Cammaerts, 2019). Instead, they explain why a certain method should be used and why the content is dependent on the method

3.2.2 Research Design

Along with the selection of questions and methods that are pertinent to the examination of the research problem and will assist the researcher in doing so, are components of the research design (Madiwalar, 2021; Zhang, Tony Ng & Balakrishnan, 2015; Gorsuch, 1990). Lebahn-Hadidi, Abildgren, Hounsgaard, and Steffensen, 2021; vom Lehn, 2018; “Call for a Special Issue on ‘Phenomenology in Ethnography,’” 2000), phenomenology and Ethnography appear to be appropriate study methods for studying the reward systems utilised by managers to inspire their workforce. Due to the amount of time that each of these methods requires, I choose phenomenology since it takes less time (Pienkowski et al., 2021). Phenomenology can make use of a diverse range of data sources, including but not limited to interviews, surveys, documentation, archival data, and direct participant observation (Henriksen, Englander & Nordgaard, 2021; Baker & Chenery-Morris, 2020). The principles stated by the creators of this paradigm's pioneers are upheld by this multi-source method to data collection. Researchers who use phenomenology, according to Holloway (1997), are reticent to suggest techniques (Singsuriya, 2015). There is an understandable reluctance on the side of the phenomenologist to focus too much on particular phases, according to Hycner (1999, p. 143).

This assertion is consistent with what was said earlier. It is difficult to apply a method to a phenomenon, he argues, "since doing so would seriously compromise the integrity of that phenomenon" (p. 144). For this study, I gathered information from a variety of sources, including semi-structured interviews, direct observation, a review of corporate paperwork, and unstructured interviews. Phenomenologist may collect their data in a wide variety of settings, and they may employ a diverse array of research strategies, procedures, and techniques. (Mossenson et al., 2021). Due to the fact that they were obtained through various research methodologies, the results of one case study cannot be compared to or contrasted with those of other studies (Cirucci, Aultman, & Harrison, 2021). In order to better understand the phenomenon being examined, phenomenology researchers will attempt to capture the experiences that participants describe throughout their interviews. Their primary goal is to comprehend social and psychological phenomena from the perspectives of those directly affected Daas, Häfner & Wit, 2012; Kruger, 1999, p. 189). The researcher will then analyse and evaluate the data gathered. The experiences that participants share during their interviews will be documented by researchers who employ a phenomenological research approach (Chatfield, DeBois & Orlins, 2021; Smith, 2018; McCann & Clark, 2005). In the subject of management, qualitative phenomenological studies can be quite helpful in gaining a deeper understanding of recent or current events. In other words, this study tested whether or not the incentive system increased performance in order to evaluate whether or not it is a good stimulant. The main goal of this study was to examine the direct impact that various reward schemes have on the working behaviour of GRA employees. Because the researcher is required to describe and analyse the common ideas, daily experiences, and behaviours of a cultural group over a significant amount of time, I decided against using ethnography as my research method.

Instead, I decided to carry out my research using a phenomenological technique since it allows researchers to better understand the phenomenon by putting it in the context of the participants' actual life experiences (Moustakas, 1994). An investigation from the phenomenological perspective seeks to understand the how and why something (Gao & Zhou, 2021) took place. When performing a narrative research study, the researcher must gather information from just one subject in order to draw useful conclusions and connect the past, present, and future. An investigation of an event or specific occurrence was not necessary for the research's purpose; hence a narrative design was not a practical research strategy for me to apply. A technique called "grounded theory" entails methodically compiling and examining data from numerous sources over a protracted period of time (Kemmerer, 2022; Chen & Boore, 2009). Due to the limited amount of time that was available to finish it, it was determined that a design based on grounded theory would not be the most appropriate strategy to use for the design of this project. The purpose of the research was to conduct theme analysis on the information that was collected.

When doing research using qualitative methods, researchers are tasked with determining the optimal number of interviews necessary to achieve "data saturation". It is essential to have a solid understanding of the fact that data saturation is more about quality than quantity. Even if there are some researchers who need a larger sample, there are other researchers who are able to reach data saturation by interviewing a small sample. (Mega, 2020; Marshall & While, 1994) A new corpus of literature demonstrates a growing interest among academics in the topic of how many qualitative interviews are considered necessary for a qualitative study (Baker and Edwards, 2012; Miles et al., 2013).

How many qualitative interviews are deemed sufficient for a piece of qualitative research, is a topic that has recently attracted the attention of academics, according to a body of recent study (Miles et al., 2013; Baker & Edwards, 2012). How many participant interviews are necessary to offer the depth and importance of data necessary for an empirical work to be methodologically genuine and credible, to put it another way? The overwhelming majority of commentators believe there is no unambiguous answer to this topic. Some people (Becker, 2012; Braun, 2012; Denzin, 2012; Wolcott, 2012; Warren, 2002) advocate conducting just one interview with a decision-maker or person of interest, while others advise conducting anything between 12 and 60 interviews (Saunders & Townsend, 2016; Guest et al., 2006). Every study is impacted by a variety of commonplace elements, including epistemology, methodology, access, time, financing, type, purpose, and research topic, to name a few (Bryman, 2012; Morse, 2000). When the researcher does not see any new tendencies, patterns, or themes emerging over the course of the data collection process, they are said to have reached "data saturation" (Mergenthaler, Yadav, Safi, Rood & Alba, 2021).

During the interviews, each and every participant in a group was questioned using the exact identical set of questions (management, senior staff, and junior staff). Even while the sample size for this study (47 employees out of a total of 150 employees) might seem like it is on the lower end of the spectrum, the decision to use such a small sample size is justified for a variety of different reasons. I started by selecting the GRA staff members working at the Ho branch who had the greatest interest in taking part in the study and who had been involved in similar research in the past to use as a proxy for the entire GRA workforce. Second, despite the fact that the outcomes were optimistic and full of pleasant surprises, they were extremely stable across the board for the entire sample of 47 people who took part. In spite of the fact that the outcomes were favourable, this was indeed the situation.

This is not meant to imply that the maximum amount of data that can be collected has been collected, nor is it meant to imply that the amount of data that can be collected was a factor in deciding when to stop sampling. This demonstrates that neither of those assertions is true. The goals of this study were to (1) determine the impact that rewards, whether given or paid, have on the work behaviour of employees and, by extension, the organization's bottom line; and (2) report the findings of the study. To paraphrase Ragin (2012), who places a strong emphasis on the idea of uniqueness, the number of claims and repetitions that arose with the current sample provided a sense of assurance that the study had successfully completed its objective. The purpose of the study was to determine how the managers of the organisation and the employees who worked for them responded to the reward systems that were put into place to assist in the realisation of the overarching strategic policies. In addition, I was able to accomplish both the reduction of bias and the achievement of data saturation by combining the utilisation of a personal lens with the identification of my own one-of-a-kind ideas and observations on the subject of the research.

According to Wang, when researchers are able to recognise their own personal perspectives and the presence of the personal lens, they are more likely to listen to and interpret what participants are saying (2018). The researcher will be able to use this to determine whether or not the data has achieved saturation through the use of this.

3.3 Research Method

The opportunity presented to the writer after applying this method of inquiry was enormous. Just the mere fact of ‘being there’ intuitively taught me that there was an opportunity to use more than one research technique. These writers (Holloway 1997; Gale, 2022) emphasised that studies using phenomenology as a research strategy are hesitant to prescribe. This non-prescription was confirmed by a survey carried out by Hycner (1999, p. 143–144) and (Stephenson, 2017). The writer further confirmed that "there is an appropriate reluctance on the part of phenomenologists to focus too much on specific steps". What he said further about phenomenologists was interesting. He said that they could not restrict themselves to a method "since that would do a great injustice to the integrity of that phenomenon". As an investigator, my support goes to O’Reilly (2005, p. 10) and (Ganos, 2022) argued that the researcher’s presence in the context guarantees them the opportunity to talk and listen to the participants, so you experience their everyday experiences, and by so doing they gain enough confidence to tell their stories (O’Reilly the investigator could interview, discuss, or collect critical documents to study in the study. During the study, the investigator employed observation even when the interview was going on; that is to say, while the interview was actively going on, he engaged in observation at the slightest opportunity. As the writer engaged in the thesis write-up, many sources of information became relevant (Wyllie, 2021). For instance, the writer had to decide which data collection strategy to apply. The writer asked if it was proper to continue engaging in the interview, discussing, collecting documents, or adding on with observation. At some point, the investigator felt that the feeling of being torn apart was strong. As an investigator, it was challenging to balance observing the work process and participating in the ongoing activities (Pham Van, 2021). Therefore, the second strategy was to maintain an open-door policy and collect data. The investigator decided not to rely on previous knowledge as a researcher. However, the writer engaged in as much activity as possible, both official and unofficial, in connection with the participants. At the onset and as an investigator, my decision was to gather as much data as possible. The decision was taken to attend all events so that they did not conflict with other engagements. Some interactions with other bosom friends gave the impression that, as an investigator, some of the methods were beginning to bore some workers (who attended almost all social gatherings). It worked, but it was not proper to disclose that a colleague investigated them through some work processes, conversations, attendance at meetings, and other staff forums. Once people are aware that the writer is exploring their work process, they begin to act or pretend for fear of being caught on the wrong foot.

3.3.1 Interviews

During the data collection part of the phenomenological study, in addition to the usual face-to-face interviews, the researcher talked to a lot of the staff informally to get more information. The researcher used their regular break-in times to have these informal conversations. The researcher usually looks around to catch anybody taking a break from work or relaxing after lunch. Some of the arranged interviews turned into a casual conversation where the researcher was keen on taking in important points without necessarily transcribing them later (O’Reilly, 2005, p. 77;

Seytniyazova & Nizamiddinova, 2022), just like the other arranged interviews. Many of these casual attitudes of the writer were just to maintain some measurable flexibility at times. At times, the conversation began at our residence, continued on our way, and ended at the office. Through this casualness, cashiers invited the interviewer to their cages for a discourse. As an investigator, I had other engagements with participants to the extent that they became used to the many styles of my data collection as per the paradigm. Therefore, with this change in attitude, the participant began to act naturally towards the researcher. The investigation continued with this unstructured form of an interview for some time; the questions were about their experiences, convictions, and beliefs (Welman & Krugger, 1999; Tennant, 2018)). The investigator capitalised on this flexibility (casualness) and began following some of them even to football stadiums, restaurants, and schools to continue with an interesting but very confidential conversation in the presence of others. During some of these conversations, the investigator's experience and knowledge of the work process and other experiences reminded the writer of what question to ask (Schved, 2020). One advantage of the casual conversation was eliminating the idea of officialdom from the conversation as much as possible so they did not get frightened.

Additionally, the writer capitalised on other opportunities in other areas. Such opportunities enabled the writer to prey on other areas, such as employee transfers. This way, participants talk deeply and draw out their accurate perception of the topic under focus (Oyetunde et al., 2014; Lemon & Hayes, 2020). When participants feel they are not being watched, they act and talk naturally, prompting the writer to put on the investigator's binoculars to carry out an intense observation. The strategy as an investigator is to undertake the conversion with the issue of national interest that everybody is talking about: building bridges. Building bridges reminded the researcher to make friends more than he had in his working life before and ensure that the participants and himself get along well at office. Consequently, as pointed out earlier, this friendship has indeed built bridges and culminated in trust and a certain level of loyalty with my newfound friends. In addition, the situation then affords the researcher the opportunity to witness a genuine display (Luschei & Jeong, 2018), of the effect of reward on the working behaviour of employees. The investigator could remember hearing the cliché telephone, ‘no wire' precede an attempt to start a conversation, a simple chart, or an arranged interview within office space. Afterwards, some participants became friends with the researcher to the extent that they revealed(construction), the author's alias in one of the many discourses. When the author attempted to find out why that name ('telephone not wired')? They retorted that the researcher was fronting for and reporting to management about people's gossip in the office. Historically, many employees nursed the fear that management had planted moles in them when they reported deviant behaviour. In essence, people did not want to talk openly about the ills and pains of management policies.

They secretly told the writer that some of their female colleagues have to give in to the sexual advances of some senior management officers to receive a promotion, be assigned some particular tasks, or be taken out of the usual job rotations, including transfers. Some questions generated answers that some interviewees were not too comfortable answering (Gialabouki & Pavlidou, 2019). It sometimes led to intense arguments between the so-called management supporters and the non-supporters. The interviewer, whose presence was generating this commotion, discontinued the interview and left the scene. However, the researcher has to stand aside sometimes to listen to some of the exchanges so they can be factored into the analysis and contextualised as per the paradigm (Chandra, 2019). The timing of some of these discussions is critical; if interviews get underway during the peak hours with some of these participants, the work pressure does not allow them the time to plan on what to tell the researcher; whatever comes out is a raw, authentic, and accurate behavioural reflection of how one feels. One of the most uncomfortable acts for participants is conducting interviews when they are in the middle of a work process. Therefore, they turn away from the researcher if they see the interviewer approaching with the big files and recorders. The researcher overcame this challenge by leaving the recorders and big files behind, picking up one taxpayer's discarded return, record whatever information we could gather from them. The researcher typically makes frantic efforts to get back at a particular participant (Murphy et al., 2016), with whom the conversation began, to clarify an issue (Creswell & Poth, 2016); this becomes necessary if the data collection method is satisfactory. These ding dong battles usually bring a piece of new information the writer had not thought about or a question for me to ask the following day. The data records were vital for an interviewer as part of the data collection. Therefore, some participants were recorded using a digital recorder by a researcher (Darnhofer, 2018). The only challenge was that it was pretty clumsy to keep one eye on the recorder and the other on the list of interview questions. The only challenge was operating the recorder during group discussions. The challenge was that, because it was a digital recorder, if one participant ended and another came in, the recorder could not continue precisely from where the previous participant left off. The only thing was that they were required to mention the code number before an earlier participant came in again. Meanwhile, others did not want the interview to be recorded because the issues were sensitive. Finally, after everybody had gone home, those employees who wanted to confide in the interviewer did have a private conversation without electronic recorders. The writer had to find some notebook and quickly put some notes down so it does not erase; this style concurs with what Holloway (1997) said: researchers who apply phenomenology are unwilling to subscribe to a particular technique. Bentz and Shapiro (1998) called this "bracketing." The investigator told the people taking part to forget how they felt about the issues being discussed and just give the facts. The investigator maintained a view primarily on what participants “think and feel in the most direct ways” (Bentz & Shapiro, 1998, p. 96); the investigator tried to tease out ‘’ what goes on within’’ and therefore had them ‘’ describe the lived experience in a language as free from the constructs of the intellect and society as possible’’.

3.3.2. Note-Taking

This aspect of picking information has no particular arrangement. The researcher, in addition, took notes when necessary. The investigator sometimes took down a few notes when the need arose and did many observational activities (Gupta-Löfving et al., 2020). Typically, during workers' meetings involving the union leadership and management, issues such as rewards and other welfare are discussed, which throws out some of these injustices. During some of the sessions, the interviewer could not bring things like a pen or big notebook for taking notes. The reason is that some participants see those materials immediately and get scared. As an interviewer, sometimes those materials are kept from the participants' view to help calm them. The researcher did this work to try to remember the salient aspects of the interview and quickly run aside and copy them. At times, the writer chanced upon a sensitive document that could not be photocopied because of confidential and other restrictions. The strategy was to memorise the salient information as much as possible and write it down later (Jaworski et al., 2021). After engaging in casual talks after the day's work about management rewards, such as promotion, training, and development, and a nomination for best worker awards, in such a situation, the writer could only listen and take notes. Interestingly, some of the notes were taken using newspapers kept on the middle table. After all is said and done, the information is summarised in the writer's diary for observer activities. The researcher felt the need to erase any trace that will give to participants by shredding any paper, card, or document that contained the observational notes. The erasing of traces eliminated names, events, and personalities who graced the occasion from getting into the public's hands.

3.3.3 Useful Documents

As an investigator, I am aware of the significance that an employee's file carries for both the company that the individual works for and the employee themselves (Martini, 2020). This file has been compiled during the course of the employee's time spent working for the organisation, beginning with recruiting, appointments, postings to the first office, transfers, promotions, and any disciplinary measures that may have been administered. This "main file," as it is called, contains a record of the employee's job history, including all of the most minute data. Consequently, those of us who have moved throughout the nation to work on transfers always see a copy of our primary file with the formal letters relaying the information to the receiving office. This is the case regardless of where we have worked (Achmad Fauzi et al., 2022). Due to the importance of this material and the fact that it is highly private, we were required to "pay our way through" in order to obtain it. I mentioned this before. In fact, the data that was shown to me showed sufficient grounds behind pay increments, promotions, and postponed increases in compensation, as well as other perks. My office assistant (helper) was later relocated from one region to another before the research was finished, which is the sole reason I did not obtain as many as were required.

Important details regarding performance management, management meetings, minutes, revenue performance and the proposed bonus, revenue's target for the various years, training programmes and a list of those who are required to attend, annual awards criteria for selection, and those who qualify are included in the documents. The investigator wanted to learn the underlying reasoning for many of these official stances, which is why I sought out this material. Although providing specifics, explaining the rationale for some of these acts, and using certain codes were the primary causes that limited access, these things also contributed to the physical security of the facility. The writer benefited from having access to a wide variety of papers in order to better understand and appreciate what the study's participants were faced with on the field and better appreciate their discourse as suggested by my paradigm (Sinnott Jerram et al., 2019). The majority of the company memoranda focused on operational operations, particularly the performance of individual departments. Some of these memoranda contain plans and estimates of income mobilisation as well as the external variables that may work against the accomplishment of this goal.

3.3.4 Memoing

According to Miles and Huberman (1984, p. 69) and (Miles, 2018), memoing is equally an essential source of data used in qualitative research. For example, a phenomenological study led the researcher to understand the events and not just as the participants recount them (Lemon & Hayes, 2020) and narrate to the audience. Memoing is the recordings of what the investigator sees, hears, listens, impressions, and feels in gathering material for the study as it proceeded. The phenomenological research is like watching a movie; you could be absorbed into what is going on at the least of a chance. As a researcher, you give a vivid description of the event or account, so your assignment is to present descriptive information on what you have heard, seen and collected in a form of notes. The researcher must tell the audience and other stakeholders what the reflections were. The memos should be appropriately kept and dated (Miles & Huberman, 1984); the date is necessary to correlate or match up with the field data work.

3.3.5 Participant Observation

Let us examine the researcher's inquiry strategy: observing the participant as they work (Anderson & Henry, 2020). Heidegger (1889–1976) gave popularity to the word 'Dasein, or being there'. The researcher needs to live with or stay close to participants to do diligent observation through interactions. As far as Giorgi, cited in Stones (1988, p. 141), is concerned, the action word in phenomenological inquiry is 'describe'. The researcher's goal is to position themselves to present as close a description as possible of the events as they unfold and to refrain from preconceived ideas (“Somali Women’s Past Experiences and Present Realities,” 2021). By being their colleague and observing them over the years, the investigator stands in a much better position to tell their story than other people recounting that same story, sometimes through surveys, about what they do. Indeed, there are some non-verbal cues that it takes an insider alone to better appreciate and convey to the public in a more standard manner.

3.4 Research Ethics

Ethics in research is standard practice, particularly in primary data collection and secondary data in qualitative studies; it takes care of fairness and unbiased data sourcing. In this vein, the researcher constantly watched the back to see if there was something unethical with the methodological approach, so we reversed the process (Hogarth, 2017). The investigator kept asking if it was ok to sacrifice some ethical stance on the altar of the general good of GRA staff. When dealing with matters as sensitive as a reward whose discussion is usually held indoors, how would the study have gotten the top secrets if the investigator told the participants at the onset all the plans? As the investigator got to know later, management approved the access permission, but the letter never arrived until later. Therefore, a large portion of the data collection was done, or the researcher was granted access without an explicit letter in hand. The researcher negotiated the way with the participants. In all these, the researcher asked if the study's audience could bring themselves to support this great writer, Eagleton, who once wrote that the real-world situation is indeed regarded as an authentic phenomenon (Imam & Steinfeld, 2020). According to the research strategy, this social interaction was the only data source from which the phenomenologist could begin their work (Eagleton, 1983, p. 55). The actual focus of phenomenology is to come home to what the researchers refer to as 'concrete ', which is expressed by the slogan 'Back to the things themselves!' (Eagleton, 1983, p. 56; Kruger, 1988, p. 28; Moustakas, 1994, p. 26), and by that one cannot be limited by any factor, including the subjects (Creswell & Poth, 2016), or rule. How could the investigator have secured the naturalness of the participants if there well no element of surprise? Would the participants have acted and briefed the investigator devoid of theatrics? The end usually justifies the means. As an investigator, let's conclude this session with a quote from Hycner, who said, "there is an appropriate reluctance on phenomenologists to focus too much on specific steps" (1999, p. 143').

The investigator believes this research will ultimately ensure the greater good of the writer's colleagues and other stakeholders. This greater good should not suffer because of a step in the ethical procedure; each researcher must find a balance between ethical practice and the greater good of humankind. For example, the writer came under serious threat at one time; management issued a warning letter to all those pursuing further studies not to use any material that was declassified at the time of research. Some staff sections became agitated that the writer had become a mole and been providing ammunitions to management, and members should walk away from the research and anything associated with it. Are we saying the writer, an employee of the organisation, should have considered those threats harmful to job security and should have abandoned the study altogether?

The use of ethics in research is a regular practise, particularly in the gathering of primary data and the analysis of secondary data in qualitative investigations; it ensures that the data sources are fair and unbiased (Winstead & Alterio, 2021). In this line, the researcher continually watched the rear to see if there was something unethical with the methodological approach, so we reversed the process. The investigator could not stop questioning himself if it was OK to compromise any ethical principle in order to prioritise the welfare of GRA employees as a whole. When dealing with sensitive issues like incentives, which are typically handled in closed environments, there are occasions when one is tempted to break ethical guidelines in order to gather the necessary data for the study. This is because rewards are a sensitive topic. A written consent form needs to be filled out by each possible participant, and then that form needs to be turned into the Unicaf University. Only then will they be authorised to participate in the study project. After that, only then will they be permitted to take part. Unicaf University mandates that first-time researchers receive clearance from the university's Institutional Review Board before beginning any kind of data gathering. This requirement applies to all types of data collecting (IRB).

As soon as I received a letter from the IRB bearing the serial number 017032G16360, I began collecting data from the participants and conducting interviews with them. In exchange for their participation in the research that I was doing, I did not provide the participants in the study with any type of monetary remuneration of any kind. After the investigation was finished and ready to be sent in for publication, I made the results of the study available to each and every one of the people who took part in the study (Chen & Liaw, 2022). It was made abundantly apparent to the participants that they were at all times free to withdraw their involvement in the study by simply advising me of their desire to do so; however, they were required to do so. You could either remind me while I was working on something, or you could send me a quick test message, but either way, I would appreciate it. I was willing to consider both choices.

All of the participants gave their permission to have their interviews audio recorded. In the event that the participant does not want the interview to be recorded, I have prepared myself by taking detailed notes in place of using any recording gear. As a direct consequence of this, the researcher would on occasion make notetaking scribbles in the margins of the tax forms. The researcher negotiated the way with the participants. In all these, the researcher asked if the study's audience could bring themselves to support this great writer, Eagleton, who once wrote that the real-world situation is indeed regarded as an authentic phenomenon. According to the plan for the investigation, the only data source from which the phenomenologist could start their work was this social encounter (Eagleton, 1983, p. 55). Getting back to what researchers mean when they talk about "concrete" is the primary objective of phenomenology. This is summed up by the phrase "Back to the things themselves!" (Eagleton, 1983, p. 56; Kruger, 1988, p. 28; Moustakas, 1994, p. 26), which suggests that one cannot be confined by any factor or rule, even the topics themselves. (Eagleton, 1983, p. 56; Kruger, 1988, p. 28; Moustakas, 1994, p. 26) (Creswell & Poth, 2016). If the researcher had not been prepared to cope with the possibility of being surprised in any way, how could they have ensured that the participants acted in a natural manner? In my opinion, this ensured that the actions taken by the participants and the briefings given by them were genuine and not rehearsed in any way. In most cases, the means are justified by the final result. Let's wrap off this discussion with a remark made by Hycner, who was an investigator: "There is a reasonable hesitation on the part of phenomenologists to focus too much on individual stages" (1999, p. 143).

In order to ensure that everyone who took part in the research project remains anonymous and safe, I will store all of the information that was gathered from the participants in a safe location for a minimum of 7 years. Because of the ethical considerations involved, the identities of all participants as well as the names of the units in which they are employed will be kept hidden throughout the entirety of the research process. This is done out of respect for the participants' right to privacy as well as their safety. The investigator feels that this research will eventually secure the greater benefit for the writer's colleagues and any other stakeholders that are involved. This larger good should not be allowed to suffer because of a step in the ethical method; each researcher is responsible for finding a balance between ethical practise and the greater benefit of humankind. For instance, the author was once the target of a major threat, and management sent out a note of caution to all those who were conducting additional investigations, instructing them not to utilise any material that had been declassified at the time that this study was being conducted.

They were led to assume that the writer had become a mole and had been feeding management with ammunition, which caused some members of the Ho office to grow furious. They believed that the members of the staff should distance themselves from the study and everything else that was related with it. Do we want to imply that the author, who is also an employee of the organisation, ought to have deemed those risks to be detrimental to his job security and ought to have abandoned the study entirely?

It is also vital to ensure that the participants' privacy is protected and that their integrity is preserved (Perakslis, 2022). In order to protect the confidentiality of the people who took part in the research, I changed their names and identities to fictitious ones and gave them identifiers in the form of numbers, such as "MM 01, SS01, JS01." As a direct consequence of this, no breaches of ethics or privacy regulations occurred during the process of sharing the information that was collected from each individual who was questioned.

3.4.1 Confidentiality and Anonymity

The terms confidentiality and anonymity are terminologies that confuse researchers in social studies. Therefore, it is essential to properly distinguish between the two terms to formulate the correct protocol to ensure adequate privacy and informed consent. Confidentiality and anonymity, according to this write-up (http://www/humansubjectsreview/confidentiality retrieved on 1 September 2021), are two separate things that researchers must note. Confidentiality touches on the researcher's condition to know the subjects and link them to the project just for the study. However, they take steps to protect them so that information about them cannot fall into the hands of outsiders. The researcher protects that subject's confidentiality through the assignment of password, encryption and securing the records in a steel cabinet, just so the information stays with the researcher alone. Meanwhile, maintaining confidentiality and anonymity is paramount because the researcher must be sure about the effect of his actions on the participants and the study results (Black, 1999). Unfortunately, there is no confidentiality in the emailing system; the message can be copied or forwarded to different accounts (Blaxter, Hughes & Tight, 200**6**), making confidentiality a fluke. Similarly, International Language Testing Association (2016, p. 3) has said confidentiality cannot be absolute. However, the need to ensure confidentiality in a research study cannot is an acceptable standard the world over.

3.4.2 Anonymity

Unlike confidentiality, anonymity refers to when the researcher cannot recognise the subject's identity. Anonymity is not common in research involving human subjects (**http://www/humansubjectsreview/confidentiality**) because, by convention, human research requires consent forms to be signed. The federal laws do not allow Institutional Review Board to waive the strict procedure of signed documentation which virtually links the subject information to the project. In other words, the consent forms signed by the subjects' linked participants to the particulars on the document; with this, it is practically difficult not to know anything about the subject. In the same vein, the concept of anonymity and confidentiality was part of the initial research plans. Therefore, anytime a piece of information ended that bordered on a participant's particulars, the investigator fully adhered to the confidentiality principles (**http://www/humansubjectsreview/confidentiality** retrieved on the 1 of September 2021).

For instance, some trusted secretaries and office staff (gatekeepers) were kind enough to have handed in documents containing employees' personal information, annual nomination forms, extra duty letters, and adjustments of overtime pay. In all, the confidentiality principle was applied in the study. In the research, as stated earlier, anonymity might have linked some participants to some records.

Researchers in the field of social sciences sometimes find themselves perplexed by terminology such as "confidentiality" and "anonymity." As a result, it is vital to make a clear distinction between the two concepts in order to correctly define the protocol in order to provide sufficient levels of privacy and informed consent. According to the article found at (http://www/humansubjectsreview/confidentiality), it is important for researchers to keep in mind that confidentiality and anonymity are two independent considerations. The researcher's objective to get to know their participants and relate them to the project simply for the purpose of the study is hindered by the necessity for confidentiality that must be maintained. They do, however, take precautions to guarantee that no information about them falls into the hands of unauthorised third parties by using a variety of security measures. The researcher protects the subject's information by providing them with a password, encrypting the data, and storing the records in a steel cabinet. This is done to ensure that the subject's information is kept private. This ensures that the researcher is the only one who can access the material by preventing any other individuals from doing so. Nevertheless, protecting the privacy and anonymity of study participants is of the utmost importance since the researcher has to be certain that his actions will not only have an impact on the people who took part in the study but also on the findings (Black, 1999). Unfortunately, there is no such thing as secrecy in the emailing system. According to Blaxter, Hughes and Tight (2006), the message might be duplicated or sent to various accounts, making confidentiality a complete and utter gamble. In a similar vein, the International Language Testing Association (2016, p. 3) has said that confidentiality cannot be guaranteed 100 percent of the time. However, the requirement to maintain secrecy during the course of a research project cannot be considered a globally recognised criterion.

Anonymity, on the other hand, refers to the situation in which the researcher is unable to determine the identity of the person being studied. As a matter of protocol, permission documents need to be completed in order for human subjects to participate in research (http://www.humansubjectsreview.com/confidentiality), which means that anonymity is not typically utilised in this type of investigation (Tafese, 2022 & Howell, 2019). In accordance with the federal legislation, the Institutional Review Board is not permitted to deviate from the stringent procedure of signing all of the necessary papers, which effectively ties the subject information to the project. In other words, the subjects' signatures on the consent forms tied the participants to the specifics listed on the document (Douglas, McGorray & Ewell, 2021); as a result, it is almost impossible to not know anything about the subject. In a similar spirit, the idea of anonymity as well as secrecy was incorporated into the preliminary ideas for the research. So, if there was a piece of information that became public that may have given away facts about a participant, the researcher adhered to the confidentiality standards to the letter (http://www.humansubjectsreview.com/confidentiality, accessed September 1, 2021). For instance, a number of reliable secretaries and office staff members (gatekeepers) were nice enough to have handed in paperwork comprising employees' personal yearly nomination forms, overtime letters, and adjustment for overtime pay. In general, confidentiality was maintained during the course of the investigation. It has previously been mentioned that the fact that the participants wanted to keep their anonymity might have resulted in some data being associated with the wrong persons.

3.5 Assumptions and limitation

The researcher finds it necessary to describe and recount the assumptions and limitations of the research study. In the works of scholars, especially those from the social sciences, it is crucial to be watchful of your assumptions and limitations to reduce bias, increase truthfulness, concretise validity, and dependability.

3.5.1 Assumptions

Assumptions are the researcher's roadmap of the study, which charts the course of the study and its methodological considerations (Marshall & Rossman, 2016). The centre of action for this phenomenological study is the Ghana Revenue Authority's office at Ho, in the Volta region. The critical assumption in this study is that the researcher cannot separate himself from the research participants, so the researcher should not be pretentious (Hammersley, 2000). In this regard, the author believes the required data can only come from the perspective of the employees who are the same time participants in the study. The other assumption is that the employees at the Ho office of the GRA are a fair representation of the workers of the Ghana Revenue Authority as a whole. Last but not the least assumption is the fact that detailed information from participants, unstructured observation, and another document should constitute the required data for the study.

3.5.2 Limitations

Limitations broadly are other factors outside the researcher's control that possibly can occasion a weakness in the study (Owsiak, 2014). For example, one main limitation that can create a severe weakness is the researcher's interpretations of the phenomena and other theoretical leanings that are allowed to penetrate the idiosyncratic views of the participant's world (Creswell, 1998, p. 54-113; Moustakas, 1994, p. 90; Saldana, & Adorno, 2001). Additionally, the study respondents are employees of the same organisation and operate from the same office. Therefore, their encounters or experiences do not necessarily represent the opinions of every worker of the Ghana Revenue Authority, which represents a severe limitation. Lastly, participants' job roles are different, with different backgrounds and experiences, although they are employees of GRA.

One of the worries was making sure the digital recorder captured every bit of the participant's conversation. The researcher should worry about the malfunctioning of the gadgets and other contextual issues that pose a challenge to successful research work. These men admonished researchers to ensure that their equipment was in good working condition and that accessories like spare batteries, recorders, and other things were obtainable. The interview area must be without noise and disruptions, which could distort the flow of participants' deliveries. Notes taken during qualitative studies from the field are a secondary method for storing data. Due to human frailties, including forgetfulness, notetaking on the area plays a crucial role in the storage of aggregated data (Lofland & Lofland, 1999). These two researchers reiterated the need to record the notes the morning after the interview (Lofland & Lofland, 1999, p. 5).

Contrary to these two writers' (Lofland & Lofland) recommendation, writing my notes was challenging and unwelcoming. In the regular work schedule as an auditor, the assignments never finish; rummaging through rabbles of misarranged documents of taxpayers to the point of almost preparing accounts for some small to medium taxpayers, preparing a weekly report on revenue, checking taxpayer 'returns (for monthly, quarterly, and annually.) and other associated assignments. These roles suck the last breath out of the interviewer to the extent that there is little or no energy left to do anything else. Similarly, it took a day or two to compare notes taken through observable activities with the interview notes. Generally, every participant tried to provide answers or information when required.

The only strenuous duty was to check the participant's value and the judgement of the writer in other to reduce extreme biases. For instance, it was to stay disciplined and carry out all the recordings after each interview, devoid of judgemental estimations (Lofland & Lofland, 1999). Maintaining a balance between individual values and value judgement of the writer is critical because field notes are “a step toward data **analysis** (Hermansson & Parvanian, 2022)**.**’’ It has been said, that notes from the fields have gone through levels of interpretations, in other words ‘’ part of the analysis rather than the data collection’’. It is important to remind every phenomenologist that this ‘’basic datum of phenomenology is the conscious human being’’ (Bentz & Shapiro, 1998, p. 98). To lower the abrasive effect of the limitations discussed above, the writer supported the analysis in chapter four with direct quotations from participants. The subjects were featured prominently in the research, thus adding more factualness to the story. The writer has successfully stayed subjectivity from opaquing objectivity. Additionally, the investigator began the research process with the mentality that knowledge about the ins and outs of the organisation was not a big problem for the researcher. However, it became apparent to the writer that some established work-process terminologies, traditions, and meanings narrowed the understanding of affairs in the organisation. It was apparent that there was the need to distinctively and dispassionately observe the participants catch some phrases and terminologies to understand and describe what was going on there. Still, anybody who has carried out this kind of research will say that it is not easy to remain independent. Similarly, this limitation became challenging to deal with, as a writer termed as 'customisation'. Initially, the researcher became thrilled by many things, such as established patterns and stories in the work processes. Therefore, as an interested member, it became necessary to write down notes about the novel and the exciting pop-ups that characterised many interactions.

3.6 Techniques and Procedures.

This section contains the information that I gathered as well as the process that I followed in order to get this information. Additionally, it reflects both the population as a whole and the sampling approach that was taken. In addition to this, it demonstrates the data analysis that was utilised for my study, all of which are congruent with my research paradigm, methodology, strategy, and choices, as well as my time horizon (“Friends’ Company Affected My Life: A Case Study,” 2018).

3.6.1 Selection of study location

In actuality, the Ho office was the most suitable setting the author could have chosen. First of all, during his 15-year career, which began when the author was employed as a tax officer, the investigator spent the majority of his time stationed at this specific station. The fact that the investigator has known the other staff members for a long time should be mentioned. We have developed relationships and come to know one another throughout that period. I worked with a lot of people as a researcher who is also employed by the organisation. I worked with my coworkers as a researcher to complete formal tasks or at other social events that we were linked to as coworkers. The fact that all three GRA divisions were situated in the same structure and could readily interact with one another by just walking across the property was one of the most amazing features of the main office. In contrast, it was much easier for me to dash across a few apartment buildings to speak with a coworker about a problem because staff employees were leaving in the same quarters.

3.7 Research Population and Sample

The research population consisted of the people who worked for the organisation, including permanent and temporary members of management, as well as senior and junior members of the workforce. It is difficult to consider the population of the ten areas of Ghana given that they encompass such vast populations and the significant expense burden that is associated with the study. The amount of time that is available for the study is also rather restricted. Each of the 10 regions of Ghana has its own office of the Ghana Revenue Authority, and each of those offices has demographic characteristics that are basically quite similar to one another. Although the 10 regional offices all adhere to the same strategic, operational, and human resource objectives, the number of personnel in each office differs according to the amount of work that must be done and the geographic distribution of taxpayers. There were a total of 603 people working at the GRA office in Ho, which included both regular staff members and interns.

3.8 Sample strategy

The sample that is typical of the population was obtained from the Ghana Revenue Office that is located in Ho, which is found in the Volta Region of Ghana. All members of the organization's workforce, including management, senior staff, junior staff, and temporary workers, were counted as part of the population for this study. Employees working on a temporary basis made up a fraction of the population as well. In order to qualify for the programme, applicants needed to be at least 18 years old and have been employed by the company for at least two years. Every participant has, at some point in the past, taken part in at least one of the performance management processes. It is possible to classify all of the workers at the Ho office as belonging to one of the following groups:

There are 33 members of the senior staff, 7 members of the junior staff, 7 members of senior management at a higher level, and members of the national service personnel (temporary staff) in total. I had conversations with members of the staff who had passed the interviews with flying colours. My need to gather a sufficient amount of information for the investigation played a role in the selection of the topics (Conti, De Gaspari & Mancini, 2020). The study has adopted a purposive sampling strategy to select participants for the study (Suryananda & Yudhawati, 2021). The participants were above 17 years and had worked with the organization for the past two years. It was also instructive to note that any employee serving any form of disciplinary action could not participate. The need to interview 47 participants provided enough data for the study. The research study applied a purposeful sampling technique because it facilitated the collection of detailed information from the participants who participated in the study (Suryananda & Yudhawati, 2021). The purposeful sampling method enabled the researcher to select the participants that met the purpose of the study (Wu, Diez-Roux, Raghunathan, & Sánchez, 2017). The participants were required to possess a certain level of knowledge within the setting where the study took place to be part of the study, and the purposeful technique facilitated it. Minimal knowledge of the subject area was required of the participants, and therefore purposeful sampling enabled the researcher to enrol them from the population (Suryananda & Yudhawati, 2021). The researcher hoped that all the 150 employees would probably participate in the study to bring about data saturation early. The research study applied a purposeful sampling technique because it facilitated the collection of detailed information from the participants who participated in the study (Wu, Diez-Roux, Raghunathan, & Sánchez, 2017). Benoot, Hannes and Bilsen, (2016) employed a methodology known as purposeful sampling for conducting their research study because it assisted them in gathering a wide variety of data and locating thematic patterns.

When a researcher is dedicated to the study of people, they are more likely to carry out the following actions: Conduct a planned sample with extremely specific characteristics. According to (Benoot, Hanne & Bilsen, 2016) their theory, purposeful sampling is required if a researcher is interested in examining persons who possess specified characteristics. I took careful to offer each participant a copy of their replies to the interview questions so that they could check that my interpretations were accurate. This allowed them to verify that I had correctly interpreted the data. If there were any ambiguities about the instructions, it was the participant's responsibility to clarify them and then resubmit the work to me. I continued in this manner until I ran out of fresh material and realised that my interpretations were accurate, at which point I stopped. Despite the fact that I correctly read the data from each participant, I failed to examine whether or not saturation had been achieved in the data that had been validated. It is better for one to be cautious when no new data is coming from participants for the conclusion to be drawn hastily that data saturation is reached. Instead, one should look out for commonalities (Ragin, 2012) in the data collected.

The number of participants who made pronouncements and repeated themselves in their responses, as stated by Ragin (2012), was a sign that the current research had succeeded in its goal of examining how different types of compensation affected workers' working behaviour. The researcher has a better chance of obtaining a diverse set of experiences if there are fewer people to study and the interviews are more in-depth. Since the objective of qualitative research is to gain an in-depth understanding of a phenomenon, the sample sizes used in qualitative research are smaller than those used in quantitative research (Nassaji, 2021). The individuals who were chosen as a result of my involvement with them were asked to participate in semi-structured interviews conducted by our team. Throughout the course of these interviews, I questioned the persons being interviewed using open-ended interview questions.

I made it a point to plan these interviews at a time and place that were both convenient for the participants, both of which were chosen by the participants themselves. Both of these factors were taken into consideration while scheduling the interviews. In qualitative interviews, the interviewer is the one who asks the majority of the questions; nevertheless, the interviewee is the one who typically replies to them. As a direct result of this, qualitative interviews are a great deal more difficult to conduct than regular conversations (Read, 2018). As a direct result of this, the conversations go to a deeper level and become significantly more precise (Read, 2018). Despite the fact that the actual number of participants (47), which was far smaller than what had been intended (150), I was aware that I would have to put in a lot of effort in order to obtain the information I required from participants who already had a lot of knowledge (Muncy, 2022). The interviews took place in the conference room of GRA as well as at the work stations of the participants. The participants were given the freedom to participate in the study at any time and in any location of their choosing.

3.9 Method for the Collection of Data

Before I began collecting the data, I made sure that all of the relevant documentation was turned in and that I filed an application to the Institutional Review Board (IRB) at Unicaf. I personally hand-delivered a copy of the IRB clearance and confirmation to conduct study in order to ask for permission to visit both the participants and the locations where the study was carried out. After obtaining permission from the Institutional Review Board of the Unicaf University Malawi campus, I started communicating with the participants. In-person interviews, careful observation of each participant, and the collection of relevant documents were the strategies that were utilised during the procedure that was employed to collect data. The interviews were under my purview, and I was responsible for organising, attending, and documenting them. The researchers were able to apply many strategies for data collecting since the phenomenological study gave them that opportunity, as was mentioned before. The notes that were created as a result of a day or weeks' worth of effective observation of the participants were transferred into the general notebook. In addition, copies of documents and other printed materials pertaining to employee transfers, promotions, and disciplinary actions were filed in the arch file that was maintained specifically for this purpose. It is essential to be aware of the fact that the interpretivism method of qualitative research may thoroughly make sense of human consciousness when it is applied in certain contexts. For example, Denzin and Lincoln (2002) and Rice and Ezzy (2000) stated that qualitative research is a multidisciplinary subject that captures different viewpoints of the theory of knowledge, methods, and explanatory devices to make sense of human experiences. These researchers believed that qualitative research was a multidisciplinary subject because it captured different perspectives of the theory of knowledge. During interviews, participants are given the opportunity to talk about their own lives and experiences using their own words. This Interview offers a number of benefits and helps researchers gain a deeper comprehension of the topic they are investigating (Grieser, 2019; Kaplan, 1999). According to the findings of study, ideographic investigations might also be qualitative. Because it takes into account separate instances or occurrences (Klein and Myers, 1999), it is able to take into account the perspectives of a variety of individuals. Then, when seen from the perspective of qualitative research, the origin of knowledge is in the meanings ascribed to the many points of view (Richardson, 2012). Unstructured interviews, participant and direct observations, and documentation are examples of data gathering tools (Cohen, Manion & Morrison, 2011) that can assist in making sense of the situation. The researcher mentioned these methods before. Conducting in-person interviews takes significantly more time than conducting questionnaires and surveys online. This is one of the issues that Meherali and Louie-Poon (2021), brought out in their article. The researcher has a better chance of gathering useful information if they use qualitative research methods. Having an understanding of human behaviour and making effective use of the vast volumes of data obtained from the interviews make this possible.

The following is a rundown of the fundamental actions that make up the technique for carrying out the semi structured interviews: The very first item that had to be taken care of was deciding where the interviews would take place. During the interviews that were conducted for the purposes of the study, I had separate conversations with each participant. When I use this method, I am able to concentrate my attention as the researcher on the perceptions and experiences that the participants have really experienced when they are telling their stories to the interviewer. This enables me to get more accurate results from the research. According to the findings of the research conducted by Cassell, Symon, Buehring, and Johnson (2006), semi-structured interviews provide participants with the opportunity to talk about their experiences in a manner that is both highly thorough and very precise. Although I had allotted a total of 40 minutes for each of the interviews, the amount of time actually spent with each participant ultimately varied depending on how they responded to the various questions. Before conducting the interview, the researchers had to complete the second phase of the research study, which required choosing the appropriate questions to ask and ensuring that the study's goals would be accomplished. As the next step in my interview technique, after that, I will move on to the next step, which is to ask the people being interviewed semi-structured interview questions. The purpose of these questions is to urge the respondents to talk about their experiences in as much detail as they are comfortable discussing at this point in the interview. As the next step in the process, you will need to conduct interviews with the participants at the site that has been determined. In spite of the fact that the consent form stated that the interviews would be taped, I made it a point to inform each participant about this fact before we began the interviewing procedure.

An interview guide was adhered to with utmost seriousness in order to aid in guiding the interview process until the participants repeated the same responses. In addition to making an audio recording at the location, notes were also collected there. Throughout the entirety of the procedure, nonverbal clues were carefully observed and recorded. In order to better direct the interview, we used a guide that we adhered to religiously until the participants gave the same answers again and again. In addition to the audio recording that was done on the field, notes were also recorded. Throughout the entirety of the procedure, attention was paid to nonverbal clues. Another factor that prompted me to do so was the fact that I would be the only person who would see them, and that their identities would be concealed.

I also made it very apparent to the participant that they were at liberty to ask any further questions on the meaning of any of the interview questions that they deemed to be appropriate. As was pointed out before, the researcher resorted to using codes in order to keep the identity of the participants a secret. The codes were assigned at random within each rank, and their distribution did not correspond to the order in which respondents were gathered for the research. In order to prevent theft and fire, the copy names and assigned codes were stored inside of a cabinet that had a lock on it. The personnel were given an explanation of the goal of the research through the company email system before they were asked to participate in the study. According to Gibbons, Pawlak, (2022) it is essential for the person being interviewed to have a complete comprehension of the questions that are being posed to them during the process.

According to Oberman, Winkielman and Ramachandran (2007), face-to-face semi-structured interviews give the researcher an advantage because they allow them to observe the subject's body language and facial expressions while the subject is being interviewed. This gives the researcher a better understanding of the subject's motivations. In addition, each participant was given the chance to review the transcriptions of their interviews and ensure that they were accurate. I emailed each participant a written copy of my interpretations of their comments in Word document format so that they could go at my work. This was done so that they could examine it. I was able to save time and maybe help to enhancing the validity of the study by looking through the transcripts shortly after each interview. This was done in order to better understand the participants' perspectives. In addition, each participant was given the chance to review the transcriptions of their interviews and ensure that they were accurate. I emailed each participant a written copy of my interpretations of their comments in Word document format so that they could go at my work. This was done so that they could examine it. By reviewing the transcripts once more after each interview, I was able to cut down on the amount of time I needed to spend on the project while also boosting the validity of the results. The participants' feelings and replies were reflected in the additional notes that were gathered while the interviews were being conducted.

It is imperative that I stress that the interview procedure was adhered to in the same manner throughout each and every interview to maintain continuity. I did, in fact, conduct interviews in the same manner as I had in the past, including asking the identical questions of each individual. Because it was essential for the participants to go back over their work, I made an effort to transcribe each interview as rapidly as I could. As a consequence of this, participants in the research were given the opportunity to read the transcript while the content of their responses was still vivid in their thoughts.

According to Halcomb (2016), one of the most important aspects of the data collecting process is gaining an understanding of the participant's reaction. Additionally, the researcher has to be aware of how important it is to accurately capture the participant's comments. The use of several sources of evidence in research helps to ensure that the results are reliable and accurate (Moon, 2019). Direct observation of the participants in their natural working environment provides the researcher with the opportunity to get an understanding of the participants' experiences, processes, and procedures, which is one of the advantages of this methodology (Twycross, 2015). By observing the participants' settings, interactions, and typical day-to-day activities, I was able to acquire a more comprehensive understanding of the participants' overall working environments. Direct observation, which is another advantage of this method, provides one of the benefits of being able to evaluate practises and processes as they are being carried out, which is another advantage of this strategy. The researcher is also afforded the opportunity to examine procedures and processes as they are being carried out as a result of direct observation. These are practises and procedures that the workers have come to anticipate, despite the fact that the applicants might not have brought them up during the interviews (Balazinska, 2022). When a researcher makes direct observations, there is always the risk that they may see something and immediately draw a conclusion about it. This is a possible difficulty with direct observations. On the other hand, it is possible that the researcher will reach a different conclusion if they continue to study the situation for an exceptionally long time (Bridges & Tamppari, 2015). It is possible to collect more data by having participants give documentation, such as reviews of their performance. According to Kassas and Esmat (2021) phenomenological research is considered to be of a high quality when the evidence is derived from a variety of sources.

3.9.1 Instruments for the Collection of Data

Face-to-face talk is the major technique that qualitative researchers use to collect data for their studies. where the researcher engages in conversation with the participants in the form of interviews to gain a deeper understanding of their thoughts, feelings, and perspectives on a specific topic (Whiting, Petty, Littlechild, & Rogers, 2021). According to Parker (2014), In order to collect information and data, qualitative researchers make use of three distinct kinds of interviews: (a) semi-structured interviews, which are comprised of interview questions that have been prepared in advance; (b) structured interviews, which involve a specific list of questions that the researcher asks in a specific order and have a limited number of responses; and (c) unstructured interviews, which involve informal discussion. In addition to the conventional face-to-face interview (Easaw, 2012), the researcher participated in informal discussion with a significant portion of the employees throughout the data collection phase of the phenomenological study in order to coax out more information.

The researcher made use of their regularly scheduled break periods in order to have these unstructured (chats Bass, Armson, McLaughlin & Lockyer, 2020; Thomas, 2015). The researcher will frequently look around the room to see whether anyone is taking a break from their work or unwinding after lunch. During semi structured interviews, the researcher has the opportunity to ask a number of open-ended questions, which do not elicit predefined replies from the participants (Ashton, 2014). In studies that make use of qualitative research approaches, the researcher is the principal individual tasked with the responsibility of data collection (Aguas, 2022; Becker, 2019). As the researcher, it was my responsibility to compile all of the material that was necessary for the actual study. The researcher is the primary individual responsible for the gathering of data in studies that make use of qualitative research methodologies (Becker, 2019; Baillie, 2019).

Since I was the one conducting the research, it was my job to gather all of the information that would be required for the actual study. Along the same lines as the other scheduled interviews, some of the prearranged interviews devolved into a more informal chat in which the researcher was more interested in taking notes of noteworthy topics than in necessarily transcribing them afterwards (O'Reilly, 2005, p. 77). The author adopted several of these carefree attitudes in order to keep some measurable flexibility at various points in the writing process. I was the only one who saw any of the participants' replies, as I was the one who led and conducted the semi-structured face-to-face interviews with the participants. According to Oplatka (2018) the use of semi-structured interviews is the most effective method for accomplishing the goal of gaining an understanding of the experiences of the participants. This is due to the fact that persons who take part in such interviews are given the opportunity to expound and provide further clarification regarding their personal experiences and viewpoints (Fairclough, 1977).

Before we started the interviews, I made it a point to go over the following information with each participant: that their participation in the study was entirely voluntary; that they could opt out of it at any time; that their identities would be kept anonymous; and that I would be the only one who would have access to the data that they provided. I also made it very apparent to the participant that they were at liberty to ask any further questions on the meaning of any of the interview questions that they deemed to be appropriate. As was emphasised by Zhan and Xia, (2022) it is vitally important for the person being interviewed to have a complete comprehension of the questions that are being posed to them throughout the interview.

Before I began conducting the semi structured interviews, I devised an interview schedule and methodology in order to guarantee that the protocol was adhered to in an orderly fashion for the entirety of the process. My research and the interviews I conducted with people who took part in the study both used the same method of interviewing, and that method acted as a guide for both. I made certain that the participant had filled out a form indicating that they were willing to take part in the study and be questioned about their experiences. After reviewing the participants' comments, I decided where we would do the interview and when we would do it. The inquiry proceeded for a considerable amount of time using this sort of unstructured interviewing; the subjects were questioned on their past experiences, convictions, and views (Welman & Krugger, 1999). The investigator took advantage of this flexibility (casualness) and started following some of them even to football stadiums, restaurants, and schools so that they could continue having an entertaining but highly intimate talk in front of other people.

During a few of these talks, the experience of the investigator, as well as their understanding of the working process and other experiences, jogged the writer's memory about what question to ask. The sense of officialdom was removed from the discourse as much as possible thanks to the informal nature of the discussion, which helped to ensure that the individuals involved did not get afraid. Additionally, the author made the most of additional possibilities to prey on other areas, such as personnel transfers, and did so with full advantage. In this manner, people engage in in-depth conversation and reveal their genuine understanding of the subject matter at hand (Oyetunde et al., 2014; Lemon and Hayes, 2020). I made sure that the information that was acquired was accurate, dependable, and objective by documenting and providing specific details on the replies that each participant gave to each of the research questions.

After the interviews were over, I compiled all of the information that I had gained during them into a Word document and emailed it to the participants. The following step required the participants to read the transcript and assess the correctness and reliability of the remarks that I had previously recorded. During the follow-up interviews, I made it a point to give each respondent an opportunity to share their thoughts on the veracity of the findings and how those thoughts related to their own life experiences. I also made sure that they were given the chance to discuss how those thoughts related to the findings. In phenomenological research, the researcher has the opportunity to collect data from a variety of sources, in addition to interviews, in order to have adequate material for their study (Morrell-Scott, 2018). My plan as an investigator is to engage the discourse about the matter of national significance that everybody is talking about, and that conversation is about establishing bridges. The researcher was reminded by the activity of building bridges to make more friends in his professional life than he had in the past and to guarantee that he and the participants got along well with one another. In addition to this, the scenario presents the researcher with the unique chance to see first-hand how the influence of pay affects the behaviour of employees while they are on the job.

After that, a few of the participants developed a friendship with the researcher to the point where they said that, at first, they had a hard time putting their faith in me. Throughout the course of the company's history, a significant number of employees have harboured the worry that management had installed moles among them to report on inappropriate behaviour to them. People, in essence, did not want to discuss the problems and difficulties associated with management practises in an open and honest manner. Researchers have the opportunity to gather information from a broad variety of sources because the Triangulation methodology enables them to do so by virtue of the fact that it enables them to collect data from a number of sources (Hughes, Hughes, Sykes & Wright, 2021). In addition to the interview, which was of the semi-structured variety, I went to the website of my organisation, downloaded a number of documents, and looked through them. In addition to this, I reviewed the participants' performance evaluations and observed them at their various places of employment so that I could get a better idea of how they got along with the other people who worked for the organisations in which they were employed. I did this so that

I could better understand how they interacted with the other employees of the organisations in which they were employed. I followed some of the stories that led to the discovery that some of the female co-workers are required to give in to the sexual advances of some senior management officers in order to receive a promotion, be assigned some specific tasks, or be removed from the normal job rotations, including transfers. This discovery led me to the conclusion that some of the senior management officers are engaging in sexual harassment. This was the case in order to obtain a promotion, to be given certain specific responsibilities, or to be exempt from the typical job rotations. Some of the persons who responded to the survey did not feel entirely at comfortable as a result of the manner in which some of the questions were posed.

As a part of my responsibilities as the researcher, I was given the task of conducting interviews with employees to obtain their perspectives on their experiences. In addition to this, I was tasked with scanning the corporate website for papers that were linked to the organisation. In addition, Green and Dowell (1995) emphasised that particular information in the Documents may be used to investigate and validate confirmation from other sources. These details can be used in a variety of ways. If the technique of data collection is satisfactory, the researcher will often make frantic efforts to get back to a specific participant, with whom the dialogue began, to explain a problem (Creswell & Poth, 2016). These "ding-dong" skirmishes typically result in the writer getting some fresh information that he had not previously considered or posing a question or asking the following day. I took part in the first-hand observation of procedures that are commonly conducted during the course of a typical workday in order to assist me in gaining a better understanding of the behaviours, actions, and motivations that are associated with the phenomena.

In addition to this, I devised an observation protocol, which is a procedure for documenting researcher interpretations.

In the course of the data collection that took place at the organisation, approximately one-third of a day was allotted for doing direct observations. I took on the role of an observer in order to gather information about the relationships that the participants have with one another, the interactions that take place among their staff, and any data that may strengthen the impact that awards have on the behaviour of employees working for the organisation. I pretended to be an observer so that I could gather information on the participants' methods of communication with one another, their staff, and the information that may potentially enhance employees' incentive to work more for the firm. According to Halcomb and Peters (2016), if a researcher makes use of direct observation of the participants, they may be able to get insight into how the participants interact with one another in their natural contexts.

Phenomenology, according to Greene (1997), Holloway (1997), Kruger (1988), Kvale (1996), Maypole and Davies (2001), Robinson and Reed (1998), Creswell and Poh (2016), and others, is about the real experiences of the people who take part in the event that is being studied. Kvale (1996), Robinson and Reed (1998), and Maypole and Davies (2001) are also of this opinion. Kant's transcendental philosophical technique was used by the researcher. Kant was a thinker who considered the human person to be fundamental. According to Kant's transcendental form, the researcher has to come to know the subject in order to comprehend what it is that the subject does. Therefore, the purpose of all of these outings with the author's employees was to familiarise themselves with them, become familiar with their jargon, and learn more. I made contact with the office manager at the Ho location of GRA in order to schedule a time for my visit to the workplace, during which I would first introduce myself to the possible participants and then offer a condensed explanation of the objectives of the research project. I was able to evaluate numerous measures of information for the same objective by making use of a variety of resources, which added to the benefit of the whole situation. According to Wu, Zhang, Wang and Hu (2015), triangulation is the process of coming up with many lines of analysis that are comparable to one another.

3.9.2 Technique for Organizing Data

I took notes and recorded every interview that I did, using a guide that I had written beforehand. I also wrote down what I observed and heard. To put it another way, I skipped over the transcript entirely and went straight to the audio recording. I had to clean up this data by eliminating names and other links so that the identities of the persons whose names and voice cues were included in the findings would not be made public. This was necessary in order to avoid the identities of those people from being made public. The cleaning reduces the likelihood that the study participants were discussing a colleague or a manager, and as a consequence, the subjects are less likely to be in danger as a direct result of their statements. After creating a folder on my flash drive and organising the transcription of the interview that I had previously captured as audio, I played again the interview. I put the answers to the interview questions provided by the participants in a word document that I created and updated to it. After that, the data were imported into the NVivo 12 software so that it could be analysed, and the findings were written up and presented. In addition to that, I documented the findings of the research. I made some edits to the log while the data was being collected on the computer. Each and every component of the material was meticulously examined, investigated, taken notes on, and arranged according to several theoretical frameworks of explanation. It is possible to guarantee that the research questions can be answered if the themes that are present in the data that has been collected are identified. It was impossible for me to analyse the data using just pencil and paper since it had been sent to me in reams and reams of text. This truth has to be brought to the notice of the readers on a consistent basis. The usage of qualitative analysis software was shown to be fairly beneficial throughout the process of aiding with the analysis of the data, as was mentioned at the beginning of the essay.

After distinguishing recurrent patterns and themes, the material was partitioned into the categories that were determined to be most relevant. It is critical not to create patterns or themes where none exist, since this is still another vital consideration by Cardini, O’Higgins & Rohlf (2019). The personal information of the participants will be stored in a secure steel box at my office for the duration of the time period that corresponds with the length of the event. in order to ensure that the safety of each individual who participated in the study. This includes all of the written papers as well as my pen drive, which will include the word document and all of the data from the folders I have generated on my computer. Also included is the entire set of written papers. After a length of time that I deem to be suitable, I will remove the data from the flash drive as well as any paper notes that I have taken and will then destroy any paper notes that I have taken. Because of privacy concerns and ethical issues that are connected to the goals of the study, it is imperative that the identities of the organisations remain hidden from the general public. The participants' physical safety and the confidentiality of their personal information are our top priorities (Perakslis, 2022).

3.10 Analysis of Data

The research used a variety of methods to do an analysis on the gathered data and provide a response to the research question. When I was analysing the information gained from the research, I employed the triangulation methodology. The researcher heard the field recordings many times to ensure that they included all aspects of the interview procedure. According to Anderson, Bachman, Perkins, and Cohen (1991), and later Tripp and Shortlidge (2020), triangulation necessitates the gathering of data from a range of sources. Throughout the course of my inquiry, as an approach for analysing the data, I utilised a process that is commonly referred to as methodological triangulation. This involves gathering information on each participant, including ratings of their performance, direct observation of their regular weekday activities, and semi-structured interviews that are recorded and then listened to at a later time. The researcher had an easier time bringing into focus what took place between the interviewer and the interviewees as a result of doing that. It was helpful for the research to fill in any information quickly, but it removed the primary focus from the situation. Going over the interview transcripts was another method I utilised to confirm that the material that was included in the interview transcriptions was correct. Triangulation is a method used by qualitative researchers to analyse data that has been compiled from several sources of data, such as interviews, observations, and readings (Toy & Ok, 2015). The procedure for analysing the data consisted of the following stages: (i) the gathering of data through participant observation and in-depth interviews; (ii) looking over the information and the written descriptions, (iii) understanding the data and arranging it in a way that is suitable for analytical processing, (iv) advancing even further in one's comprehension and (v) an investigation into the data that was collected. In order to analyse my data, I proceeded to keep utilising the previous methods.

The qualitative data will be analysed using NVivo 12 as the first step in the process of data analysis, which is the second version of the software. The NVivo 12 programme is superior to the alternatives since it can ensure that the coding will be maintained consistently throughout the entirety of the analytical process (Hanley & Tucker 2018). The author used the QRS NVivo data management application tool to ensure that the transcripts recorded all of the necessary bits of information before beginning the coding process (nodes, parent nodes, child nodes, etc.). After organising the replies from the respondents, I used NVivo 12 to carry out a qualitative analysis of the data. I began by categorising and presenting the findings based on the conceptual frameworks and models that I discovered throughout my study into the relevant body of literature. After that, I coded the data that I had acquired using those models and frameworks. The conceptual framework is the glue that holds the multiple aspects of the research together, including the literature, the methodology, and the findings, to name just a few of them (Patel, 2021; Abrahamsen, 2016)). The study that was conducted as a direct result of this may give managers with some suggestions on how to enhance the incentive systems that are used in the workplace. These systems are utilised to incentivize people to engage in behaviours that raise productivity. The results of this study's coded themes may be useful in identifying the incentive programmes that have the most impact on changing people's working behaviours because they can help determine which programmes have the greatest influence. When I was determining which aspects of this topic to investigate for this study, I drew from a number of different information sources, such as the interviews that were conducted and a summary of the prior research that was applicable to the question at hand. The voice recordings of each interviewee as well as the interview notes (questions and responses) were transcribed into Microsoft Word before being imported into the NVivo working area and given identification numbers (IDs). After then, the coding exercise got underway after a case node was established for every member of the group. Using NVivo, one is able to assign codes to data and organise it into a wide variety of categories (Zamawe, 2015).

When doing research, the usage of codes helps to organise the collected data in order to determine the relevance of the information obtained before evaluating how important that information is (Marra & Baldassari, 2022; Schultz, 2013). After doing data analysis and locating recurrent patterns, it is possible that the same item of data was partitioned into many categories as a result of the classification process. The computer performed an in-depth analysis of the categories to determine whether or not the other questionnaire and survey responses (QSR) adhered to a regular format (International, 2017). NVivo is now one of the most well-known code-based solutions that may be chosen from. My main focus was on the raw data to see if there were any recurring patterns that they could build upon. After the transcription was complete, the data were then cleaned (by removing any superfluous components) and coded using the research that had been previously evaluated, with an emphasis on the conceptual model. After that, the formed patterns were classified and filed away in line with the pre-set topics, which included things like:

1. What kinds of incentives and benefits are available to workers?

Rewards may be broken down into three categories: financial vs non-financial, intrinsic versus extrinsic, and performance-based versus membership-based.

2. The second question concerns the effects that incentives have on the behaviours of workers while they are on the job. Contentment in one's work,

They are willing to put in additional effort if they are provided with greater incentives and/or rewarded better.

Happiness with one's lot in life.

3. What positive impact do these behaviours have on the relationship between an employer and an employee?

The ability of management and other stakeholders to coexist peacefully while meeting the requirements of each other is essential.

4. What kinds of incentives are the employees looking for in their jobs?

- **Intrinsic reward**

More employment independence and autonomy, participation in decision-making, task completion (internal pleasure associated with a job well done), more fascinating work, and increased work variety are all desirable workplace qualities.

- **Extrinsic reward**
- Financial

Wages and salaries

Motivating factors for more effort

Gifts for meetings target

Non-financial

Creating possibilities for growth and improvement via learning

Acknowledgment and approval from the organisation (formal or informal)

Commentary and critical analysis are welcome.

- Promotion of personnel

When it comes to the analysis of the study, the methods and procedures that were just explained provide the impression that the activity is linear. Tobin and Begley (2004) defined the process as being interactive, introspective, and reflexive. While we were simultaneously collecting data and analysing it, we emailed the participants the results of our study for them to review and decide whether or not they agreed with them. After that, I utilised the triangulation approach in order to classify the topics that I had unearthed into several categories. Before continuing with the next stage of my data analysis, I came up with a variety of unique approaches that I could use to characterise each of the themes. Because of this, I was able to go on to the next step of the data interpretation. I went back through all of the research and looked at everything a second time to make sure it was still true, particularly the emerging themes that ended up being essential to the analysis that was done in the end. I paid careful attention to the themes since the information that they offered assisted me in selecting the incentive programme that was the most well-liked, effective, and extensively applied throughout the whole firm. This was made feasible due to the fact that I gave a great deal of attention to the process of assigning codes to specified parts of the data, then categorised these codes, and last, through the patterns, arrived at the themes. I began drawing conclusions about the findings of the study once I had established the themes and organised the information to offer support for both the primary and subsidiary themes that were derived from the data. After that, I made it a point to ensure that the conceptual framework of the study as well as the categorical results from the literature review were taken into consideration when I was gathering and analysing the data (Qualitative analysis is cyclical and evolving). This was something that I made a point of doing throughout the whole process.

3.10.1 Data Interpretation

As stated earlier, the phenomenological study allowed the researchers to use more than one data collection method. The notes generated after successful observation of the participants for a day or week were copied into the general notebook. In addition, copies of documents and other printed materials covering employees transfer, promotions, and discipline were filed in the arch file kept for that purpose. It is important to note that the qualitative study approach (interpretivism) comprehensively makes sense of the human consciousness in dedicated settings. For instance, Denzin and Lincoln (2002) and Rice and Ezzy, (2000) stated that qualitative research is a multidisciplinary subject that captures different viewpoints of the theory of knowledge, methods, and explanative devices to make sense of human experiences. Therefore, no interpretations of data set within the context of the culture and values of the people can be completed successfully outside the perspective of epistemology (McNamara, 2001) of the study's philosophy. Research has also shown that qualitative study is ideographic. It comprises discrete cases or phenomena (Klein & Myers, 1999) and, therefore, can understand the viewpoints of different people. Then the origin(source) of knowledge from the perspective of qualitative research is the meanings of various views (Richardson, 2012).

As the researcher explained earlier, methods of study such as unstructured interviews, observations (participants and direct) and documents are data collection tools (Cohen, Manion & Morrison, 2011) that help make sense of phenomena. It is important to note that while the data collection exercise was ongoing, the study tried simultaneously to interpret and understand the observation, discussions and some documents made available. Qualitative interpretation supports the philosophy that there is no single reality, so knowledge requires interpretation as participants' interactions (Denzin & Lincoln, 2005, p. 26). For example, studies have proven that monetary reward is not a social construction, but money is what money does, as agreed to by what society has agreed to be its functions. More critically, as a researcher, the plan was to collect data and present it as independent as possible through the application of the research process. Still, the ideas and intuitions should not overshadow those who have lived the experience. To ensure that participants' views about the situation under study got reported and not the researcher's opinion, the investigator repeatedly returned to them to trash out incidents that were not clear to the researcher. The investigator seized the opportunity to re-tell the story by participants to confirm the account they had already explained to the researcher. These re-lived or recounted events added to the internal triangulation by no stretch of the researcher's imagination. Sometimes as a researcher, the need was to determine if the participant knew the difference between extrinsic and intrinsic motivation and why they preferred it. Indeed, as an investigator, it represents some responsibility not to use unnecessary subterfuges and tricky language to get answers to the questions. Therefore, the interview questions were piloted on some colleagues to test their understanding before applying them to the participants.

It is essential to make sure that the findings are valid. So, to a large extent, the investigator sometimes paused and asked if there was a sense in the research process so far and how well the participants' meaning and events were understood and described.

3.11 Validity and Reliability

The researcher will use a variety of methods to check the acquired data in order to guarantee that the data complies with the standards of reliability and validity advocated by the qualitative research paradigm. In addition, the concepts of dependability and trustworthiness that are inherent in the interpretivism philosophy were employed in the study. In conclusion, as the researcher, knowing how important it is to have transferability, I participated in the processes that assure stakeholders that all of the reliability factors mentioned above, as well as the validity factors, unfolded in the study. This was done so that I could demonstrate the study's validity.

3.11.1 Dependability

Data dependability over a period of time is the state known as dependability. According to Yin (2012), dependability comprises respondents' evaluations of the findings, as well as the research suggestion and the interpretability of the results. The reliability of the study is directly proportional to the extent to which the numerous components of the investigation support the accumulated facts (Lincoln & Guba, 1985). In light of the fact that dependability is ensured by reliability (Marshall & Rossman, 2016), I checked the accuracy of the transcript and made sure that the appropriate codes were used (Leung, 2015). During the course of the research, I took extra precautions to ensure that a thorough record of the procedures used in the research was carried out. This was done to guarantee that the procedures involved in obtaining the data can be duplicated in both the current and future study, hence assuring their authenticity and reliability. This was done to ensure that the processes involved in collecting the data can be replicated.

The academic community has the responsibility to record and keep accurate data in order to reduce the number of pointless errors in the code (Yin, 2012). As Harvey (2015) pointed out, once the interview was over, it became important for the researcher to offer replies to all of the questions that were asked by the participants. The procedure of reviewing and transcribing the data guarantees that the findings will be accurate and trustworthy. In light of what has been stated thus far, the auditor has to do an audit on the evidence and examine the codes that have been allocated to check that they correspond to the data that has been gathered. The auditor could also examine whether or not the data and the interview questions are same by contrasting the two.

3.11.2 Trustworthiness of Data

Finding meaning in the information that has been obtained should be the ultimate and underlying purpose of any project that involves collecting data. This may be accomplished through analysis of the data. It has been suggested by Richards (2014), Burnard (2014), Gill (2008), and Chadwick (2008) that the qualitative researcher should immerse herself in the data in order to group the various data together and discover any unique patterns that may exist within them. This is in accordance with the statement that the qualitative researcher should immerse herself in the data. According to Holloway and Wheeler (2013), "data management" is the first phase in the process of analysing data. This term describes a practise that has been commonplace in recent years. As a result, I took part in the transcription of the interviews as well as the process of assigning names, phrases, and sentences to the different components of the data that were deemed to be the most significant. As a consequence of this, I next organise (NVIVO) the data into families or categories, which ultimately results in the production of themes and subthemes. The way the coding process works is to come up with themes, write down exactly what people said about topics that interested them, and link the themes and subthemes, which are made up of the different categories that could also be pools of sorted codes (Elo, Kaariainen, Kanste, Polkki, Utriainen &

Kyngas, 2014; Chirema, 2007). Colaizzi's (1978) seven-step approach to data analysis is used in this study to look at the data:

1. Look closely at all of the answers given during the interview to see if there are any hints.
2. Sort out phrases or sentences that have a direct and important link to what the participants were talking about.
3. Cut down on the amount of data collected while keeping it useful. Put together groups of data that have similar values and meanings.
4. Describe these groups of themes in detail so that they fit with the phenomenon you are looking into.
5. Give a clear picture of the basic structure of the phenomenon.
6. Go back to the subjects to make sure that the pictures and results of the study are accurate (Wirihana, 2018).

3.11.3 Validation of Data

Members are given the opportunity to confirm data that was formerly obtained or adjusted to accommodate the authors' or sponsors' sufficient knowledge through the process of data validation. According to Robinson et al. (2016), validity denotes that the study results are reliable, that its results are transferrable, and that it validates the method of data sourcing. Cross-checking the coded replies with those of other coders and, most crucially, with the participants was one of the steps the researcher took to confirm the data gathering process (Leung, 2015). The other method that validated the data that was collected was the examination of the transcripts by the participants. This was done to ensure that the conclusions presented to readers, academics, and members of the academic community were correct and reliable (Elo, Kaarianen, Polkki, Utriainen, & Kyngas, 2014). According to Smith (1984), a qualitative investigation has no place for validity in its methodology. On the other hand, Johnson (2015) believed that it was possible to demonstrate the validity of qualitative data. According to Creswell (2014, p 250), "validity strategies in qualitative research are procedures (e.g., member checking, triangulating data sources) that qualitative researchers use to demonstrate the accuracy of their findings and convince readers of this accuracy." Validity strategies in qualitative research are procedures (e.g., member checking, triangulating data sources). In this regard, a follow-up visit was held following each meeting that took place.

The members of the group listened to the audios in order to validate the recordings, make corrections to prior material, assist in the explanation of developing concepts, or enhance any pre-existing ideas that may have been brought up. Griffith (2013) places a strong emphasis on the necessity to document the research process in great detail; the study might include a full description of the population of interest, the limits of the study settings, and the demographics of the group that was studied. Future researchers will be able to duplicate the work or ensure its transferability with the help of these descriptions. For the most part, triangulation is utilised in qualitative research as a method of data validation, with the end goal of improving the validity of the study (Yin, 2012; Marshall & Rossman, 2016). There is a possibility that triangulation will provide a clearer picture of the research topic that is being investigated.

3.11.4 Transcription Procedure

The transformation of spoken and visual information into written form is accomplished via the use of transcription records (Sandelowski, 2010). When it comes to the process of managing the data collected for qualitative research, transcription is an essential step. Only once the researcher has successfully completed the interview procedure will they be able to transcribe the data, which will then allow the researcher to record the text-heavy data verbatim (Burnard, Gill, Stewart, Treasure & Chadwick, 2008). This transcribing procedure was guided through with great care by the researcher, who was responsible for covering such a vast amount of data. The researcher was able to develop a feeling of familiarity and identification with the data that was collected, which was one of the things that became evident to them during the process of managing the data. This familiarity idea has been reinforced by the remark made by Ball (2009), which states that researchers themselves should carry out the transcription of the data that was obtained. According to Green and Thorogood (2014), the process of manipulating data starts with typing up the interview notes and putting them in a manner that is suitable for further examination. After going through this procedure, the researcher took into account straightforward explanations and recognised recurring ideas and instances.

3.11.5 Data Cleaning

The process of cleaning data is a thorough research that entails monitoring and deleting outrageous assertions as well as data that is worthless or has less relevance from the information that has been decoded. This material, for the most part, is irrelevant to the matter that is the subject of the research, or it contributes very little to shedding light on the phenomena that is the focus of the investigation (Bernard, Gill, Stewart, Treasure & Chadwick, 2008). In order to do this, I went back through the data many times and removed any material that was irrelevant to the topic that was being investigated so as not to put any members of the community in danger by stating their identities. In a similar manner, I compared the information to the field notes that were compiled. After that, the data that had been decoded needed to be filtered in order to get rid of any extraneous information, as was said before, and to create way for information that was more relevant and accurately depicted the story of the life of the thing that was being investigated.

3.11.6 Coding

Coding is an interpretive strategy (Bernard et al., 2008) that is used in a qualitative study to deal with the subjective nature of the information that is being investigated. Coding also reduces the amount of data that has been collected in a meaningful way without losing any of its meaning. In another sense, it is "how you characterise what the data you are studying is about," which is another common definition (Gibbs, 2007). I continued to label other aspects of the data, such as statements, phrases, clauses, images, and photographs, and I found ideas that defined the relationships between these aspects, which are representative of coding. This was the first cycle of coding, often known as the first cycle. After that, I performed some memoing, which is when you pause what you're doing and jot down anything intriguing, which might assist fill in gaps or change codes that aren't contributing to answering the research questions. Creswell discusses the method of organising different types of evidence and naming different kinds of thoughts. This topic is included in his work (2011). According to Saldana (2009), as presented in the works of Andreeva and Dimitrova (2019), in order for researchers to respond to the study question in the most effective manner possible, they need to have access to a selection of different coding systems. This is because having access to multiple coding systems allows researchers to respond to the study question in the most effective manner possible. In order to rephrase what Charmaz (2006) said, I would say that I formulated the argument with the intention of convincing my readers or reviewers that the topic or themes emerged from the data that was obtained. The analysis of the data was done using NVivo version 12, which was done in this study. When it comes to analysing reasonably significant quantities of data, one of the various data management programmes that are available to use is called NVivo. After going through a number of different cleaning procedures, the information that I had captured was exported onto the NVivo work area by me. The obtained data was cleaned up with the help of application software developed by Microsoft. For instance, I utilised a desktop computer to organise the transcripts into questions and answers so that more analysis could be performed using the NVivo programme. In order to answer the research questions, I had to put the collected data in a format that would allow me to do the following, which is what I did as part of the coding process: I looked over all of the data several times and found the following to be the most important activities to complete in order to put the data in a format that would allow me to do so:

- Proceeding line by line through the data that was captured,
- Having determined the most important statements and phrases,
- In order to achieve the goals of the research, you will need to assign codes to the pertinent material and organise it into units.
- A fundamental unit of coding is represented by the codes that have been assigned to each phrase or sentence.

- The consensus led to the creation of brief codes, and those codes were grouped together into families according to their shared characteristics.
- Developing Relationships, Classifications, and Ideas.

As was just mentioned, related codes were merged together to form "categories," and comparable categories are what make up "themes." After reaching this stage, the researcher uses the inductive technique to look for patterns that appear repeatedly within the data that was collected. The families of categories, which are a collection of related codes that form a picture of the phenomena that is being studied, served as the point of departure for me when developing the themes and subthemes (Polit & Beck, 2013). While I was busy coding, I kept a notebook in which I jotted down memos and notes to help explain and define the different codes as well as the rationale behind them. The memos explain the reasoning behind the selection of each code, and occasionally I am required to write down my opinions regarding the data that was gathered.

CHAPTER 4: FINDING

4.1 The Mission and Objectives of the Ghana Revenue Authority (GRA)

The Ghana Revenue Authority Act, 2009 (Act 791) was passed by the Ghanaian Parliament in September of 2009. This act established the Ghana Revenue Authority (GRA) as a body corporate to take the place of the Customs, Excise and Preventive Service, Internal Revenue Service, Value Added Tax Service, and the Revenue Agency Governing Board. (www.gra.gh/index)

4.1.1 Mission Statement

"To mobilize revenue for national development in a transparent, fair, effective and efficient manner through Professional and friendly client service, Promotion of Voluntary Compliance, Application of modern technology, Effective border protection, well trained, disciplined and highly motivated staff."

4.1.2 Organization Objective

Consider implementing a comprehensive strategy for the management of tax and customs administration. The objective of the authority is to reduce the amount of money spent on tax compliance and administration so that the taxpayers can benefit from improved service conditions. Tax collection should be conducted with honesty and transparency, equitable tax loads should be distributed, and management should work to increase revenue collection with efficiency. Ensure that the revenue organisation is accountable by ensuring that taxes are managed correctly; link the various divisions of the organisation by means of information sharing; provide a single tax point where all of the needs of taxpayers will be addressed; and encourage innovative approaches to dealing with revenue administration (GRA Diary, 2012).

4.1.3 Strategic Map of the Organization

The organisation, just like any other firm, has put in place ways to turn its goals into actionable items. In point of fact, key performance indicators are inextricably linked to the operations of organisations, which always result in the organisations' current or future bottom lines (Parmenter, 2015). The Ghana Revenue Authority will pursue these objectives through its various strategies: First, in order to entice members of the public, particularly taxpayers, to come in for tax education and other compliance instructional measures, the Authority has instituted a client service that is both courteous and professional. Education about the filing of tax returns and the timely payment of taxes is an essential component of every single tax system since it underpins the basic raison d'être of the organisation. For this reason, friendliness is essential to the process of developing a link between the revenue organisation and the taxpayers. This is another proof that the organisation has shifted away from its combative approach to public relations (Christie, 2017). According to the Revenue Administration Act of 2016, total automation and computerization of the organization's operations and procedures is required since information exchange between members of the three major divisions and taxpayers has necessitated this (Act 915). In point of fact, the Income Tax Act of 2015, also known as Act 896, imposed a global income assessment on corporations, both those that are permanently resident and those that are not. Because of this, a plan to implement the Total Revenue Integrated Processing System was required so that a computerised base assessment as well as electronic filing of papers, payments, and other services could be implemented (TRIPS). Third, an efficient border patrol and protection system is a preventative action that may be taken to stop the illicit movement of products and persons over the boundaries of the country in order to preserve domestic trade. Third, an efficient border patrol and protection system is a preventative action that may be taken to stop the illicit movement of products and persons over the boundaries of the country in order to preserve domestic trade. Fourth, it is a strategic move to reassure international companies who invest in Ghana that their operations would be protected in the event of a natural disaster. In conclusion, human capital has evolved into a game-changer in every organisation; as a result, the Authority is unable to carry out its purpose without staff members who have received adequate training. The true incentive is in management's strategic strategy to reward its people, which it is unable to do; hence, GRA must have a talent pool of well-trained and highly motivated staff in order to fulfil its objectives.

4.2 Participants

The study participants were forty-seven (47) in number with an average age of 44.07±9.21 years old. The majority (72.3%) were males, with only 13(27.7%) females. Few (6.4%) were between the ages of 21 to 30 years, 15 (31.9%) were between 31 to 40 years, 14(29.8%) were between the ages of 41 to 50years, and the remaining 15(31.9%) were between 51 to 60 years old. More than 93 per cent were Christians. Close to 50 per cent (48.9%) were first degree holders, and most (70.2%) were in the Senior Staff category. See Table 1. Below.

Table 1:

Demographic Characteristics of Participants

Parameter	Frequency	Percentage (%)
Total	***47***	***100%***
Gender		
Male	34	72.3
Female	13	27.7
Age Group		
21 to 30	3	6.4
31 to 40	15	31.9
41 to 50	14	29.8
51 to 60	15	31.9
Religion		
Christian	44	93.6
Muslim	3	6.4
Level of Education		
Pre-Tertiary	7	14.9
HND	5	10.6
First Degree	23	48.9
Second Degree	12	25.5
Position		
Junior Staff	7	14.9
Senior Staff	33	70.2
Management Member	7	14.9

4.2.1 Presentation of Findings

This study presents the results in themes and their respective sub-themes. The themes were developed through qualitative analysis of the results obtained from the respondents. Based on the findings of the study, 14 main themes and thirty-four sub-themes were extracted from the findings.

Three themes emerged under objective one, two themes under objective two, four themes under objective three, two themes under objective four, and three themes under objective five. The themes, sub-themes, and objectives are stated in Table 2.

Table 2:

Presentation of Themes and Sub-themes

Objectives	Themes	Sub-Themes
Objective One: Knowledge on reward systems	1. Individual and group incentives, as well as all kinds of rewards, both financial and not, are needed.	a. Individual and Group rewards b. All reward system c. Financial and non-financial
	2. Encouragement and motivation.	a. Encouragement b. Motivation
	3. Reward hard effort, since current incentive favour management and hardworking employees.	a. Theory of reward b. Reward as a designed system c. Signify mutual relationship between management and staff d. Reward as worth of employees e. Motivation given to employees f. Reward as recognition or appreciation of employees
Objective Two: Types of reward given to employees	4.Professional training's financial and non-financial advantages.	a. Financial and non-financial b. Professional training c. All rewards
	5.No schooling was offered.	a. Educational avenues provided b. No educational avenues provided
Objective Three: Effects of rewards on employee behaviour	6. Relationship health.	a. Poor relationship b. Good relationship

	7.Gratitude, effort, and recognition are key.	a. Satisfaction b. Commitment c. Recognition
	8.Motivational effects may originate from the environment or from inside a person.	a. Motivation by internal factors b. Motivation by external factors
	9. High and low levels of happiness.	a. High contentment b. Low contentment
Objective Four: Reward on employer-employee relationship	10. A lack of acknowledgement, recognition that is adequate.	a. Poor recognition b. Satisfactory recognition c. Good recognition
	11. Relationships that are deplorable, connections that are satisfactory, nice relationship and formal relationships.	a. Poor relationship b. Satisfactory relationship c. Good relationship d. Formal relationship
Objective Five: Rewards employees desire	12. Job Security	a. Job security
	13. Improvement, reorganisation of the reward system, and political influence all had a role.	a. Political influence b. Restructuring of reward system c. Improvement
	14. Prefer monetary over non-monetary reward, individual over group reward.	a. Preference between financial and non-financial reward b. Preference between individual and group reward

The purpose of this qualitative research was to get a greater understanding (Marland & Esselment, 2018), of how managers at Ghana Revenue Authority make use of their remuneration systems to mimic the working behaviours of their workers and to promote workplace efficiency. After obtaining permission from the Institutional Review Board (IRB) at Unicaf University, I initiated the initial contact (Mwaniki, Kaberia, Mugo & Palanee-Phillips, 2022), with the people who would be participating in my research. Even though I am employed by the firm in two different capacities—researcher and staff member—a formal letter was written to the senior management of the company, telling them about the study and providing them with a copy of the letter that the Institutional Review Board (IRB) issued to authorise it (Mwaniki et al., 2022). In the letter that I sent to the managers, I also included a brief explanation of the study so that they would understand why it was necessary to conduct the research (Neelon, Go & Figueroa, 2019), what kind of data was required, and why I wanted the employees to participate in the study. I did this so that they would be able to answer the questions that I posed to them in the letter. As indicated in Table 2, there were a total of forty-seven participants in the semi-structured interviews. This featured seven managers, 33 seniors, and seven juniors.

However, this should not be seen as evidence that all possible information has been extracted from the data because participants in these interviews frequently repeated information or experiences that were connected to one another (Ragin, 2012). According to Ragin (2012), the fact that the current sample had a large number of claims and repetitions offered cause to believe that the study's goals had been successfully accomplished. Every person who was interviewed took part in the session, which lasted for an hour and did not disrupt the regular operations of the company. The participants were routinely (overnight) emailing a compilation of the findings and interpretations to allow them to participate in the review of the transcripts and assess whether or not they correctly represent the data that the participants had previously supplied. This allowed the participants to determine whether or not the transcripts accurately represented the data that the participants had previously supplied (Rawat, Mithani, Sanders, Namugosa, Payne, Mitchell-Foster, Orem, Ogilvie & Nakisige, 2022).

While I was thinking out the organisational structure and how the work orders interacted with one another, I decided to monitor the workplace in the process of finding it all out. I focused a lot of emphasis on observing how managers structured the distribution of tasks between senior and junior staff members (Azeez, 2021). During the course of my interviews, my interpretations of the working process were logged, and we used those interpretations to increase the amount of data triangulation. This was something that happened throughout the entirety of my interviews. As soon as the interview was finished, the individuals who were being questioned went back over the data interpretations (Munkert Karnros, 2021), reviewed the observations, and looked over the documents to determine whether or not they supported the statements that the participants had previously voiced. I began by organising the data in Microsoft Word, and after I was ready, I imported the complete dataset into NVivo 12 so that I could conduct more research based on it. Because of this, I was able to do a more in-depth analysis of the data. As a direct consequence of this, I was able to carry out a more comprehensive examination of the data. A thorough cleaning of the transcripts was performed with the assistance of the auto-coding technology before I performed any type of analysis. This was completed before I carried out any type of investigation (Mayor, 2016).

The use of technology was directly responsible for the realisation of this possibility (coding). In addition, in order to speed up the process of coding, I utilised NVivo's word cloud and word tree functionalities. These capabilities are included in the software itself and may be accessed there.

4.2.2 Knowledge on reward systems (Objective one)

By asking, "What are the reward systems?" at various stages of the interview with the participants, we were able to assess their level of familiarity with this topic. The purpose of this survey was to determine the level of general awareness that workers have of the reward systems that are used in their firm. This objective led to the discovery of the following themes under objective one: (1) Individual and group incentives, as well as all kinds of rewards, both financial and not, are needed. (2) Encouragement and motivation (3) Reward hard effort since current incentives favour management and hardworking employees. See Table 3 below.

Table 3:

Summary of Themes and Sub-themes on Respondents knowledge on Reward Systems

Themes	Sub-Themes
1. Individual and group incentives, as well as all kinds of rewards, both financial and not, are needed.	a. Individual and Group rewards
	b. All reward system
	c. Financial and non-financial
2. Encouragement and motivation	a. Encouragement
	b. Motivation

3. Reward hard effort, since current incentive favour management and hardworking employees.	a. Theory of reward
	b. Reward as a designed system
	c. Signify mutual relationship between management and staff
	d. Reward as worth of employees
	e. Motivation given to employees
	f. Reward as recognition or appreciation of employees

Theme One: Individual and group incentives, as well as all kinds of rewards, both financial and not, are needed.

The necessity of providing individuals and groups with incentives of any type, regardless of whether or not they are monetary, was the primary focus of the research (Daramola & Daramola, 2019). The responses from the participants all pointed to the necessity of providing individual and group incentives of any kind, regardless of whether or not they are financial, in order to assist employees in reaching their full potential and to make them significantly more excited to perform better at work, which increases engagement (Prentice, 2022). During in-person interviews, the vast majority of applicants voiced their opinion that management should either continue rewarding employees with group rewards in the same manner as they do at the present time or award each employee individually. This was in response to the question of whether or not management should continue the practise of rewarding employees with group rewards. During the activities that were carried out as part of the observation that took place on location, a number of participants raised their hands in favour of either an individual or group-based basic incentive in order to express their approval of either of these options.

The various participants, as described below, stressed the following:

"This reward can be given on an individual basis than groups. However, a group can also be rewarded whenever they help achieve a target." "It has become necessary to adopt individual or group base payment system because we at times work in group and as well as individuals. Management may want to target individuals like the Auditors, Client Service Officers, Compliance and Debt Management Officers, etc. I think this will create a healthy rivalry among the officers. This will also help bring the best out of them because each will try to outdo the colleague, which will benefit management to increase productivity inadvertently.

- *Regarding assessing individual performance, I think leadership can rely on the existing performance appraisal mechanism except that it shall not be annual but monthly this time around. The compensation should be enticing to encourage participation in this healthy competition while contributing towards a wealthy course. If the amount management will offer to these individuals is not substantial, many officers may not participate.*
- *On the other hand, group reward, is how management is currently rewarding its employees, so there is no need to talk about it. However, management can offer monthly, quarterly, semi quarterly, bi-annual targets for its offices scattered across the regions. The best performing office could be awarded a computer or any other office machine." [R4S4, MM]*
- *"It is important for us to note that there are general reward systems and specific reward systems. In other words, there is a group reward system and an individual reward system." "I think this will push everyone to work hard to earn this award in addition to their regular*

salary and the annual bonus. This will improve the individual financial situation and primarily guarantee management at least a performance from these employees. I again think that the rumours of bribery among individual officers will die down because additional income can be generated legitimately. So, I urge you to use the medium of your scholarly work to inform management and my colleagues about it" [R7P7, SS].

Depending on the employment description, the participants stated whether they preferred individual or group incentive schemes (Fujita & Mori, 2017). They said that there might be individual or group-related incentives and explained why they favoured or believed one was superior. Despite the fact that everyone, from the worker to the CEO, talks about communal accomplishment (Ismailoglu, 2022), proponents support individual incentive programmes as a means of awarding money or showing appreciation and acknowledgment for the victory. Mainly, the work of organisations is undertaken by workgroups and teams consisting of individuals in charge of production activity, the product advancement program, the offering of services, and so forth (Tuuli, 2018; de Jong et al., 2005; Cummings, 2004).

Simply said, we recognise individual accomplishment, and society appears to favour individual rewards over communal ones (Cugueró-Escofet & Fortin, 2022). A number of authors also concur that "we think anything worth achieving is done by groups, not by individuals" (Weber, Homes, & Palemi, 2005, p. 80). Researchers have shown the significance of how workers behave in groups. It is stated that when groups collaborate, their production is significantly higher than when groups do not (Kozlowki & Bell, 2003). However, it can be challenging to attract people with different experiences and interests to collaborate. A review has supported this claim, therefore "the dynamics inherent in team processes are still somewhat mysterious" (Kozlowski & IIgen, 2006, p. 97). Interest conflicts between various organisations and people are ongoing. A group consists of people with various interests, levels of competence, and backgrounds, as was already said. Such organisations also seldom permit members of other groups to utilise their knowledge, which can occasionally fuel small-scale competition to the point where some individuals actively object to members of other groups sharing information with one another (Gratton & Erickson, 2007).

Creating social and business connections is more important than ever. According to some writers, a company is an unfinished business, and the globe must develop bridges across civilizations, largely involving strangers and unknown individuals (Hammerstein, 2003). This notion of collaboration can become part of the worldwide system to improve workplace camaraderie. Managers may increase group collaboration and performance by offering suitable rewards in interdependent circumstances (Chan et al., 2014). Many incentive systems have emerged from this unique design, emphasising individual performance above collective performance (IIgen & Sheppard, 2001). Free riders are difficult to spot when a company uses the collective incentive system (Hamilton, Nickerson & Owan, 2003). Individual awards are more effective than group rewards in bureaucratic management structures (Libby & Thorne, 2009). A soccer manager might spend almost 150% of the team's revenues on a single player's contract (Lionel Andres Messi's deal was worth 110% of the club's revenue in 2021). Is Messi exclusively responsible for all wins? Fortune 500 corporations favour rewarding individuals over groups.

The researcher thinks that this organization's administrators failed to understand the esprit de corps-based core of human survivalism. The man probably completed most of his duties in groups and developed within them. Our genetic constitution is predisposed to having empathy for social groups (Aytimova, 2020). According to our anthropology, humans are distinct from other primates and need social behaviour to survive. We collaborate because it is necessary for us to survive (Pop, 2021). Given that human group membership is well established and that many companies have found success as a result of group membership (Schroeder, 2020), the key challenge for management leadership activity is how to encourage the group members to cooperate.

But in order for managers to successfully foster a sense of group affiliation at work, the following must be true: The leader's policies should create superior goals (Miller, 2022), an individual should be motivated to behave in a way that benefits the group (Silva & Pereira, 2022), and encourage the expression of opposing views. Each group member should be able to experience their own daily psychological requirements. A monetary award is the most typical sort of reward employed by organisations all around the world (Rimmer & Chatfield, 2020). After completing a task entrusted to them, employees are paid a salary. In a similar vein, when their employers fulfil their social demands, employees feel driven. According to research, individuals who initially joined a group with selfish intentions eventually change their behaviour to become cooperative and unselfish (Park & Yang, 2018). Instead of rewarding specific group members, the management must develop a reward system that promotes the group's goals. Therefore, the organisation must create a plan that provides possibilities for each member while firmly focusing on collective success in the workplace. To encourage the team to achieve this goal and others, the incentive scheme should provide unique benefits. Free riders cannot be ignored during group activities (Ozono, Kamijo & Shimizu, 2017); thus, the incentive programme should recognise individuals for their contributions to the success of the group (Roberts, Ho & Gelman, 2020; Harvard Business Review, December 27, 2016). Because the interacting employees have comparable characteristics (social standing, values, educational background, social status), the homophily concept is used in group rewards. However, homophily may be harmful (Prell et al., 2009) if a specialised skill and value are needed to utilise a specific resource, resulting in collective productivity. Alternatively, paying individuals based on their unique contribution to a goal when choosing rewards, if the "homophily method" is used, creativity will be inhibited (Rodgers, 2003, p. 306). Although it was obvious that the management team and senior employees valued both individual and collective awards (Açıkgöz & Günsel, 2016), none of the junior team members brought up this topic. According to the Labor Law of 2003 (Act 651), among other things, every employer in Ghana is compelled by law to indemnify the employees in accordance with the law's requirements. An employee's pay is safeguarded by Sections 67 and 72 of the Act, and employees must receive their salary, allowances, and other payments (wage) in legal cash. The legislation is unambiguous: the majority of the worker's award should be provided in cash. As a result, before 2003, compensation for employees was determined by colonial legislation promulgated by the governors' decades earlier. Numerous of these laws were based on the fundamentals of traditional philosophies, with an emphasis on monetary benefits (Pandit, 2021). Businesses were urged by outdated management philosophies not to give employee rewards too much weight. Many individuals think that when an employee's wealth and well-being rise, they start to be laxer (Reidhead, 2021). Ghana's labour legislation also covers non-cash benefits; however, it is unclear how to give them to the employee, and there is no set amount of time to do so. The Act does not mention the specific composition of these non-cash incentives; hence, the non-cash payment was not mandated by the legislation.

Extrinsic perks are typically seen as being crucial for luring and keeping workers in both public and private employment centres (Ruiz-Verdú & Singh, 2020). Despite the fact that non-cash perks are not frequently highlighted (Mujjo & Meyer, 2012). In the past, awards were thought of as tangible incentives provided to employees in exchange for carrying out their duties (Aarts, 2021; Porter & Lawler, 1968). As a result, attention has been drawn to how palpable or tactile the reward is.

Contrary to what many experts say regarding financial reward, salary, and allowances, monetary rewards have been criticised for their limits. Financial incentives affect employee performance directly or indirectly. This makes financial rewards like pay and other incentives particularly important for employee performance and the institution's production (Mohamed & Mohamed, 2013). Despite the encouragement and rapid satisfaction monetary rewards give, their motivational effects on performance are limited. Money is supposed to always encourage workers. It should compensate the employee for extra work. However, monetary pay does not follow that reasoning because large quantities of money do not necessarily encourage employees or boost performance. Other writers do not endorse monetary remuneration for a number of reasons, including the assumption that employee performance may deteriorate and the fear of not delivering what they promised the employer in exchange for a substantial cash benefit (Chib, De Martino, Shimojo & O'Doherty, 2012). When the employee keeps his end of the deal and regularly delivers the promised amount, a right to that amount emerges; any failure by the employer to pay the agreed amount produces discontent among the employees (Beer & Cannon, 2004). Management experts call the incentives people get from doing their jobs intrinsic reward (LIAO, 2021; Byars & Rue, 2011). Intrinsic reward is an employee's intrinsic delight from finishing a task (Van Aswegen et al., 2009). Intrinsic reward is non-physical but involves cognitive processes that the employee experiences for performing the job (Bastos & Barsade, 2020; Thomas, 2009). It includes freedom to make decisions, acknowledgement, a letter, plaque, or insignia expressing admiration of the employee, and overcoming an uphill task in job delivery (Ozutku, 2012). Intrinsic rewards are work-related activities that provide employees autonomy. In this global community, technology can empower the worker with assignment autonomy. Using technology, the supervisor may track the employee's progress. Most participants in the study did not consider their salaries a reward (Gray & Jani, 2022). Any other benefit from the company is a reward for hard work. Many "rewards" thinkers disagreed (Steers, 1991; Gibson, Ivancevich & Donnelly, 1991; De Cenzo & Robbins, 1994). Antoni et al. (2017) observed that financial rewards such as pay, bonuses, and other monetary perks motivate workers, which links them to the organization's vision and goal. Organizational incentives are viewed as part of workplace management (Bussin & Van Rooy, 2014), in that managers may influence employee behaviour.

There has been a gradual change in the composition of employees' rewards to include non-financial and non-monetary components to enhance the benefits appeal to attract job seekers and retain the existing ones (Bussin & Toerien, 2015). As indicated by the result of the study, the employees might have realised that the only reward earned or received at the end of the day was the salary (the only significant reward), which has been proven not to always generate a desirable outcome among the employees. The employees, however, consider training a way to add skills to their abilities or polish them into a skill set that enables them to perform well to their satisfaction, which is a reward. Monthly salaries will continue to fail in their rewarding appeal as long as management fails to devote a significant number of financial rewards and attention to developing other employees' training needs (Dierdorff & Surface, 2008), which should be supplemented by other motivating factors. Management should also note that their over-reliance on salary to draw out the abilities and skills of employees to improve performance and productivity will continue to elude them ((Haque, 2021; Mitchel, 1997; Bettman, 1982)). Management should remember that "if an organisation focuses just on money to fix performance issues, it will spend a lot of money." (Aguinis, 2013). A large percentage of people left their positions for personal, work, economic, organisational, and social reasons, according to study by (Zhang, 2016). Participants were able to recognize intrinsic and extrinsic reward systems in addition to financial and non-financial rewards. As the following quotes from the study participants show below:

"The reward system consists largely of financial, non-financial, intrinsic reward, extrinsic reward, the prestige of working in a tax institution is also an added advantage" [R3P3, SS].

"I know primarily of both financial and non-financial reward systems, tangible and non-tangible ones. I can talk of the annual bonus, the 13th-month basic salary instead of the bonus payment, Christmas packages comprising extra allowances depending on one's department. I can also talk of letters of recommendation, warnings, and so forth—a good working environment, a clean cafeteria, etc. The reward system is divided into individual as well as group base ones. There is a rumour making the news that the employees of the Volta River Authority are offered something big. Management should place the best performer's photograph in the various offices. Even in our monthly magazine, high performing officers' names and photographs could be captured there. I think these annual awards of fridges, fans, and plaques to best-performing employees are good. This annual awards night is good, but the process must be transparent. It is no secret that most

employees have lost faith in it. Many people feel the award mainly go to the head office staff. Those of us in the outfield officers are left in the cold. Apart from distrusting the process, many also feel the prizes are nothing to write home about. They think the prizes could include mini-salon vehicles, huge cash amounts, and many valuable items like gold watches and so on. In places like the Bank of Ghana, their management does it. Management should note that staff's annual participation in such programmes has decreased. One reason for this low turnout may be due to the place where these programmes are held. You never hear government institutions like the Bank of Ghana, Volta River Authority, Social Security and National Insurance Trust, just to mention just a few holding their annual ball and awards night outside any of the three-star hotel hotels. But in our case, what do we see? It is normally held at Ghana Broadcasting Corporation Club House, Social Security and National Insurance Trust Club House, etc. I think some of these locations take the beauty out of the programme. I think management should consider holding these programmes in prime areas. When one looks at the dignitaries such as top businessmen, government ministers, and some members of the diplomatic corps that grace such occasions, management should consider holding these programmes elsewhere" [R16P16, MM]

Others were able to recognize individual rewards in addition to intrinsic rewards by separating them from financial and non-financial; "*Individual rewards, intrinsic reward and financial/non-financial rewards." "I am suggesting to you that the current structure is so monotonous, once an employee is posted to a particular unit, that is the end. You continue at that unit until one is transferred. Once you get to the new office, your superiors want to place you at the last unit before the transfer. The transferred officer would then continue with the old duties and even take the new colleagues through it" [R04, SS].*

Another person made mention of short-term and long-term rewards in addition to the famous financial/non-financial and intrinsic (referred to as “internal”)/extrinsic (referred to as “external”); “*Rewards systems are both financial and non-financial, external and internal, short term and long-term rewards” [R1P1, SS].* All the participants who talked about intrinsic and extrinsic rewards, short-term and long-term tips in addition to financial and non-financial rewards, were all either senior staff or management members.

All the participants recognized financial and non-financial reward systems and even listed the specific rewards under this category. Some groups referred to this system as money and non-money prizes; “*It is money and non-money rewards……” “Management used to offer all members of staff cooked food during the last working days of the month, so employees would not have any reason to leave customers in queues. Management then felt each employee was expected to help deal with taxpayers’ challenges during the end of the month. What do we hear these days, no-money, am running low budget, not all employees in a particular officer are required to assist taxpayers at the end of the month? Therefore, a select few benefits from these food packages, and so many employees feel the last crucial days of the month is the responsibility of the few Client Service Staff” [R13P13, JS].*

In contrast, someone mentioned financial and non-financial structure and even stated specific examples like annual bonuses, responsibility allowance, etc., for economic and sharing food during peak periods, promotions, and standing ovations as non-financial rewards, as the study’s participants' quotes below will show.

Indeed, many of the participants craved more non-monetary tips to be added to their monthly premium. The reason they gave was that non-monetary assist in the development of the employee and also offers the employees motivation to a great degree different from financial reward. The study has already alluded that volumes of cash paid to the employee do not increase knowledge relevant to job performance, skills, and other characteristics such as autonomy. Indeed, valuable development offered during training programs as a reward for employees' sterling performances inspires and boosts needed job knowledge (Brown & Sitzmann, 2011). Once it is proven that an employee can deliver without much assistance, they are offered greater latitude in designing the job execution (Wrzesniewski & Dutton, 2001); this is contingent on a good performance. In GRA, during the last working days of the months when taxpayers are expected to submit their returns even into the night, employees are offered packs of cooked food and a free bus ride home after the days' work. The study wants to emphasise that there is no intention to equate non-monetary rewards to non-economic rewards (Long & Shield, 2010). These can be seen below:

"It is a financial and non-financial structure put in place to stimulate the workers to boost their morale. It comes in little things like cooked food given to officers during peak periods. They are promoting officers when they are due. Adding allowance to employee's salary when due or when they earn it for doing an additional job like acting allowances, responsibility allowances and so on…...... I know of the following as financial rewards, the annual bonus, the 13th-month basic salary instead of the bonus and end of Service benefit as the common ones. The non-financial rewards are also as follows, standing ovation given to deserving staff during meetings and conferences, appreciation letters and so on." [R14P14, SS]

"Reward systems could be in the form of money or items were given to employees to boost their contributions towards work. Provision of allowances such as allowance, risk allowance, increment in salary and promoting employees also constitute a reward system." [R17P17, SS]
All levels of employees recognized this type of reward and made mention of it, stating examples.

Theme Two: Encouragement and motivation

Asking the question, "What do you think is the purpose of using reward systems?" participants came out with varied opinions about the essence of what rewards can ultimately achieve. However, everyone believed it was meant to motivate or encourage. Hence, the frequent words "encourage" and "motivate" in participants' statements. Variously as indicated, interviewee made the following contributions: *"To encourage employees to put up their best…. Reward encourages you to work with free will." [R06, MM] "I think we all have aspirations in life; some may want to buy the latest Toyota cars, build big mansions, further their education and so on. Many employees are working for this organisation or may want to work for other institutions of their choice in future. For this reason, Hr should develop mouth-watering compensation policies so that each staff member can see the need to support the organisation's aims and objectives. But unfortunately, our salary and other benefits are not encouraging. When you complain about low salary and other benefits, what you hear your supervisor say is, "your working condition is better than someone else, or some people are seeking to replace you."*

"To encourage employees to put in more effort into their work." ''It is critical to note that day-in, day-out employees commute from one point to another. They have to fend for themselves and their immediate and extended families. How do we expect them to pull through these

responsibilities? Additionally, the cedi's local currency has fallen against almost all foreign currencies. If that is not enough, the Statistical Service's annual inflation figures always show high inflation figures. The cedi is under constant pressure in this condition, including my cedi. I think management should increase my reward, including the monthly tips." [R08, SS]. Encouragement is explained as "the expression of affirmation through language or other symbolic representations to instil courage, perseverance, confidence, inspiration, or hope in a person or persons within the context of addressing a challenging situation or realising a potential" (Wong, 2015).

Hence, it is the action of giving someone support, confidence, or hope. Under the "4E's" model (enable; encourage; engage; exemplify) behaviour change could be catalysed through encouragement (Jackson, 2005). Many of my participants mentioned trust as one of the critical effects of reward. Participants reiterated that once trust is built between the employees and management, the idea of leaving GRA in search of a better alternative may not arise in the future.

So put, when trust is developed fully at their workplace, employee retention will go up (Chitzsaz-Isfani & Boustani, 2014).

Participants, especially the senior staff, made the following comments when it came to the issue of employee motivation: *"To motivate the staff to work harder." "We are supposed to enjoy while working, and management is responsible. They can improve our service condition more than we have now. They should make our environment worker-friendly. They should replace some of these noisy-air conditioners and paint our wall. Sometimes where to eat during the break is a problem. You have to ignore all health hazards and eat in front of the clients with its attendant smell in the air. Management should provide basic kitchen gadgets such as microwave ovens,* *fridges, furniture, and cutlery set. Boss, what the provision of these things tells you the employee is that management cares and is concerned about your well-being." [R02, SS] "To motivate the workers to put in their maximum." "Without management push to motivate the employees, the situation like the former president of Ghana will continue to happen. In one of his radio interviews, He said that "the workers pretend to work and we pretend to pay them" (President John Agyekum Kufuor, 2001). "In other words, both the employer and the employee should not renege on their promises of helping each other to achieve their goal. Therefore, the employer must put the right motivational tool to make the employee aspire for the best they can be. The employee is also expected to help the organisation produce all those the organisation's customers need. By their contributions, the employees will contribute towards the organisation's profitability." [R04, SS]*

Some see motivation in the light of happiness. If the person is happy, he is motivated to work harder than expected. *"Primarily, a reward system exists to motivate employees to work towards achieving the goal of an organization or personal objective. If an employee or group of employees are happy, they tend to give their best." [R14P14, SS]*

For management to increase productivity, there is the need to enlarge the overall level of employee efficiency and effectiveness, which will ultimately affect the organisation's performance. As it has become necessary to notch up the efficiency of the organisation's operations, management is obliged to make technological innovations and processors available to employees. In all this, the high production levels of the organisation could be recorded if the employees have relevant skills and enjoy high motivation. A well-motivated employee is one of the critical elements of organisational behaviour that confronts top management daily (Reidhead, 2021; Kondalk, 2007). Researchers have realised motivation is a descriptive concept observed from an individual's behaviour and other conducts when they come together (Stålnacke, 2020). Instead of attempting to gauge it straight away, we look at the prevailing situation and the behaviour, then use the available data to conclude the motivation requirements. We need to understand the motivation levels because high levels of it are organisational behavioural factors whose presence is a precursor to exceptional performance in the workplace. Motivation can emanate from external and internal sources therefore; the internal reference is simply intrinsic motivation. Intrinsic motivation is generated from within the person, influencing their behaviour. Intrinsic motivation can come about through the work itself, especially if the person sees it as necessary, fascinating, demanding and provides a fair degree of freedom to make adjustments and innovation ("Can Performance Be Achieved Through the Role of Normative Commitment as Mediation and Innovation as Moderator: Driven by Good Governance, Driving Human Resources Intrinsic and Motivation?" 2022).

This type of motivation can also be predicated on having specific qualifications and being self-sufficient (Deci & Ryan, 1985). Many organizations worldwide build a relationship with their employees to derive maximum results, such as increases in output. An employee's contribution typically is affected by motivation, workplace and potential in the employee (Kang, 2020). It must be worthy of note that every employee has many needs that are determined by diverse motivators. For instance, some employees are motivated through material incentives and others through non-physical items. Building a team inspired and guided by the organisation's development, led by the managers, is daunting and requires a lot of tact. Customarily, theories of motivation centre of attention are focussed on the elements that stimulate the employee's desire to pursue the organization’s objective (Ahmed & Hashim, 2022). Looking at Maslow’s needs theory, individuals have five desired needs (physiological, safety, social, ego, and self-actualisation needs) (roy, 2021). This modern world of ours demands a technically accomplished workforce that compete on the global stage and again provide the needed support for team building and further position its organisation within the international arena. Organisations pay out billions yearly to cover their employee's wage bills and recognition (Potemkina, 2022; Bersin, 2012). Indeed, it costs a fortune to maintain an organisation’s reward system. It is estimated that each reward system costs 2% of the organisation’s income, as reported in a survey of more than 650 HR professionals by a trade group (World at work, 2011). Forced by cost worries and hunts for talents has driven many organizations to devise a more reasonable way of rewarding their employees (“More Bad Publicity for Apple on Treatment of Employees,” 2021). Researchers conducted many years ago have associated non-monetary inducement and other awards with several consequences such as performance (Bareket-Bojmel, Hochman & Ariely, 2014), issues of job satisfaction (Dave et al.,2011), turnover intentions of employee (Pare & Tremblay, 2007), social philanthropism (Tymon, Stumpf & Smith, 2010), and professional advancement (Tymon, Stumpf &Smith, 2011).

Intrinsic reward is a particular type of intangible non-financial reward and inducement developed by managers to motivate employees and rewards from the person experiencing it. Herzberg (1987) indicated that intrinsic motivation exists in the work schedule in a related development. Meanwhile, it may encompass attainment, daring activity, personal growth, autonomy, and duty (O’Driscoll & Randall, 1999; Raghy, Sen & Rao, 2003).

Motivation underlies behavioural and attitudinal improvements that guide and provide initiatives (Derman & Ferrario, 2020), leading and sustaining goal-oriented activities that include biological, social, emotional, and cognitive forces that activate behaviour. Essentially, motivation is an essential component and aspect of achieving a milestone in an employee's goals; meanwhile, the keenest watchers cannot identify the variables that make up this component (Velasufah and Setiawan, 2019). Although science has proven that dopamine, a neurotransmitter, facilitates motivation as it kicks to start the feedback in foretelling rewards or reward-driven learning (Mohebi et al., 2019). The motivation was explained as presented by the following extracts from the interviewer's notebook: This motivation can act as a driver that propels employees to undertake risk or brings determination to meet set targets as posited by R20P20 that, "*Reward systems enhance employee motivation and serve as a driver that propels the employees to undertake new risk or determine to meet the new target and so on." "Employee's mind is constantly alert to hear one thing at the end of the year, '' the target is met." "This only tells them that their bonus is around the corner and that management can pay them a one-month additional salary in advance. If you are a careful observer, one could notice happiness written in the faces of all employees concerned." [R20P20, MM].*

The employee, when motivated enough, would be committed to the organization as well as the organizational goals: *"When you look around businesses of every discipline, the form of reward system is a motivational factor which glues the employees to the goals of the organization." "Management should make sure that everything about their reward system is motivating. They should ensure that employees' salary is equalled to colleague employees in other state-owned enterprises. They should start this by making the rewarding process as transparent as possible*

Hr can take upon that duty and explain how their salaries are calculated, and their hard work could improve it. Once employees get to know some of these things, they will stop most of the murmuring about monthly salary." [R7S7, JS]

This motivation can also bring out extra energy:

"The reward system is just a motivator to bring out extra energy." [R8S8, MM]

All levels of employees believed rewards foster motivation in employees to work harder, be happy, be committed to the organisation's goals, and stimulate risk-taking in employees. During the research, it became apparent that observation of respondents and other comments suggest that motivation leads to productivity (Armstrong, 2013). If reward systems are operated well, it raises the determination to achieve in employees to new heights.

Theme Three: Reward hard effort, since current incentives favour management and hardworking employees.

"I believe in the theory of goal congruence. There is a need for a manager to identify what the person needs are during the employment process, especially during the induction exercise. You have to find out those whose goal with the organization is short term and those whose goal is long-term. Find out those who require financial needs, those who require housing, those who need encouragement, appreciation and so on. No reward system is full-proof; one way or the other, someone somehow may feel left out. What is important is that management is required to find a space within the overall reward framework and cure that anomaly." [R7P7, MM]

"As the theory of Expectancy explains, an individual will pursue a behavioural pattern that earns or will earn him a reward and discontinue a pattern of behaviour that will injure him. Therefore, if an employee becomes aware of rewarding behaviour, the continuation of that pattern is guaranteed. If an employee knows they will be whipped for action, I am very sure that undesirable actions will be reduced" [R7P7, MM].

Observation

Employee behaviour was changed by the award, and on-site monitoring exercises revealed this to be the case. Due to the Taxpayer Services Unit exceeding its goal for the time period, 50,000 Ghana cedis were given to the unit. The unit used the money reward from this exciting prize to get one more printer for the entire office. In fact, workers said that the presentation had made them feel proud and that they were eager to work more in order to win additional prizes. Participant R8M8 stressed that the honour was not intended to be personal, but rather to demonstrate to the other units that the organization's headquarters appreciated their dedication to the company's overall goals. This theme talks about the importance of rewards. With the question, "Why is it necessary to reward employees?" some participants brought out theories to support the significance of tips, this resonated with a reasonable old quotation from Griffin and Moorhead that says reward "attract, retain and motivate qualified employees" (2013 p.161). During this phenomenological study, the researcher was drawn to multiple ways the employees saw reward ("Motivation of Employees in Hotel Patria (Serbia)," 2018); some saw it as a designed system, signify the mutual relationship between management and staff, worth of employees, motivation given to employees, recognition or appreciation of employee's efforts.

As a designed system, the employees see the reward as financial, non-financial, and mental benefits that are programmed and formally support the workers in consideration for their participation and efforts (Bratton & Gold, 2003; Haider, Aamir, Hamid and Hashim, 2015). The reward has been designed to reflect the mood of the employees and reflect the general values of the organisation involved (Pokropek, Marks & Borgonovi, 2022). Therefore, many organisations reward systems have been undergoing gradual review concerning the nature of reward composition to move away from compensating the workforce solely by monetary reward. Therefore, as we speak, the reward may include extrinsic (emanating from outward to the individual), intrinsic (hidden in the individual), financial(monetary), non-financial (non-monetary), direct payment (straightforward payment for a job done), and indirect payment (other allowances).

When it comes to the controversy surrounding motivation, Gareth and George (2010) contend that it is a "psychological force that determines the direction of a person's behaviour in an organisation, a person's level of effort, and a person's level of persistence in the face of obstacles." Employee need is a powerful feeling of insufficiency in their existence that degenerates into intolerable tension (Wang & Huang, 2019).

This stress in the employee's existence becomes a stimulation that causes an individual to move in a direction that brings down the pressure and declines any inordinate quest to work against the organisation but improves the motivational force or power requirement (Takarada & Nozaki, 2018). However, the participants expressed that need is abundant in their very existence that their current reward levels have failed to satisfy. This brings to mind the suggestions of the Need

Theory, which presumes that persons have physical and mental needs, which they endeavour to help by offering their services for employment (Rasskazova, Ivanova, & Sheldon, 2016).

Hierarchical need theory

One of the well-liked theories of motivation today is Maslow's Theory of Need. Maslow (1987) postulates that humanity experiences inadequacies and, for that matter, is motivated to satiate that needs. Maslow's theory is predicated on two assumptions. Firstly, man's needs are set out in hierarchical order of significance. After being satisfied, man assuages a need, he admires the following lofty needs (Baruk, 2021).

Secondly, the next assumption is that when man becomes contented with a need, that need becomes bygone and no more motivating (Wannheden, Stenfors, Stenling & von Thiele Schwarz, 2021). In other words, as the subordinate needs of man get satiated, they are reduced to lower-order motivating compulsion and cannot affect their behaviour. Maslow can be remembered for breaking down human needs into five classifications. The essential needs are the physiological ones (e.g., air, water, food and sensual need), and this, according to Maslow, occupy the preliminary of the hierarchy. Not being oblivious of his survivability, the external needs become paramount so people will go in for the physiological requirement first. In essence, the participants indicated that their fundamental needs, just like any person's, is the provision of food, which their employer do through the payment of salary.

Security needs

As provided in theory, the security needs to embrace the wish for safety and firmness, lack of pain and disease. Once the persons are denied the means to procure this security, they naturally obsess with acquiring them. The participants explained their safety need to mean a secure job with appropriate medical care and adequate end of service benefits (Choi, Lee & Park, 2021). They express the hope that management will continue to provide job stability and improve benefits by reducing the turnover rate and disappointment among the employees.

Social needs

This represents the want for friendship, association and love. This degree of Maslow needs hierarchy to constitute a clear break from the physical and security needs. Therefore, management must identify the general conditions of employees and assign those with the group need, such as the need for affiliation, so that the individuals could contribute to the group. By giving members to groups appropriate for their trade, apart from learning from the experienced ones, they are expected to receive recognition from group members if they work hard (Nockur, Pfattheicher, & Keller, 2022). Those who want to work in groups are also given group tasks. They cautioned management that their failure to adhere to this affiliation needs are the bane of low productivity, non-sanctioned absenteeism, and a lot of edgy behaviour among some employees, with others experiencing nervous exhaustion (check employees medical report, they urge management).

Esteem needs

This level of need is the person's aspiration for personal dignity or personal accomplishment and acceptance from society, including their workplace. Although, as part of the organisation policy, there is the requirement to fulfil this need, management must provide the opportunity so people will explore the organisation's HR policies for advancement, reputation, and positions; all these demonstrate the worth of employees and capabilities. Management may also encourage these by providing rewards such as publishing the list of high performers, quarterly bonuses for exceptional performance, words of commendations, lapel pins to fulfil strategic objectives (Rantakari & Myllykoski, 2022). These and many other shapes of recognition help to boost employees' pride. At this moment, management can measure the esteem needs of the employees, introduce other forms of reward to improve job satisfaction and high performers by making available, challenging jobs and recognition for attainment.

Self-actualisation

This is the inclination by the person for self-development, growth, self-realization and discovery of individual's potential (Obzhelyan, 2022). People who aspire to the top possess commonly known traits such as analytics, resourcefulness and response to issues with ease. It is essential for management to discover these traits as soon as practicable so that the individual concern could be helped to fulfil their dreams. The theorist (Abraham Maslow) postulated that a need that is not mainly satisfied tends to generate tension inside the individual, causing them to put in extra effort to reduce the stress.

Theory of Reward

A participant asserted that the objectives and goals of an organisation are bound to fail if the employee's focus is much on selfish desires (Reidhead, 2021). To solve this, the participant again said the organization needed concrete action to correct the disorder (Vasquez et al., 2016) in their strategic organizing policies. To substantiate the assertion further, the participant adduced further evidence with the help of two major theories: Goal congruence theory (Oliver, 1974) and expectancy theory (Tjosvold, 1989; Vancouver & Schmitt, 19991; Vancouver et al., 1994; Witt, 1998; Witt et al., 2001). The respondent explained his stand that different goals shared by employees disequilibrate the shared goals of both employees and management, ultimately affecting the bottom line. Therefore, there is the need for goal congruence (Marshall & Gere, 2022), and the respondent said: which is the term used to describe the situation when the goals of different interest groups coincide. A way of helping achieves goal congruence (Lemaire, 2019), between shareholders and managers is by introducing carefully designed remuneration packages for managers, which would motivate managers to make decisions that align with the objectives of the organisation's stakeholders.

Vroom’s Expectancy theory mentions that motivation will soar when people realise what level of performance is required to earn a reward (Walentowska, Severo, Moors & Pourtois, (2019), and expect the promised bonus and the compensation to be worthwhile. This expectancy concept, to begin with, is accommodated in the valency-instrumentality-expectancy (VIE) theory, put together by Vroom (1964). Valency explains value; instrumentality is the confidence that if an act is carried out, it will lead to the compensation being sought, and expectancy is the likelihood that the payment’s value will be equal to the outcome expected. It is essential to clarify that an individual’s expectations are founded on past occurrences or known and trusted formulas. However, people are faced with, every day with new things such as a switch in job, compensation system, workplace conditions, which present an entirely new situation, that past experiences cannot be relied on to navigate through the implications. In such a situation, motivation lowers.

Equity Theory

By Adams (1965), this theory has to do with the perceptions persons carry on the treatment they received when is contrasted with others. When equity is discussed, fairness between two groups or more is being questioned (Hart & Piff, 2018). In other words, we want to find out if one group is treated relatively well compared to another group within the same setting. Equity generates perceptions and anxious feelings, creating a constant ‘contrast and compares’ situation. Equity is undoubtedly not equality (Minow, 2021), in that to treat everybody equally will create inequity considering the difference in efforts. The theory, therefore, states that people will be more pleasing and well-motivated if treated equitably but tend to be demotivated if dealt with inequitably. This brings to mind the existence of two forms of equity, distributive and procedural equity (Dorjsuren & Palmer, 2018). Distributive equity refers to the thinking that an individual or group has that their reward compares to their inputs or contribution of the organisation productivity relative to other employees or group is fair or not. In social psychology, one can look at distributive justice as the discerned fairness of compensation and cost distributed across a workgroup's membership (Zhang, 2020).

Meanwhile, procedural equity refers to employees' perceptiveness that there is justice in the process leading to the distribution of a reward or an award. When it comes to the processes leading to promotion, appraiser-appraisee relationships, and other disciplinary procedures, the methods, procedure, and other rules regulating them must be fair compared to known standard. Regardless of the form, these two theories manifest within the organization, the underlying contract between employees' aspirations and management objective is to increase performance in the organization's (Khan et al.,2013). In essence, the motivation of the behaviour selection is determined by the desirability of the outcome. However, the cognitive process of how an individual approaches the different motivational elements is at the theory's core.

This participant made the following remark;

"*Reward system is a management system put in place to reward, motivate and recognize us, the organisation's employees" [R16P16, MM].*

Some employees also see the reward system as a well thought through a system designed to bring out the best in employees. In a private chat with employees and management, their common sense and intuition preferred a reward structured to appraise performances fairly and guarantee a compensation that meets every employee's aspiration and needs (Chaudhry et al., 2020). Pinder, 2014). In one of the interviews, a participant observed that a reward system is a management system for rewarding, motivating, and recognizing.

"*A system put in place to reward workers like me for a job well done and to replenish the lost energy" [R19P19, SS].* Another thinks it to be a system to pay for work done and replenishment for lost energy.

“It is a structure put in place to serve as appetitive stimulus given to workers to bolster the working behaviour an employee within the job bracket to exert in more effort than required.” [R6S6, SS]

Another participant says it is a structure of appetitive stimulus to bolster working behaviour:

It was also perceived as a system that goes beyond the contractual agreement between employer and employee: *“A system used by companies......Since the reward system goes beyond the contractual agreement between an employer and employee……” [R33P33, SS]*

This is demonstrated in the following quotes from both management members (R4S4, MM) and senior staff members(R8S8): *“……... signify the mutual relationship between management, employee and the organization as a whole.” [R4S4, MM] “Signify the relationship between management, employee and the organization as a whole. [R8S8] motivate, recognize and create mutually beneficial relationship.” [R19P19, SS]*

Participants see the reward as a mutual relationship between management and staff (R. Manjunath, Raju & Rehaman, 2020). A reciprocal relationship is a form of relationship or association between two parties for which the benefit from the relationship could go both ways. Both parties are content and feel the same way about each other. Reward system is not just a reflection of how management appreciates its human resources (Yasmeen, Khan & Ahmed, 2022), but it also creates a strong bond of relationship between management and its employees (Sabo, 2011). The organisation itself, leadership, supervisors, subordinates, and the general reward system play a huge role in creating a superstructure that breeds trust at the workplace. Opstad (2021) and Dewhurst (2010) reported that other means could account for employees’ rewards without concentrating on financial rewards. Mention could be made of an award like commendations from manager’s assignment of prime projects and acknowledgement as other means of rewarding employees (Mistry, Hight, Okumus & Terrah, 2021). Many types of research have been conducted on leadership influence. This power of the force that is exercised through many things, including supervisor power to reward, has been discovered to have a constructive relationship with worker’s project performance, productiveness, contentment, turnover and positive discretionary behaviour of some employees (Jahangir, 2006). Employees tend to maximize their efforts whilst there is that feeling that management will compensate them for their effort (Hwang & Shin, 2021). As acclaimed by my participants of the study, many elements affect workers' job execution, including working environment, employer relations, training and growth offers, job guarantee, policies and programs relating to employee’s rewards.

Employees' reward and recognition of their efforts serve as unforeseen factors that hold employees’ self-value high and zealous. Among the functions of management is to motivate employees well and impact their behaviour to deliver on their assigned jobs (Kaushal & Nyoni, 2022). The conclusion reached by Andrew (2004) says that a worker's dedication to his employer’s business is founded on reward and acknowledgement that is strategically stated in the human resources document. Lawler (2003) contended that the success and survival of the organisations are decided through the human resources (Nair & Mathew, 2022), how they are nursed. Organisations have achieved immense headway by complying with their business master plan by maintaining equilibrium between reward and acknowledgement programs. Manager and employee’s supervisors can enhance the motivation of workers and productiveness through the provision of adequate acknowledgement that results in increased performance. The real success of every organisation is grounded on how well the employees are motivated through performance evaluation, which ultimately leads to the determination of new compensation levels, training and promotion levels.

Additionally, employees' job performance management constitutes an essential part of all organisational strategies dealing with human resources (Drucker, cited in Meyer & Kirsten, 2005). Every organisation is expected to live up to its responsibility in this contemporary world, and the workers' performance undoubtedly plays a crucial role. In this situation, things like demotivating workplace, unenthused employees will militate against applying employee’s skills and limit their potentials in the fulfilment of the organisation's needs. Deprose (1994, p. 3) has stated that a prudent manager must acknowledge employees through deeds that recognise their achievements by offering something tangible to them. Through the open-minded application of employee rules and regulations, fair promotion practices, and employees’ latitude to use their skills, managers generally raise workers' loyalty and commitment in their work delivery. Once management can depend on their workforce to fulfil the organisation's objectives, in that case, the employees become a precious asset of the organisation, which intend to make top managers reciprocally loyal to the workers through the enhancement of reward systems (Philips, 1997; Phillips, 2009). All cadre or levels of employees as reported by some participants: “*……. values employee’s efforts in monetary terms.” [R16P16, MM]*

“To let the worker, know how the employer thinks he’s worth, in terms of their contribution. Or to get the employee his fair share of the bottom line of the enterprise and so on.” [R17P17, SS]

"Is what you receive upon the completion of your job schedule. Reward, sometimes, depends on the quantum of your work" [R7S7, JS.]

Another group of employees see the reward as a measure of the worth of employees in monetary terms that quantify their efforts and achievements towards the organisation's goals ("Enhancing Millennial Employees' Job Performance in Indonesia Through HRM, Responsible Leadership and Employee Well-Being," 2022). Indeed, as Arnold et al. (2010 p.323) quoted from Ghostal and Bartlet (1998), who saw reward as a price or worth, management is willing to price their critical factor of production, employees. By these same rewards, employees can provide or meet their life essentials such as food, housing, clothing, belongingness, and ultimately reaching employees' potential (Long & Shield, 2010). When it comes to adding to the family's wellbeing, medical bills, leisure, the implementation of other family security, the need for belonging of members to a group and other status symbols, monetary reward is used to fulfil all that. Additionally, the financial reward does raise the social status of the recipient (Khanna & Sharma, 2021; Saleh & Singh, 1973) to a new level. Therefore, the reward systems at various workplaces are slowly responding to the switch in motivational kinetics and embracing intrinsic rewards (Thomas, 2009), which complements the functions of monetary rewards. In this regard, Thomas puts forward the idea that workers in our modern organisation require self-supervision. Self-supervision in this context connotes the following: workers dictate the pace of their assignments, which comprises the positive contributions of the work to one's life, choice during one's career, ability to do the job assigned, and progress (Jacobs et al.,2014).

This what some junior employees (R118p18, JS) said about employee motivation:

"It is used to force us to work even if we don't feel like doing. You know when you see your friends receiving it, you are also attracted to do what your brother did, and you can also get the same reward." [R18P18, JS] "It motivates workers and encourages them to work hard." [R15, SS] "The reward always keeps employees working to meet their target" [R10, SS].

All participants recognize the motivation aspect of reward. They believe this motivation comes in as a force, encouragement, or target orientation (Xia, Gu & Li, 2019). Similarly, many scholars saw motivation as the force behind many great fits, as seen in the following quote "motivation is the desire to achieve beyond expectations" (Torrington, Hall, Taylor & Atkinson, 2009, p. 276). Mathis and Jackson explained that motivation is a person's desire for a need or craving for a particular design, system, or action. These combine to produce a cause of action (2006) in the employee, characterising their behavioural traits. Employees usually take action with an underlying goal. Uno (2008) split motivation into two, looking at its conceptual and operational meanings. Conceptually, motivation is one ingredient that dictates a worker's performance with abstract purpose (Said, Saafi & Sunarsih, 2020).

Its influence on the commission is based on the strength of the motivation itself. In terms of rewards, motivation is thought of as the enthusiasm and determination of employees to tackle the assigned work (Karami et al., 2013). In the results of Muliani et al. (2017), they declared a special relationship connecting reward to employee's performance within the target set for the employee. Therefore, workers who receive compensation for their accomplishments straightforward can elevate their motivation levels. In rounding up this section, it is essential to state that these scholars' works (Zia ur Rehman et al., 2010; Kim & Kim, 2020) confirmed that reward impacts positively on motivation.

Some participants (RO4 & R08) expressed these thoughts about recognition of employees in the organization in this way:

"It is an appreciation of results of performance given to an employee in an organization" [R04].

"It covers anything that the employer does to show an appreciation to an employee for their effort" [R08].

"It is a form of appreciation for a good work done." [R05]

"It is a laid down procedure to reward and provide for your welfare, is a form of recognition." [R10P10]

"Is the laid down procedure that rewards you or recognises you for the job you do." [R3S3]

"A system that recognizes individuals for their contributions and commitment towards work." [R5S5]

The reward is seen as a sign of recognition or appreciation of staff who have accomplished assigned duties, appreciation for good work done, commitment to the organisation and what it stands for, and the signature value that the firm places on its employees. Contemporary management intervention has sought to suggest the need for recognition; Parker (2003, p. 330) observed that an employee who has excelled ought to be given public credit or a standing ovation to cause others to follow their footprints.

4.2.3 Types of Rewards Given to Employees (objective two).

Employees or respondents were asked about the rewards they receive from their organization. Two themes came out of their interviews. See Table 4.

Table 4:

Summary of Results on Types of Rewards Given to Employees by the Organization

Themes	Sub-Themes
4. Professional trainings financial and non-financial advantage	a. Financial and non-financial
	b. Professional training
	c. All rewards
5. No schooling was offered.	a. Educational avenues provided
	b. No educational avenues provided

Theme four: Professional training's financial and non-financial advantage.

"I generally know of both monetary and non-monetary, i.e., the annual bonus, the 13th-month basic salary in place of the bonus payment, Christmas hamper comprising of a bag of rice, Sardines, cooking oil and biscuits. I can also talk of citation, plague, tools to work with, and the appraisal process to get feedback from officers to feed into the succession plan. This reward is normally given on an individual basis than the group. However, a group is also rewarded when they help achieve a target. The Commissioner-General specially mentioned offices that registered one hundred taxpayers during his media briefings." [R8S8, MM] "The financial incentive, include

bonus. For the non-financial, we have been given some delegated powers, so we felt like commissioners. Bonus, incentives, Christmas packages and other non-financial packages such as participatory discussions make you feel part of the organization. We are the commissioners General in this part of the office….” [R10P10, SS] “This includes bonuses, monthly allowances, and 13th-month basic salary and Christmas packages such as oil, 20kilos of rice among other things. Receiving well done from madam is also encouraging” [R18P18, JS].

“Christmas hamper comprising of oil, canned fish, and tomato paste. At the beginning of every year, employees are given clothing allowance of 10% of the annual basic salary and a host of other allowances.” [R19P19, SS “I know of the bonuses, health insurance policy and Christmas packages only.” [R22P22, SS]

“To talk of a few, provision of fuel to officers who use their vehicle, using office vehicle to convey employees who come from afar and Christmas bonuses. I was personally given five thousand Ghana cedi (GHs 5000) when I had a serious family financial crisis as a personal loan” [R6S6, SS].

All employees quickly recognized that they receive financial and non-financial rewards from their firm. The implication for financial rewards is ‘pay-for-performance’, such as salary raises, bonus for performance, promotion on the job, allowances, gratuities, wage incentives, profit sharing, referral programs, extra assistance, stock options, co-partnerships, retirement benefits and so forth. The financial rewards considered in the organisation under study are incentives, bonuses/allowances, 13th-month basic salary, and insurances majority (65%) of participants failed to recognise their monthly salaries as a monetary reward. On the other hand, non-financial rewards have been described by Neckermann and Kosfeld (2008) as tangible rewards. These may include plaque, lapel pins, citation, letter of appreciation and so forth.

Similarly, within the reward system of the organization, the following non-financial were identified, Christmas packages, standing ovation, citation and plaques, pictures of best performers displayed at vantage points, provision of meals and so forth. These rewards (financial and non-financial) affect the satisfactions employees derive from their job performance (Kallerberg, 1977; Clifford, 1985; Rehman, Khan, Ziaddin & Lashari, 2010). In other turns, this same reward can put off employees' motivation by causing job dissatisfaction, ultimately affecting the outcome of the organisation in terms of its productivity.

There is a structured relationship between inputs and output, the output is expected to rise over time with a product or service to satisfy employees, and if this cycle continues, the rate of turnover reduces (Schaufeli, 2013; Evenson, 2014; Harler, Schmidt, Kilmann & Agrawal, 2009; Hicks, O'Reilly & Bahr, 2014). It has been proven that workers spend a third of their lifetime engaged in employer's activities. An engaged employee is willing to attach their emotion, intellect, and physical ability to completing any assigned task (Kahn, 1990). Undoubtedly, once this engagement is truncated by one reason or the other, the set goals, including every bottom line, shall not be achieved (Gallup, 2013; Rothmann, 2015a; Haid & Sims, 2009). To make sure that employees stay engaged, the organization's actors use their internal legitimacy to formulate a reward structure that considers the concerns of everyone. Hence, workers stay glue to the organization (Kreitner & Kinicki, 2010). The statements from the participants shed light on how workers feel about professional training in particular as well as training in general.

"When we were first employed, we had six-month training at GIMPA. And at Taxpayer Services Unit, we had a lot of training on the job role, and it has increased my skill for performing many functions and job roles" [R10P10, SS]. "Many technical training and workshops have been held for staff on revenue collection" [R13, SS]. "I went for a two-week training abroad which was very involving; specifically, I joined the Turkish Revenue Authority for a two-week course in taxation. It has shaped my outlook over the years" [R22P22, SS]. "There is a lot of In-Service training organized, and I am almost always part" [R33P33, SS]. "I was also taken to Ghana Institute of Management and Public Administration (GIMPA) to attend training" [R3S3, SS]. "The organization offer some seminars as refresher courses for new entrants, I went for a two-week course in Turkey, and it was involved. I think by these, I have been recognised because I was the only person that was selected for the training." [R8P8, SS] My other colleagues were not happy that I had the opportunity alone. But they were at least hopeful that they may also get a similar chance one day. "Financial, non-financial, intrinsic reward, extrinsic reward, the prestige of working in a tax institution is also an added advantage." [R3P3, SS]

Individual rewards, intrinsic rewards, and financial/non-financial rewards. [R05, SS]

We have intrinsic, extrinsic, financial, and non-financial rewards [R06, MM].

Training is among the finest ways to assist an employee in making the necessary changes to improve their performance, according to the HR department (Yuniawan, Filatrovi & Attiq, 2020; Huselid, 1995). Training is a tool that enhances employee skills and increases the efficiency and effectiveness of people, equipment, and other resources accessible to the organisation, which strengthens organisational performance (Sinaga & Riyanto, 2021; Cook & Hunsaker, 2001). The researcher in question (Sinaga & Riyanto, 2021; Paauwe, 2004) has come to the conclusion that the main reasons for the mediocre performance that his investigation revealed were insufficient training resources and a dearth of knowledgeable teachers.

Dhir and Chakraborty, (2021); Harel and Tzafrif (1999) used correct analysis and training mediation, job rotation, and performance feedback to build the group's intellectual mind. The organisation supports professional training, in-service training, technical training, workshops, seminars, refresher courses, and more in order to turn untapped talent into in-demand skills (Sullivan, Elshenawy, Ades & Sawyer, 2019) Organizational records also provided insight and a wealth of data regarding the operational procedures. Various resources, including websites, training brochures, presentations during technical training, and more formal communications, support employees' professional development. Nowadays, many organisations understand that motivating workers necessitates thought on the parts of both managers and workers (Krausert, 2013). When making decisions that affect employees, it is important to seek out and consider their feedback. The smallest and most difficult to execute component of human resource management is motivation, though. Since human behaviour is a network of activities, it has been a tremendous challenge for behavioural scientists to figure out how to motivate all of these people (Egboga & Zubairu, 2020).

However, research has provided some understanding of employees' motivation. Meanwhile, it has been asserted that an employee's effectiveness depends on two factors: their skills and their willingness to do their duties (Green & Adekanmbi, 2015). In this situation, when it comes to work performance, the employee is required to carry out the task with the appropriate skills and abilities (DeCenzo & Robbins, 2010). For managers, successfully motivating staff has been a difficult but vital task for a long time (Bartz, 2020). Employee motivation has changed, especially in light of contemporary management techniques like downsizing and a more globally distributed workforce (Kreitner & Kinicki, 1995).

Significant workforce diversity also increases the problems that managers must resolve in order to prevent a hostile work environment, employee resistance, and a decline in productivity. There is a fine line between being satisfied and feeling alienated due to the rise of politically correct regulations that aren't objectionable and the expansion of the conversation about treating workers diplomatically. In contrast to the past, actions, remarks, and gestures that would have gone unnoticed now might lead to protracted legal disputes and heated media criticism of the offending organisation (Condrey, 2005). It is undeniable that quality expectations and productivity requirements frequently collide (Mukhopadhyay & Mitra, 2018).

The requirement for managers to make everyone aware of the establishment of performance criteria is one noteworthy truth. It is challenging to put up a fantastic performance at work without taking measures. Performance standards alone are insufficient to address all issues; management and labour should collaborate on their execution (van den Oever, 2021). More significantly, though, training and development should help management, teams, and people understand what is expected of them. If an organisation wishes to increase employee productivity, it cannot ignore the training needs of its staff (Ludwikowska, 2018). It's noteworthy to note that robots, operating systems, and machines may greatly supplement human labour; productivity can only be accomplished if staff members are highly skilled and motivated.

According to Kondalkar (2007), managers' primary responsibility is to ensure that their policies satisfy the demands of their workforce in terms of motivation. The employee is motivated if given the chance to advance their expertise and widen their horizons by utilising additional talents to improve their contribution to the organization's overall performance. The source of an employee's intrinsic motivation is their desire to be competent and take initiative to participate in behaviour that benefits both the organisation and themselves (Deci & Ryan, 1985).

As stated in the last level of Maslow's hierarchy of needs (1943), "what humans can be, they must be" refers to the realisation of a person's potential. Self-actualization is acquired by hard professional training and self-development, not through an imagined ego (Gutyria & Kononova, 2021). Other developmental tactics, such as skill enhancement and personal growth, provide a relationship between the development of the organisation and employees' goals if the needs of learning pathways intentionally set in place by management boost learning (Armstrong, 2008, p. 221). The staff members are committed to developing their expertise and improving the services they provide to the business. This professional training was expressly acknowledged by senior staff and management as a critical resource for career progress. However, none of the team's younger members made any comments that seemed to imply that they planned to take a professional course as part of their ongoing self-development or as something they might wish to do in the future.

Programs that offer a framework for managing incentives are known as reward systems. It includes both financial and non-financial elements, as well as procedures for determining the relative volume and worth of jobs in order to designate the necessary staff to carry out the intended work (“Employee Perception of Financial and Non-Financial Reward as Elements of Job Performance Evaluation,” 2018). These programmes make sure that incentives for employees are fairly calculated and that their efforts are in line with their goals. Rent allowance, overtime allowance, incentive, annual bonuses, lapel pin, profit sharing, travel expenses, meals, medical, dental, and other health insurance, severance pay, annual, disembarkation, casual, maternity, examination, sick leaves, basic income, pay raises, commissions, tips, housing allowances, merit pay, and tax holidays are all possible forms of compensation for employees, as was previously mentioned (Atchison, 2010; Noe, 1994). Benefits for workers are non-financial and coupled with other aspects of the whole reward system, which mostly consist of incentives.

These benefits include vacation time, family medical expenses, health insurance, pension plans, and other insurance (Kurtbegu, 2018; Bernadin, 2007). Severance pays, minimum wage, workman's compensation, sabbaticals, and other perks are examples of mandated benefits (Cascio, 2003). These benefits are designed in accordance with government regulations to satisfy employee work satisfaction needs and achieve management goals. This includes all benefits, both intrinsic and extrinsic, that the employee receives as part of their work under the organization's incentive system. Appreciation, autonomy, demanding assignments from supervisors, professional advancement, training opportunities, the breadth of the operation, completed duties, and leadership are examples of intrinsic incentives, often known as non-material benefits. First-hand compensation consists of monetary payments provided to the worker in exchange for services rendered (Pearce, 2010). In a similar spirit, Dressler (2011) discussed indirect reward as the combination of non-financial and indirect financial incentives that employees get as a component of their overall compensation. These incentives are used by the company to entice new hires and retain current workers.

As we can see, respondents mentioned several benefits given by the company to its workers, as mentioned above. They talked about individual and collective benefits, financial and non-financial rewards, intrinsic and extrinsic rewards, prestige in working for such an organisation, and so on. Employees generally acknowledged that their reward system comprises of monetary and non-monetary incentives, earnings and salaries, promotions, fringe perks, compliments, and management recognition (Steers, 1991; Gibson, Ivancevich and Donnelly, 1991; De Cenzo and Robinson, 1994). The respondents also claimed that rewards and their advantages had a universal name (Du & Choi, 2010). The distinction between extrinsic and intrinsic incentives was not made clearly by respondents when it came to money and non-financial benefits. The long-held perspective of scholars like Long and Shields (2010) does not agree with this.

Theme Five: No schooling was offered on reward.

The quotes below tell the story of all categories of participants **[JS-Junior staff, SS-Senior staff and MM-Management members),** regarding the available reward.

"We went through training where we were educated on self-development through part-time studies. Or through conversation, then friends will tell us about the existence of educational courses that the organization sponsor" [R10P10, SS] "There are notices on rewards. Still, these notices are just not sufficient." [R12, SS] "During in-service training programs, Officers from HR came to explain some of these rewards and other benefits to us." [R14P14, SS] "During the employment exercise, prospective employees are given many presentations on salary and rewards and benefits. Employees are given the collective bargaining agreement, which deals with the reward and benefits available to each employee. Papers presented by our bosses at Conferences and seminars also talk about some of these rewards systems." [R2S2, SS] "During the recruitment exercises, management tries to explain what employees' stands to gain if they do their work well.

Rewards manuals are made available to the prospective employees to read and know what is available to each employee. Some of the documents are Collective Bargaining Agreement, Code of Ethics and so forth." [R16P16, MM] "There are many HR manuals that enlighten employees on the salary and reward schemes. During seminars and conferences, employees are given several documents which general guidance on some of these issues and how to apply for it." [R17P17, SS] "Upon applying for this job, I had no idea about the reward systems, but I read about them I read about them during training ad." [R21P21, SS]: "No, please. On the induction form, none of the content said a word about the reward system in the organization. I only got to hear of the salary after the HR has finished taking our personal and other employment particulars." [R9S9, JS] "No educational avenues to inform us on reward systems" [R11, SS].

One of the overarching topics was education on the benefits that are already offered by the company and how an employee may acquire new skills, assume more responsibility, and even increase their monthly income as an incentive. However, some respondents asserted that they were informed of all relevant advice throughout their induction process. However, 10.6% of the respondents said that they had no knowledge of any compensation and that those who did learned about it from a different source. Accordingly, as far as they can tell, the sole incentive is their monthly salary ("Tell Us About Your Salary and Working Conditions," 2022). One of the most important strategies that management might use to modify employees' attitudes toward self-improvement is education (Fadhel Kadhem, 2022). Employees might be compared to customers in general, who will work to raise their educational credentials if doing so results in an increase in their remuneration (Aguinis & Kraiger, 2009). Although there isn't a special programme that informs employees about the need to improve their academic skills, they are motivated to do so by their coworkers, collective bargaining agreements, and personal goals.

However, a lot of academics' study on motivation has focused on employee rewards (e.g., Taylor, 1895; Maslow, 1943; Pitts, 1995; Herzberg, Mauser & Snyderman, 1959; Brief & Wallace Jr., 1976). Additionally, academics with a variety of theoretical philosophies, such the Chartered Institute of Personnel and Development (2019) and others, have shown a considerable degree of interest in the topic (Aguinis, 2013; Nick, 2013; Baldwin, Bourne and Reuben, 2013 p. 262; Brown, Sturman and Simmering, 2003; Markova and Ford, 2011, p. 813; Zakaria, Hussin, Noordin and Sawal, 2011; Cascio and Capelli, 2009). They all agreed that salary has a favourable impact on workers' motivation and, to a significant extent, their performance. Despite the fact that this literature has discussed what rewards for employees are and how they operate, it has mostly neglected the ways in which employers make prizes accessible at their workplaces. Before searching elsewhere for employment openings, organisations need to build relationships with both passive and active workers. The HR department must first pay attention to these employees' issues, such as their career and other goals (Joshi & Natu, 2019), learn what drives them, and then present a clear path for how their position may develop inside the organisation.

In order to involve them in the activities of your organisation, it is imperative to maintain constant communication through notice boards, letters, and seminars (Osmanović & Stojanović, 2021). The respondent stated that they learned about the reward from friends and co-workers who had already received it. Apart from the induction exercise, they asserted that little effort is made to explain in detail how one might be eligible for or access a reward, etc. Those who maintain they had no way of learning about the organization's compensation structure allege that nothing about it was mentioned during the induction. Since that time, their organization has not created a programme with the main objective of informing them of the rewards, honours and awards that are offered.

4.2.4 Effects of Rewards on Employee Behaviour (objective three).

Table 5:

Summary of Results on Effects of Reward on Employees Behaviour

Themes	Sub-Themes
6. Relationship health.	a. Poor relationship b. Good relationship
7. Gratification, dedication and acknowledgement are all important.	a. Satisfaction b. Commitment c. Recognition
8. Motivational effects may originate from the environment or inside a person.	a. Motivation by internal factors b. Motivation by external factors
9. High and low levels of happiness.	a. High contentment b. Low contentment

Theme Six: Relationship Health.

The "4Es" model associated with Jackson's (2005) study has been used by many companies and other practitioners to model their incentive systems. According to this idea of behaviour modification, techniques might be used to favourably influence an employee's working behaviour, provided they fit into these four key categories: enable, encourage, engage, and demonstrate. Both employers and workers can benefit from monetary benefits as well as non-financial ones like recognition, respect, and excellent relationships. This study identified four aspects that stood out: co-workers' connections, work-related behaviour, drive to work, and contentment.

The quotations below demonstrate participants' thoughts on relationships among colleagues. *"The way some staff use us, as a driver, I get dissatisfied. The tone with which we drivers are instructed is not cordial at all." [R34P34, JS]*

"I have been employed, so I have to behave well; otherwise, one day, it would be used against me." [R3S3, SS]

Participants described their connections with coworkers on a range of scales, from terrible to positive. If employees can readily get the guidance they need to succeed, if their managers can educate them appropriately, and if they are rewarded, they will be best buddies.

Adapting strategies like "deliberate forums" and "exemplary leadership" might help managers encourage their people to make decisions that improve their behaviour.

Nearly 11% (10.6%) of the participants mentioned having trouble getting along with their workplace. It was evident that the bulk of complaints came from junior employees who experienced disrespect or contempt from higher employees. Drivers mostly objected to how certain senior members gave them orders and treated them like subordinates. Many authors, including

Neff (2017), have voiced their displeasure with those who fail to support and befriend their coworkers. It is crucial to notice that your colleague responds to your attitude toward them (Elsevier, 2018). Poor partnerships include having a dysfunctional connection with your mind, not paying attention to your work product, discriminating against others, having a poor working relationship with your coworkers, and working in a demanding workplace. Numerous disagreements between coworkers and their superiors were mostly brought on by conduct relating to the workplace, leadership style, resource distribution, improper work direction, and the overall climate of fair treatment (Eatough, 2010). Human rights now encompass a wider range of concepts that were previously not included. Therefore, when it comes to how employees are treated, the concept of respect has become quite popular. This serves to support Kropp's (2013) argument that workers are today looking for respect from their improved, welcoming work environment. The interaction of resources has the potential to produce fruitful results or to produce nothing at all. This also occurs when it comes to human resources; interactions between coworkers may not always have a favourable impact, damaging the connection between the employee and the employer and maybe causing turnover (Samantrai, 1992). These academics concurred with the claim (Harris, Wheeler & Kacmar, 2009), contending that dysfunctional relationships lead to more turnover. Numerous subordinate employees also responded that they would rather keep quiet about the abuse they face at the hands of some senior officers in order to preserve a professional workplace.

Participants could not hide their feelings about the good relationship, as the quotations below demonstrate.

"It [relationship with colleagues] is a very satisfactory relationship." [R04]

“It is a very spectacular relationship.” [R06, MM]

“The relationship is good.” [R09, MM]

“Very cordial with my colleagues and engaging relationship with my bosses.” [R10P10, SS]

“I have already said that here is my next home. I get excited when we meet as work colleagues and friends.” [R17P17, SS]

“There is harmony between myself and my colleagues and supervisors as well. I have this belief that where there is peace and unity, a lot could be achieved” [R36P36, SS].

Many other workers, on the other hand, claimed to get along well with their coworkers. The fact that everyone from the security guard to the director encourages social engagement bodes well for the initial interactions amongst employees. If one encounters difficulties and needs assistance from social services, this companionship or community feeling might provide a sense of belonging and empathy (Edemonds, 2018). Anuradha et al. (2017) also made this argument regarding the requirement for friendship in their investigations. This positive atmosphere among employees or in the community enables managers or heads of various departments to be aware of the employees' physical condition outside of the confines of the workplace. This positive relationship is essential because it connects employees' goals, earnings, and needs to the justification and effort needed to do a particular task (Beiu & Davidescu, 2018). There is little question that positive relationships and mutual respect contribute to meeting the diverse employees' demands for respect (Lloyd & Mertens, 2018).

Theme Seven: Gratification, dedication, and acknowledgement are all important.

The second unique pattern that formed was the employees' job-related behaviour (Lubbadeh, 2021), which is linked to worker happiness, levels of devotion, and recognition inside the organization. This pattern appeared as the second distinct pattern. According to the conclusions of the scholars (Paillé & Francoeur, 2022; Jackson, 2005) study, it is very necessary that all barriers to worker advancement be eradicated and that employees be given information that is applicable to the tasks that they perform. It is possible to provide them with the appropriate tool to carry out the task, with alternate work procedures, with training, and with education regarding the pertinent job requirements; once these things are put into place, the worker's level of satisfaction, commitment (Park, 2022), and engagement reaches its highest point. As the statements that follow illustrate, the employees of GRA looked for ways to find fulfilment in their work. *"The rewards are not shared equally…. The salary is not enough; the salary should be increased by 20%." [R03, SS]*

"Rewards are sometimes not fairly shared." [R05, SS]

"I am not satisfied at all. I think it should be increased." [R11P11, SS]

"Not at all. When one looks at the rising cost of goods and services, my salary rise annually cannot keep pace with high prices on the market. So far, we have been able to turn away Taxpayers who want to offer us money to bend the rules in their favour. I do not know how long one will resist this temptation of making money from taxpayers (illegal payment from taxpayers). I, therefore, pray that management will look at the rising cost of living and adjust our salary to meet the cost of living." [R14P14, SS]

"As things stand now, I do not think there is too much to laugh about. Look, this year salary, the increment has not been affected, and we have gone past the third quarter of the year." [R17P17, SS] "Well, no. I first worked in the bank, and my salary was better than what happened here. Elsewhere, one can predict what one will become in the future with a little certainty. However, it is difficult to predict what one can become in this organization; too many things come to play, and sometimes one can see the political influence." [R1S1, SS]

Some significant indicators of satisfaction are a commitment on the job, engagement on the job and low employee turnover. According to Kiarie et al. (2017), job satisfaction is defined as a positive emotional response from the assessment of a job or specific aspects of a job, or, more simply, how much a person likes the process or steps of the tasks that make up a job. Employees' job satisfaction is essential to the organisation because it ultimately influences productivity and profitability (Bhatnagar & Grosse, 2019). The concept of job satisfaction is the standard of positive passion workers possess towards work assignment (Locke, 1976; Kallerberg, 1977), which is connected to outcomes like customer's enjoyment (Rayn et al., 1996), staff attrition (Mobley, 1977), quick response to management's strategies (Ryan et al., 1996) and gassed up the performance of employees (Launderweerd & Boumans,1988). Researchers have tackled the search for components of job satisfaction for a very long time (Marshall, 2020).

This, the researchers believe, will aid them in identifying how each of the elements affects employees, scrutinising them and probably measuring their effects on worker's productivity (Hong Lu et al. 2005). A lot of literature has emerged arguing that compensation provided by the organisation influence attitude of staff and job satisfaction level (Lincon & Kallerberg, 1990).

Other studies followed their reasoning that intrinsic reward is the principal factor that leads to job involvement (Ulan Dari & Gede Adi Permana, 2018; Driscoll & Randall, 1999). At the same time, satisfaction and acceptance of extrinsic rewards generate organisation commitment, more outstanding performance and consumer satisfaction (O'Reilly et al. 1991).

Compared to the past, employees are now more concerned with their jobs and expect more satisfaction from assigned tasks. Job satisfaction is now a basis for employees to stay in the current organization or leave it for another (Kiarie et al., 2017). A study carried out by Hill (2014) reignited the debate on satisfaction by asking 'What factors affect job satisfaction?' Using similar methodologies, a researcher's work carried out in the United States of America established that inner environment, workplace conditions, development opportunities, duties and anxieties, teammate respect, boss-subordinate relationship and monetary rewards are, as they say, prognosticators of job satisfaction. The findings of this research match up with the results of these researchers (Karsh, Booske & Sainfort, 2007). They investigated job and organisational causalities of nursing home staff commitment, turnover intentions and job satisfaction. The sampled figure of 6584 nursing home workers was collected from 76 nursing homes in the Middle Western part of the United States of America. The questionnaire established that socio-demographic indicators could forecast commitment and nurses' satisfaction. These two factors (commitment and satisfaction) could be used as pointers of turnover intentions (Ardianto & Bukhori, 2021). Job satisfaction is contingent upon organizational variables such as leadership, working conditions, the structure of the work process, size, and payment, which essentially indicate the organizational climate. Thus, it is a complex enterprise to attempt to assess or measure the degree of job satisfaction derived through the execution of a task. Since the concept is behavioural and it is easily influenced by several organizational factors emanating from internal and external environments (Valaei & Rezaei, 2016). These satisfactions were at two levels, low satisfaction and high satisfaction.

Low job satisfaction was demonstrated through employees feeling of cheating because of low rewards. Individuals do not get the tips or salary they deserve. The term "job satisfaction" can refer to how workers feel about the many facets and features of their work environment. Changes in the motivation and commitment that management has towards employees will have an effect on policies and lead those policies to alter, which will result in a decreased level of commitment on the part of employees to the business. Whether or not an employee is satisfied with a certain aspect of their employment depends on a variety of circumstances. There is no question that management concerns such as supervision from managers, the amount of happiness of the workers, the level of motivation they possess, and the culture of the organisation all have an effect on the behaviour of the employees. The absence of adequate supervision in the workplace or supervision that is carried out in a careless manner are both potential causes of discontent in the workplace. The management of the company needs to give careful consideration to the possibilities of increasing the standard of the services provided to the staff. Because of this, workers will experience an increase in happiness regarding their occupations and the many ways in which they connect with the company. As the statements that follow illustrate, the employees of GRA looked for ways to find fulfilment in their work.

"The rewards are not shared equally…. The salary is not enough; the salary should be increased by 20%." [R03, SS]. "Rewards are sometimes not fairly shared." [R05, SS]. "I am not satisfied at all. I think it should be increased." [R11P11, SS]. "Not at all. When one looks at the

rising cost of goods and services, my salary rise annually cannot keep pace with high prices on the market. So far, we have been able to turn away Taxpayers who want to offer us money to bend the rules in their favour. I do not know how long one will resist this temptation of making money from taxpayers (illegal payment from taxpayers). I, therefore, pray that management will look at the rising cost of living and adjust our salary to meet the cost of living." [R14P14, SS]

"As things stand now, I do not think there is too much to laugh about. Look, this year salary, the increment has not been affected, and we have gone past the third quarter of the year." [R17P17, SS] "Well, no. I first worked in the bank, and my salary was better than what happened here. Elsewhere, one can predict what one will become in the future with a little certainty. However, it is difficult to predict what one can become in this organization; too many things come to play, and sometimes one can see the political influence" [R1S1, SS].

These satisfactions were at two levels, low satisfaction and high satisfaction (Demir, 2022).

Low job satisfaction was demonstrated through employees feeling of cheating because of low rewards. Individuals do not get the tips or salary they deserve.

"Everyone deserves what is paid to them." [R04, SS]

"I think is fair to some extent…. because it motivates me to remain here so that my family can enjoy some." [R05]. "I am satisfied, and I am very much okay [with reward system]. The health care provided by the Authority is so good, it even affects my family" [R10P10].

Listening and observing the following employees, I was not surprised at all. This fact resonates with Furnham et al. (1998, pp. 1035-1043), whose statement is pervasive among most scholars that employees with the same task and location may experience a different level of motivation. Some participants are satisfied because their salary compared to other institutions is better, if not far better.

Commitment

Some participants showed low commitment through statements suggesting that they would soon leave the company if their interests, such as monetary gains, were not met. This is illustrated in the following quotes: *a lot of workers will not be happy and will leave the company. [R11] My commitment is related to how far I enjoy the work I am doing. Currently, my responsibility is tied to the financial reward I receive or will receive at the end of the period. My destiny could be linked to this organization if they develop policies that can secure my future. As things stand now, I do not think there is too much to laugh about. Look at this year salary, the increment has not been paid, and we have passed the year's third quarter. [R17P17] My commitment to the organization's programme depends on how my interest is covered by the organization's strategies, policies, etc. Therefore, there is the need for my employer to constantly measure my interest so it can be embodied in their programmes. [R16P16] Commitment is said to be directly related to the reward system and other conditions of service. And therefore, my commitment to the organization's programme is dependent on how my interest is covered by the organization's strategies, policies and so on. Therefore, there is the need for my employer to constantly measure my interest so it can be embodied in their programmes. [R16P16]*

Others are highly committed to the organization because they believe they have a say in the company, and they derive joy from serving members of the public (Kimbro & Xu, 2016). In contrast, three participants also claim commitment to the organization because of the extra reward packages. This is illustrated in the following quotes: *“My commitment comes from the joy; I derive from serving members of the public. What's more, I have been an advocate of good public service. At my position as the Revenue accountant am closely in touch with most of the decisions. And so, I have every obligation to see to it that it is carried through. I think my destiny is tied to the success of the organization, so I have to assist.” [R19P19, SS] “The end of year package, bonus and promotion (influence my organizational commitment).” [R08, SS]*

This is the employees’ psychological affinity or emotional attachment to work, which positively influence loyalty and continued involvement in assigned duty (van Rossenberg et al., 2018). Organisations in recent times seek to harmonise the relationship between commitment and employee’s performance in the organisation. Employees’ dedication is rooted in compensations and recognition instituted at the workplace (Andrew, 2004). These calls for human resource policies because it has been established that these policies could promote the enrichment and the survivability of the very organisation on which their lives depend (Lawler, 2003). Employee engrossment in the employer's activity increases loyalty, thereby lessening the likelihood of them leaving the organisation (Hermawan et al., 2020). Additionally, employees’ engrossment in the employer's business amounts to commitment. This commitment suggests a psychological state that makes the employee interested in the organisation's success, which causes work to be done above-known standards (Handoyo, 2017). Employees regard recognition as a reward, as evidenced by the quotes provided below from the following participants. This is seen in the following extracts:

“Extrinsic reward makes me have the feel of belongingness” [R07, SS]. “When I am due for an interview, management invites me, although the prepare is so shabby I to attend with little or no preparations. I have been on one grade for eleven years; anytime I honour it yet am never successful.” [R21P21, SS] My direct supervisor usually praises me for my hard work. The comment section of the management appraisal form speaks volumes about my dedication. My little and harmless question is of what use this management people put the annual appraisal forms? The many lovely comments, is it there for fun?

“There are several occasions management have publicly acknowledged my effort, and I think it is in the right order.” [R33P33, SS].

Others (52.8%) also felt a low recognition from the organisation as well as superiors:

“No, I am not satisfied with the recognition I receive from my boss.” [R05, SS]

“We do extra work but are not rewarded for it.” [R2S2, SS] “There is most instance I have felt disadvantaged. How awarding bonuses to staff does not auger well. There are times you feel you have worked hard to deserve a certain package from the company, but it turns out that your effort is not recognized.” [R6S6, SS]” Mr interviewer, the annual awards, the awardees, are they a special breed of workers? I think this yearly gathering of staff supposedly to honour us is to humiliate us.

According to Montani et al. (2020), “Recognition is generally defined as the assignment of personal rewards (i.e. interest, approval and appreciation) for individual efforts and work accomplishment to recognize and reinforce the desired behaviours displayed by an employee.”

Meanwhile, Stajkovic and Luthans (2000) research involving 7000 and more employees with similar work responsibilities. The job execution was measured concurrently as its being performed using a metre in each work centre. It was discovered that those who received financial compensation sharpened their performances more than employees who were given community recognition. In this study, 23.4% of the participants claim high recognition and a feeling of belonging to the firm due to the extrinsic rewards they enjoy.

Theme Eight: Motivational effects may originate from the environment or from inside a person.

Everyone who took part in the study was concerned about the organization's level of motivation, and they all questioned whether or not it actually existed. They place a strong emphasis on the necessity for management to carefully analyse motivation in order to recoup the value of their investment in the workforce (Kim & Hong, 2020). Because unmotivated people could still get the job done, but very little will be accomplished as a result (Robinson & Boies, 2016). The desire of workers to obtain outcomes extends beyond one's target through the spontaneous emergence of external elements for the purpose of improving performance toward one's objective (Drewniak & Drewniak, 2022; Torrington, Hall, Taylor & Atkinson, 2009). They all experienced some degree of motivation, although the sources of that incentive ranged from within to without. The employee's incentive is quite important for inspiring them to work full-steam while maintaining a high degree of work rule observance and devotion (Rahmisyari, 2022). When an employee is paid for their work, they are motivated to do even more, especially if the remuneration is highly sought-after (Bilal & Naintara, 2011).

Workers are inspired to easily accomplish their job goals at their place of employment. The extent to which an employer gives priority to an employee's motivational requirements, especially in terms of individual assistance, is a primary factor in determining that employee's success at work (Kristal, 2017). Motivation is said to be "the glorious desire that propels a person to accomplish incomparably above the doer's capabilities" (Mathis & Jackson, 2001). Work consists of a range of aspects, depending on the kind of job that one is doing (Mahat, 2020). These factors have varied comparative impacts on the performer's motivation: a reasonable income, a difficult location of work, remuneration for a job well done, and the appropriate attitude of management (Veithzal, 2004; Karami et al., 2013). The motivation that is generated as a result of successful job performance considerably boosts the organization's capability of successfully delivering projects. To put this another way, it is normal to anticipate increased levels of production whenever the organisation has high levels of job motivation.

Therefore, the level of motivation a person has may be properly connected with the amount of work they get done at their job. Employees are encouraged to do even better than they already are, and this encouragement is particularly effective when it is directed toward the ultimate objective of the organisation (Schubert, Zeschke & Zacher, 2021; Veithzal, 2004). Recently, a number of studies have come to the same conclusion, which has confirmed that motivation may favourably influence the attitude of workers to work toward achieving the goals of the organisation (Amalia & Fakhri, 2016; Astuti et al., 2020). In the preliminary work that some academics have done, they have investigated the effects that rewards have on the productivity of workers. Luthfi (2014) suggested that this is the reason why organisations should be able to achieve their objectives simply by enhancing the motivation of their personnel. The elements that are related to the execution of work are the primary determinants of the level of excellence that may be achieved by an employee's performance. These researchers (Riyanto, 2015; Zhang et al., 2016; Wang & Chen,

2020) have employed a variety of research approaches to come to a result that is comparable to one that was obtained previously: the optimal performance of employees is mostly dependent on addressing their requirements.

It has been demonstrated that there is a connection between monetary compensation and the level of performance achieved by an employee (Watkins & Fusch, 2022). However, motivation plays a role in determining how strongly the link between pay and performance is influenced. The employees are able to provide a wide range of explanations for why they were unable to accomplish their target. According to the findings of a study that was carried out by Susiani (2017), a reward has been found to have an indirect consequence on performance; in the meantime, it has a favourable and substantial link with performance. Some of the people who answered were driven in part by the ethical standards of their job and by their own sense of right and wrong.

"In the first place, you say you want to work. So why do you want to behave otherwise? For me, it's a question of morality, and I have to keep my part of the bargain" [R17P17, SS].

"As I said earlier, there are morals I have internalized before other factors. You do not have to allow yourself too much to be influenced by these factors." [R36P36, SS]

"I'm always guided by the moral principles of the teachings of Allah. Again, the code of ethics of the company. If the teachings of your religion guide you, although the job is tempting, one can stay away from any bad practices." [R6P6, SS]

"There is a standard behaviour pattern that helps each and everybody deals with clients, which has affected my behaviour. Traditionally we are trained to respect our elders, and that has been guiding me throughout my job life. I also see my bosses as my superiors who require minimum

obedience. I try to conform to their instructions. As for the reward system, it does affect my behaviour, but it is not fundamental." [R9P9, JS]

Some of the things that motivated employees were found within the company itself. According to (Nurlina, 2020; Zakaria, Hussin, Noordia & Sawal, 2011), internal factors, also known as intrinsic motivation, refer to an inner drive that forces a person to do a task at a low-stress level because the employee appreciates autonomy, skill advancement, and other perks associated with the job.

Motivation by external factors:

This is illustrated in the following quotes:

"There is a laid down rule as to how you to behave. The reward is a secondary matter. I have to act reasonably to meet the goal of my employer in other to receive the prize. [R10P10, SS] "Well, I know that if I act correctly, then my boss will say I am acting well. And that good behaviour may earn me the reward. I know if I fall into trouble, I may need the assistance of others." [R13P13, JS] "Africans and, for that matter, Ghanaians are deeply guided by their religious, moral principles and am no exception. In this case, I am guided by the teachings of Prophet Mohamed. Again, the organisations' code of ethics does not permit me to do anything I choose to. Although I am exposed to all manner of offers from taxpayers by my professional ethics, I cannot bend the rules." [R14P14, SS]

Participants also cited being motivated by external elements such as incentives, religious beliefs, a code of ethics, and other external variables such as family reliance and job conditions as sources of their motivation (BoRam Park, 2019). But, as we have already said, the participants think that the extrinsic incentive is shallow, so they are motivated to work toward the goals set by their employer (Armstrong, 1998; Zakaria, Hissing, Noordin & Sawal, 2011).

Those guided by rules have this to say:

The code of conduct teaches you to put up the behaviour you promised during the induction signing protocols with the employer. Did you hear someone saying, "When you go to Rome, do?

what the Romans do"? You are an employee of the Authority, so do what they want you to do" [R17P17, SS]. Code of conduct and ethics guide me on how to go about my duty. [R19P19, SS]

Other external factors like family dependency (I have to support my family) and working conditions cannot be overemphasised: *"I have to work to feed the family, but one is also motivated by certain external factors." [R6S6, SS] "I think to every worker; it is the working condition that affects their working behaviour. Therefore, mine is not different." [R8S8, MM]" Mr investigator, I am only a product of the reward of my effort. If the tip comes big, my output would be enormous; if it comes small, the result will be small; I cannot give what I do not have.*

Theme Nine: High and low levels of happiness.

"Work happiness helps the person appreciate the job and sense achievement and pleasure in it," write Rahman and colleagues (2012). "A person's sentiments and emotions about how their employment affects their lives are equally important factors" (Drigas & Papoutsi, 2019). The participants revealed varying degrees of fulfilment in their roles within the business. Others did not feel satisfied with the prize they had received, the job they were doing, or the organisation they worked for (Pedro, 2022).

Therefore, the most desirable incentive is determined by factors such as age, requirements, and responsibilities (Radwin, 2022; Lynn, Cao & Horn, 1996). The following quotations serve to highlight this point:

"I'm currently okay with other conditions of service here and not necessarily the reward system." [R6S6, SS]

"I will not consider joining any organization outside the current one because my future to a large extent is guaranteed here. Except that some job content could be improved because it is too routine." [R9S9, SS]

"No, I will not. Considering my age, I am at the peak of my working life. I might not have the strength required to match the offers from new organizations who are hungry for success, and besides, I love it here, and the reward system here is better compared it to other organizations." [R20P20, MM]

Some of the participants showed a high level of contentment because they believed that their fate was inextricably linked to the future of the organization (Pohrebniak, 2020). Furthermore, these participants were pleased with their working conditions (Monusova, 2021), and valued the organization's reward system, with the exception of a few minor enhancements that were required. On the other side, other people were happy with the organisation since, owing to their age, they were getting close to the point when they could retire (Koester & Kubheka, 2022), and they were unable to shift to a different news organization. To put it another way, they do not have a choice. Therefore, the most desirable incentive is determined by factors such as age, requirements, and responsibilities (Lynn, Cao & Horn, 1996).

"I cannot relate to that reward system" [R22P22, SS]. "Let me explain myself. I have just decided not to talk about some issue worrying me. I am a supervisor, and I do not have a letter or document appointing me. Honestly, I do not know my terms of reference. How do I know the resources available to do my work? How do I know the incentive available to me as a supervisor? It's tough for me?" [R2S2, SS]

"The disadvantage I face sometimes pushes me to quit the work." [R8S

The participants' statements revealed a low level of contentment (Göde Öğüten & Barlas, 2018); during the interview, it was possible to observe the anguish with which they made the following statements: that the reward is nothing to write home about; that they cannot relate to the reward system; that they cannot fathom being appointed to any position of authority and enjoying privileges, as well as the rest of it. During the course of the interview, one of the participants had thoughts of resigning from their position (Davlatov, 2021).

4.2.5 Reward on the Employer-Employee Relationship (Objective four)

The study went ahead to explore the effect of reward on the employer-employee relationship. Under this section, two themes came out clear: A lack of acknowledgement, recognition that is adequate. Relationship that are deplorable, connections that are satisfactory, nice and formal relationships. See Table 6 below:

Table 6:

Summary of Results on the Effects of Rewards on the Employer-Employee Relationship

Themes	Sub-Themes
10. A lack of acknowledgement, recognition that is adequate.	a. Poor recognition
	b. Satisfactory recognition
	c. Good recognition
11. Relationship that are deplorable, connections that are satisfactory, nice relationship and formal relationship.	a. Poor relationship
	b. Satisfactory relationship
	c. Good relationship
	d. Formal relationship

Theme Ten: A lack of acknowledgement, recognition that is adequate.

"Recognition" can be talked about as the act of awarding personal, non-monetary rewards (such as interest, approval, and appreciation) to an employee in order to acknowledge and reinforce the desired behaviours that the employee demonstrates while on the job, as stated by Montani et al. (2020). This definition of "recognition" can be found in the following sentence: This is done in order to acknowledge the efforts and results achieved by an employee in the course of their employment (Rachmawati, Sukandi, Sofyandi & Saudi, 2020), Participants gave their supervisors or the staffing levels of the organisation a variety of scores, including bad, good, and favourable ratings, on a scale from one to five. The idea that a company's human resources may be used as an investment asset is becoming increasingly common in contemporary business practises. In the meantime, there are businesses out there that consider their workers to be more of a variable cost of production than a permanent expenditure (Sobel, 2021). You are asked to provide an extra citation. When a company continues to consider its employees as a variable expense, there is little motivation for the company to engage in training for those employees. This leaves the company vulnerable to competition from other companies (Greer, 2001). In the end, organisations are seen to have been successful in attaining their goals if the employee practises, programmes, and structures of those organisations continue to change and are altered in line with the criteria. This is the pointer of success (Meshoulam, 1988).

To be successful, the organisation must develop a human resource strategy to deal with the critical success factors it faces, address workforce issues, and serve as performance guidance (Hong, Song & Jo, 2020). It is expected that the organisation will have knowledge of the individual success factors and will have implemented a policy to handle the variances that exist in these areas in order to meet the behavioural demands of its employees and be successful in achieving these goals. It has been observed that companies have a propensity to adopt policies that are either reflective of their past practises or of their current ones (Hong, Song & Jo, 2020; Smith, 1982). It is vital to place a significant focus on the collaborative relationship that exists between business strategy and human resource management in order to successfully build an HR strategy. This relationship is essential to the success of the HR strategy (Hendy & Pettigrew, 1990). These experts called attention to the constraints of these models, which are an attempt to assist strategic and human resource initiatives, and they did so by highlighting the models' shortcomings. Several writers, like Tyson (1997), have stressed how important it is to enable a variety of these HR norms to develop organically as the organisation continues to carry out its day-to-day operations (Lu & Park, 2020). They emphasised that policy orientations for these organisations are not always determined by a single person, stating that this is not always the case. It has been seen in every human institution that acts provoke a reaction, and it is possible to design plans based on the actions that are taken by supervisors and managers. The way these academics (Mintzberg, Quinn, and James, 1988) put together a strategy has been used as a guide by a large number of organisations all over the world. Managers should be aware of this.

According to the findings of these academics, the blueprint for a company's strategic plan should focus on "preferences, choices, and matches," in addition to "applications and rationale." These are not intended to put the relationship between managers and employees on cruise control in any way. Still, it is important for both the employer and the employees to keep trusting each other (Sønderskov & Dinesen, 2015).

The following quotes from employees show that the reasons given above for why employees were treated so badly were taken directly from what employees said.

“If you are an employee and you complain too much about some of these unfair treatments, you get transferred to a less developed area where your voice will no longer be heard” [R16P16, MM]. We do extra work but are not rewarded for it [R2S2, SS]. Sometimes when you’re due for promotion, you may be looked over in an organisation such as this. You may not be called in time. [R4S4, MM] There are times you feel you have worked hard to deserve a particular package from the company, but your effort is not recognized [R6S6, SS].

Satisfactory recognition

Another group believes they have satisfactory recognition from superiors. Four (4) respondents fell within this category.

"The recognition I receive is very satisfactory as far as I am concerned." [R08, SS] "The recognition I receive is very satisfactory." [R10, SS] "I have also contributed to making some final decisions of the organization, and it also makes me happy." [R14P14, SS]

Good recognition

Those (17) who were well recognised by their superiors had these to say:

"The recognition I receive is good for me." [R09, MM] "My superiors will recognize me in the Authority." [R10P10, SS] "I get happy when I am recognised for the work I am doing." [R01, SS] "I love the job, especially when I am given the needed recognition (Bishop,1987)." [R1S1, SS]

Poor recognition

A low degree of recognition was reported by eight (8) of the subordinates, who were asked about it by their superiors. They were made to feel as though they were being treated unfairly by the leaders whenever they voiced concerns about any problems that existed inside the company (Hamshire & Wibberley, 2015). Others have stated that despite putting in all of the necessary effort and occasionally going the extra mile, they have not been rewarded or promoted. Managers are people who are focused on outcomes, and if those results are not available, they will look at other options. Human resources are one type of resource that managers use with other resources in order to achieve the goals they have set for themselves. The goal of management is to improve performance by making the most effective use of the resources that are available (Tangke, & Bangun, 2022), Because of this, the ones that aren't working well are either removed or replaced. However, while dealing with non-performers or under-performers, everyone is strongly encouraged to remember the advice given by Handy (1989), which states that supervisors should continue "applauding achievement and forgiving failure." The author advises managers to make advantage of the mistakes made by their personnel as learning tools in order to improve future performance (Budhiraja, 2022). something that is only feasible if the company has truly forgiven the employee, as this is the only way it can work out. Risher (2003) came to a similar realisation, with the conclusion that "poor performance is best understood as an issue for which the employer and management are responsibility". One may make the case that if individuals are managed well, the likelihood of its occurrence is low. In order for managers to exert sufficient control over subpar employees, it is not always necessary for them to call for the usage of "carrot and stick," which is to say punishing failures and rewarding performance (Sun, Ge & Zhou, 2019). Their superiors have made the conscious decision to disregard the efforts that they have been making, but only to a limited level.

Theme Eleven: Relationship that are deplorable, connections that are satisfactory, nice relationship and formal relationship

Poor relationship

"Well, some form of insubordination ought to be expected in every group of people. In fact, within every set of workers, one is bound to meet some recalcitrant one and so on. But as a manager, you are required to deal with these hazards while you learn from them. You develop a

new relationship that smoothens your interaction and what to expect from some associates or parties." [R20P20, MM] "Our supervisors are selective in awarding rewards to employees." [R6S6, SS]. "What should be dealt with immediately is sabotage which can cripple the entire office and render other employees unproductive despite management effort to create harmony" [R7P7, MM].

The hierarchy of superiors and subordinates was broken down into a number of different levels and kinds of interactions. As an illustration, the classes ranged from poor to satisfactory to reasonable, as did superiors and subordinates. For instance, the classifications ranged from being poor to being satisfactory to being reasonable to being formal to being submissive. For instance, the lessons were not good, satisfactory, or reasonable, but they were formal. Indeed, the receipt of awards fosters a sense of community and camaraderie among employees. This is in accordance with an argument that was made by Gantt (1919, p. 115), who felt that the provision of incentives to managers also contributed to the formation of a strong link and a positive working relationship between employees and their superiors. Eleven individuals, or 23.4% of the total, made assertions regarding the unsatisfactory connection that they had with their superiors or subordinates. For instance, assistants alleged that their supervisors were selective and biased in granting awards, while supervisors were accused of receiving complaints of insubordination and sabotage from their associates (Tonkin, 2022). Because of this, there is friction between higher-ups and lower-ups, which contributes to the negative connection (Law, Bhaumik, Sun & Raju, 2020). In fact, these disagreements are unable to foster the kind of teamwork that is essential for maximising individuals' capabilities and gaining a market advantage (Bratton & Gold, 2003).

Satisfactory relationship

They defined this by utilising terms and adjectives such as "extremely satisfied" and "negotiated partnership"

[R21P21, SS]. “It is a very satisfactory relationship.” [R04, SS]

“The relationship is okay. At least it meets the standard of the parameter of the job or human relations management rules.” [R6S6, SS]

[R21P21, SS]. “It is a very satisfactory relationship.” [R04, SS]

“The relationship is okay. At least it meets the standard of the parameter of the job or human relations management rules” [R6S6, SS.]

Eight and a half percent of employees say they have positive relationships with their superiors or subordinates (Stanojevic, Akkerman & Manevska, 2019).

Good relationship

A good relationship was explained by participants as follows:

“It is a perfect relationship.” [R03, SS]

“It is a very spectacular relationship.” [R06, MM]

“Very cordial with my colleagues and engaging relationship with my bosses.” [R10P10, SS]

“I have a good supervisor here that I am fond of.” [R34P34, JS]

“There is harmony between myself and my colleagues and supervisors as well. I have this belief that where there is peace and unity, a lot could be achieved.” [R36P36, SS]

The majority of participants had positive relationships with their superiors or subordinates, as evidenced by their use of positive descriptors for those relationships, such as "very good," "spectacular," "good supervisor," and "harmony." These descriptors show how the participants view the quality of their working relationships (Sanojevic, Akkerman & Manevska, 2019). The following excerpts provide further illustrations of these points:

Formal relationship

“However, it is a more formal or working relationship between my boss and me. I am unable to discuss my social issues with her. My relationship is more about my job function and so on.” [R17P17, SS] “For me, what I do know is that respect is reciprocal. If I don’t act politely, no one will come to me. So, if I want people to come to me, then I must act politely.” [R13P13, JS]

There are four responders who just have a professional relationship with their superiors; there is no element of a personal connection in their interactions. At the same time, there are those subordinates who are of the opinion that the only appropriate way to interact with their superiors is through the formal channels (Law, Bhaumik, Sun, & Raju, 2020), established by the company. Anything less than that can be interpreted as showing disdain for those in charge. The above are the remarks made by some of the participants.

4.2.6 Rewards Employees Desire (objective five)

Table 7:

Summary of Results on the Reward Employees Desire

Among the rewards employees' desire are job security, improvement in work needed, and preference of reward. See Table 7.

Themes	**Sub-Themes**
12. Improvement, reorganization of compensation system, and political influence all have a role.	a. Job security
** ** **	a. Political influence b. Restructuring of reward system c. Improvement
**	Preference between financial and non-financial reward b. Preference between individual and group reward

Theme Twelve: Improvement, reorganization of the compensation system, and political influence all have a role.

These can be understood from the quotes below:

"I will not consider joining any organization outside the current one because my future to a large extent is guaranteed here. Except that some job content could be improved because it is too routine." [R9S9, SS]

"Considering my age, I don't stand the chance of getting employment anywhere. Besides, where is my physical strength? Next three years, I will proceed on leave preceding to my final retirement." [R18P18, JS] "Not at all, because I do know what is happening in other organizations, I would not leave. I like it here. But I pray things to improve for the better." [R2S2, SS] "Even if it becomes necessary to leave, that will not be on the grounds of low rewards." [R15P15, JS] "Therefore, if my regular rewards deteriorate, I may leave and join other organisations offering a more promising reward" [R1P1, SS].

Political influence

These could be deciphered from the following quotes from participants:

"Elsewhere, one can predict with a little level of certainty what one will become in the future. However, it is difficult to predict what would become of one in this organization; too many things come to play, and sometimes one can see the political influence. Even during promotion exercises, one could smell political influence" [R1S1, SS] "…… organization is a government agency set up to mobilize revenue to fund government expenditure, so the sector minister determines the revenue

target. This revenue target trickles down to us, and our job is to mobilize resources and collect them. The minister aids the collection effort by paying a bonus to us if he determines that target is met." [R20P20, MM]

Employees' sense of job security could be deciphered from the quotes below:

Job security is one of the things that employees want. Employment security is defined as "a psychological condition in which workers vary in their expectations of future job continuity

within an organisation" (Tetteh et al. 2019; Newman et al., 2019). Participants' perceptions of job security have been demonstrated to differ due to organisational practises including ineffective communication and political interference. Along with the above-mentioned problems, the absence of discussions and promotions made without following established procedures have a negative impact on various workplace circumstances (Mentel & Hajduk-Stelmachowicz, 2020). Employee burnout has been attributed in large part to a lack of job stability. According to those surveyed, burnout ruins an otherwise good working atmosphere by making people feel unwelcome at work (Ayyala & Taylor, 2019). The organization's communication policy takes a top-down, command-and-control approach, which is sometimes referred to as a "laid policy." This approach is the root cause of employees' feelings of helplessness or pessimism regarding their ability to change the nature of their work environment (Newman et al., 2019). The presence of that sensation may be traced back to this factor, in addition to the other anxieties that were discussed earlier. The productivity of employees in any region of the world tends to increase when those people believe they have a high probability of within an organisation" (Tetteh et al. 2019; Newman et al. 2019). Participants' perceptions of job security have been demonstrated to differ due to organisational practises including ineffective communication and political interference. Along with the above-mentioned problems, the absence of discussions and promotions made without following established procedures have a negative impact on various workplace circumstances (Mentel & Hajduk-Stelmachowicz, 2020). Employee burnout has been attributed in large part to a lack of job stability. According to those surveyed, burnout ruins an otherwise good working atmosphere by making people feel unwelcome at work (Ayyala & Taylor, 2019). The organization's communication policy takes a top-down, command-and-control approach, which is sometimes referred to as a "laid policy." This approach is the root cause of employees' feelings of helplessness or pessimism regarding their ability to change the nature of their work environment (Newman et al., 2019). The presence of that sensation may be traced back to this factor, in addition to the other anxieties that were discussed earlier. The productivity of employees in any region of the world tends to increase when those people believe they have a high probability of maintaining the employment they now have (Tetteh et al., 2019). Five of the employees have stated that they have no intention of leaving their positions, despite the fact that they are in need of wage raises and other benefits in addition to what they are now receiving. Because they were getting close to retirement age, two of them declined to travel. They are getting near the age when they will be eligible to receive their pension, while the younger ones are making threats to leave the firm if they find better prospects elsewhere. Workers also want changes to be made to their working conditions, how they are paid, and how much political power they have ("Tell Us How Your Working Conditions Have Changed During the COVID-19 Pandemic," 2021). One important issue that has to be checked, according to some members, is the extent of political meddling in the organization (Luluardi & Diniyanto, 2021). This is because everything is carried out according to political dictates. Modern industry organisations may engage in productive or detrimental politics. Nobody should fool themselves, though; no organisation that operates doesn't have political overtones (Yusuf, 2008). Politics inside an organization's walls may be a sign of social control that ensures its wellbeing or it may provide specific managers, supervisors, and workers with an egotistical edge that is not in the organization's best interests as a whole. Recent research has shown that politics infiltrates choices on pay, promotions, and other aspects of governance, with unpredictable results for the organisation and its employees (Pat, Ifeanyi & Chinenye, 2020; Robbins, Judge & Sanghi, 2008).

Reporting about politics in the workplace may be a rewarding endeavour since it gives people the opportunity to pursue their aims in an environment free of regulations (Henry, 2017; Marques, 2009). When making these kinds of decisions, it is impossible to know for sure what the outcome will be; nonetheless, the extent to which the organisation will gain from them depends on whether or not they are consistent with the organization's overall strategy (Henry, 2017). Many people working for the company that is the subject of this investigation have expressed their extreme dissatisfaction with political decision, which may have terrible effects on production as well as another goal that has been established. Kacmar and Ferris (1991) capture this way of thinking (by GRA employees) when they write that "the degree to which employees perceive their work environment as political in nature results in their feeling that their environment is unfair and unjust (Abun, 2021)." This is because "the degree to which employees perceive their work environment as political in nature results in their feeling that their environment is political in nature." Nevertheless, it is pointless for these employees, and the organisation believes that this mode of decision-making by managers and other individuals is exclusive to their organisation alone. Pericles, a Greek politician who lived from 495 to 429 BC, famously said, "Just because you don't take an interest in politics doesn't mean politics won't take an interest in you (GM, 2021)." This statement was made more than two centuries and fifty years ago.

Restructuring of reward system

All these can be seen in the following statements of the participants:

"Reward structure encourages apathy and laziness. Again, those that assess employees for rewards such as promotion are far removed from the impact of the employee's input and therefore are limited in their findings." [R1P1, SS] "This wholesale system of everybody being rewarded is not the best. As it stands, lazy one equally gets rewarded." [R1S1, SS] "Yes, the bosses get more, but we down here do more of the work." [R12, SS] "As for the reward, we are constantly being reminded that things will work in our favour, but it has never happened. It has become an annual ritual, and always the Union announced a 10% increase in salary. Irrespective of the constant increases in prices of goods and service." [R18P18, JS] "I feel dissatisfied when I hear of other officers' salaries, especially those who have certificates in chartered accountancy; meanwhile, we end up doing the same thing. So why should they be given an extra allowance." [R9S9, SS]

The incentive system is another area that needs to be improved (Guo, Wang, Liu, Zhang & Li, 2022), because fifteen employees, or 31.9 percent of the workforce, believe that the structure fosters indifference and laziness, which is unjust. After all, the labour that supervisors do is less, but they are paid more. In addition, they may do the same duties as other workers but receive a slightly lower wage than those workers, or they may have the same certification as other workers but get a higher job promotion than those workers (Kim & Pelc, 2019). Employees might be motivated to improve their performance and can perhaps have their loyalty to the company increased if they are rewarded (Miller, 2020; Luthan, 2005). In order for a reward to fulfil its function as a motivator among workers, management needs to guarantee that the pay system is fair from both a distributive and procedural standpoint. The workers believe that reward can represent both monetary (wage, monthly bonus, yearly bonus) and non-monetary (other gains) benefits (Sutrayani, 2016). The workers want the incentive system to be reorganised so that a positive impact may be exerted on their psyche to increase their level of production (Chung, 2020). Mangkunegara (2011), on the other hand, views motivation as a psychological condition that propels a person toward their highest level of success. Reward management (Chung, 2020), is an essential practise that affects performance by recognising and rewarding individual and group successes as well as offering further guidance to promote progress. Employees' duties must be precisely defined in order for everyone to understand what is expected of them and what they are restricted from doing in order to reorganise the organization's compensation system (Beavers, 2018). Otherwise, one could observe workers following goals that won't boost profitability.

Because it is difficult to reconcile the two if those guidelines are not followed, companies may reward staff for one thing while expecting a different result (Kerr, 1975). Employers must organise workers' work efforts to align with the organization's strategic aim in order to maximise the rewards from their performance (Liechti, 2019; Aguinis, Joo and Gottfredson, 2011). Employees do not now take great pleasure in their employment. Since employees will not change their levels of motivation when the pay gap between good performers and low performers is negligibly substantial, it has been proposed that the volumes of payments be dramatically variable depending on performance as part of the incentive system reform (Liechti, 2019; Aguinis, 2013).

Improvement of working environment

"*What should be dealt with immediately is sabotage which can cripple the entire office and render other employees unproductive despite management effort to create harmony and evenness among the workforce." [R7P7, MM]*

The lower rank officers complained about their workplace environment as follows:

"Not very satisfying; there can be more improvements done in here. The air conditioners are not working well, the tables are weak and so on." [R18P18, JS] "The working environment is not bad, but it requires a lot of improvement." [R2S2, SS] "I want the work environment to change. So, we can relax and work. Look, we the workers spend more than a third of our whole life at the workplace." [R3S3, SS].

The lower-ranking personnel also express dissatisfaction with the current state of the working environment, which calls for certain improvements to be made to the equipment in order to facilitate an easier and more efficient workflow (Rakić, Živković, & Veljković,2017). The following statements provide evidence of these points:

"*What should be dealt with immediately is sabotage which can cripple the entire office and render other employees unproductive despite management effort to create harmony and evenness among the workforce" [R7P7, MM].* Complaints regarding the status of the workplace have also been received from employees holding lesser ranks. They believe that the machinery should be modernised in order to make the task simpler and more efficient. Employees are demanding that management provide a better working environment for them, while management is demanding that employees stop undermining work operations in order to meet this demand (Ludwigs, Haese, Sivy, Weber & Schrömgens,2020). The office environment is undergoing changes in the motivating experiences of its employees in order to broaden the scope of intrinsic reward (Thomas, 2009). One of these changes is the provision of resting locations for workers. I believe that self-management and self-regulation should be built into the workplace from the very beginning (Ludwigs, Haese, Sivy, Weber & Schrömgens, 2020). For instance, it is awkward for drivers to use their vehicles as resting places, and it is also awkward for security personnel to use their posts as resting places.

Regarding the practise of self-management, management needs to offer workers the tools they need to guide the flow of work and how tasks are carried out in accordance with the job regulations. The stringent restrictions, particularly those that are present within governmental sectors, need to provide specific employees greater freedom to make their own decisions (van den Bergen, 2014). In this sense, workers need to have certain degrees of autonomy, which includes the flexibility to make their own decisions and the mental space necessary to carry out the responsibilities that have been delegated to them (Scott, 2018; Van Den Broeck, Vansteenkiste, De Witte, Soenens & Lens, 2010).

According to the findings of the observations, the people who took part in the research project knew the names of all of the workers who were assigned to them, and as a result, they had no difficulty considering them for any position. This was determined by the fact that the participants knew the names of the workers. When I pretended to talk in a gossipy manner about the participants' co-workers, they were able to tell me something fascinating about the person I was talking about when I questioned them about them. This occurred when I asked them about the person I was pretending to talk about in a gossipy fashion. In response to that compliment, the participant [R1S1, SS] replied that he could not have reached the goal on his own. He acknowledged that he worked along with the other participants. This member of management retrieved performance management forms from earlier years in addition to a pay stub for a particular employee. I saw that pay rises had been related to evaluations when I looked at the pay slip. The assertion that the performance management system is not merely a ceremonial practise but rather actively contributes to the calculation of an employee's pay throughout the year and beyond has been validated by other participants, who have stated that they have personal experience with the system. Because it gives employees many assurances on how their supervisor thinks about them, the management system necessitates a great deal of effort to keep it up and running well.

The participants [R3S3SS, J4S4JS] who informed me that ever since they joined the organisation, they have enjoyed some form of cooperation from management, have provided confirmation of official documentation and other work processes that were observed. This information was given to me by the participants, who told me this. In addition to that, these participants shared with me that they were able to see various job processes. Some of the participants indicated that as part of the selection process, some of them participated in extracurricular programmes, and some of them went to universities to study additional courses that were valuable to the organisation. This was reported by some of the other participants. Throughout the course of the observations, it became abundantly clear that the participants treated the fulfilment of their jobs with the utmost level of seriousness. This was particularly noticeable when it came to the completion of the assignments. The amount of seriousness with which they tackled the responsibilities served as clear evidence of this.

Theme Thirteen: Prefer monetary over non-monetary remuneration, individual over group compensation.

The workers have their own preferences, even when it comes to the perks that their employers provide for (Merrill, Finnegan, O'Neill, & Revers, 2019). This was the thirteen idea that was brought up. Again, there were differences in the types of incentives chosen; while some people preferred monetary prizes, others preferred non-monetary awards (Erkal, Gangadharan & Koh, 2017), and still others preferred individual tips over group rewards. Because of the relative ease with which it may be converted into other forms of value, the vast majority of workers and their employers agree that monetary compensation is the form of reward they value the most (Erkal, Gangadharan & Koh,2017; Rynes, Barry & Kathleen Minette, 2004). But according to Goergen and Renneboog (2011), the benefits that top blue-chip corporations offer their shareholders are proportional to the amount of stake they have in the company.

Between financial and non-financial reward

"I do not have a preference. The reason is whether financial or non-financial, they both have their unique merits and demerits. The financial rewards are for the worker to buy the necessities in life and the non-financial is for the employee to weigh how his employer feels about his contribution towards the objectives of the organization" [R16P16, MM].

"There is no reward system that can provide all the needs of its employees as their needs are many and varied. And therefore, I sometimes feel that you have put in much to get your job done, but you don't get extra pay for the job done." [R14P14, SS]

They believed that both financial and non-financial rewards had positive and negative aspects and that there was no single reward system that could satisfy all of an employee's requirements (Sayed, Matloob, Shah & Ahmed, 2021; Agbenyegah, 2019). As a result, five employees, or 10.6% of the workforce, stated that they did not have a preference between financial and non-financial incentives. After all, workers who demand remuneration do not receive what they have earned through their labour. As was just brilliantly mentioned above, the basic wage, rent, housing, automobile, gasoline, and maintenance are all covered by the financial reward, in addition to various allowances, incentives, and an annual bonus (Sayed, Matloob, Shah & Ahmed, 2021; Aguinis, 2013).

The available evidence suggests empirically that financial incentives take up the lion's share among the host of pieces of evidence that go to prove that reward plays an influential role in motivating employees and enhancing their performance. There is a plethora of evidence to suggest that rewards play an important role in motivating employees and improving their performance (Naldi, 2019). According to certain records, academics such as Locke, Feren, McCaleb, Shaw and Deny (1980) came to the conclusion that the dissemination of information on personal finance led to an increase in production of approximately thirty percent. Employees are more motivated by monetary rewards.

It helps individuals provide for their essential needs, elevates them to a higher social position in most civilizations, and elicits praise from members of the community (Naldi, 2019; Long & Shield, 2010). It's possible that employees desire to be able to drive Lamborghinis, live in posh apartments, and continue their professional development and education. A person's social position may often be inferred from their level of financial security (Saleh & Singh, 1973). As a result of management coming to this realisation, a variety of financial and non-financial benefits, including the employee's preferred salary, have been put into place (Nwakwocha, 2014). The following are some quotations that illustrate this point:

More than 90 percent of workers say they value monetary compensation more than other types of benefits, citing a range of reasons, including that it is more valued, it increases one's recognition in this region of the globe, and it provides more job satisfaction (Lollo & O'Rourke, 2020) is to earn money; hence, higher levels of wealth, contentment, and motivation, as well as other advantages, were anticipated. The following are the detailed explanations, which are presented in further detail below:

"Financial rewards are more satisfactory, and it boosts my morale to work the more." [R04, SS]

"Financial reward because it adds up to my net wealth." [R05, SS]

"I prefer monetary reward since it can be used to acquire anything at all. I prefer the money to the non-monetary reward. The ultimate is to get some monetary reward. When you take God, the next important thing is money for me money answer all employees' concerns. You see, even it takes money to have your education upgraded. My reason is supported by the fact that even those who want to develop themselves require money to pursue." [R11P11, SS]

"I prefer the money reward than the 'thank you, from management. I was just looking for a job to get money to feed my family. Boss, what are we working on? Is it not because of money? I will leave almost immediately. Yes, I do. Look at this year we are now going to receive our salary

increment. Sometimes we don't get what is due us as workers, and it drives me crazy" [R13P13, JS]. "When one looks at the rising cost of goods and services, my salary increase annually is unable to keep pace with high prices on the market. So far, we have been able to turn away Taxpayers who want to offer us money to bend the rules in their favour. I do not know how long one will resist these temptations. I, therefore, pray that management will look at the rising cost of living and adjust our salary to meet it." [R14P14, SS]

A participant also demonstrated his preference for non-financial through statements like, "*a good name at the end of the day is better than riches." [R02, SS].*

There is a small but significant increase in the number of persons who believe that non-monetary incentives do not lose value, gain value, or alter over time, and that they also last longer. Take a look at the following:

"Non -financial is not affected by depreciation, exchange rate fluctuations and inflation." [R17P17, SS]

"The non-financial last longer, but it does not have visible evidence on the employee let alone his or her immediate family." [R1P1, SS]

a. Between individual and group reward

"This wholesale system of everybody being rewarded is not the best. As it stands, lazy one is equally rewarded" [R1S1, SS]. Whereas others also prefer group rewards but in smaller groups, such as unit-based, as stated below:

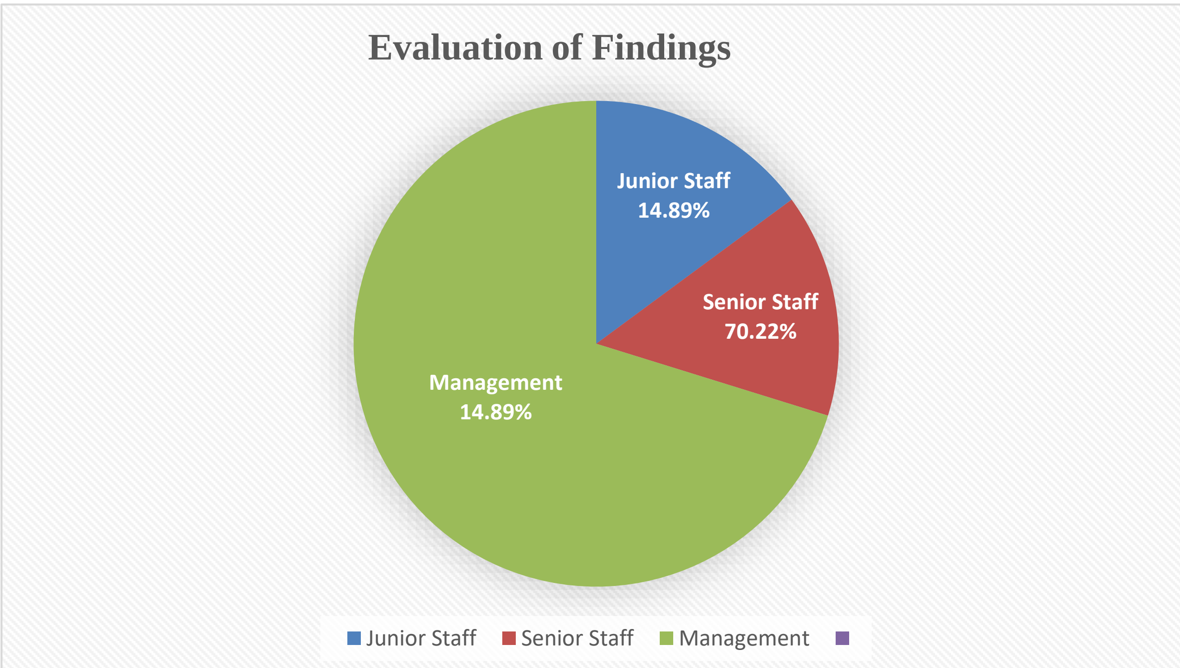
"…. the system should be done unit performance, that is; if you meet the target in your unit, you receive the reward. In public, the reward is not fair to the employees. Someone working the bank can receive more than GRA" [R6S6, SS].

Participants have shown a preference for receiving individual incentives rather than the aggregate awards that have been referred to as the "wholesale system." The participants hold the belief that access to communal benefits makes individuals less motivated to put in long hours of work. "This wholesale system of everybody being rewarded is not the best. As it stands, lazy one is equally rewarded" [R1S1, SS].

EVALUATION OF FINDINGS

Figure 2:

Number of Staffs Per Established Post in The Organization who took part in the study



Type	Junior Staff	Senior Staff	Management
Number	7	33	7

The research was successful, to a significant extent, in achieving its purpose of validating past results in the studied area while also discovering some new discoveries. This research takes a critical look at the topic of incentive systems that have been put up by the management of the Ghana Revenue Authority (GRA), as well as their influence on the working behaviour of the workers of the GRA. Reward systems are comprised of a selection of payment structures and contents that employees get for their various job duties, in addition to any additional prizes that may be bestowed upon them. Scholars have established parameters to determine the kind of behaviour that is appropriate within the context of the field of study that each scholar is interested in studying. The field of psychology has produced the greatest amount of study in this area, and as a result, there is a wide range of notions around behaviour and its description. Finally, several attempts have been made to conduct cross- and multidisciplinary studies of human behaviour, with a focus on individual behaviour. The level of effect that external variables have on behaviour can be either minimal or great; nevertheless, the degree of the consequence depends on human decisions. The Theory of Planned Behavior (TPB) and the Theory of Reasoned Action (TRA) are the two behavioural theories that are referenced most frequently in academic writing. The discussion of TRA in this theory (TPB methods by Ajzen, 1985; Ajzen & Madden, 1986) is the basis for this theory (Fishbein & Ajzen, 1975). According to this Theory of Reasoned Action (TRA), intentions are the best predictor of action and, rather oddly, settled behaviour. According to the information presented above, working behaviour is comprised of the benefits and drawbacks of a certain activity, norms, and the anticipated results that occur inside a working environment.

The research then uses these connected theories with cognitive bases to explain how rewards affect employees' attractiveness, satisfaction, turnover, absenteeism, retention, and commitment to the company. For example, during the time period covered by Homo habilis (Brief and Wallace Jr., 1976), workers were eager to trade their work for metals like silver, iron, and so on. On the other hand, today's definition of reward includes more than just monetary compensation, it also includes non-financial perks and long-term benefits that do not involve money, such as chances to move up in the company, recognition, and paid travel (Bussin, 2011). As a result of how I set up my phenomenological research, I came up with the following fourteen themes and thirty-four subthemes: I did this to help people understand how reward systems affect the way people behave at work. In order to facilitate clarity, the topics have been classified into the following categories: Three findings have been classified under objective one; two findings have been classified under objective two; four findings have been classified under objective three; two findings have been classified under objective four; and three findings have been classified under objective five. Last but not least, each of the themes has a corresponding subtheme that provides strong support for it.

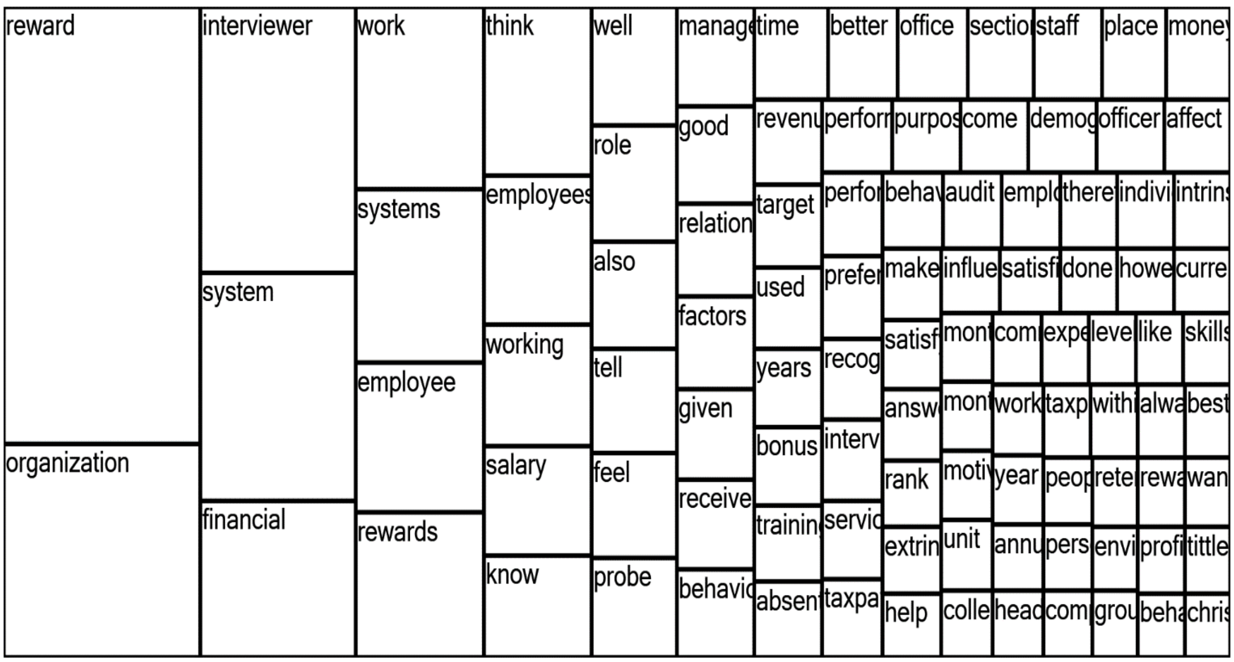
Figure 3:

The frequency of the words used by participants is represented by the font size

The figure 3 is the outcome of the auto coding process performed by the Nvivo system, which provides the researcher with assistance in further organising the transcript and selecting relevant words from it. When a participant is being interviewed by an interviewer, the significance of a participant's comment is indicated by the size of the typeface used to display the term in question.

Figure 4:

The tree map of words above is the words (This is referred to as tree map according to Nvivo-12 Application software)



This is a component of the auto-coding system that provides the researcher with additional assistance in locating the phrases that follow a key word in the data. It does this by analysing the text that follows the key word. The researcher is then able to construct in his or her mind an image of the correct code that corresponds to the statement, sentence, or phrase in question. This method, which makes a significant contribution, is a significant help in the coding of the interview data, which is an essential step in the process. To give one example, in Figure 4, reading from left to right, the terms "finance," "rewards," "salary," "feel," "receive," "training," "service," "extrinsic," "unit," "annual," "person," "environment," "profit," and "tittle" come after the word *"organisation" in the list that was shown in the previous paragraph. Statements to such an effect indicate the interviewee's ideas and sentiments with regard to his or her organisation.*

4.3 Objective One: Knowledge of Reward Systems

First off, the 47 research participants, as shown in Figure 1, and the words and statements (in both Figure 2 and Figure 3 above) showed that employee awareness of reward systems is far greater than previously believed. Through the following subthemes, it was possible to gauge how well-versed employees were in both their organization's and the overall incentive system: The following are some types of rewards: I individual and group rewards; (ii) all reward systems; (iii) monetary and non-monetary rewards; (iv) encouragement; (v) motivation; (vi) theory of reward; (vii) reward as a designed system; (viii) denoting a reciprocal relationship between management and staff; (ix) reward as a measure of the worth of employees; (x) motivation given to employees; and (xi) reward as recognition or appreciation. These sub-themes mix with and relate to the main themes, such as: (1) individual and group incentives, both financial and not, are needed; (2) encouragement and motivation; and (3) rewarding hard effort, since current rewards favour management and hardworking employees. The main themes and the subthemes show that workers have a thorough comprehension of reward systems; thus, encouragement and motivation, as well as (iii) recognising and rewarding hard work, are required. This crucial definition of employee knowledge has been overlooked or underemphasized in prior knowledge incentive strategies.

Although corporate management incentive systems functioned and had an impact on employees' fortunes, the investigation found that not everything was as ideal as it had been represented to be. The survey found that workers did not view their pay cheque as a reward. The majority of respondents, according to the survey's findings, did not see their pay as a reward. People do what you pay them to do, not what you want them to do, as Avon once remarked (Casio & Cappelli, 2009), among other quotes that allude to the transactional nature of workers' work. Financial incentives are weak motivators, according to other empirical investigations. For all intents and purposes (Rynes, Gerhart & Minette, 2004), employees do not behave or think in accordance with the contract's specified price tag. Despite the fact that money incentives are a major employee motivator, most employees find skill development, understanding of the assigned task, and expertise in certain elements of the employment process to be more satisfying (Dierdorff & Surface, 2008).

As previously said, financial compensation is the single most important issue that prospective workers take into consideration before accepting a job offer, although this is apparently not recognised in many polls (Feldman & Arnold, 1978). It has been determined through the many evaluations of employee performance that motivation and the presence of knowledge, skill, and ability work together to enhance performance. In strategic human resource management, offering monetary compensation as a one-time repair for performance concerns may lead to greater pay for the future assignment (Kuczmaski & Kuczmaski, 2019). This highlights Aguinis's (2013, p. 275) observation that "If an organisation is trying to tackle performance problems by focusing on money solely, one conclusion is predicted for sure: The organisation will spend a lot of money." An enhanced employment situation basically brings happiness, excitement, and fulfilment to the workers. Financial incentive contributions must be eliminated as a result. The monetary or financial incentive typically improves workers' output and meets other demands for motivation, such as those of upper- and lower-ranking personnel (Long & Shield, 2010). It also assisted in paying the expenses on a regular basis, but it did not comply with the rules that saw it as a reward. As shown by the reward system's knowledge fluidization, employees value the incentive management system that organisation administrators have adopted. Torrington, Hall, Taylor and Atkinson (2009), who regarded incentives as salary and other packages intended for employees in exchange for their performance, took the lead in this generally. Pitts (1995) had previously adopted a similar stance. In an analogous circumstance, Du and Choi (2010) recognised employee compensation as a common practise across the world, including China, and a useful weapon in the hands of management.

These negligible variations show that not all people viewed management compensation as such, as many academics find difficult to accomplish. When the present study results are compared with methods that were used by these experts many decades ago, the back-and-forth dispute about compensation as an incentive or not becomes clear (Deci, 1972; Amabile, 1993). Junior and senior employees cannot be held solely responsible for this, although some management personnel found it challenging to accept a monthly wage as a reward. The new study complements the Chartered Institute of Personnel and Development's (2019) study, which identified incentive as a technique for luring, retaining, and motivating employees. Since "real reward" has evaded industry participants and has only been briefly mentioned in prior conceptualizations of reward, the study clarifies how employees are dedicated to working for and supporting it (Taylor & Armstrong, 2014).

This viewpoint of the research, which views compensation as anything in the form of incentive packages in addition to salary, cannot be reconciled with this statement (Taylor, 1903, p. 26; Emerson, 1917, p. 188; Taylor & Armstrong, 2014). Their executives are forced to rely on behaviourist academics who understand the value of incentives like bonuses, pension schemes, health insurance, official cars, loans, free dinners, and profit sharing (Malkovich, Newman, and Gerhart, 2011, p. 11). By depending on individual and group awards rather than focusing primarily on pay to reward every employee who might lead to burnout, management can rid itself of troublemakers (Schaufeli, Salanova, Gonzales-Roma & Baker 2002). The current study supports the findings of researchers (Nohria, Groysberg & Lee, 2008) who distinguished between monetary and non-monetary benefits. Despite research suggesting that dopamine projection from the ventral tegmental area (VTA) to the nucleus accumbens occurs, Wong (2015) asserts that rewards are "the expression of affirmation through language or other symbolic representations to instil courage, perseverance, confidence, inspiration, and hope; reward as motivation is an essential element for achievement or challenge, but its components are not directly observable variables" (Velasufah & Setiawan, 2019).

Some people believed that happiness could serve as motivation. A person is more motivated to work hard if they are pleased. This drive may operate as a motivator, encouraging workers to take calculated risks or demonstrate tenacity in achieving objectives. The worker would be dedicated to the rules, regulations, and other objectives if sufficiently motivated. Additionally, this inspiration may inspire more energy. Most actions are usually taken for a cause.

Similar to this, motivation might come from a self-generated element that influences an employee's actions. When workers take satisfaction in their contribution to the success of the organisation as a whole, as is described elsewhere in the research, inspiration might emerge via the execution of the task itself. One of the initial authors (Katz, 1964) writes that the "job itself must give sufficient complexity, sufficient challenge, and sufficient skill to engage the worker's talents and experiences" in reference to the effect of job design on motivation. Extrinsic motivators, however, are known to have a quicker impact on employees than intrinsic ones. Extrinsic motivators, meanwhile, are short-lived. Because they are internal to the individual and are not imposed upon them, the intrinsic motivators frequently have a greater long-term effect on the employee (Armstrong, 2009). Making an employee feel motivated is the manager's responsibility. Once employees are motivated, they have a tendency to be punctual and feel a connection to the strategic management system of the company. Employees are more likely to obey regulations because of this sense of connection, which improves the end product or service. Motivated employees have a significant impact on their company. In this sense, management anticipates that as employee motivation rises, productivity will as well. In order to achieve this, performance levels are related to employee-motivating experiences. Previous authors, including Luthfi (2014), have argued that organisations need to boost employees' desire to achieve the established goals. Additionally, a worker's motivation is boosted by having their requirements met. As a result, those employees who are in need are compelled to work more, with the company ultimately benefiting. These authors (Astuti et al., 2020) earlier research has long demonstrated that employee performance is impacted by job motivation.

The consensus across all workers was that awards encouraged individuals to put in more effort, to be happy, to be dedicated to the organisation and its objectives, to encourage employees to take risks, and to be determined to achieve. Employing theories like goal congruence and anticipation theory, the employees in this study who were questioned revealed their preference for various rewards and advantages beyond salary (Vroom, 1964). The circumstance when the objectives of several interest groups agree is described by the goal congruence hypothesis. We dare not use the term "goal congruence" since it is impossible for an organization's purpose and an employee's purpose to be perfectly aligned. One issue is that although the company wants to reduce expenses and increase profit, employees demand higher incentives for their work. Additionally, the organisation is designed to "gun down" any attempt made by the staff to overrule the institution's primary objective.

Individual organisation members should still pursue their objectives, notwithstanding this. The organization's strategy is set up in such a way that personnel are free to pursue reasonable goals as long as they don't get in the way of the institution's expansion. Any decision that the management deems acceptable in this circumstance must also be beneficial to the organization's ability to survive. In his book, "The Human Side of Enterprise," Douglas McGregor stated, "He put out two theories of the human factor that management would consider while making judgements on implications and design." There were two different categories of decisions: pessimistic (designated Theory X) and optimistic. They called it "theory Y" as a result. Following an investigation of managers' interactions with their staff, McGregor (1960) came to two conclusions about the aspects of human nature that influence behaviour. According to Theory X, managers believe that employees detest their jobs by nature and need to be restrained in order to do their tasks.

The manager in Theory Y, on the other hand, assumes that work is enjoyable and, as a result, grows fond of its obligations. This is how some managers view employee attitudes; which managers need to be aware of. The more grounded Theory Y was, the more McGregor believed it. Thus, in order to increase employee motivation, he proposed group activities, challenging duties, increased responsibilities, and participation choices. The ideas of certain management members of the organisation under investigation are represented by theories X and Y, as they are depicted above. The expectation theory contends that a person would act or behave in a particular manner because they are driven to select that behaviour above others by that behaviour's desirable outcomes and the wonderful rewards that result from that conduct.

4.3.1 Objective Two: Types of Reward Given to Employees

By merging several minor concepts into four core principles, the research contributes to the work of various other experts. The two sub-themes are: (i) Educational opportunities offered; and (ii) No educational opportunities offered. The following findings were reached: (1) the financial and non-financial advantages of professional training; and (2) no formal education was offered. By validating or extending the knowledge already known about reward systems (Minette, 2004; Schaufeli, 2013; Evenson, 2014; Sara, Gerhart & Kathleen Minette, 2004; Harler, Schmidt, Killan & Agrawal, 2009; Hicks, O'Reilly & Bahr, 2014), our work has contributed to the body of literature.

The study shows how they can find reward systems in different ways. First, as most reward theories explain, they separated the rewards in their organisation into financial and non-financial ones. They broke down the money rewards into: bonuses and allowances, the 13th-month salary, help with travel, and allowances for fun. However, they never thought of their monthly salaries as a reward. Non-monetary rewards included Christmas packages, giving people more power, standing ovations, citations, and plaques; and letting managers make decisions as they saw fit. Employees thought of salary as a "hygiene factor" (Herzberg, 1959): having it does not motivate them, but not having it makes them unhappy. These famous scholars (Kallerberg, 1977; Clifford, 1985; Gerald and Dorothy, 2004; Rehman, Khan, Ziauddin and Lashari, 2010) also found financial and non-financial rewards to cover real rewards. For example, employees have agreed with what these scholars have found and asked management to change the way rewards are given to get more people to work harder and make more money. So many things affect how well an employee does his or her job, including the work environment, the relationship between the employee and the boss, professional training and other forms of development, and organisational policies and programmes.

Among the things listed, rewards that give employees a lot more motivation affect their performance more than the other things. Even though workers depend on money to meet their basic needs, many employees need more than just money (Millmore et al., 2007), as the employees above have shown. Employees prefer professional training since it increases their monthly allowance by 15%. Administration increases the requirement for qualified personnel, which improves employee value. This research examines a peculiar, difficult issue. All staff can develop via training, but junior employees don't appear to care. Cascio (2010) supported intellectual capital when firms approached the new product peak. Environmental incentives are crucial. Intrinsic incentives last longer than extrinsic ones; therefore, they might modify compensation. It's fragile, so be careful (Herzberg, Mauser, & Snyderman, 1957; Nwakwocha, 2014). Management often uses compensation as an incentive.

It appears lost or unappealing. This implies management must review the reward system and alter the prizes so they fit the minimum purpose (Kreitner & Kinicki, 2010). How successfully workers accomplish their tasks depends on how motivated they are on the inside and how much their outward incentives enhance company confidence. What the firm offers its employees encourages them to produce their best work, as stated elsewhere in this research. Workers are inwardly motivated when they find their work engaging. So, HR must develop enjoyable employment. HR must understand external and internal incentives. Extrinsic motivation refers to the financial and non-financial benefits employees receive for their job. Intrinsic and extrinsic motivation motivate employees to exceed expectations.

Extrinsic and intrinsic motivation help the organisation get a competitive edge over its rivals. The company can only succeed in the highly technical service area if it keeps its highly qualified employees. If they don't encourage their personnel, indifference, low performance, and low motivation occur. Increased turnover, low engagement, and restricted trust arise from the organization's low motivating score. Various workers may be subjected to various motivator tactics in order to improve their performance and responses to their employer's directives. Although these two theories lack empirical evidence to support their perspectives on motivation, there are many proofs of motivation's positive effects on employees. Several ideas explain inspiration. While none of these motivation theories is perfect, they do explain some human behaviour.

Younger, mid-career, and career-cut-offs employees are more likely to use reason. Employers must encourage both short- and long-term workers. Determining what drives a given employee—whether to invent a solution or implement an existing one—is the dilemma. Managers face several issues impacting employee behaviour.

4.3.2 Objective Three: Effects of Rewards on Employee Behaviour

The study expands reward and behaviour studies (Schauli, Salana, Gonzales-Roma & Bakker, 2002; Smith, 2017). According to the study, rewards can offer happiness and optimism, but they can also cause discontent and other problems. It causes unhappiness since it doesn't raise employee value (Armstrong, 2010, p. 35), which influences copycat behaviour (Parker, 2003, p. 125). According to the present reward research, not all employee payments are deemed rewards, contrary to past conceptualizations (Sara, Gerhart & Kathleen Minette, 2004; Casio & Cappeli, 2009; Long & Shield, 2010). If it doesn't meet employees' criteria for a reward, it won't minimise or eliminate burnout (Schaufeli, Salana, Gonzales-Roma & Bakker, 2009). Pay is said to influence employee behaviour (Casio & Cappeli, 2009).

Non-financial awards may be used to support the organization's human resource policy. This doesn't help the employee financially (Chiang & Birtch, 2008). Employees value extrinsic and intrinsic benefits. Extrinsic incentives are exterior physical benefits for the recipient or employee, according to this study. External rewards include salary, tips, COLA, promotions, yearly bonuses, etc. Intrinsic benefits include recognition, admiration, responsibility, employer empathy, and job stability. Employees are motivated by monetary and non-monetary benefits. Non-monetary benefits include acknowledgment, health insurance, yearly vacation time, etc. Material, non-monetary reward (Neckermann & Kosfeld, 2008) If workers connect with the goals and perceive the endgame as favourable, the company can easily reach its production goals. One organism's behaviour affects another's (Elsevier, 2018).

The answer one gets depends on the reward given (Homans & George, 1958). The fact that management has been rewarding its employees' efforts with regular paycheques without considering their objectives is reason for worry and might be the subject of future research. In light of the previous considerations, defenders of the expectation theory should argue that workers would change their behaviour if it benefited them. Pay, incentives, and other packages are excellent methods for motivating efforts and behaviours. This study identified four themes: workmate relationships, job-related behaviour, motivation, and contentment.

Contrary to social behaviour (Homans & George, 1958), which expects excellent behaviour to be rewarded, some participants were unhappy with co-workers' behaviour. Senior staff informed the researcher that unhappiness wasn't restricted to junior personnel. A strong undercurrent hinders corporate collaboration, despite appearances. Many participants believed "silent is golden" and remained quiet in the face of aggressive employers. Others had good ties with coworkers and superiors. Mostly senior and management. According to Mabaso and Dlamini (2018), an absolute commitment by workers evolves into a connection of attachment between individuals and the organisation (management) in exchange for benefits or outcomes. Commitment reduces turnover and boosts performance. When an organisation meets employees' needs, job loyalty increases (Maslow, 1954).

In contrast to early approaches, where it was enough to reward employees with any precious metal (Brief & Wallace Jr., 1976), these writers' response to reward was spontaneous (Beardwell & Claydon, 2007). This writer (Lawler, 1969) saw work systemization as the answer; this writer (Drury, 1993) saw wage as the only problem of management; Taylor (1895) saw wage as the answer to labour issues; Taylor and Armstrong, 2014, saw wage increases as the solution to labour issues. All of these rewards motivated employees to work toward the company's goals.

Wages, salaries, and prizes were not enough to connect labour with management plans. Employees' job-related behaviours include job happiness, commitment, and recognition from superiors and the organization's environment. Kiarie et al. (2017) describes work satisfaction as a positive emotional response to a job or its elements, or how much a person appreciates their job duties or tasks. Job satisfaction is key to accomplishing the company's aims and goals. Employees were more interested in work happiness than pay or compensation, according to this survey.

Employee retention depends on work satisfaction (Kiarie et al., 2017). Job satisfaction depends on executive leadership, service conditions, organisational structure, size, and remuneration, which reflect the organization's atmosphere. In interviews, participants (Jacob & Furgerson, 2012) said they are dedicated to the organization's direction but disagree with the reward. Job satisfaction is a behavioural notion that is easily impacted by internal and external organisational variables (Valaei & Rezaei, 2016). Satisfaction levels ranged from low to high. Employees felt duped about the prizes, resulting in low job satisfaction. People do not get tipped or paid. Some participants are happy because their pay is better than other institutions'.

Earlier methods considered employee well-being as a barrier to the organization's bottom line and growth (Herzberg et al., 1959). Post-structural methods examine employees' psychological connection to the work structure, positively impacting their self-consciousness and continuous participation in their given task (Van Rossenberg et al., 2018). This research echoes many postings' structural methods, such as employee appreciation (Parker, 2003, p. 125).

Recognition is the assignment of personal incentives (i.e., attention, approval, and admiration) for individual efforts and job successes to recognise and reinforce preferred employee behaviours.

Several research participants said they were recognised and felt a personal connection to the organization. The study's findings echo motivation theories (Anold, 1999; Beardwell & Claydon, 2007; Peter, 2008; Taylor & Atkinson, 2009, p. 276). Participants show pleasure with the organization's awards, policies, programme, etc. They were all motivated, but for different reasons depending on what increased their employer-assigned task. These internal variables were early moral precepts, self-development aspirations, and the joy of helping others.

External motivating variables included prizes, appreciation, recognition, plaques, handshakes, and engraved lapel pins. Zakaria, Hussin, Noordin and Sawal (2011) suggest that supervisors and managers inspire workers through salary, prizes, and recognition based on performance. Different job positions motivate individually engaged workers. Rahman et al. (2012) defines job satisfaction as liking the job and finding achievement and fulfilment in it. "It's also about how employment influences a person's life." Participants' work satisfaction varied. Others weren't happy with their prize, work, or organisation. This researcher (Veldsman, 1980) found that highly engaged and talented employees need less supervision. Since strict monitoring and careful supervision are expensive and time-consuming, any business will choose dedicated personnel. This is because dedicated individuals consider organisational goals personal and strategic policy a duty call that cannot fail. Employee commitment depends on corporate and individual goals. When employees realise how the achievement of the business's vision may help them achieve their own goals, they are more dedicated to the organization. There are occasions when monetary awards are required since they might make employees more devoted by satisfying their requirements in a way that is convenient for them. The employees' interactions with the rest of the company, including their co-workers as well as their superiors and managers, are reflected in their behaviour at work.

Both employees and managers communicate with one another through verbal and nonverbal forms of correspondence, which both parties are obligated to analyse critically and reply to in an appropriate manner. At a variety of workplaces, trust is a form of non-verbal behaviour that is transmitted verbally in order to instil confidence in the management process. It conveys an enormous amount of information about how you feel about them, which the staff take very seriously. The human resources department is expected to exert a great deal of control over employee behaviour in the workplace since such conduct is essential to an individual's ability to contribute to the organization's achievement of its financial goals (Thompson & Smith, 2017).

4.3.3 Objective Four: Reward on the Employer-Employee Relationship

The study is now emphasising the impact of compensation on the employer-employee relationship, which may not appear important in terms of working behaviour. But under this heading, two aspects stood out particularly: employee appreciation and the working interaction between superiors and subordinates. "Recognition is generally defined as the assignment of personal non-financial rewards (i.e., interest, approval, and appreciation) for individual efforts and work accomplishments," state Montani et al. (2020), "to recognise and reinforce the desired behaviours displayed by an employee and also for a colleague to emulate." Three measures were used by participants to grade the firm's or their own employees: bad, satisfactory, and sound. Due to the incentive system, communication, the cornerstone of any entity's survivability (Elsevier, 2018), may not be at its finest but be enough to operate official business (Thompson & Smith, 2017). Indeed, supervisors and subordinates have distinct connections. Workers and managers should cohabit to gain from their incentive plan, despite their poor working relationship (Susan &

Kaczmarski, 2019). Some individuals were frustrated with their supervisors but couldn't depart due to management incentives. Supervisors accused subordinates of insubordination and sabotage, while subordinates alleged that awards were selective and biased. This shows the tension between bosses and subordinates; their poor connection may ruin the organisation. Some responders have no personal interaction with their superiors.

Dewhurst (2010) argued that employees can be motivated without monetary rewards. Mention employers' compliments, a desirable task, or catching your employer's interest. Many studies have been done on leadership authority in the workplace, which must be clear and apparent for the organisation to progress. These leadership abilities include rewarding workers based on job performance, contentment, productivity, turnover, and other discretionary behaviour (Simon, 1976; Martin & Hunt, 1980). Once a boss loses the capacity to reward, they lose influence over employee behaviour. When workers feel their employers will reward them, they put their utmost effort.

4.3.4 Objective Five: Rewards Employees Desire

The last piece shows how the study connects with postmodern approaches to incentive systems and how managers use rewards to alter employee behaviour. Some harmless results alter working behaviour. Global economic rivalry and depleting raw commodities have driven international, national, and local organisations to track, acquire, and preserve critical resources. Organizations must protect the strategic link between inputs and outcomes to control variance. The management requires staff to redouble their production output, customer contentment, expectations, and other legislative obligations that benefit all stakeholders. Control's strategic strategies include clear instructions to increase service delivery and management's profitability. This enhancement in service activities is in response to the demands of the organization's coverage region. These scholars (Schaufeli, 2013; Evenson, 2014; Harler, Schmidt, Killan and Agrawal, 2009; Hicks, O'Reilly, and Bahr, 2014) have stated that you can keep a good staff and keep people from leaving by doing things like using production methods that focus on the customer, rotating and switching up production arrangements, and putting in place plans to boost worker productivity. Wrzesniewski, McCauley, Rozin and Schwartz (1990) found that workers devote one-third of their effort to their employers' bottom line and strategic success. In light of the aforementioned, there is a need to give rewards, as shown in the study: job stability, increased task execution, and enhanced remuneration. A current study suggests a need to rethink incentive schemes that compensate employees for good work. Tetteh et al. (2019) and Newman et al. (2019) define job security as "workers' expectations about future employment stability." Employees' perceptions of job security differ by job function and company policy. Low job security is a major concern for individuals in the workplace, causing maladaptive behaviours from emotions of unpredictability and helplessness (Newman et al., 2019). When employees feel comfortable, their performance and productivity improve (Tetteh et al., 2019).

A good number of the employees do not intend to leave despite the need to raise their salary and rewards, which seems to dilute their welfare. Some would not leave because of their age. Some may be getting to pensionable ages, whereas the younger ones threaten to leave if better opportunities present themselves somewhere. As Lawler (2003) asserted, the organisation's prosperity and survivability depend on how it handles its resources, especially its human resources, for the benefit of all stakeholders in the service chain. A lot more organisations have developed through compliance with the laid-down strategies of the business, including an impartial reward and acknowledgement programme for their workers to enhance the engagement of their employees. This position has been supported by Deeprose (1994), who maintained that to motivate workers and to improve their productivity, managers should institute a programme with the ultimate aim of recognising them for improving the organisation’s performance at all times.

Management's overarching authority tries to cover up employees' needs, such as better working conditions, makeover incentives, and political influence and power. Politics can't be kept out of the Finance Ministry's yearly goals and everyday activities. Interference chokes efforts and instils dread in personnel, making it a daily fight they must endure. The annual aim, award, and many other components are governmental choices that cannot be changed without Ministry permission. You risk being labelled an anti-government radical if you criticise a policy direction. Intellectual capital is crucial to many business outcomes, especially at the pinnacle of the new-product curve, so organisations must attract and keep the brightest minds in the field. This extends beyond increases and incentives to a work culture that rewards top talent. Employee burnout is another concern. According to Schaufeli, Salanova, Gonzales-Roma and Bakker (2002), incentives reduce employee burnout. This burnout is experienced by employees with unfulfilling employment and boring outlooks. Employers want great employee performance to secure profitability and other rewards. Less political influence in the workplace is needed. This study's contributions may not be comprehensive without including employee incentive choices. Some people favour individual-based awards since group-based rewards foster sloth and indifference. Others argued strongly for financial rewards alone, while others think nonfinancial benefits are the answer to the reward dilemma in many organisations. Herzberg says postmodern human resource management systems have changed so much that managers and supervisors may not need to pay exorbitant salaries, perks, etc. Instead, managers and supervisors may challenge employees to perform well.

Managers' and supervisors' tasks have moved from giving outward incentive to uncovering inner drive (Marchington & Wilkinson 2005, p. 368). Human knowledge and talents cannot be bought like other commodities. In today's dynamic corporate climate, HRM is key to success. Management must know so they can address employees' requirements so they can work hard for the organisation. Physiological or fundamental requirements are the most important for human life, followed by social, safety, esteem, and self-actualization. Satisfying these requirements boosts employee commitment (Mabaso & Dlamini, 2018).

Summary of the Section

The findings of the study are presented in this part of the report. Under each of the five objectives of the study, the findings were categorised into one of five major themes and one of fifteen sub-themes. The following is a list of the most significant topics that were covered under Objective One: (1) Individual and group incentives, as well as all types of rewards, both financial and not, are needed. (2) Encouragement and motivation are also required, as are (3) rewards for hard work, given that the incentives that are currently in place favour management and employees who put in a lot of effort. Objective 2: (1) The monetary and non-monetary benefits of receiving professional training; and (2) No formal education was offered. Objective Three: The third fading is to maintain healthy relationships. (2) Having gratitude, making an effort, and being recognised are all important. (3) The origin of motivational effects can be found either within a person or in their surrounding environment. (4) Extreme states of pleasure and their opposites. Objective four:

(1) a lack of acknowledgment or recognition that is sufficient (2) Connections that are horrible, connections that are satisfactory, a nice relationship, and a formal relationship are the four types of relationships that may be found. Objective Five: (1) Assurance of employment (2) Enhancement, reorganisation of the incentive system, and political power are all factors that play a part in this. (3) Choose individual achievement above group participation and monetary compensation over non-monetary benefits. This was the understanding, perception, and expectation that the staff had regarding the remuneration system that was in existence or that was structured by management.

CHAPTER 5:

IMPLICATIONS, RECOMMENDATIONS AND CONCLUSION

5.1 Introduction:

Armstrong (2006) says that incentive systems include administrative policies that offer both financial and non-financial rewards, as well as processes for figuring out the size of each task, how well each person is doing, and how to run the business. Management is conscious that reward management systems maintain the business's smooth operation, ensure that it is adaptable ("Ensure Sustainable Development for Efficient Operation of the Enterprise," 2022), and provide a decent return on investment. In order to attract and retain the best talent in the nation, to reward employees for work that is in line with the organisation's goals, to build a supportive culture and organisational structure, and to retain individuals with the knowledge, skills, and abilities necessary to realise the firm's strategic goals (which include the mobilisation of revenue), GRA implemented a reward programme. The organisation's policies sought to achieve that objective by fusing the practises of their reward system with their overarching administrative plan. The management is also conscious that intellectual capital is crucial to the company's success ("2. Getting Over There: A Social Analysis of Women's Enlistment," 2019), so they must create an incentive system that will encourage workers to behave in a certain way. This obviously calls for more than just sizable salaries; rather, it necessitates cultures and reward structures that are made to keep the brightest minds engaged. GRA created a method for awarding rewards as a consequence. As a result, they offered money rewards, which are generally considered to be the best ways to motivate people. Workers worked diligently at their jobs in order to receive a wage that was regarded as reasonable

(Wong, 2019). In response to this problem, the GRA implemented merit pay, basic pay, base pay (salary), bonus pay, and numerous other benefits that were not financial in nature. Despite the implementation of all of these incentive systems, the GRA continues to engage in dysfunctional practises that harm both its image and its capacity to perform as the most significant revenue mobilisation agency in the nation.

The purpose of the research was to investigate the effect that incentive initiatives have on the work behaviour of employees at the Ghana Revenue Authority. Incentives are required to encourage the kind of behaviour among workers that is beneficial to the bottom lines of these businesses. Employees who create payment structures to support ideas like equitable wages and commerce ought to be compensated in an equitable manner. The objective of this investigation was to examine and contrast the employee advantages offered by competing companies. Again, how equitable is the reward system (Sulistiasih & Widodo, 2022), of the organisation in terms of comparators and referents? how advantageous is the incentive system to the employer-employee relationship? what kinds of incentives do employees desire? and, ultimately, does the reward system accurately forecast workers' job behaviour? The Expectancy, Agency, and Tournament theories underpinned the theoretical foundation of the research (Ranjan, 2021). Participants in the study were personnel of the GRA in the Volta Region. In total, 47 Volta staff members took part in the investigation. For the purpose of this investigation, the techniques of research that were employed were document reviews, semi-structured interviews, and in-person observations. Finding participants, organising the material, and examining the transcripts for signs of developing patterns were all parts of the process of assessing the study's data. The investigation discovered a total of fourteen recurrent themes, one of which is the following: (1) Individual and group incentives, as well as all kinds of rewards, both monetary and otherwise, are necessary. (2) The ability to inspire and motivate others (3) Reward diligent effort, as present incentives support management and diligent employees. (4) The financial and non-financial advantages associated with professional instruction (5) There was no provision made for schooling. (6) The state of one's interpersonal connections (7) It is essential to show gratitude, acknowledgement, and appreciation for efforts made. (8) The origin of motivational impacts can be traced back to either the individual or the surrounding environment. (9) Extremely high and extremely low degrees of satisfaction Due to a lack of appropriate acknowledgement and acknowledgment. (11) Relationships that are deplorable, relationships that are satisfactory, relationships that are enjoyable, and relationships that are official Job stability and protections There were multiple factors at play, including improvement, a reorganisation of the incentive system, and political influence. Choose monetary over non-monetary motivations whenever possible, and individual over collective motivations whenever possible. In order to influence and encourage their workforces, businesses of all sizes need to implement both monetary and non-monetary incentive systems ("Investigating the Effectiveness of Monetary Vs. Non-monetary Compensation on Customer Repatronage Intentions in Double Deviation," 2022). Despite the fact that the people who took part in the research do not consider their compensation to be rewards, they felt that management should continue to compensate them monetarily as well as in other ways. This was the consensus among the participants.

Table 8

<u>Implications: knowledge of reward systems (objective one)</u>

i. Individual and group incentives, as well as all types of rewards, both financial and not, are needed.

ii. Encouragement and motivation are also required.

iii. Rewards for hard work, given that the incentives that currently in place favour management and employee who put in a lot of effort

Figure 5:

Extrinsic reward variables combined with intrinsic reward variables to motivate employees (Prentice, 2022)

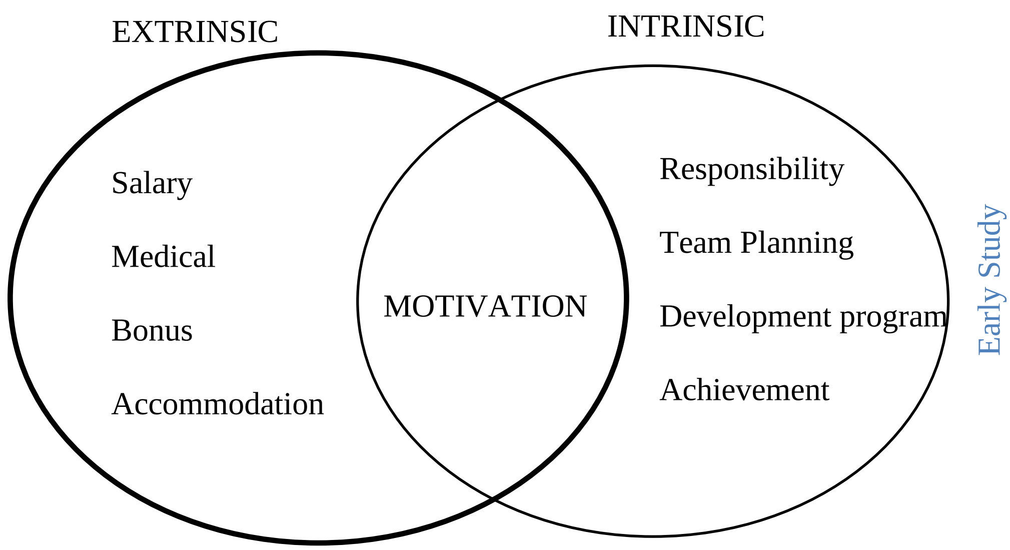
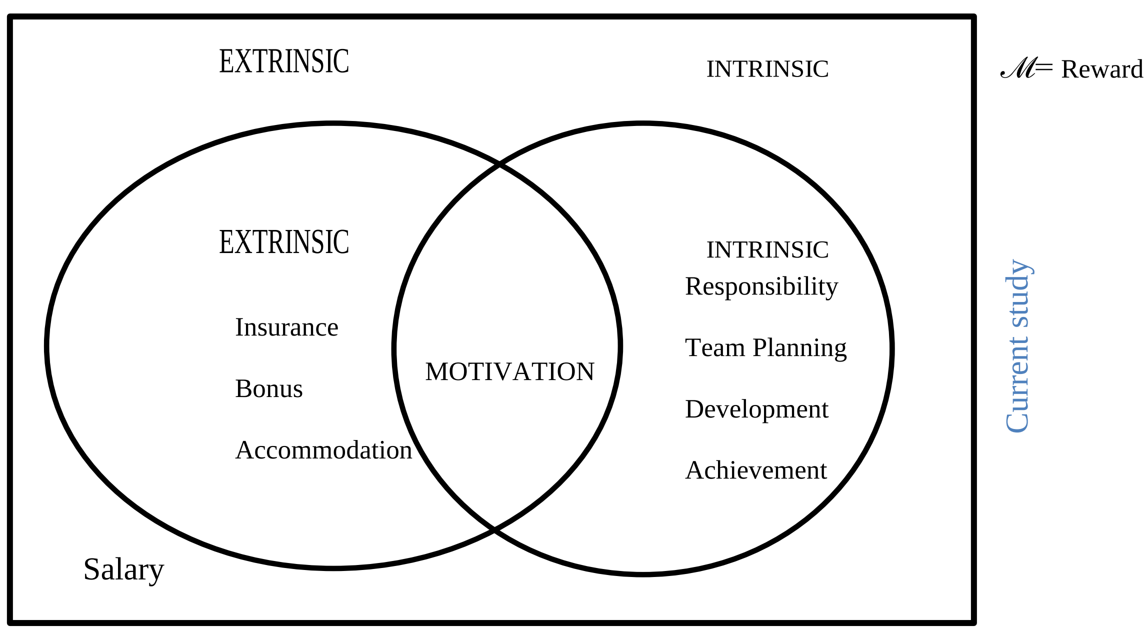


Figure 6:

Salary is independent of both extrinsic and intrinsic factors that motivate



Most experts believe that financial and non-financial incentives are the main components of every organisation's reward system. They dispute that employees prefer monetary benefits over non-financial ones (Schaubroeck, Shaw, Duffy, & Mitra, 2008). The research participants felt that money compensation was beneficial but not a reward.

Salary, as shown in Fig. 6, is not a universal incentive or compensation. Salary was rejected as an incentive in the study because the participants claimed it influenced work behaviour only temporarily (Armstrong et al., 2010, p. 5). They also added that it is not tied to inflationary pressures in the country. It was also the amount that the firm was ready to pay for people to give up their vacation time, forfeit other career prospects, and most importantly, give up their effort. Participants continued that their employment is not organised and related to their monthly compensation, citing performance markers (consistent yield, error-free scores, etc.). It is imperative that members of the GRA management board take note of the fact that, just as the conclusion to this thesis has been reached, people or employees develop beliefs about what they consider to be a fair reward for the contribution that they make on the job (Adams, 1963). As a consequence of this, prior to beginning work for an employer and contributing their efforts, workers consider what they hope to gain in exchange for their labour. ("Investigating the Effectiveness of Monetary Vs. Non-monetary Compensation on Customer Repatronage Intentions in Double Deviation," 2022)

The findings of the study support the fact that managers should consider providing individual salaries or rewards because one employee's reward may not satisfy another. Just as equity theory provides, employees compare their employers' relationships with them to those of their colleagues in the same organisation or in another (Garthe & Hasselhorn, 2021). And if their work condition is worse, they begin to challenge management for a better condition, attack their colleague who has a better work condition, or quit their employment.

Equity theory suggests that if the comparison shows that the compared individuals do the same job, then the workers would be curious to learn how much reward they receive at the end of a period in comparison to how much other workers receive in that same category. If, on the other hand, the employees are doing the same tasks with the same input, it is easy to compare them. If, on the other hand, the tasks are the same but the input is different, it is hard to compare them to see if the rewards are fair or not. The level of motivation that this reward system gives will be able to be kept up as long as the people who get the rewards think they are fair. As a result, the level of motivation is high when there is at least the appearance of justice in the distribution of the rewards. If the pay structure reveals that other workers have been underpaid, managers should also prepare themselves for the possibility of employee complaints and labour unrest. Those who have been underpaid will seek justice; managers should be aware that this will impair the employees' drive to complete their tasks. If one person is paid more than another for doing roughly the same work, then there is inequality in the reward system, and it cannot continue to function in its current form. The employee who feels as though he has been underpaid is the type of person who would like to see that adjustment made. And so he or she should not be seen as a deviant.

It is important for managers to keep in mind that if under-payment of employees results in complaints from those employees, then rewarding employees lower than their colleagues results in complaints from employees who have been under-rewarded. Employers should realise that the reward scenario leads to inefficient use of the organisation's resources. This knowledge should come first and foremost. Employers have a responsibility to be aware that if the problem is not addressed, it might threaten the very existence of the firm. Employees who have been overpaid in another department may find that they lose respect from their co-workers just for the fact that they have been overpaid and have done nothing to correct the situation. The consequence of this is that the worker is compelled to pursue legal action. It is very evident that the worker desires justice, and it is reasonable to assume that the employer desires fairness as well; nevertheless, for some unexplained reason, the incentive system simply cannot come out balanced. Employers should take precautions to ensure that their incentive systems are fair, as adjusting them after they have been implemented can be challenging. It is possible that managers will be required to lower the wages of those employees who are being paid excessively; this, in and of itself, would generate complaints due to the fact that it is unjust for everyone's compensation to be cut. But if it is unfair to pay a low salary to some employees, then it is also unjust to underpay someone in the first place if it is unfair to have the salary reduced.

Table 9

Implications: Types of rewards given to employees

Professional training’s financial and non-financial advantages.
No schooling was offered.

The results of this study could help bring about social change by showing managers how to come up with ways to reward their employees for making their companies more productive (Park et al., 2022). This could make people less likely to leave their jobs, help them stay with the company longer, and give them hope for the future. One of the most significant non-financial rewards that is made accessible to employees is professional training. After successfully completing the training, the employee will almost certainly be eligible for greater levels of benefits, such as a rise in income, a car and driver, gasoline, accommodation, and so on. As a consequence of the training policy implemented by HR, a significant number of workers who are interested in advancing their careers can consider the organisation to be their employer of choice. Participants are made aware of the prospective wage increases that come with finishing a particular professional training, as mentioned in Table 9; once again, anybody who completes training receives an incremental climb in rank.

Two common threads emerged from the data presented in Table 9: the financial and non-financial benefits of professional training and the skill set that both the employer and the employee acquire. The reward management system must be in sync with the HR programme line-up for newly recruited employees, those already employed, and those proceeding to pension. To put it another way, the HR departments inside the organisation should be taken into consideration in the design of the incentive system. Therefore, if the HR department is placing a strong focus on training in order to increase the employees' talents, the new skill acquisition should result in a promotion for the individual concerned, which should ultimately lead to an upward adjustment in salary. This is extremely important since the organization's employees will see professional training as an avenue for increasing their fortunes, while at the same time the organisation will continue to keep its trained hands and its bank of skilled talents. At the same time, the training must provide the employee with additional advantages, such as increased knowledge, the opportunity for promotion, and engagement in expanded duty. It is important that the management reward plan be connected to the HR policy. If this is not done, potential future workers may not be interested in participating in training or learning anything about the product or services, which can have an impact on the overall profitability of the product.

As part of the study's documentation of its observations, many of the top managers in the office are employees that have had further training either within the organisation or in another educational institution. It is therefore uncommon to hear many of the study participants plan to pursue some future studies because some young ones who just joined the organisation are higher in rank than some of them who came earlier. As the study's results show, a good number of the upper-level managers in the office have received further training, either from within the organisation or from another institution. It is therefore unusual to learn that many of the people who participated in the research intend to pursue some additional studies. This is due to the fact that certain younger people who have just joined have come with a superior certification and have a higher rank than some of those who joined earlier.

The participants say that the total incentives package from their employer is made up of things like annual bonuses, cash allowances, a 13th-month basic salary (one extra month on top of the twelve calendar months), health insurance, and end-of-service benefits. These are the types of financial reward variables that the participants are aware of. Employees cited factors such as delegated authority, standing ovations, employee sovereignty, recognition, promotion, and so on as examples of non-financial rewards in addition to monetary compensation. These are the two sub-strands that reward is organised and recorded under according to the results of these writers (Wilson, 2003, p. 330; Sara, Gerhart, Kathleen, & Minette, 2004; Malhotra, Budwar, & Prowse, 2007). Again, academics such as Sabo (2011), Nwokocha (2014), Deci, Koestner & Ryan (1999), and Hodgetts (1999) advocated for non-financial rewards in addition to financial rewards as a means of incentivizing employees to put up good behaviour, as shown in Table 2. This should reflect in the payment system so that it will encourage employees to put up good behaviour in the workplace, which will result in better output.

Mitchell (1997) says that relying on money alone to improve performance when the problem is a lack of skills is not a good idea. One writer noted, "If an organisation focuses just on money to fix performance problems, it will spend a lot of money" (Aguinis, 2013: p. 275).

Even though employees need short-term and long-term financial rewards, Grant and Parker (2009) found that money does not always make a job better. Job enrichment motivates employee performance because it is satisfactory as the assignee undertakes the assignment. Management may attempt to enhance worker motivation by boosting salaries, but a pay raise does not ensure employees' freedom from other career concerns. While management is confident that cash benefits encourage employees, they do not feel motivated or expect other motivational reasons from their employers. This causes misunderstanding between personnel and management. Earlier reward writers recognised this problem since it is almost impossible to fulfil each employee's reward choice or desire due to the complicated nature of human behaviour. Therefore, managers should continue to observe the mood of their employees in order to design a reward system that will satisfy their future aspirations for employees.

Table 10:

Implications: Effects of Reward on Employee Behaviour

i. Relationship health.

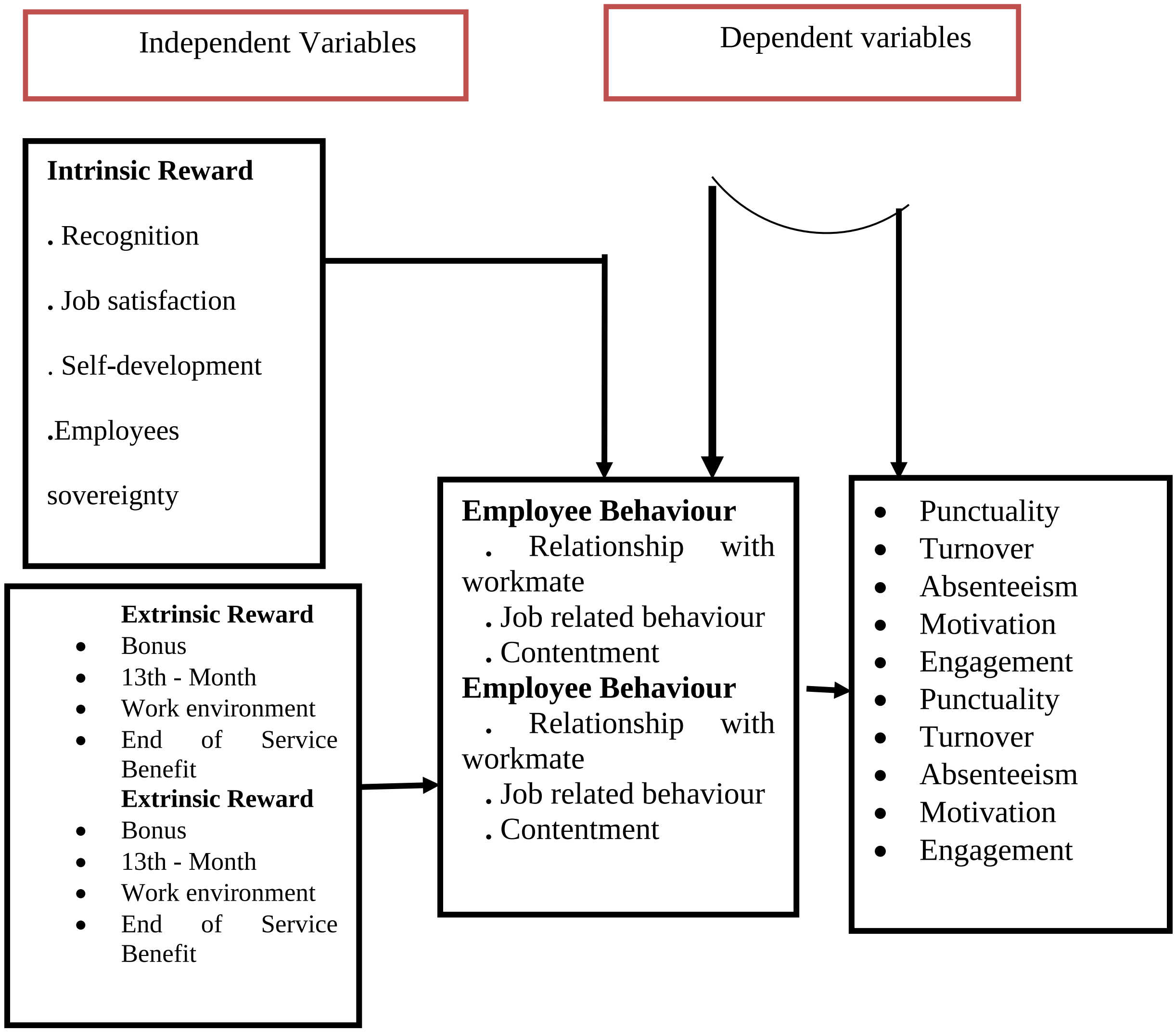
ii. Gratitude, effort and recognition, are key.

iii. Motivational effects may originate from the environment or from inside a person.

iv. High and low levels of happiness.

Figure 7:

Extrinsic and intrinsic rewards affect the reliable variable (employee working behaviour)



The study's findings can help managers and supervisors in GRA develop effective strategies for managing the relationships within their workforce. According to survey respondents, it is motivating and encouraging for employees when a manager and an employee communicate with each other in a genuine and professional manner. The following is a summary of the findings, as shown in Table 3: The quality of participants' relationships, their feelings of gratitude, the amount of effort they put forth, and the recognition they receive are all important factors; motivational effects can come from either an individual's immediate surroundings or from within themselves, and participants' levels of happiness range from high to low. Despite the fact that it is a state-owned entity, bureaucracy should not interfere with the operations of the firm. According to the findings shown in Table 10, the quality of the relationships that exist between co-workers should make it possible for work activities to be carried out without incident. Again, the interaction between employees and managers needs to be organised in order to facilitate the free flow of teaching and feedback. Employees should be compelled to commit to a long-term plan with the employer; they should engage in training and adopt new processes in order to assist the organisation in building its bottom line. The strength of the connection should be sufficient to do this. If the connection is poisonous, the management might not be able to transmit their decision to the workers on the factory floor, and the workers might continue to sabotage.

Employees place a high value on the influences of both extrinsic and intrinsic rewards on their behaviour (a predictable variable, as illustrated in figure 7), as demonstrated in table 3. The conclusion that can be drawn from this discovery is that the source of a reward at a job might be either an external or an internal component of the working environment. The outer reward is a collection of monetary and non-monetary objects that the employer uses to compensate, tip, award, acknowledge, or encourage the work of the employees. These items can be tangible or intangible. In addition, as shown in Figure ix, the idea for the non-monetary award type comes from the staff members themselves. The financial incentive that employees receive for their contributions to the success of an employer's plan is complemented by the enjoyment that comes from successfully completing their work. Many of the authors who came before have made references to the various sources of these types of rewards (Deci, Koestner, & Ryan, 1999; Hodgetts, 2002; Marchington & Wilkinson, 2005; Long & Shield, 2010; Du & Choi, 2010), as well as how employers implement them in their reward management system to the advantage of the employees and the organisation as a whole. Employees are motivated by reasonable extrinsic compensation compared to what they contribute to the organisation's productivity. But employees who feel unfairly treated by their bosses may desire to limit their involvement or effort. If two employees are paid differently for basically the same activity, one may cut input or effort to balance out those who earn more for putting in more. Employees may refuse extra or late shifts. Those with less may persuade the manager for more. Those receiving less may try to influence co-workers' input or criticise other outcomes or input. This may cause conflict between the two employees, harming their relationship.

Some of the research's results confirmed what had already been found in the field, while others were a big sur prise to the researcher. In earlier management studies, for instance, there was a common belief that it was strategically bad to improve the welfare of employees because it was believed that the more their livelihood situation improved, the lazier they would become. This belief was based on the fact that earlier management studies were conducted before the advent of the modern welfare state. Additionally, other academics believed that monetary compensation was the only thing that was required to influence the behaviour of workers. As can be seen in Table 3, employees are not only interested in receiving monetary compensation but also value non-monetary compensation. To the point where it is difficult to differentiate between receiving financial or non-financial compensation, management of public institutions must be aware that both the financial and non-financial reward systems require comparable attention in order to engage and maintain the trust of employees. "The tendency in the modern day is that every employer employs soft and hard incentive systems," said a top manager at a unit of the organisation that was being studied.

The study shows that work success leads to income increases, job expansion, and job satisfaction. According to Casio (2010), employees go above and beyond the "call of duty" or contract if their interests match the company's. The study showed that there are many types of rewards that can be used to keep both employers and employees happy at work. The worker must accept and value the feelings that come up when he or she does a job (Locke, 1976; Kallerberg, 1977), and this falls squarely on the managers who are responsible for designing the job.

However, researchers argue that remuneration influences workers' views and job satisfaction (Lincon & Kallerberg, 1990). Intrinsic incentives help employees self-regulate, which boosts job participation (Driscoll & Randal, 1999). O'Reilly et al. (1991) discovered that cheerful employees are more dedicated to work. The study found that businesses should prioritise recognition and remuneration to boost job happiness and motivation while balancing financial incentives. Mathis and Jackson (2000) found that managers can only improve performance by motivating and increasing job satisfaction through salary and other advantages. Shrivastava and Purang found in their 2009 study of 340 public and private banking personnel that private bankers worry more about compensation, employment expansion, and social features than public bankers. Public-sector bankers were happier than private-sector ones. In another study, Redmond (2014) found that salary, work-life quality, and dispositional job factors predict job satisfaction in Canada. Probst and Brubaker (2001) investigated worker characteristics. According to the study, worker characteristics, quantity, and kind of remuneration determine employee happiness and discontent. Prasetya and Kato (2011) found that monetary and non-monetary rewards affect employee happiness. Ting (2007) investigated media-librarian cooperation. The study found a strong association between demographic characteristics and contentment, but public librarians were quite satisfied. Hughes (2007) examined 2000 employees from various sectors and levels. Nine out of ten workers thought that social demographic elements like sex, age, education, etc.

operated on employees' personalities and boosted their performance, thus these features were carefully evaluated throughout the recruiting process. The study showed that various companies' work environments impact their personnel. Hill (2014) investigated "What affects work satisfaction?" In the US, monetary rewards, co-workers’ employees, workload, internal work environment, career development, work pressure, and acknowledgment from colleagues indicate job happiness. Bashir and Ramay (2008) examined career potential, selected career policies, job descriptions, and work satisfaction for Pakistani information and telecommunications professionals. Job satisfaction was substantially correlated with career policies and job descriptions. The report also recommended family-friendly policies and career advancement for IT employees to boost workplace happiness. Using a traversal analysis of the European Foundation for Quality Management model, Robles-Garcia, Dierssen-Sotos, Martinez-Ochoa, Herrera-Carral, Diaz-Mendi, & Llorca-Diaz (2005) examined job-related indicators of satisfaction. Based on the European Foundation for Quality Management model's items and socio-demographic variables and hospital health professionals' high satisfaction, the study sought to determine people's effects.

Baldwin, Bowmer, and Reuben (2013, p. 262) warned that "alarm bell" dissatisfaction with employer payment systems might lead to burnout. To avoid employee unhappiness, burnout, and other issues, management and HR must devise a fair payment plan. Management can only find the correct incentive by establishing a reward that honestly analyses their employees' demands and with direct employee input at a conference specifically for such a subject. Fair awards are difficult to obtain; thus, managers should concentrate on any compensation system that benefits the company and its employees (Jensen et al., 2007, p. 3). If management wants employees to be satisfied with the company's welfare or goals, the incentive system should match their demands. Management should examine the union's perspective and focus on what improves employee satisfaction with the award system. Managers must avoid being robbed by union demands to avoid delaying the process. Fair and relevant pay is essential. For employer-employee trust and respect, management must be honest when setting salaries.

Table 11:

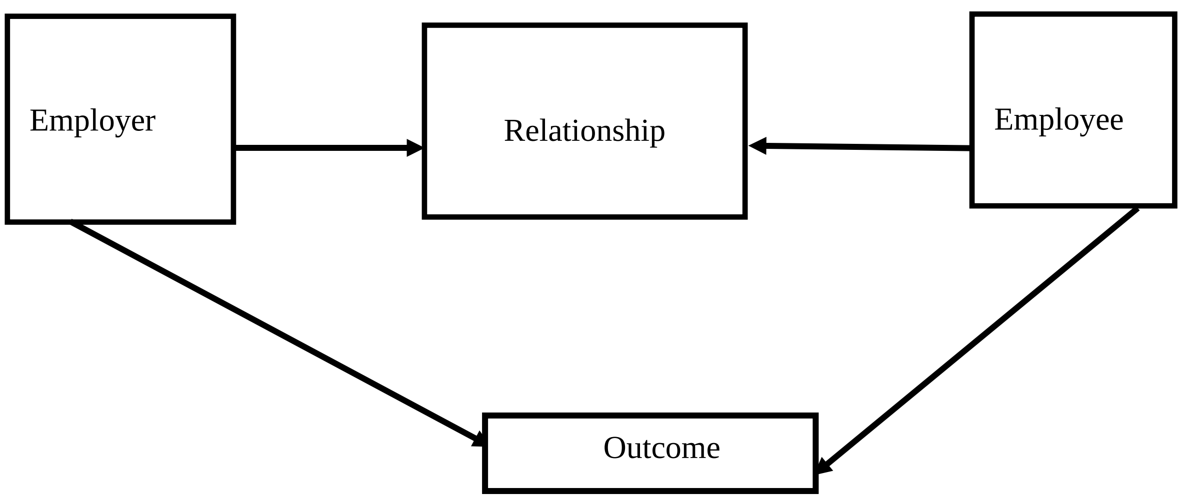
Implications: Reward on employer-employee relationship

i. A lack of acknowledgement, recognition that is adequate.

ii. Relationships that are deplorable, connections that are satisfactory, nice relationship and formal relationship.

Figure 8:

The effect of reward on employer-employee relationship



When workers believe that their supervisors care about them and want the best for them, they are motivated to put in more effort at work and produce higher levels of output. Ryan (2018) emphasised that it is necessary to interact with your employees on an individual basis according to the motivating requirements of each individual worker. The findings of this study may, if implemented, result in improved relationships between and among personnel working in the public sector. This might have an impact on the total amount of time spent on the work by each employee, which in turn would have an impact on the income collected by the GRA and on Ghana's economy in general. When employees feel like their managers care about them and want the best for them, they work harder and are more productive at work. Ryan (2018) also stressed the need to connect with your workers on an individual basis according to their motivational needs. The results of this study could lead to better interactions between and among employees in the public sector. This could affect the amount of time each employee spends on the job, which would affect the revenue collections of the GRA and Ghana's economy in general.

The results show that giving helpful advice to employees that is both relevant and useful helps to build good working relationships between the supervisor and the employees. The study came up with two main takeaways: the importance of recognising staff members and the nature of the interaction between staff and their subordinates. The need for providing satisfactory compensation to employees in order to maintain positive working relationships has been stressed in the preceding table (Table 4). This is backed by the writer Sabo (2011), who verifies that a good appreciation of employees enhances the organisation's bottom line as well as other strategic goals. A connection that is not conducive to productivity between an employer and an employee is one in which the employee is not adequately recognised by their supervisor or by their peers. Even while discussing employees' subpar performances, supervisors are expected to communicate using proper grammar and syntax.

Islami, Mulolli, and Mustafa (2018) stated that supervisors should help their subordinates discover their latent potential to help the organisation achieve substantial outcomes. Table 11's formal connection yields results, although not more than expected. The formalised partnership merely assures that the employee achieves what's on paper, which may be less than their potential. If the strategic policy and everyday managers support employee well-being, the company profits.

The leaders of an organisation are responsible for ensuring that their employees adhere to the regulations set forth by their employers and, as a result, guarantee the owners a minimum level of profitability. As shown in the preceding figure, the employee is responsible for ensuring that the rules established by the supervisors are adhered to and followed in a devout manner in order to guarantee that the goals will be accomplished. In order to maintain a positive work environment, it is imperative that workers adhere to the established regulations, respect the policies, and follow the protocols. This finding, which is depicted in Figure 8, is strongly supported by Levinson (2017), who argued that even though the perspective of employees is sought in developmental policy frameworks, the domain of standardisation rules and procedures belongs to supervisors. This finding is depicted in Figure 8. There have been allegations made by certain workers that there is a dysfunctional connection between managers and their subordinates. The supervisors were quite upset about the terrible insubordination, appalling lack of discipline, and near sabotage that was being committed by some of the helpers. The eyes of subordinates would shine with excitement whenever they spoke to their superiors, with whom they had close ties.

Managers were accused of being unfair when they gave out prizes and opportunities like studying abroad, working in cities, and going to classes regularly. These and others have strained ties between bosses and subordinates. Workers who feel that way must remember that the organisation is unstable and complicated, with many people and resources that must be coordinated to accomplish its bottom line and goals. Human aspects need the organisation to follow philosophies, objectives, and tactics that promote good working circumstances. Political behaviour replaces the inappropriate organisation's decision-making procedures. Politics at work may assist or hurt the institution, employees, or both, yet no organisation can exist without politics (Yusuf, 2008). Politics may impact society or serve the organisation's goals.

Organisational politics "allows people to attain their aim without passing through the allowed routes." This frequently helps politically linked organisations over non-aligned ones. This can damage employer-employee relationships. Surprisingly, these office politics represent sophisticated professional behaviour that protects employees' interests, sometimes jeopardises the organisation's advantages, and builds togetherness. This self-interest may harm coworkers or the company (Shamaila & Aiyla, 2012).

Engaging in organisational politics requires individuals to engage in behaviours that prioritise individual self-interest over the interests of the organisation. According to Kacmar and Ferris (1991), the behaviour of employees is influenced by "the extent to which employees regard their work environment as political in character, making them think their environment is unfair and unjust." Employees are challenged, their capacities are improved, or they are incentivized to behave with finesse through the use of promotions, transfers, training, and awards.

However, after the process has been made public, employees have a tendency to start having doubts about it in its entirety. This is because some of these things (especially promotion, transfer, and training) have a political side to them. Employees see it as a disappointment, a chance to make their coworkers happy, and other things along these lines. The author is unable to keep count of the number of GRA workers who were forced to litigate in order to progress their careers since the number is so enormous. Organisational politics is manipulating programmes and activities to benefit people or organisations (Kreitner & Kinicki, 2013). Some workers need formal supervisory relationships. Every business changes. This requires managers and workers to smoothly manage the transition to avoid stress that might undermine the organisation's profitability or personnel.

Table 12

Implications: Rewards employees' desire

i. Job security

ii. Improvement, reorganization of the reward system, and political influence, all had a role.

iii. Prefer monetary over non-monetary reward, individual over group reward.

The findings of this study might make a difference in society by providing managers of state-owned firms with suggestions on how to motivate their staff to work harder and be more productive at their jobs. This might lead to an increase in employee engagement because work satisfaction is directly related to the tasks that employees are given. Due to the fact that every business is working hard to satisfy the ever-evolving requirements of their clientele, the market for skilled labour has become extremely competitive on a local as well as a worldwide scale. As the findings in Table 5 demonstrate, the cost of retaining competent labour is one that must be paid in the form of guaranteed employment, an efficient incentive system, and a pleasant place of employment. This assumption is elaborated upon in great detail in the work that was done by Armstrong and Stephens (2005). According to the data shown in Table 5, a number of workers are concerned about the future of their employment. They claim that management has been abusing its political position in order to designate someone other than them as a preferred candidate.

HR is required to ensure that promotion, further studies, and transfers are done according to laid-out procedures. Any promotion, upgrade, or transfer leaves tension and suspicion because people feel the proper procedures were not followed. HR should clarify processes to eliminate doubts. Employee meetings address political influence. Individuals' beliefs and actions determine organisational politics. These various actions relieve friction politically. To alleviate this tension, managers may employ authoritarian, expert, red tape-cutting, participatory, or other methods. The characters' power relationships determine the situation's causes. Organisational politics may not be evident to individuals not immediately affected.

Because of this, management and supervisors' policies demotivate those who aren't directly affected or helped by them. The most recent organisation has deliberately allowed political activities of various kinds to encourage rivalry and collaboration among employees to prevent unneeded rancour. Employees must collaborate to solve complicated difficulties affecting departmental or interdepartmental goals. Members often compete over scarce raw materials, posts, training, and other resources instead of cooperating. The primarily pyramidal organisational structure shows that not everyone has equal possibilities, and thus those at the bottom must strive to succeed or acquire the appropriate option. Organisations allow people and workgroups to lead others.

Thus, the organisation promotes workplace rivalry and political action that challenge the superstructure. Political behaviour at work is formed by the organisation and other participants, as Dubrin (2001) has detailed. As employees of state enterprises begin to apply the findings of the study, particularly those listed under Table 5, many individuals who have been dissatisfied by the policies and strategies of the organisation may begin to find alternative solutions to their problems through the use of organisational critique. Employers should also be aware that if political participation begins to blossom, employees' loyalties will begin to move to where they feel most safe. This is something that employers should take into consideration.

5.2 Implication of study theories and Practical Implications in current Literature

5.2.1 Implication of theories on study outcome

According to Asaari, Desa, and Subramaniam (2019), reward systems are a crucial tool that firms utilise as a motivational tool to push their people to work harder and achieve greater outcomes. The effects that incentive systems have on the behaviour of workers are crucial since these systems have the ability to either inspire or discourage workers from delivering their optimum performance, (Asaari et al., 2019). The goal of this article is to investigate the impacts of reward systems on the workers' working behaviour at the Ghana Revenue Authority (GRA). The Ghana Revenue Authority (GRA) is in charge of the country's tax and revenue collection. Through the administration of a tax system that is both efficient and successful, its principal responsibility is to raise income in order to fund national development projects. The GRA is organised into a number of departments and units, each of which is responsible for carrying out a certain set of duties and having its own distinct set of responsibilities. These many departments and divisions collaborate with one another to make sure that the organisation runs efficiently.

The current dissertation makes a significant addition to the academic community by concentrating its attention on Alderfer's ERG theory, the Theory of Planned Behaviour (TPB), and Herzberg's two-factor management theory. These ideas offer extremely helpful insights into the ways in which incentives may affect the attitudes, behaviour, and performance of employees ("The Influence of Leadership Style, Work Incentives and Work Motivation on the Employees Performance of Regional

Revenue Agency," 2022). The investigation showed, for instance, that the GRA's incentive system did not appropriately acknowledge and compensate personnel for their efforts in revenue collection and tax compliance. This was one of the findings of the study. The study came to the conclusion that the GRA should offer incentives that acknowledge excellent performance in revenue collection and tax compliance, encourage cooperation and collaboration, and create chances for professional growth in these areas. These recommendations were based on the findings of the study.

This proposal is in line with Alderfer's ERG theory, which proposes that in order for employees to feel motivated, all three of the following fundamental needs—existence, relatedness, and growth—must be met: existence, relatedness, and growth. Existence needs refer to things like fundamental physiology and the assurance that one is secure, whereas relatedness requirements entail things like having meaningful interactions with other people. Personal and professional development are both covered under the category of "growth needs." It is possible to assist employees meet their need for existence and relatedness via the provision of prizes that acknowledge excellent performance in revenue collection and tax compliance. It is also possible to help employees satisfy their need for growth through the provision of chances for professional development.

In a similar vein, the research indicated that the GRA should give rewards that address the fundamental requirements of employees, foster strong connections among employees, and provide chances for personal and professional growth. These are only some of the recommendations made by the study. This proposal is in line with Herzberg's two-factor management theory, which proposes that there are two sorts of elements that impact employees' job satisfaction and motivation: hygiene factors and motivators (Miah & Hasan, 2022). This recommendation is in line with Herzberg's two-factor management theory. The aspects of a job that are considered to be essential, such as income and working conditions, are referred to as "hygiene factors," whereas the aspects of a job that are considered to be "motivators" include chances for both personal and professional development. It is possible to fulfil hygienic criteria by giving employees incentives that cater to their fundamental requirements, while satisfying motivational factors may be accomplished by giving them opportunity for both personal and professional growth.

In conclusion, the research concluded that the GRA should implement a reward system that is consistent with the Theory of Planned Behaviour (TPB) in order to encourage good attitudes and behaviours among its staff members. According to the TPB's hypothesis, the attitudes, subjective standards, and perceived behavioural control of employees all play a role in determining their intents and behaviour ("Assessing the Mediating Role of Perceived Behavioural Control and Subjective Norm in the Relationship Between Perceived Food Quality and Students' Attitude Towards Food Waste," 2021). The GRA is able to boost the job happiness, motivation, and performance of its workers by giving awards that promote positive attitudes and behaviours, such as cooperation and collaboration.

In summary, the current dissertation adds a substantial amount of value to the existing body of research on incentive systems and the working behaviours of workers in the GRA. This research has the potential to assist improve the efficiency of the GRA's incentive system and the workers' motivation, job happiness, and overall performance by giving actionable recommendations that are based on an in-depth review of relevant theories and facts. The guidelines are in line with Alderfer's ERG theory, Herzberg's two-factor management theory, and the Theory of Planned Behaviour (TPB), all of which offer helpful insights into the ways in which incentives may affect the attitudes, behaviours, and performance of employees.

5.2.2 Practical implication of study Outcome

The present study contributes to the existing body of research on incentive systems and workers' working behaviour in the GRA by offering concrete recommendations that are founded on an in-depth investigation of relevant theories and facts. These recommendations add value to the existing body of research on the topic (Briere et al., 2018). For instance, the research revealed that the GRA's incentive system was ineffective in its mission to motivate employees. This was due to the fact that the prizes that were offered were not congruent with the employees' requirements, attitudes, and behaviours. According to the conclusions of the research, a recommendation was made to the GRA to create awards that satisfy the fundamental needs of workers, encourage healthy connections among employees, and provide possibilities for both personal and professional growth.

This proposal is in line with the research that has been done on the subject of how important it is for rewards to be aligned with the needs, attitudes, and behaviours of employees. According to Yang and Hyun (2017), "The main goal of reward management is to motivate employees to perform well and achieve the goals of the organisation." This may be accomplished by tailoring the benefits and perks offered to the requirements, priorities, and objectives of the workforce (p. 224). Along the same lines, Ahmed and Ahmad (2014) contend that "rewards are an important tool for motivating employees and improving their performance." "In order for rewards to be effective, they must be tailored to the needs and expectations of the employees" (p.286).

A further contribution that the current dissertation makes to the existing body of research is that it focuses on the singular setting of the GRA, which is comprised of particular functions and missions relating to the collection of revenue and the observance of tax laws. According to the findings of the research, the GRA's incentive system did not acknowledge and compensate its personnel in a manner that was commensurate with their efforts in tax compliance and revenue collection. The study came to the conclusion that the GRA should offer incentives that acknowledge excellent performance in revenue collection and tax compliance, encourage cooperation and collaboration, and create chances for professional growth in these areas. These recommendations were based on the findings of the study.

This proposal is in line with the research that has been done on the subject of how important it is for incentives to be aligned with corporate goals and objectives. "The purpose of a reward system is to motivate employees to perform in ways that support the organization's goals and objectives," writes Lawler (2003). It is recommended that the organization's goal, values, and strategy be taken into consideration while designing rewards (p. 12). In a similar vein, Milkovich and Newman (2018) state that "effective reward systems are those that are linked to the organization's objectives and support the attainment of these objectives" (p. 285) in their research.

In conclusion, the current dissertation makes a significant contribution to the existing body of research on incentive systems and the working behaviours of workers in the GRA. It does so by presenting actionable recommendations that are founded on an in-depth examination of relevant ideas and facts. The literature on the necessity of aligning incentives with the needs, attitudes, and behaviours of employees, as well as with the aims and objectives of the company, is in line with the guidelines, thus they are compatible with the literature. Organisation-wide managers, especially the HR unit in the GRA, to implement effective reward systems to reward employees. This will have an effect on the employees' behaviour as well as the workplace bottom line in the managers' respective units. When looking at Table 1, which captures motivation as the result of the employees' knowledge of the types of rewards in the organisation, it can be seen that the participants talked primarily about individual and group incentives, as well as all types of rewards, both financial and non-financial, that are required.

This should be a wake-up call to the managers of GRA that gone are the days that they felt it was enough to pay employees just a salary. By applying the results of the study, managers should be waking up from their sleep and realising that paying financial rewards alone does not settle the reward question as far as GRA employees are concerned. This is effectively depicted in the following figure, which is number 7. Implementing the three results shown in Table 1 is one way for managers working in GRA to increase staff satisfaction and productivity. Given that the existing incentives favour management and employees who work hard, management should be happy that the entire workforce is now aligned with management's reward policy, which is to reward hard work. This contribution also confirms Agency Theory, which holds that companies seek to create a good salary system in return for protecting their principal assets. GRA managers should also discard the one size fits all salary policy. By applying the findings, HR will come to the realisation that employees are desirous of both group and individual rewards. Therefore, managers should come up with a strategy to reward outstanding performers. In fact, the finding showed that the employees themselves recognise that there are outstanding performers amongst them or that there is a need to bait outstanding performers through special prizes or awards. They also proposed an alternative to the effect that where individual rewards fail, managers can resort to group or unit rewards because there are some targets that can only be achieved through group efforts. All these employees made reference to both financial and non-financial rewards such as base pay, merit pay, bonuses (monthly and annual), recognition, professional development, promotion, a pension fund, health care, and so on.

When employees do their jobs, they are rewarded with money, incentives that get them to work a little harder than planned ("The Influence of Leadership Style, Work Incentives and Work Motivation on the Employees Performance of Regional Revenue Agency," 2022), or extra perks like health care, transportation, a gym membership, and a place to live. Ludwigs, Haese, Sivy, Weber, and Schrömgens

(2020) stated that people may want to work, but in fact they just want to work. They are more concerned with being satisfied with their work than with making money. It could be praise, recognition, time off, and so on. This reward type brings to the fore how GRA jobs are designed; in other words, GRA officials should professionally invest in the design of their work and how it is assigned to employees so as to convey an inherent motivation to those that are supposed to carry it out. This is important because some of the participants claimed they came to work without thinking about the remuneration attached. Therefore, if work is simply assigned without cognizance to its design, the assignee(s) will simply suffer burnout and dissatisfaction will set in, and managers may wrongly diagnose non-performance employees. This would, in the long run, reduce the cost of profit, reduce employee effort, and reclassify the managers of GRA as non-performers after all the fat salaries and pecks. Both Kramer, Diekhof, and Gruber (2017) and Martinson and De Leon (2012) have emphasised the need to maintain coherence between the various HR systems and the incentive system. HR managers at GRA may not know the reason why Kramer, Diekhof, and Gruber, and Martison and De Leon stressed the need for work collaboration between HR and the other units of organisations. By that, all employees, or at least those who care, will get to know potentially developmental policies and programmes available to staff. The study came up with professional training's financial and non-financial advantages as one of the results. Once HR brings these advantages to the knowledge of all employees, those who did not know will get to know them, and the serious ones among the employees will be inspired by the skill acquisition and the associated financial benefits. If indeed one of the reasons for reward management is to drive good behaviour in the organisation and also to engender skill development, which will ultimately assure the management of a supply of skilled human capital, then the advice suggested to HR and confirmed by the study's findings is apt. By HR working in harmony with the various units in GRA, they will get to know which professionals are in short supply and therefore, plans must be put in place to get more. To encourage GRA employees, managers must leverage Table 1's incentives to drive corporate activity. The HR unit can print out its policies, programmes, training, development, and reward arrangements and distribute them among the employees so they know what is in store. The study claimed gratitude, effort, and recognition are key. Although the HR units are primary responsible for the welfare, awards, and remuneration of the employees of GRA, but all the other units must be required by the welfare system to have HR representatives in their units. The various heads of department of each unit must represent the HR unit in their department. They must know the HR's strategy on motivation, inspiration, and drive. By this, the heads of the various units must know how to show gratitude if an employee puts up a sterling performance. The study result is a refocus on management's motivational approach. The study explained that the motivational effect of the organisation's environment is as crucial as the one emanating from within the employees ("Effect of Work Place Environment Factors on Performance of Employees: Empirical Study on Wollo University Staffs," 2022). In other words, per the results of the study, management was told that Herzberg hygiene factors were as important as they are today within the corporate strategy of GRA. The study emphasised that motivation comes from the individual employee as well as the environment. Therefore, results are directing management to develop or improve the workplace for employees. The junior officers (drivers) who took part in the study complained about a lack of rest rooms or changing quarters. And therefore, many of them have to change their dresses in their buses. If the management of GRA adheres to this, the general environment of the organisation will improve. The employees should also enjoy the work they do. Their jobs should be flexible through the computerization of all the processes so they could perform them from home.

The people who took part surprised the researcher by saying that money is not a reward to them. This result may also come as a surprise to the managers of the organisation, because they know from the textbooks that salary is a financial reward from around the world with which they have been motivating their staff every month. From here, managers of GRA should go and revise their notes on reward because, as far as their employees are concerned, the salary they receive every month is something other than reward. Management should take up the challenge and investigate further why employees do not regard salary as a reward. It is critical for management to discover the kind of reward that motivates employees so that once they are satisfied, the bottom line of the organisation will also multiply. Employees begin to fully support management's course once they feel rewarded because they believe management thinks well of them.HR can also incorporate the findings into their reward strategy so they can correct some of the fundamental and erroneous impressions they have regarding employees and the reward packages.

Existence requirements, relatedness needs, and development needs are the three basic needs that people want to satisfy in the workplace, according to Alderfer's ERG theory, which is a motivation theory (Behzadnia & FatahModares, 2022). The theory focuses on these three primary needs. This theory has substantial repercussions for the Ghana Revenue Authority's (GRA) approach to the design and implementation of incentive systems in the country. The ERG theory developed by Alderfer may be put into effect in a number of different ways, including the following: Existence needs: According to Alderfer's theory, persons have a variety of wants, the most fundamental of which is known as existence needs (Mitchell et al., 2018).

1. These requirements are related to basic subsistence and include necessities such as food, housing, and protection. Providing a wage and benefits package that is comparable in the market can assist the GRA in meeting these goals. This may include the provision of medical insurance coverage, a retirement savings plan, and paid vacation time. The Ghana Revenue Authority

(GRA) is able to guarantee that employees feel safe and valued by satisfying these fundamental requirements, which can lead to higher motivation and overall job satisfaction.

2. According to Alderfer's theory, the next level of requirements refers to social and interpersonal interactions (Mitchell et al., 2018). These are referred to as relatedness needs. Positive connections are essential for the success of GRA workers, whether with their coworkers, their superiors, or their clients. These relatedness demands can be helped to be met through the implementation of reward systems that encourage teamwork and collaboration. A sense of camaraderie and support may be fostered among members of a team through the use of, for instance, a team-based incentive plan that recognises and praises groups of employees for achieving predetermined objectives. In addition, recognition programmes that honour the achievements of individual workers can assist in the development of healthy connections with both coworkers and managers.
3. The final tenet of Alderfer's theory (Mitchell et al., 2018), is that people have a need for both personal and professional development, which he refers to as "growth needs." This includes things like gaining new talents, challenging themselves with new endeavours, and boosting their professions. The GRA may find that reward systems that encourage growth and development are particularly useful in achieving its goals. For instance, giving chances for training and development, awarding promotions based on merit, and establishing a transparent route for professional advancement are all things that can contribute to meeting these growth goals. In addition, giving workers the opportunity to participate in a wide range of tasks and responsibilities within their jobs may assist maintain employee engagement and motivation by presenting them with fresh challenges and adventures.

In general, Alderfer's ERG theory proposes that in order for workers to be motivated and pleased in their jobs, they have numerous needs that must be fulfilled (Chatzopoulou & Kiewiet, 2020). The General Resources Administration (GRA) is able to contribute to the development of a happy and productive working environment by developing a reward system that is tailored to these requirements. When Alderfer's ERG theory is put into effect, however, there is the possibility of encountering a few obstacles of varying degrees. The following are some things to keep in mind:

It is simple to place an excessive amount of emphasis (Marshall et al., 2020), on a single form of reward (such as monetary incentives), while ignoring the value of other forms of reward (such as recognition or prospects for advancement). To prevent this from happening, the GRA should work towards developing a reward system that is well-rounded and meets a variety of requirements.

Fairness and equity must be maintained since one of the possible challenges of incentive systems is that they might foster a sense of competitiveness among employees and reduce their willingness to work together (Gesiarz et al., 2020). To prevent this from happening, the GRA need to make certain that the incentive system is seen as being fair and equitable. This might involve defining explicit criteria for awards and ensuring that all employees have the same amount of chance to achieve those prizes.

Fostering a sense of intrinsic motivation: According to Alderfer's thesis, the motivation of employees stems from a desire for both personal and professional development. The GRA ought to cultivate a culture in the workplace that promotes learning, growth, and innovation in order to foster the kind of intrinsic motivation that is described above. This might involve giving staff the opportunity to take on new tasks, delivering consistent feedback on their performance, and cultivating an environment that fosters a culture of continuous development.

In conclusion, the ERG theory developed by Alderfer has significant repercussions for the process of developing and putting into practise incentive systems at the Ghana Revenue Authority. The GRA is able to devise a reward system that encourages motivation, work satisfaction, and productivity because of its thorough grasp of the requirements and forces that drive personnel. Nevertheless, it is necessary to take into account the possible difficulties and constraints.

The Theory of Planned Behaviour (TPB) is a motivation theory that postulates that individuals are more likely to participate in activities that they consider to be within their control and that are compatible with their attitudes, subjective standards, and perceived behavioural control (Sultan et al., 2020). In other words, TPB posits that individuals are more likely to behave in a way that is in line with their attitudes and perceived behavioural control. This theory has substantial repercussions for the Ghana Revenue Authority's (GRA) approach to the design and implementation of incentive systems in the country. The following is a list of the practical applications that can be made of the Theory of Planned Behaviour:

1. Attitudes: According to the TPB, individuals are more inclined to participate in acts that they consider to be compatible with their attitudes (Sultan et al., 2020). This is because individuals are more in tune with their own attitudes. The reward system that is used by the GRA has the ability to influence the workers' attitudes not just towards their job but also towards the firm. It is important for the organization's goals and values to be linked with the incentive system so that good attitudes may be encouraged. An example of this would be a reward system that places a strong focus on teamwork and collaboration as a means of recognising and rewarding employees for their cooperative efforts.

2. Subjective norms: According to the theory put forward by the TPB, individuals are susceptible to the judgements and presumptions held by other people (Sultan et al., 2020). This might refer to the expectations of one's superiors, coworkers, or even the expectations of one's clients in the job. It is important that the incentive system be seen as fair and equal in order to successfully create favourable subjective standards. This might involve things like defining clear criteria for awards, making certain that all employees have an equal opportunity to receive rewards, and providing frequent feedback on performance.
3. Perceive behavioural control: The third and last conclusion that can be drawn from this study is that people are more inclined to engage in behaviour that they believe are under their control. It is important that the incentive system be clear and simple to comprehend in order to foster the perception of increased behavioural control. This might involve giving employees with defined criteria for incentives, providing staff with training and assistance to assist them in achieving their goals, and building a culture of continual development.

According to the Theory of Planned Behaviour, employees are more likely to participate in desired behaviours when they think that these acts are under their control and compatible with their attitudes and societal norms (Fatoki, 2020). In general, this theory predicts that employees are more likely to engage in desirable behaviours when they are paid more. The General Resources Administration (GRA) is able to contribute to the promotion of motivation and positive work behaviour by establishing a reward system that is aligned with these variables. When it comes to putting the Theory of Planned Behaviour into effect, however, there are a few possible obstacles that may crop up along the way. The following are some things to keep in mind: Resistance to change: Employees may be resistant to changes in the incentive system, particularly if they believe the new system is unfair or does not fit with their expectations ("The Impact of Incentive System on Employees' Entrepreneurship and Innovation Performance: Moderating Effect of Locus of Control," 2021) This is especially likely to be the case if the employees' sense that the new system is unjust. In order to prevent this from happening, the GRA should provide clear communication to employees about the changes and the reasoning behind them, as well as include employees in the process of designing and implementing the new incentive system.

1. Limited impact on intrinsic motivation: The Treasury and Public Buildings Board places a primary emphasis on extrinsic motivation, sometimes known as motivation that is derived from outside benefits. On the other hand, intrinsic motivation, often known as motivation that originates from the individual themselves, is another significant component in employee behaviour. The GRA ought to place a strong emphasis on the creation of a working environment that encourages learning, development, and innovation in order to stimulate intrinsic motivation.

Avoid unintended consequences: It is possible for reward systems to have unexpected consequences (Siemann et al., 2021), such as encouraging workers to focus excessively on particular activities or goals. In order to prevent this from happening, the GRA has to make certain that the incentive system is devised in such a way as to encourage a variety of behaviours and that it is in line with the organization's overall aims and values.

In conclusion, the Theory of Planned Behaviour carries significant weight when it comes to the conception and execution of incentive systems inside the Ghana Revenue Authority (GRA). The GRA is able to design a reward system that fosters employee motivation, work happiness, and productivity by first gaining a grasp of the attitudes, social norms, and perceived levels of behavioural control held by employees. On the other hand, it is essential to take into account the possibility of obstacles and constraints, as well as to devise a strategy that strikes a healthy balance between extrinsic and intrinsic forms of motivation.

The motivation theory known as Herzberg's two-factor management theory claims that there are two different kinds of elements that impact employee happiness and motivation (Ozsoy, 2019). These two sorts of factors are referred to be hygiene factors and motivators. The income, the working environment, and the job security all fall under the category of "hygiene factors," which are the fundamental necessities of the position. Motivators are variables that relate to the job itself, such as opportunities for success, acknowledgment, and progress. An example of a motivator is a growth opportunity. This theory has substantial repercussions for the Ghana Revenue Authority's (GRA) approach to the design and implementation of incentive systems in the country.

Hygiene factors: According to Herzberg, characteristics related to workplace cleanliness are required for job satisfaction but are not sufficient (Ozsoy, 2019). This indicates that there is a high probability of employee dissatisfaction in the event that these components are either absent or present in insufficient quantities. This at the GRA might involve considerations like wage, benefits, and working conditions, among other things. The incentive system needs to be devised in such a way as to guarantee that the components pertaining to cleanliness are sufficient and fulfil the fundamental requirements of the employees in order to boost levels of satisfaction associated with these aspects. This might involve paying salaries that are competitive in the market, providing benefits like as healthcare and retirement programmes, and cultivating a working atmosphere that is safe and pleasant for employees.

1. Motivators: According to Herzberg's theory, the things that are genuinely responsible for the pleasure and motivation of workers are the motivators. These may include chances for advancement, acknowledgement, and success. Motivators have the potential to be

implemented into the reward system at the GRA in a variety of ways, including the provision of financial rewards for outstanding performance, the acknowledgment of workers who go above and beyond in their job, and the availability of possibilities for career growth and professional development. A culture of excellence and high performance may be fostered via the use of a reward system that places a focus on the aforementioned motivators.

2. Job enrichment: Employment enrichment, which refers to the process of adding more significant and difficult responsibilities to an existing employment, is another theory that Herzberg suggests as a potential effective motivator. This can involve providing employees with possibilities for creativity and innovation, as well as allowing employees to have greater autonomy in their job. Giving employees additional responsibility can also fall under this category. In order to include work enrichment into the reward system, the GRA can create chances for professional growth and development, praise employees who display creativity and innovation, and offer incentives for taking on extra duties.

According to Herzberg's two-factor management theory, an effective incentive system should take into account both hygienic considerations and motivators (Ozsoy, 2019). The GRA is able to build a reward system that encourages motivation and increases job satisfaction by ensuring that fundamental requirements are addressed and offering chances for success, recognition, and progress in the workplace. When Herzberg's idea is put into effect, however, there are a few obstacles that may potentially come up. The following are some things to keep in mind: Balancing hygiene factors and motivators: It is not always easy to find a happy medium in the incentive system between hygienic considerations and other drivers of behaviour change (Grolleau et al., 2022). Although it is crucial to give salary and benefits that are competitive in the market, it is even more important to provide possibilities for advancement and recognition. In order for the GRA to reach this equilibrium, it should carefully evaluate the wants and desires of the workers and devise a compensation system that is adapted to meet the particular requirements of each employee.

Individual differences: It is possible that different employees are motivated by a variety of different variables (Tran & Bui, 2021). For instance, although some workers may be more driven by the opportunity for recognition and progress offered by their employer, others may be more motivated by the income and perks offered by their employer. The reward system should be structured to offer a choice of incentives and chances, and employees should be given the option to pick those that are the most motivating for them. This will enable for individual variations to be taken into account.

Avoiding unintended consequences: It is possible for incentive systems to have unintended consequences (Franco-Santos & Otley, 2018), such as pushing workers to concentrate excessively on certain activities or goals. To avoid this from occurring, the incentive system should be designed in such a manner that it stimulates a diversity of acts and is in line with the broader goals and ideals of the firm. This will prevent the situation from occurring.

In conclusion, Herzberg's two-factor management theory has substantial ramifications for the design and implementation of incentive systems at the Ghana Revenue Authority. These ramifications may be found in the previous sentence. The GRA is able to devise a reward system that is conducive to increased levels of motivation, work satisfaction, and output if it takes into account both hygienic aspects and motivators. Nevertheless, it is essential to take into account the possibility of obstacles.

McGregor's Theories X and Y present opposing perspectives on employee motivation and management (Egbide et al., 2022), each of which has repercussions for the Ghana Revenue Authority's (GRA) ability to create and administer effective compensation programmes.

1. Theory X: Theory X proposes that workers are innately unmotivated and require external pressure in order to carry out the responsibilities associated with their jobs. If the management at the GRA is a believer in Theory X, then they may see awards as a means of exerting control over employees who are otherwise uninspired and inspiring them to work harder. It is possible that this may result in the introduction of a punitive reward system that will penalise employees who are unable to fulfil performance objectives or participate in activities that are not wanted. While it's possible that this strategy will provide positive results in the short term, in the long run it may result in staff fatigue and resentment.
2. Theory Y: Theory Y, on the other hand, takes for granted that workers are self-motivated and that they would deliver satisfactory results if the appropriate conditions and opportunity are made available to them. If the management at the GRA adheres to Theory Y, they may regard awards as a tool to reinforce and encourage positive conduct among workers. This would be the case if they saw prizes as a way to promote positive behaviour. It's possible that this will result in the establishment of a reward programme that encourages workers to do actions that are congruent with the organization's core values and to realise the goals they have set for themselves. This strategy has a greater potential to result in long-term motivation for employees as well as work happiness for those employees.
3. Motivation and intrinsic reward: Employees may be motivated by providing them with possibilities for personal and professional growth and development, according to McGregor's Theory Y, which places a focus on the significance of such "intrinsic rewards." A culture of excellence and continual progress may be encouraged through the use of a reward system that encourages people to take on more demanding work, acquire new skills, and engage in training and development programmes.

4. Feedback and recognition: In addition, Theory Y places a focus on the significance of feedback and recognition as drivers of behaviour. It is far more probable that an employee will feel appreciated and motivated if they are provided with regular feedback and appreciation for their performance. The General Resources Administration (GRA) can include feedback and recognition into the reward system by offering incentives for excellent performance, providing frequent performance assessments, and cultivating a culture of acknowledgment and appreciation in the workplace.
5. Employee engagement: According to Theory Y, an employee's sense of ownership and control over their job contributes to a greater level of engagement and productivity from that employee. The GA can create chances for workers to participate in decision-making processes, collaborate on projects, and provide input on organisational policies and procedures in order to include employee engagement into the incentive system. When it comes to putting McGregor's theory into effect at the GRA, however, there are certain significant obstacles to consider:

1. Managing expectation: Managing Expectations: If the management at the GRA subscribes to Theory Y, they may need to manage employee expectations regarding the availability and scope of incentives. This is because Theory Y suggests that there is a positive relationship between employee satisfaction and job satisfaction. Employees who are led to believe that they would receive benefits that they do not receive may develop a sense of disillusionment and lose their motivation. In order to prevent this from happening, the incentive system need to be open and honest, consistent, and in line with the objectives and principles of the business.
2. Balancing reward and consequences: Even if incentives have the potential to be powerful motivators, it does not mean that they should be the whole emphasis of the reward system. Consequences for bad performance or misbehaviour should also be incorporated into the

system. This can be helpful in making sure that employees continue to take responsibility for their behaviours and actions.

3. Addressing Individual Differences: According to McGregor's Theory Y, workers are self-motivated and would deliver excellent performance if they are provided with the appropriate conditions and opportunity. However, different employees could be motivated by various things and have different tastes. Because of these variances, the reward system needs to be built such that it provides employees with a selection of different possibilities and incentives, from which they may choose the ones that are the most motivating for them individually.

In conclusion, McGregor's Theories X and Y have substantial ramifications for the design and implementation of incentive systems at the GRA. These ramifications are discussed further in the next section. The reward system has the potential to contribute to increased levels of motivation, work satisfaction, and productivity among employees. This is accomplished through identifying the significance of intrinsic incentives, feedback, recognition, and employee engagement. However, in order to successfully apply the incentive system, it is necessary to take into consideration a number of obstacles, including the management of expectations, the striking of a balance between rewards and consequences, and the consideration of individual characteristics.

5.3 Recommendations

The findings of the study led to the following recommendations for future action to improve reward systems and the expected employee working behaviour in public institutions: Public institutions and their managers need to understand that compensation is linked to the specific needs of their employees. The findings of the study led to the following recommendations for future action to improve reward systems and the expected employee working behaviour in public institutions: Although they all require financial and non-financial reward systems to work in tandem to influence and motivate their employees, the employees are motivated to have an equitable exchange with their top managers. This is because the top managers are motivated to have an influence on and motivate their employees. Despite the fact that they do not consider their salaries to be rewards, the people who took part in the research believed that it was essential for management to continue to reward them in both financial and non-financial ways. They also advise management to raise the level of justice when it comes to wage payments in order to increase the level of participation of the workforce. As a result, I propose that the administration of public institutions should compensate their employees with an amount that guarantees fair trade with them. It is essential for management to make certain that their workers get equal exchanges; otherwise, the workers will participate in behaviours that are harmful to the organization's bottom line.

It is possible that employees will cut their contributions in an effort to decrease what they perceive to be unfair treatment from employers in the transactions they have with those companies. For instance, if there are two groups of employees, one group may be considered to be receiving a higher reward than the other group for performing essentially the same task. Since this is considered unfair, the group that is receiving a lower reward may choose to reduce the amount of effort they put in. As a result, they will receive a lower reward for the effort they put in, but the ratio will be brought into line with the other group, who put in more effort and receive a higher reward. If an employee's income is reduced, they may feel less motivated to put in extra hours at work. They may also feel less inclined to assist the company, which may need them to put in a few extra hours in the evening and so on. Employees have the option to register a complaint with the labour union if they feel that they have been discriminated against in any way, including via their pay. It's possible that the union will grasp this opportunity and start causing management issues. Those individuals who are receiving less could also continue to press the management until the appropriate action is taken.

When one employee records a complaint about another individual or group obtaining higher compensation, the management should let the complainants know who their pay referents are within the pay system. This is the case whenever an employee files a complaint. It is essential for the complaint to determine both the external pay rivals and the internal pay comparators. As soon as the complainant discovers who his internal pay comparator is, the two employees begin to compete against one another in order to demonstrate to the employer which of the two workers is the superior worker. One just gives up when they come to the conclusion that their rival is superior to them and that they are unable to compete as a result.

Employers have to be adamant about maintaining continuity in their wage schemes. Because there is no discrimination in terms of pay distribution in relation to effort when compared to what their co-workers are getting, having an enthusiastic workforce is necessary because employees who feel appreciated and respected by their employer are more likely to be grateful to their employer. It is important for managers at all levels of an organisation to maintain a constant vigilance toward the organization's internal compensation structure as well as its position in the labour market. It is up to the specialists working within the organisation to keep an eye on the internal compensation structure and make sure that there are not any glaring injustices lurking in the shadows. I would suggest that they go outside of their organisation and into the labour market as a whole in order to guarantee that the pay distributions are in line with the agreement that was achieved by labour unions through collective bargaining.

It is imperative that those in management positions in public organisations fully comprehend the responsibility with which they have been entrusted by the organization's owners (in this case, members of the public). To put it another way, managers ought to be aware that they are managing the organisation on behalf of its shareholders, which are members of the public, in accordance with the agency theory. The agents, also known as the executives, are in charge of running the firm, and the shareholders are the owners of the corporation, making them extremely powerful. There is the potential for a conflict of interest in this situation; the agents demand favourable working circumstances, pleasant offices, and maybe additional compensation in the form of automobiles, paid time off, and bonuses at the conclusion of each term.

The principal was put in an awkward position as a result of this incident, which undoubtedly contributed to the tension that exists between the two. The owners of this organisation ought to be aware of the ongoing flow of information asymmetries since the agents (executives) have greater access to strategic information than the owners have. Because of the high costs associated with the agency, the owners are not ready to take on the financial burden of actively overseeing the agents. In addition to this, the owners of the company have less expertise in the firm than the managers do. In each of these scenarios, the owners' hand over their property to the agents as legatees.

Even though taking the risk may result in greater rewards, the owners (who, in this context, are members of the public) should be aware that the agents are risk-averse. This is due to the fact that the vast bulk of their money is vested in the company, and they obtain their wealth in the form of income and prospects for advancement within the company. Therefore, the owners should be aware that the agents do not want to take on any more risk that is likely to reduce the advantage that they have, regardless of the repercussions that this may have for the owners. The agents just want the organisation to continue operating so that they may continue to receive benefits like favourable working conditions, luxurious vehicles, and other things at the expense of the owners.

This circumstance runs counter to the predominant way of thinking, which is that they are risk-free since they have a wide variety of assets and that even if one of those investments fails, another one is likely to be successful. In addition, the owner needs to make sure that the agents, who in this case are the executives, constantly make the most of information imbalances and behave in an opportunistic manner by seizing possibilities that are not in accordance with the principal's objectives. When it comes to maximising their wealth, public officials are always ready to utilise the firm's resources to do so; in this instance, when they come to request bonuses at the end of the year, the owners of organisations should hold their public officials accountable because of this readiness.

The findings of this study, as stated under Table 2, when applied to salary allocation, may do away with executives of public institutions taking advantage of agent opportunism and other moral hazards by reorganising the reward system and making sure that employers enter into secure relationships with their executives. This can be accomplished by ensuring that employers enter into secure relationships with their executives. It is essential for businesses to evaluate the performance of their managers and other staff members based on the consequences of their work. Employers may rely on the use of financial benchmarks and working behaviours that require direct monitoring of employees, particularly top management. This aim, as reflected in the reporting criteria for employees, ought to be reflective of the goals of the employer as well as the bottom lines of these public organisations. Dealing with the issue of restructuring the reward system, it's crucial to relate employee pay to performance rather than trivial factors like years of service or religiously following a manager's orders (Trevor, Reilly & Gerhart, 2012). Managers that closely link remuneration to performance attract, retain, and motivate employees. Employees cannot understand how working harder will enhance their salary if the company does not link performance and pay (Aguinis, 2013). According to these authors (Rynes, Schwab and Heneman; Aguinis, 2013), a company's pay policy is linked to performance if there is a significant disparity between high- and low-performers.

As these writers realized, making tiny distinctions between good and bad performers would not drive anybody to improve. Some workers' supervisors might inform them they're getting paid more for their good work. Baldwin, Bommer and Rubin (2013, p. 262) stated, "Nothing is likely to wear out your top performer as much as equal awards, whereby everyone receives the same... regardless of performance." If the worker realises that high compensation depends on great performance (Trevor et al., 2012), they will either work hard or not at all, depending on how much they need the reward. When the plan is for these public managers to apply an individual reward system, the organisation can optimise its pay for performance policy if it specifically announces to the employees that the management pay policy links performance to compensation and other attractive benefits.

This will allow the organisation to maximise the effectiveness of its pay-for-performance policy. When formulating a policy, the organisation needs to take into account various cultural practises (Aguinis, Joo & Gottfredson, 2012c). It is common practise in societies that value individualism, such as the United States of America and Australia, to expect management to place a far greater focus on employees' personal achievements. Performance-based, individualised rewards are recommended. These writers suggested competitive wages, financial bonuses, baby care allowances, and insurance in this review (Edmonds et al., 2018). The study found that participants did not see wages as rewards due to management's treatment of them. For instance, some workers take credit for their co-workers’ work. Everyone is paid the same. On the other hand, managers may think about putting more of a focus on group policy designs in communal societies such as China, Russia, and Cuba. This would tilt towards grouping. In this vein, managers in public institutions who wish to implement a group reward system should put out a plan to discourage this solitary lifestyle, in which society places a premium on solo achievement at the expense of group achievement. In other words, society places a premium on solo achievement at the expense of group achievement. In a similar vein, one can also anticipate that employees in a communal society will prioritise the success of the community over their own individual achievements. They believe that the only way to improve their overall performance is to strengthen the relationships among themselves. Additionally, in a collective community, the operations of the organisation should be based on the culture of the group, and personnel should be rewarded based on both the team's and their own individual performances (Aguinis et al., 2012c). This will ensure that both aspects are covered.

As a component of reward enhancement, the timeliness of employees' incentives plays a key role in the motivation or demotivation of those employees; as the writer pontificated, the organisation benefits if they recompense its people in a timely and suitable manner (Aguinis, 2013). However, once the event that prompted management to issue payment has been removed from the employee's memory, it is natural for the worker to be unable to link the reward to the behaviour that earned them the pay. In other words, they are unable to "take for granted" the compensation that they have been awarded. It is necessary to give careful consideration to the design of compensation packages in order to ensure that these packages are connected to the accomplishment of the employees' goals as well as the authority's bottom line. The payment of salary and many other forms of compensation ought to be investigated by the management, especially through HR. Participants said their incentive system should provide bonuses quarterly or semi-annually rather than yearly. Since Ghana hasn't solved the cedi's substantial yearly depreciation, worker pay will remain unattractive. The Economic Ministry, the Bank of Ghana, and industry must collaborate to lower yearly inflation. Management should address employee complaints about the salary payment system and the issue of fairness. Management may view compensation as a reward, but employees disagree. HR must include employee assessments in their reward management system or honourable award, reward, and perks package. Management should switch from a performance assessment system, which is done at the end of the year and has little impact, to a performance evaluation system (Aguinis et al., 2011). Performance assessment has become an annual ritual in which direct managers evaluate employees' performance without response from either party (Aguinis, 2013). Performance evaluation is a process, whereas performance management is an event with different implications. The performance management system regularly evaluates employees to review and reset targets. The appointee can address development requirements with their manager.

I will follow through with my plans to share the findings of this study with the research participants once the study has been completed in its entirety. I will make the findings available to the participants in either electronic or hard copy form, and I will also make an effort to meet with them one last time, provide for them, and meet with them to answer any lingering questions they may still have. In addition to that, the results of the research will be archived by Unicaf University in their digital library for the sole purpose of being used in academic settings. When the editor of the Internal Journal of Hospitality Management has determined that the research article meets all of the requirements for publication, it will be made available to the public. In addition to this, I would want to provide the management of GRA with copies of the study paper so that it may be used as a reference document. When I have the opportunity, I intend to present a paper on the subject of rewards at various conferences and seminars that I hope to be able to attend.

5.4 Implications for the field of research in the future

The general reward system needed to be changed so that management could decide what kind of reward to give employees and what kind of reward would help them fulfil their dreams in order to keep them as happy employees of the Ghana Revenue Authority. This was necessary in order to maintain a happy workforce at the Authority. The purpose of this study was to investigate reward systems and their effects on the working behaviours of employees.

This study was conducted largely for the purpose of providing management with information to help them choose appropriate rewards for their staff. This study was conducted largely for the purpose of providing management with information to help them choose appropriate rewards for their staff. The study's main goal was to determine how managers can decide what kind of incentive to offer employees and what kind of reaction they want to record as a sign of compensation for higher levels of productivity, going forward.

The demography that was considered for the conclusions of the study was just that of the Volta regional office of the Ghana Revenue Authority as well as the branch of that office that is located in the Volta region. Even though everyone in the company receives the same incentive, future research endeavours may still concentrate on rewards in other sectors or in various sorts of organizations in addition to the public sector. This is because the public sector already provides everyone with the same incentive.

The new findings revive "old wounds" over the efficacy of using pay as a financial reward to reward employees for the job and responsibilities that they carry out. This is significant because many writers still consider the monthly salary to be the employer's first choice for rewarding their employees, and the mechanism that is used in allocating this type of reward is a borrowed method rather than something designed specifically for the organisation. For example, according to Tournament Theory, a non-financial reward such as a promotion would bring the employer a huge gain. Future research could focus on the other advantages of rewarding employees in unconventional ways, as well as whether such rewards benefit both employees and employers. In the instance of GRA, the potential benefits of staff promotions are something that may be investigated more in the future.

The researcher who conducted the current study made the presumption that each response to the interview questions would be an honest and accurate viewpoint that was unaffected by any external influence from peers or leaders. One such presumption is that the individuals who fill out the survey will constitute a representative sample of all GRA workers. There is also the idea that the participants themselves can provide the information needed for the study by answering questions. The study suggests that more research should be conducted in order to determine whether or not such presumptions are accurate. These hypotheses are going to be put to the test via this inquiry, and then their impact on the research project will be analysed.

If future research were to expand its scope beyond a single office, it may investigate the whole workforce of the Ghana Revenue Authority rather than concentrating on a single location. It will be interesting to see whether next research focuses on determining whether or not participants' comprehension of reward systems is influenced by their position geographically. To determine whether or not the workers' employment experiences and schedules had an impact on their reactions to the prizes that were offered to them, more research may be conducted in the future.

According to the results of the research, the behaviour of workers can be influenced by monetary as well as non-monetary benefits. It could be interesting to investigate, in a subsequent study, which of the two different kinds of rewards is more likely to entice prospective workers to join the organisation and why. In light of the dysfunctional behaviour that may be witnessed when a salesperson is placed on a straight commission basis rather than a monthly wage basis, how diligently do they work in order to get this commission? It is possible that in the not-too-distant future, a researcher will investigate whether the performance of GRA workers paid on a direct commission rather than a monthly wage affects their working behaviour differently.

The Ghana Revenue Authority provides its staff members with an annual incentive if they are successful in meeting the objectives that have been established for them. It is possible that in the future, studies may investigate whether or not workers really put in the effort to reach their goals or whether or not it is the consequence of an externality, in which case workers should not be given a bonus. The economic environment is profoundly impacted, either favourably or badly, by shocks from the outside world. There is the possibility of a win-win impact (the bull market increasing the stock value of all stock options) as well as the possibility of a negative externality (a bear market or recession that lowers the value of all stocks). The impacts described here might either improve or hinder employee performance. The performance of stocks may increase during a bull market, while the value of all equities listed on the Ghana Stock Exchange may decrease during a bear market. An employee may be eligible for a bonus based on their strong performance, which performance may or may not have been affected by the direction in which the stock movement took place. If the company is publicly traded, its performance may fluctuate due to a variety of factors such as global political unrest, natural disasters, or even rumours. If the company is publicly traded, its performance could be affected by any of these factors. It is not necessary for these impacts to be actual; all that is required is a small bit of speculation to trigger the move that causes the stock markets to go around and around in circles. Therefore, the stock market will either join a bull market, in which case the indices will go up, or it will enter a bear market, in which case the indices will go down. For example, the company's valuation will go up when the stock enters a bull market; nevertheless, this has nothing to do with the management, who will still receive bonuses regardless of the stock's performance. It is nothing more than the typical flow of activity on the stock market. When the market enters a bear phase and a slump is experienced as a result of negative news about the economy, similarly, employees may be working hard. It is not the workers' fault that this terrible circumstance occurred, but it does have an effect on their performance because the market has lost value and they are not given the bonus for that year. However, this is not the workers' fault. It is possible that in the future there may be research done to investigate the reasons for this bonus, whether it is fair, if it should be adjusted, and how it has influenced the working habits of workers. It is possible that in the future, a research study may concentrate on the incentive systems used by organisations other than the GRA, such as governmental institutions or private firms. Given the breadth of the current investigation, the researcher will transition from a qualitative single-case study to a qualitative multiple-case study. In-person interviews, the gathering of relevant documents, and direct observation of routine work procedures were all components of the research study. To provide a further suggestion for potential future research, I propose mixed-method research. This type of study will utilise both quantitative and qualitative data that has the potential to be gathered in order to gain a more in-depth look at the phenomenon.

It is possible that environmental variables are the most important factor(s) behind why this study came to the result that it did. If this is the case, do you believe the workers' outcomes would have been different if the setting had been changed, such as observing them in a private sector setting? In further research, this topic may be given more attention. As a direct result of the factors discussed above, the data collection was restricted to just one of the Ghana Revenue Authority's 10 regional offices. This was done in order to speed up the research process. What kind of picture emerges from the data when each of these factors is taken into account? In a subsequent study, quantitative research methods, mixed methods, or both might be used to analyse the same people or persons with comparable characteristics. It is possible that the employees' fundamental comprehension of the incentive system was the primary factor that determined the outcome of the research. In further research, investigators may investigate the thought processes that workers go through while considering rewards and how that relates to the way they behave on the job. The study was beneficial in all of these respects since it gave the employee's impression of the incentive system and its effect on the working behaviours of employees.

5.5 Conclusion

As indicated in the results or findings of the study, the following conclusions were drawn: (i) Individual and group incentives as well as all kinds of rewards, both financial and non-financial, are needed; (ii) encouragement and motivation; (iii) rewarding hard effort since current incentives favour both management and hard-working employees; (v) professional training's financial and non-financial advantages; (vi) Relationship health, (vii) the importance of gratitude, effort, and recognition(viii) Motivational effects may originate from the environment or from inside a person. (viii) High and low levels of happiness, (ix) Job security, (x) A lack of acknowledgement and recognition that is adequate, (xi) Relationships that are deplorable, connections that are satisfactory, a nice relationship, and a formal relationship (xii) Improvement, reorganization of the reward system, and political influence all have a role. (xiii) Prefer monetary over non-monetary rewards, individual over group rewards. (xiv) No schooling is offered. The research explored the effect of reward systems on employees' working behaviors in a Ghanaian institution. The study further examined the various rewards that make up the framework of reward systems provided by the employer. The term "employee reward" indicates that workers put forth effort and are then recognised or compensated for their efforts. A base wage and a pay incentive, which is something to inspire greater work and benefit, such as the supply of a gym, health care, and transportation, are both offered by the company. The base salary is the lower of the two. For some people, the act of working itself is the pleasure; for others, merely the concept of working is enjoyable. They want instant gratification from their employment, but not the money that comes with it. They get joy from being actively immersed in the job activity, which we call an "intrinsic reward." In addition to free time, this incentive consists of praise and acknowledgement. It is anticipated that the financial and non-financial variables that lead to a larger reward will have a beneficial effect on the behaviour of the employee, which will result in an improvement in productivity in enterprises that operate in the public sector. Employees working for companies that have reward systems that are well designed and that motivate their workers are more likely to be motivated, satisfied, committed, loyal, and trustworthy than employees working for companies that do not motivate their workers and that have poorly designed reward systems. In the context of an organisation, the term "reward system" refers to the processes that are responsible for the generation of monetary and non-monetary incentives in the form of a motivational tool to encourage employees to fulfil organisational tasks (Chen, Gupta, Dawande & Janakiraman, 2020).

A reward is an ingenious use of the payment system. It is a rallying tool to inspire workers by supplying them with the energy that stimulates them in their personal lives as well as their professional lives (Ajaz Khan & Anam Akhtar, 2020). A reward can take the form of any sort of income; however, a corporate organisation may additionally provide base pay, skill-based pay, bonus pay, and merit pay in addition to remuneration. Employees that have put in significant effort are rewarded with merit pay since they have earned it for their efforts. They failed to provide it when it was required. Overtime pay is another possible kind of remuneration for an employer. In order to get paid for extra hours worked, an employer must first fulfil the obligations outlined in their original contract. Employees are motivated by these payments because they provide perks like salary hikes, employee benefits, the supply of gyms and health care, assistance with transportation, and so on (Shenaq, 2021).

The way in which individuals or groups of people react to their own physical and emotional well-being can be defined as human behaviour. People should have compassion and empathy for one another as they struggle with their own shortcomings rather than feeling resentment toward the constraints that others place on them, both internally and externally (Neff, 2017). As a result of their ongoing interaction with their surroundings, their exposed or exterior characteristics quickly become easy to forecast. Management relies on the human behaviour model to make predictions about how an employee will respond to being rewarded or given an award. Whether behaviourism is viewed in a positive or negative light can have an impact on the likelihood of an individual acting in reaction to observed behaviour. In the event that a behaviour review turns out to be unfavourable, immediate remedial activities may be required. In the event that the review is favourable, the urgency with which remedial activities must be conducted will be reduced. If a person believes that the situation is getting better, such as when they receive a reward or award, then their behaviour is considered to be positive; however, if they feel that the situation is getting worse, then their behaviour is considered to be negative, and they seek to defend or protect their interests.The conclusion of the study is based on the implications of the findings, which have been organized in line with the various research objectives set below:

Knowledge of reward systems

Based on the themes stated below:

(i) Individual and group rewards, as well as all types of rewards, both financial and non-financial, are needed.

(ii) Encouragement and motivation.

(iii) Reward hard effort, since current incentive favour management and hardworking employees.

It is critical to state that the study has made some advances in the literature in this area. Employees said that the main divide between financial and non-financial rewards was wages and salaries, promotions, fringe benefits, praise, and recognition (Steers, 1999; Gibson, Ivancevich & Donnely, 1991; De Cenzo & Robins, 1994). McShane and Glinow, (2000) the study tried hard to find, record, and report the main financial payments made to Ghana Revenue Authority employees on a regular basis, such as a monthly reward, a 13th-month basic salary, a bonus, or a payment for being let go.

The reward, which is depicted up top in Figure 1, essentially served to reaffirm earlier research conducted by authors such as Ezigbo and Court (2011). These researchers, among others, argued that it is necessary for employers to provide employees with a mix of financial and non-financial rewards in order to successfully recruit, maintain, and keep employees. In recent times, the author Nwakwocha (2014) has expressed the need for a pleasant working environment as well as financial and non-financial rewards to pay for employees' efforts to ingratiate them and satisfy other legal obligations. The writer believes that these factors are necessary to pay for employees' efforts to ingratiate them and satisfy other legal obligations. The research looked at the various payment options available to Authority workers in order to determine whether or not they were satisfied with the compensation they were offered.

Cash is seen as an important part of a reward all over the world, including China (Du & Choi, 2010), Australia (Casdby, Song & Tapon, 2007), and England (Campbell, Reeves, Kontopantelis, Sibbold & Roland, 2010). However, a monthly salary is not seen as a reward, as shown in fig. (ii). Instead, they saw it as compensation for their efforts. The study results did resonate with earlier writers (Oyoo et al., 2016); they indeed recognized a positive and heightened effect of reward systems on the retaining efforts of employers. The study did explain further that reward systems make employees experience how valuable they are to the employer, and this goes a long way toward keeping them motivated. They would like to stay on the job for as long as their working lives allow. The same affirmation has been made by these writers (Njora & Ndegwa, 2020); they expressed the positivity of reward influence on skills management, especially retention of needed pairs of hands.

Maintaining a reward program that is fair and balanced is consequently one of the strategic management objectives that managers should strive to achieve in order to encourage growth. Several types of research have been carried out covering the relationship that exists between reward systems and the retention of employees (Kimunge, 2014; Terera, 2014; Akhtar et al., 2015). The results of these studies indicate that employees believe rewards enhance their retention. In terms of the number of studies, there have been several types of research covering this relationship.

Types of reward given to employees

The findings presented in Table 2 are in agreement with Vroom's expectation theory, particularly when the problem is contextualized within the framework of the working habits of the authority's personnel. As a result, it is not surprising to see employees developing themselves to take on a higher position within the authority, which eventually earns them 15% more basic salary with all monthly subscriptions paid for the individual employee. In addition, it is not surprising to find employees developing themselves to take up a higher position within the authority. Whenever the authority posts a job opening and accepts applications, the number of applicants exceeds the number of available positions. Within the skilled labour force that the authority provides, employees who further their education and become chartered accountants are held in very high regard. As a result of the management team's support of the company's self-development program, many employees have been encouraged to enrol in local, international, and even overseas courses. Because of this, there is now a significantly larger pool of qualified workers as well as professional services available to customers. According to the information from the population that was used as a sample for the study, three times as many senior employees took part in the interview process as junior employees (14.89%).

Effects of rewards on employees' behaviours

As was said earlier, the purpose of the study was to investigate how different types of reward systems influence the actions taken by personnel working for the authority in relation to providing public services and other connected concerns. Within the framework of the established themes, which are shown in Table 3, management has put in place reward systems with the goal of changing things like employee turnover, absenteeism, and tardiness. These reward systems are designed to facilitate work engagement and, most importantly, to lead to the motivation of employees as well as management. Works done by these scholars (Steers, 1991; Gibson, Invercevich & Donnelly, 1991; De Cenzo & Robins, 1994; Deci, Koestner & Ryan, 1999; Hodgetts, 2002; Marchington & Wilkinson, 2005, p. 368; Torrington et al., 2009; Jensen et al., 2007; Long & Shield, 2010) show that each worker's preferences should be taken into account when figuring out the right reward.

The management is sure (as shown in Figure 4) that just as the extrinsic reward takes care of the employees outside needs, the intrinsic reward will take care of their inner happiness and joy. This belief is supported by the fact that the extrinsic reward is providing for those needs. Even though it is a personal matter and difficult to facilitate job satisfaction (as mentioned by Torrington et al., 2008), the administrators of the Authority have provided a combination of two types of rewards, as elucidated in Figure 4, so that together they can shape the working behaviors of employees in the direction that is most beneficial to the company. This is done in order to ensure that the employees are working in the most productive manner possible. To this point, the authority has not been confronted with any substantial concerns relating to absenteeism, turnover, or any of the aforementioned issues. Because it is the most sought-after employer in Ghana for positions in the public sector, the organization consistently receives a large number of employment applications each year.

Reward on the employer-employee relationship

In a similar vein, the influence of incentives on the relationship between an employer and an employee was investigated in this study. Two recurring characteristics characterized employee workgroups or teams in this area. As can be seen in Table 4, these are acknowledgments (Chaudhry et al., 2011) of the efforts made by staff members and the connections that exist between subordinates and their superiors. In fact, the assistance of a supervisor is required in order for staff to be trained and developed, which is anticipated to offer the appropriate drive for the happiness of customers (Islami, Mulolli & Mustafa, 2018). The study found that, to a large extent, the reward system plays a significant role in that, despite the fact that management nudged the workers on the need to treat one another with dignity and display empathy in their deliberations by holding meetings and seminars with the workers, who were nudged on the need to display empathy in their deliberations.

It is crucial, and as depicted in Figure 8, the relationship between the employer and the employee becomes stronger if there is evidence that the employee's interest is charged in the strategic objectives of the authority (Sholahuddin, Fathoni & Hasiholan, 2019). As can be seen in Figure 11, both the employer and the employee are responsible for making contributions to the establishment of an appropriate working environment. Drucker believes that if this is done, the desired outcomes will be achieved (1954). The management of the company should take note of the fact that, despite the seemingly placid and industrial mood at the workplace, there are employees who are displeased with the behaviour of their boss and vice versa; a solution must be found to alleviate this tension. It goes without saying that this does not foster a positive atmosphere of camaraderie among employees (table11).

Rewards employees desire

Modern businesses are able to satisfy the ever-evolving requirements of their clients because they are able to react swiftly to those requirements. They are able to accomplish this by recruiting, maintaining, and retaining a pool of qualified workers who are equipped with the knowledge required to produce the appropriate goods and services to fulfil the requirements of their clientele. The levels of global competitiveness in doing business, coupled with the depletion of raw materials, have posed a challenge to international, national, and local organizations, requiring them to devise strategies to locate, attract, maintain, and retain essential resources that are difficult to replicate. As can be seen in the aforementioned table, the participants in the current research are interested in receiving their desired reward in addition to job stability and an improvement in the quality of the working environment. As long as appropriate remuneration is offered, employees are willing to continue working there. In point of fact, and as these authors (Baldwin, Bowmer & Reuben, 2013, p 262) have proven, there is nothing else that generates more work discontent than not being compensated in accordance with one's worth in the position. Employee motivation and conduct can be significantly influenced by the financial incentives that are provided. However, financial compensation systems do not always fulfil the objectives or purposes of the employer for their establishment and execution. This is because of the inherent complexity of the systems. According to the findings of the study, the significant knowledge gap that currently exists between management theory and its practical application is most likely to blame for the failure of monetary incentives to accomplish their intended purpose (Cascio & Aguinis, 2008). These research findings do not appear to have reached the organization's critical decision-makers, so a way needs to be found to get them to understand what financial rewards are capable of achieving and what they are unable to achieve in terms of facilitating employees' working behaviors. There have been numerous empirical studies on what financial rewards are capable of achieving and what they are unable to achieve in terms of facilitating employees' working behaviors. The only thing we have done is depend on the findings of the study to narrow down certain proposals that we believe, if implemented by organizations, may produce the answer that monetary compensation provides.

It is essential to recognize, however, that this is far easier to say than to accomplish in practice. For example, in light of the alarmingly high turnover rate and the tangled nature of the current economic landscape, incentive systems are once again drawing the attention of the general public. The majority of the reasons for the investigation are staff layoffs, which are being carried out with the goal of reducing considerable general wage expenses. These rationalizations have partially disturbed the faith that employees have in their employers, which has had a substantial impact on the production and service results, which has resulted in a precipitous fall in the fortunes of these institutions. As has been noted in this study, the researcher investigated the impacts of incentive systems on employee turnover, retention, satisfaction, commitment, loyalty, and absenteeism. Specifically, the researcher focused on the effects of reward systems on employee turnover. As a result of this, important suggestions have been thrown out suggesting that managers, supervisors, and other behaviourist could apply monetary, non-monetary, tangible, and non-tangible rewards to strengthen employee-related policies in order to increase productivity in this globalized world that we live in.

Vroom's expectation theory was the primary framework for this research, and it was supported by the Adams equity theory as well as the tournament theory developed by Edward Lazear and Sherwin

Rosen. These theories provided the researcher with a basic framework for determining what the replies of the participants meant and for distinguishing between endogenous and exogenous answer data. This qualitative single-case study was purposefully designed to explore the reward systems that top managers at the Ghana Revenue Authority apply to their employees' efforts in order to determine the right working behaviours it seeks so as to achieve higher levels of service quality. This study was carried out in order to determine the right working behaviours that GRA seeks so as to achieve higher levels of service quality, which will ultimately increase its revenue mobilisation drive. I collected data on incentive systems from the respondents through the use of semi structured interviews, in which I enlisted the assistance of management, senior employees, and junior staff.

After reading official letters and other documents that were used to evaluate the performance of some employees, I wanted to observe their work environments, have in-depth conversations with them, and see how they did their jobs to get a better idea of how they worked in the real world. I transcribed every piece of information I got from participant interviews and cleaned up the transcripts by putting the interviews into headings using a Microsoft document so that they could be auto-coded using NVivo 12 before the actual coding started. The actual coding begins with assigning names and phrases to significant aspects of the transcripts and dragging them into NVivo 12 nodes (containers) that correspond to the transcripts and help categorise the themes.

Finally, the following fourteen themes resulted from the analysis of the data: (i) Individual and group rewards as well as all kinds of rewards, both financial and not, are needed. (ii) Encouragement and motivations (iii) Reward hard work, as current incentives favour management and hardworking employees. (iv) Professional training's financial and non-financial advantages (v) No schooling was offered. (vi) Relationship health (vii): gratitude, effort, and recognition are keys. (viii) Motivational efforts may originate from the environment or from inside a person. (ix) High and low levels of happiness. (x) A lack of adequate acknowledgement and recognition. (xi) Relationships that are deplorable, connections that are satisfactory, nice relationships, and formal relationships. (xii) Job security. (xiii) Improvement, reorganisation of the reward system, and political influence are all needed. (xiv) Prefer monetary over non-monetary rewards, individual over group rewards.

In conclusion, the important findings from this study might aid managers at other public institutions in improving the quality of their service to the public by ensuring that their workers receive fair compensation in order to influence employee behaviour. The findings of this study are expected to assist other public organisations in boosting staff retention, lowering employee turnover, and developing the talent pool they need to form an effective and competitive business. Even when they have little to no interest in performing the task, a person who is motivated by factors outside of themselves may continue to work on it (Duc & Anh, 2022). Contributions of CSR Perception to Employees' Commitment and Job Satisfaction: Does Personal Income Matter? 2020) Refusing to pay employees for the work they perform or the contributions they make on the job is the equivalent of indirectly ordering them to stop. In order to encourage other people who might be interested in choosing a different course of action, there is a chance that behaviour will be repeated if management sees the need to promote a certain behaviour (Buldeo Rai, Verlinde & Macharis, 2021).

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APPENDIX 1: IN-DEPTH INTERVIEW GUIDE

TOPIC: THE EFFECT OF REWARD SYSTEMS ON EMPLOYEES WORKING BEHAVIOUR: A CASE OF A GHANAIAN INSTITUTION.

SECTION A: PERSONAL DATA

1. Can you please help with your demographic characteristics? (Probe for age, religion, level of education, etc.)
2. Tell me your background, what role do you have in the company? (Probe for job tittle, rank, responsibilities, duration of service, etc.)

SECTION B: EMPLOYEES KNOWLEDGE OF THE REWARD SYSTEM OF THE ORGANIZATION

3. What are rewards systems? (Probe for employee's Definition.
4. Tell us about the reward systems that are currently used in this organization. (Probe for rewards on Individual/Group bases, Intrinsic/Extrinsic, Financial/non-financial, All the time, short time-intervals etc...).
5. Are there any educational avenues in the organization that informs you on reward systems?
6. What do you think is the purpose for using reward systems?
7. How do you relate to reward systems that are used in this organization?
8. Do you feel that you perform better due to the reward systems in this organization? (If yes, what reward? If no, which rewards and why?)

9. Do you experience any disadvantages from reward systems in this organization?
10. What key performance indicates and success factors are applicable in your organization?

SECTION C: EMPLOYEE WORKING BEHAVIOUR AND REWARDS

1. Tell me about the factors that affect your working behaviour. (Probe for the effect of reward systems if not mentioned by interviewee.)
2. Tell me about how the various reward systems influence your organizational commitment.
3. What do you think of reward and employee absenteeism and Turnouts?
4. What do you think of reward Systems and Employee Attraction and Retention?
5. What are some of the effects of each of the reward systems on you job satisfaction?

SECTION D: EMPLOYEE PERCEPTION AND PREFERENCES ON REWARD AND THEIR WORKING BEHAVIOUR

6. Mention some of the factors reward types that satisfy you and those that serve as dissatisfaction to you as an employee.
7. Do you feel that you have personal growth in this organization in terms of learning new skills and techniques related to your job profile?
8. What do you think of the recognition you receive for the work you do?
9. What forms of trainings and workshops are you offered so as to improve upon your skills?
10. What do you think of your salary and other rewards considering your role and job profile?
11. How would you rate your relationship with your head and colleagues?
12. Which of the reward systems in the organization do you prefer and why?

APPENDIX 2: UREC DECISION

UNICAF UNIVERSITY

UREC's Decision

Student's Name: Nicholas Ofosu-Yeboah

Student's ID #: R1701D2230308

Supervisor's Name: Dr "Leonidas Efthymiou"

Program of Study: UUM: PhD Doctorate of Philosophy - Business Administration

Offer ID /Group ID: O17032G16360

Dissertation Stage: 3

Research Project Title: The Effect of Reward Systems on Employees Working Behaviour: A Case of a Ghanaian Institution

Comments: REAF

- 1- Correct the date. It is in the past.
- 5f - specify the relationship as this is not stated only a confirmation that there is one is provided here
- tick ATTACHED q 9.4 (Gatekeeper Letter), 9.5 tick NOT APPLICABLE

Informed Consent Form

- Please correct the date – delete as the date will be filled up by the participant when he will provide the Informed consent and sign the form
- Use the space provided in the form in such a way so when the form is printed no text is hidden. You exceeded the space limit, please correct.

Gatekeeper letter:

- Supervisor's Position
- Supervisor's E-mail

Decision: B. Approved with comments for minor revision

Date: 29-Jul-2020

APPENDIX 3: INFORMED CONSENT FORM

Informed Consent Form / Certificate of Consent for Research Participants

This document consists of two parts: **The Informed Consent Form** (to share information about the research study with you) and the **Certificate of Consent** (for signatures if you choose to participate). You will be given a copy of the full Informed Consent Form.

This Form is for research interventions that cover the following research activities: questionnaires, in-depth interviews, focus groups discussions, elicited conversation, observations, recorded listening, videotaped activities and interviews.

[**NB**: Please use simple language and local and simplified words rather than scientific terms and professional jargon. In your explanation, consider local beliefs and knowledge when deciding how best to provide the information.]

Informed Consent Form for:	Study Participants
Researcher's Name:	Nicholas Ofosu-Yeboah
E-mail:	brooksacademyschool@gmail.com
Programme of Study:	
Partner University:	
Project / Dissertation Title:	The Effect of Reward Systems on Employees Working Behaviour: A Case of a Ghanaian Institution
Supervisor's name:	Prof. Leonidas Efthymiou
Supervisor's e-mail:	

Part 1: Informed Consent Form

1. Introduction

I am Nicholas Ofosu-Yeboah, a doctoral student at Unicaf University [insert the name of the University, e.g., Malawi, Zambia]. As part of my degree, I am carrying out a study on The Effect of Reward Systems on Employees' Working Behaviour: A Case of a Ghanaian Institution.
I would like to invite you to participate in this study. You can take time to reflect on whether you want to participate or not and you may talk to anyone you feel comfortable talking with about the research. You are assured that if you do not understand any of the words or concepts, I will take time to explain them as we go along and you can ask questions at any time during your participation in the research study.

2. The purpose / aims of the research

Humans' reaction to situation and circumstance, studies have discovered to be complicated and different depending on the degree of expectation. The main purpose of this study is to explore the perception of employees of the various reward systems in a Ghanaian institution and how these rewards affect the working behaviour of employees. This study is aimed at the provision of data on employees' perceptions on various reward schemes. This research will also help resolve the problem of employee perception on rewards as knowledge improves in this key performance management system.
You will be interviewed using an in-depth interview guide to explore your perception on the various reward systems in your company. The interviewer will be asking questions on your background and your demographic status, question on the reward systems available in your organization and your perception on each of these reward systems. None of the questions are seen to be sensitive or have the potential of causing embarrassment. However, you are at liberty to decide not to answer any question you find sensitive or causing embarrassment to you during the study.

3. Participation in the research

As a participant, you will be expected to participate in an in-depth interview that can take about an hour of your time. You are at liberty to decide not to answer any question you do not want to answer.

4. Participant selection

The general purpose of this study is to explore the effect of the reward systems in your organisation on employee working behaviour. It is for this purpose that you have been selected to participate in this study.

5. Voluntary participation

Participation in the research is entirely voluntary and includes the right to withdraw. Participants have the right to withdraw at any stage of the research without any consequences. You also have the opportunity to review your remarks at the end of the interview and you may stop participating at any time during interviews. Participants can request a printed copy of the interview transcripts and request amendments out of the final copy of the transcript.

6. Risks and benefits to participants

There will be a little time inconvenience of about an hour to undergo this interview. A debriefing process will be undertaken to clear your mind of any doubts of the study after the whole research. Aside these, there is no potential harms whatsoever since your rights will be respected.
You may not benefit directly from participating in this study. However, the information gained from the study will inform the design of appropriate and effective reward system in your organisation as well as other organisations. For your general knowledge or interest, you can choose to receive a summary of the results once the study is completed.

7. Confidentiality

I will respect your privacy. The data produced from this study will be stored in secure locations, both electronically and in hard copy. Following completion of the research study, any published study results will not reveal your identity. Any information about the participant will have a number on it instead of the participant's name. Only the researcher(s) will know the participant's name, therefore participant's information would not be potentially identifiable, for example, in any published material. Clarify when data will be destroyed.

8. Sharing the results

The outcome of this study would be presented in a dissertation and submitted to the Unicaf University. Journal articles would as be published as a result of this study. For your general knowledge or interest, you can choose to receive a summary of the results once the study is completed.

9. Contact details

Provide the contact details of UREC should participants wish to make a complaint on ethical grounds.

Part 2: Certificate of Consent
This section is mandatory and should be signed by the participant(s)

I have read the foregoing information about this study, or it has been read to me. I have had the opportunity to ask questions and discuss about it. I have received satisfactory answers to all my questions and I have received enough information about this study. I understand that I am free to withdraw from this study at any time without giving a reason for withdrawing and without negative consequences. I consent to the use of multimedia (e.g., audio recordings, video recordings) for the purposes of my participation to this study. I understand that my data will remain anonymous and confidential. I consent voluntarily to be a participant in this study.

Print name of Participant:

Signature of Participant:

Date:

If illiterate:
I have witnessed the accurate reading of the consent form to the potential participant, and the individual has had an opportunity to ask questions. I confirm that the individual has given consent freely.

Print name of witness:

Signature of witness:

Date: