World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

THE EFFECT OF COMPENSATION MANAGEMENT ON EMPLOYEE PERFORMANCE: AN EMPIRICAL STUDY IN NORTH GAS COMPANY

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Article history:

Received: December 10th 2021
Accepted: January 10th 2022
Published: February 18th 2022

Abstract:

Compensation has been an output that employee obtains in the form of pay, wages and also same rewards such as monetary exchange for the duty in order to increase the employee performance. Compensation management has a crucial role in organizations nowadays by which the employee is attracted and motivated. Therefore, this study has proved that compensation management has a direct effect on employee performance. And, the study has been managed by a statistical program SPSS 22.0 and applied in a public sector (North Gas Company) in Kirkuk, Iraq.

Keywords: Compensation Management, Employee Performance, North Gas Company

INTRODUCTION

Compensation is an output and its advantage that employee receives in the form of pay, wages and also same rewards such as monetary exchange for the workforces in order to increases the performance. Compensation is the segment of transition between the employee and the owner of the organization that the employee contract with. As the potential of employee pay is the necessity of life, the payment which is received from work done on the behalf of people getting the employment. "From the employee prospective one of the most important part of cash flow. Compensation is mostly equal to half of cash flow of the companies. It is the major to attract the employee and motivate employee to increases the performance," (Ramzan et al., 2014: 1).

According to Odunlami and Matthew (2014), compensation management plays a central and functional role because it is the heart beat of human resource management. Also, it is fundamental to both employees and the employer. This is because employees typically depend on wages and salaries, and must be correspondent to the work done. For managers, thus; compensation decisions influence the cost of doing business, and their abilities to sell at a competitive price in the product market.

"Empirical researches have provided evidence that decisions on recruitment and selection, employee compensation, training and development, and performance management directly influences employees' motivation to perform," (Resurreccion, 2012: 21). A properly managed system of compensation can provide incentive and payment for quality workmanship and staff performance. Likewise, a poorly administered compensation system can lead to low self-esteem, unproductive performance, and even lead to a high percentage of staff turnover. A compensation or a reward system is successful when the staff understands the system's main policies as even handed, consistent, and relevant. "Rewarding and recognizing employees is a ticklish business. It can motivate people to explore more effective ways to do their jobs or it can utterly discourage such efforts," (Doreen et al., 2013). The main objective of this study is to identify the effects of compensation management on employees' performance.

1. Historical Approach of Compensation

The history of compensation for bodily injury initiates shortly after the arrival of written history itself. The Nippur Tablet No. 3191 from ancient Sumeria in the Fertile Crescent outlines the law of Ur-Nammu, king of the city-state of Ur. It dates to approximately 2050 B.C... The law of Ur provided monetary compensation for exact injury to workers' body parts. Also, the code of Hammurabi from 1750 B.C. prepared a similar traditions of rewards for specific injuries and their implied permanent impairments. Ancient Greek, Roman, Arab, and Chinese law provided sets of

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Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

compensation schedules as well, with precise payments for the loss of a body part. For instance, under the ancient Arab law, loss of a joint of the thumb was worth one-half the value of a finger (Guyton, 1999: 106).

Furthermore, according to Guyton (1999), the early compensation structures consisted of "schedules" such as this; particular injuries determined specific rewards. The notion of an "impairment" (the loss of function of a body part) discrete from a "disability" (the loss of the ability to perform specific tasks or jobs) had not yet arisen.Yet the compensation schedules of antiquity were gradually replaced as feudalism of the middle Ages gradually became the primary structure of government. The concept of compensation for the worker was assuredinthe doctrine of noblesse oblige which is an honorable lord would care for his injured serf.

Succeeding European examples from the 19th century, states in the U.S. started to develop workers' compensation laws in the early 1900's to identify the swelling risks and damages of occupational injuries and illnesses which is related to the industrial revolution. In 1911, Wisconsin became the first state to establish a workers' compensation system that resisted constitutional challenges in the courts. By 1920, most states and territorieshad followed a special uniform of this system. Mississippi was the last state to adopt a workers' compensation law in 1948.These laws prepared partial benefits to affected workers and keep employers from tort suits for occupational injuries and illnesses. This "grand bargain" circumvents lengthy, expensive trials where the burden of proof was on the employee and removed a source of financial uncertainty for the employer, (Utterback et al., 2014: 4).

According to Chaklader (1998), Chairman of the British Columbia Federation of Labor, J. H. McVety, wrote that an injured worker, "should receive compensation no matter what way the injury arises...a sure payment, even if smaller, without the necessity of proceedings of law on the part of the injured one would be a more satisfactory arrangement than any legislation we have existing now in British Columbia."

According to Wal-Mart Watch (2007), the modern system of workers' compensation laws is a result of the rapid industrial growth taking place within the United States during the 19th and early 20th centuries. With the industrial flourishing came a corresponding increase in work-related accidents; during that time, the only option for a worker seeking compensation for an on-the-job injury was to sue their employer for negligence. In the early 20th century, a gradual increase in state legislation geared towards compensating injured workers appeared. These regulations were suggested in order to benefit both workers and employers by allowing workers to receive prompt payment for work-related injuries, and by insulating employers from paying for pain and suffering or facing punitive damages.

1.1 Compensation Management

Compensation refers to all forms of financial return, tangible services and benefits employees receive as part of employment relationship. The compensation strategy plays an important role not only in retaining an employee but also converting him into a more productive and motivated factor of production (Parashar, 2009:702)

For corporate body organizations where special libraries and information centers form part of the organization, compensation and benefits will depend on the annual appraisal or job satisfaction based on criteria spell out in their organization's handbook. Evaluation forms also contains inter alia: what you are expected to do according to your job descriptions, your relationship with staff, creativity, sense of direction, delegation of duty, which will be rated as either fair, good, very good, satisfactory and excellence. All these indices hinges on employees' performances. Though an employer compensates his employee with motivation and benefits based on job performance, there is need for job satisfaction. Every employer expects certain degree of result oriented services that would fall in line with his vision and mission while every employee demands job satisfaction, (Odunlade, 2012).

Adeniyi (2013), an organizational compensation management system includes anything an employee's value and desire that an employer is able and willing to offer in exchange for employee's contribution. More specifically such compensation includes financial and non-financial rewards. Financial rewards include direct payment (such as salary) plus indirect payments in the form of employee's benefits. Non- financial reward includes everything in a work environment that improves a worker logic of self-respect and esteem by others (such as work environments that are physically, socially and mentally healthy; chances for training and personal growth; effective super vision and recognition). These ideas are shown graphically bellow in **Figure 1**:

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Volume-7, February-2022
ISSN: 2749-3601

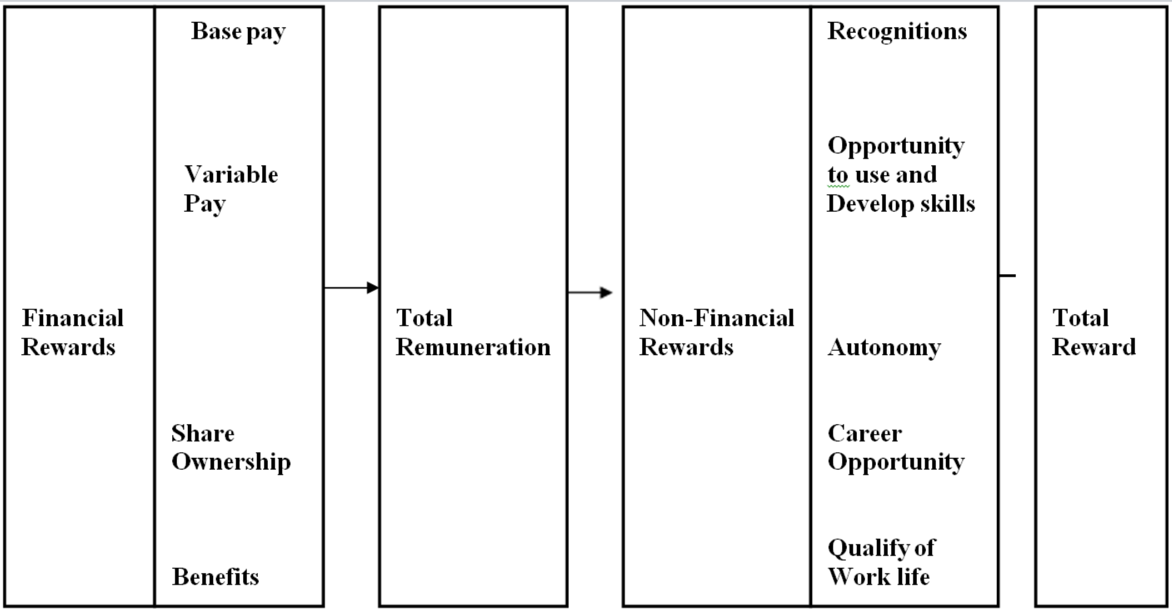

Figure 1. The dimension of Pay (Adeniyi, 2013: 19).

1.2 The Aims of Compensation or Reward Management:

According to the *Handbook of Human Resource Management* of Armstrong (2006):

- Reward people according to what the organization values and wants to pay for;
- Reward people for the value they create;
- Reward the right things to convey the right message about what is important in terms of behaviors and outcomes;
- Develop a performance culture;
- Motivate people and obtain their commitment and engagement;
- support in attracting and retaining the high quality people the organization needs;
- Create total reward processes that recognize the importance of both financial and non-financial rewards;
- Develop and promote a positive employment relationship and psychological contract;
- Align reward practices with both business goals and employee values; the 'alignment of your reward practices with employee values and needs is every bit as important as alignment with business goals, and critical to the realization of the latter;
- Operate fairly – people feel that they are treated justly in accordance with what is due to them because of their value to the organization;
- Apply equitably – people are rewarded appropriately in relation to others within the organization, relativities between jobs are measured as objectively as possible and equal pay is provided for work of equal value;
- Function consistently – decisions on pay do not vary arbitrarily and without due cause between different people or at different times;
- Operate transparently – people understand how reward processes operate and how they are affected by them.

1.3 Types of Compensation:

Compensation provided to an employees can be direct in the form for monetary benefits and or indirect in the form of non-monetary benefits known as perks, time off e. t. c. compensation does not include only salary but it is the sum total of all rewards and allowances provided to the employees in return for their' services. If the compensation is effectively managed, it contributes to high organizational productivity (Adeniyi, 2013: 20).

1. **Salary**

Money has been the major mechanism for rewarding performance but very little is known about how it works. To understand how money modifies performance, the preference or taste of the person being rewarded must be known or understood and this makes it a challenge for most managers. Money cannot be a powerful motivator, when employees cannot see a connection between performance and merit increases. To make this clear in the minds of employees, a well-designed appraisal system should

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

be adopted. The clarity does not just happen; managers must work hard at communicating the performance-financial reward connection, (Doreen et al., 2013: 8).

2. **Incentives and Rewards:**

Rewards can generate a fundamental role for employee performance. A good employee feel that value of the company is working for the enhancement of the batter work they are well-being. Taken seriousness by their employee and their career self-assessment also taking care by their commonalty employee are the big part of organization like an engine of the organization. The reward knows organization scan and attain any objective with its employee, and blame the productivity of the workers on several factors provided adequate failure compensation for hard work. The real success of organization from employee willingness to use their creativity and among how the employee increases the positive employee efforts and rewards practices. The principal of motivating employees cannot exist enough in organizations context motivated employee highly productive more efficiency, but providing and willing to perform in the organizations in views that if the employee performance efficiently more than ten leaders to organizations rewards as a result of employee performance, (Ramzan et al., 2014: 303).

3. **Indirect compensation**

Indirect Compensation or Employee benefits are elements of payment given in addition to the various methods of cash pay. Also, they include items that are not firmly remuneration such as annual holidays. Management uses indirect compensation presumably to facilitate its recruitment efforts to influence the potential of employees coming to work for a company, influence their stay or create greater commitment, raise morality, reduce absenteeism in general and improve the strength of the organization by instituting a comprehensive program in this area, (Ruby, 2012: 10).

Some type of indirect composition offered by today organization (Ramzan et al., 2014: 304)

- **Social security:** this is managing insurance system by the rules of employee must pay into system and enclose perchance of pay up to maintain bound. Also, it covers average monthly wages give the security of the employee.
- **Workers compensation:** it also says that employee from loss of salary associated extra job related illness. The laws commonly provide the medical expenses.
- **Retirement plan:** it gives that bases of income who have retail money paid for a previous services. Given that the time of employment one from of plan is contribution plan also called as beneficial annual plain.
- **Paid holiday:** The new-year day, independent day which is called holiday plain of employee to employee.
- **Paid for vacation:** generally depends on employee services. Most of the companies unit less than one year.
- **Other benefits:** It involves the additional benefits food services may be wide range purchases discount example for the especially attractive for the retail stores.

2. **Employee Performance**

Armstrong (2006), performance management can be defined as a systematic process for improving organizational performance by developing the performance of individuals and teams. It is a mean of getting better results by understanding and managing performance within an agreed framework of planned goals, standards and competency requirements. Processes exist for establishing shared understanding about what is to be achieved, and for managing and developing people in a way that increases the probability that it will be achieved in the short and longer term. It focuses people on doing the right things by clarifying their goals. It is owned and driven by line management.

Many modern organizations are placing a greater emphasis on their performance management systems as a means of generating higher levels of job performance. Performance management systems, along with other human resource management programs, straightly is an impact key of organizational outcomes such as financial performance, productivity, product or service quality, customer satisfaction, and employee job satisfaction. This prompts for an adaptable performance management system that is rooted to strategic goals if organizations aim for favorable results in these success indicators. The idea of alignment makes the association between performance and organizational competitiveness very clear, (Resurreccion, 2012: 23).

Employees are the most important part of any organization in increasing the performance. They can be motivated through financial and non-financial benefits and that you can says that composition is reward which is receiving by the employee to show

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Volume-7, February-2022
ISSN: 2749-3601

their performance. Employee concentrated pay or wages and similar to non-monetary exchange for the employee performance. Good organization can maintain to design and enable the organizations to attract the highly skilled and qualified employee by retaining and motivating towards objective and goals to achieve productivity (Ramzan et al., 2014: 305).

2.1The Aims of Performance Management

The overall aim of performance management is to establish a high performance culture. Individuals and teams take responsibility for the continuous improvement of business processes and for their own skills and contributions within a framework provided by effective leadership. And, these aims are expressed by various organization as following (Armstrong, 2006: 496):

- Empowering, motivating and rewarding employees to do their best. ***Armstrong World Industries***
- Concentrating employee's tasks on the right things and doing their right. Aligning everyone's individual goals to the goals of the organization. ***Eli Lilly & Co***
- Proactively handling and resourcing performance against agreed accountabilities and objectives. ***ICI Paints***
- The procedure and behaviors by which managers manage the performance of their people to carry a high-achieving organization. ***Standard Chartered Bank***
- Maximizing the possibility of individuals and teams to benefit themselves and the organization by focusing on achievement of their objectives. ***West Bromwich Building Society***

3. LITERATURE REVIEW

Armstrong (2006), Compensation management is one of the central pillars of human resources management (HRM). It is concerned with the formulation and implementation of strategies and policies that aim to compensate people fairly, equitably and consistently in accordance with their value to the organization.

Compensation management can be defined as all the employers' available tools that may be used to attract, retain, motivates and satisfy employees. This encompasses every single investment that an organization makes in its people and everything its employees value in the employment relationship, (Adeniyi, 2013: 15).

The notion of compensation strategy originally surfaced in the literature on executive compensation. From a strategic perspective, compensation for executives was defined in terms of several basic elements: base pay, short- and long term incentives, benefits, and perquisites. The major strategic decisions focused on the deployment of total compensation among the basic elements to best achieve the missions of the organization. Long term incentive as a percent of total compensation is an example. Attention was directed at choices among various short-term versus long-term incentive schemes, the relative emphasis on corporate versus subunit performance, and the riskiness of the total compensation package, (Patnaik and Padhi, 2012: 42).

The effect of compensation is explained by many established motivational theories. The operant theory is based upon the premise that behavior or job performance of an employee is not a function of inner thoughts, feelings, perceptions and emotions but is keyed to nature of the outcome of such behavior. The consequence of a given behavior would determine whether the same behavior is likely to occur in the future or not. Based on this direct relationship of behavior and consequence rather than the inner working of employees, management can study and identify this relationship and try to modify and gain control over behavior. It is therefore necessary for managers and employers to understand the fact that compensating an employee will definitely improve employees performance ,necessary for continuous motivation in order to fast track the improvement of employee performance, (Odunlami and Matthew, 2014: 120).

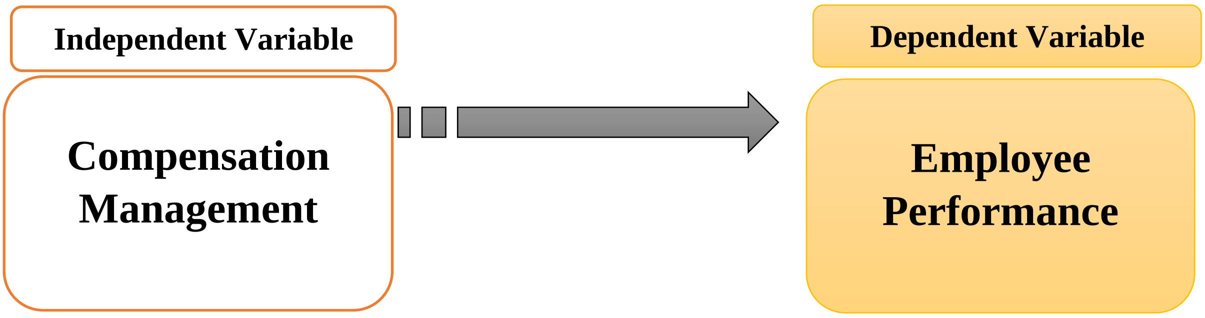
4. METHODOLOGY

4.1 Objective of the Study:

The objective of this study is to figure out the effect of compensation management on employee performance. Compensation management could be the management of direct and indirect compensation which includes salary, incentives, rewords and annual payments. Furthermore, indirect compensation compasses of social security, worker's compensation, paid holiday and vacation as all explained in the previous parts of the study. Employee performance, on the other hand; is about the satisfactory of the employee from the organization and feeling as a principal counterpart of it. Therefore, this research is going to study the impact of compensation management on employee performance in a public sector (North Gas Company) in Iraq.

4.2 Schematic Diagram and Hypothesis

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601



H_1: Compensation Management has an effect on Employee Performance.

4.3 Research Management

This study is an empirical evidence. It has been managed by a statistical program. The data collected were analyzed in SPSS 22.0 Version. In order to prove the hypothesis, different analytical techniques such as (descriptive, factor and regression analysis) were used to analyze the data.

4.4 Participants

In order to implement the theory, the data were collected from a public sector (North Gas Company) in Iraq. It is one of the most productive companies in the northern area of the country. Its population approximately (3000) employee. However, 100 questionnaires were distributed among the full time working employee of the company. And, the respondents were selected randomly.

4.5 Measurement Scales of Data Collection

All the questions were taken from already developed questionnaires which were available in different journals and articles. Except the demographic variable, all the questions were designed in linkert scale (1=Strongly Agree, 2=Inclined to Agree, 3= Neither Agree nor Disagree, 4= Inclined to disagree, 5= Strongly disagree).9 questions were used for the Compensation Management and 21 question for Employee Performance.

In order to measure the independent variable (Compensation Management), it was necessary to use the questionnaires of Armstrong (2006) in his book, "*A Handbook of Human Resources Management Practices."*

On the other side, the measurement of the dependent variable (Employee Performance), it was beneficial to depend on Pare & Tremblay (2007) in their article, *"The influence of high-involvement human resources practices, procedural justice, organizational commitment, and citizenship behaviors on information technology professionals' turnover intentions."*

4.6 RESULTS AND DISCUSSION

In order to get familiarized with the respondents, Descriptive Analysis was used to find the frequency and rate of the respondent's demography questionnaires.The results of the respondents were: 74% male, 91% married, 29% of the participant's age is between (26-35) and (36-45), 84% undergraduate employees, 43% of the participant's private income is between (1600-2500 $), 21% of the participants work in production unit, 27% of the participant's working year is between (11–16) Years. And, all these data has been shown in table 1.

Table 1: Demographic Results

		Frequency	**Rate (%)**
	Male	74	74,0
Gender	**Female**	26	26,0
	Total	100	100,0
Marital Status	**Single**	9	9,0
	Married	91	91,0
	Total	100	100,0
Age	**18-25**	8	8,0
	26-35	29	29,0
	36-45	29	29,0

KMO and Bartlett's Test	Kaiser-Meyer-Olkin Measure of Sampling Adequacy = ,745
(Bartlett's Test of Sphericity)	Approx. Chi-Square= 216,706
Df = 36	
Sig = ,000	
Rotated Component Matrix	

	46-55	16	16,0
	56 and older	18	18,0
	Total	100	100,0
Educational Status	**High School**	12	12,0
	Undergraduate	84	84,0
	Graduate	4	4,0
	Total	100	100,0
Private Income	**500-1000 $**	15	15,0
	1000-1500 $	32	32,0
	1600-2500 $	43	43,0
	2600-3500 $	9	9,0
	More than 3500 $	1	1,0
	Total	100	100,0
Working Unit	**Production**	21	21,0
	Engineering	20	20,0
	Power and industrial services	19	19,0
	Human Resources	20	20,0
	Materials and services	20	20,0
	Total	100	100,0
Working Years	**(1–4) Years**	9	9,0
	(5–10) Years	21	21,0
	(11–16) Years	27	27,0
	(17–23) Years	22	22,0
	More than 24 Years	21	21,0
	Total	100	100,0

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Volume-7, February-2022
ISSN: 2749-3601

Table 2: Compensation Management Factor Analysis

Components	**Factor1** (α= 0. 35)	**Factor2** (α= 0.50)
The pay system is clear and easy to understand.	,807	
The basis upon which my pay is determined is fair.	,728	
Rates of pay in the Company are consistent with levels of responsibility.	,705	
My pay adequately rewards me for my contribution.	,667	
My pay reflects my performance.	,631	
Highly competent staff should be paid more than less competent staff.	,609	
My rate of pay compares favorably with rates paid outside the Company.	,466	
The pay system badly needs to be reviewed.		,793
The current pay system encourages better performance.		,776

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

KMO and Bartlett's TestKaiser-Meyer-Olkin Measure of Sampling Adequacy = ,726 (Bartlett's Test of Sphericity) Approx. Chi-Square = 804,534 Df = 210 Sig = ,000
Rotated Component Matrix
Components **F1 F2 F3 F4 F5 F6 F7 F8** (α= 0.13) (α= 0.25)(α= 0.36) (α= 0.45)(α= 0. 54) (α= 0.63)(α= 0. 69) (α= 0.75)
I speak favorably of my company to other employees.,858 I look for ways to make my organization more successful.,758 I encourage coworkers to try new and more effective ways of doing their job.,738 I gain knowledge, skills, and abilities that will be of benefit to my company..,515
I continue to look for new ways to improve the effectiveness of my work. ,748 I produce a new and practical ideas to improve performance.,695 Innovative ideas are always evaluated.,586 Our Company's standards of high performance increases innovation.,567
My manager is really interested in carrying out my appraisal.,829 I receive good feedback from my manager on my performance.,793 The assessment of my performance by my manager is objective and fair.,699
I fulfill responsibilities specified in my job description.,856 I adequately complete company's assigned duties.,836 I manage to use valuable business resource (time, money, manpower) in a successful way.,481
Our company is open to innovation and change. ,811 Our company can easily adapt to new Technologies. ,805
Performance appraisal clearly indicates any further training I might need. ,882 I take action to protect my organization from potential problems.,634 If I believe in the success of a project, I am ready to take any risk.,434
Performance appraisal helps me to improve my performance.,827
I make suggestions to help my organization's overall performance.,817

To prove the internal consistency of the scales, I had to use the reliability analysis to calculate Cronbach's Alpha for each scale. Compensation Management's scale compasses of 9 questions, and its Cronbach's Alpha (α=0,718) which represents the reliability and consistency of its scale. On the other side, Employee Performance's scale includes 21 questions, and its Cronbach's Alpha (α=0, 796) which in return represents the reliability and consistency of its scale, as well.

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

Table 3: Employee Performance Factor Analysis

To figure out the correlation among the variables, it was necessary to use factor analysis in SPSS. And, each scale had its own factor analysis. Compensation Management's variables developed into 2 factors as it is shown in Table 2. However, Employee Performance's variables developed into 8 factors as it is shown below in table 3.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,486[a]	,237	,229	,31139

a. Predictors: (Constant), Compensation

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,946	1	2,946	30,387	,000[b]
	Residual	9,503	98	,097		
	Total	12,449	99			

a. Dependent Variable: Performance

b. Predictors: (Constant), Compensation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,120	,112		9,999	,000

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

Comp	,296	,054	,486	5,512	,000

a. Dependent Variable: Performance

Regression analysis had been used to find out the effect of Compensation Management on Employee Performance. According to Model Summary, ANOVA and Coefficient table, the hypothesis of this study has been accepted and proved that Compensation Management has an impact on Employee Performance.

CONCLUSION

Generally, the results of case study have proved the certainty effect of compensation management on employee performance. Through the study, compensation management represented an important role for the organizational productivity. The reason for that, it increases employee morality, motivation and satisfaction for the company or organization he or she works for. Although some employees consider compensation as a routine process of any company's activities, the employers or the organizational management should always be prepared for countable strategies to improve compensation management. Consequently, employee performance grows in return to the enhancement of the organizational overall productivity.

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