

The role of incentive in increasing employee's efficiency in Bayero University Kano

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Abstract: This study investigated the role of Incentives in increasing employees' efficiency in Bayero University Kano. This study adopted the survey research design. A total of 80 respondents were selected for the study using non-probability sampling method to select the samples. Questionnaire was used to collect primary data. Data collected were analysed using descriptive statistics. Hypotheses were tested using regression analysis. The findings revealed that effective financial and non-financial Incentives increases employee's efficiency in Bayero University Kano. It was recommended that the University should seek to improve the rewards system by introducing other financial incentives that will complement the salary this will increase efficiency of employees. And also devise means of recognising the outstanding performance through merit award or certificate, this will serve as a morale booster which will improve the efficiency of employees.

Keywords: Financial Incentives, Non-financial Incentives, employees' efficiency, Bayero University Kano

1.1 Introduction

Incentives are considered one of the most important factors that encourage workers to put forth great efforts and work more efficiently. It is because incentives and reward system direct workers capabilities into more efficiency in their work in an attempt to achieve the institution's goals (Gana and Bababe, 2011). In addition, the absence of the suitable incentives may negatively affect the hardworking employee's performance; it may also weaken their productivity at work which decreases the chances of attaining the promising goals of the institution (Palmer, 2012). Such incentives are a significant factor in encouraging employees and increasing their enthusiasm at work resulting in improving their general performance and increasing the productivity. Incentives, also, help in attaining job satisfaction

which increases the interaction between the employee and the organization.

It is mostly believed that financial incentives and rewards can motivate. People need money and therefore want money. It can motivate but it is not the only motivator. Rewarding employees for productivity has been the basis of industrial and business development for centuries. Financial incentive has always been important in managing employee's productivity, but over the last 25 years other elements of compensation have developed to provide employers with more scope to reward, and thus, motivate employees.

The purpose of this research study is to attempt to identify how these incentives plays role in increasing employee's efficiency and how well the current incentive system does this, within the Bayero University Kano forming the basis for my research.

1.2 Background

The research will focus on one University, (i.e. Bayero University, Kano-BUK) - Bayero University Kano has evolved from a small college running Advanced level training programmes to one of the most respected Nigerian universities

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recognized even beyond the borders of the country. It has consistently been ranked in the top of Nigerian Universities. For example, the University took first position in the comprehensive programme accreditation exercises conducted by the National Universities Commission (NUC) in 2005 and 2007. It was also one of the only eight universities that obtained 'A' grade in the maiden institutional accreditation exercise conducted by the NUC towards the end of 2011. Indeed, it is the only university in the North-West and North-East geopolitical zones with the 'A' grade. Similarly, all programmes under the supervision of relevant professional bodies were conferred full accreditation

The bodies include the Council of the Regulation of Engineering in Nigeria (COREN), the Medical and Dental Council of Nigeria (MDCN), the Medical Therapists Registration Board (MTRB), the Council of Legal Education, the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN), etc. The total university staff is approx. 4500 with approx. 45,000 students. (Students and Staff Statistics 2019/2020).

The current salary system operate by Bayero University is Integrated Personnel Payroll Information System (IPPIS), **IPPIS** is one of the Transformation agenda of the Federal Government of Nigeria with the aim of creating a centralized database system for Nigerian Public Service with single, accurate source of Employee information that provides integration with other business applications.

- Provide a centralized database to aid Governments manpower planning and decision making.
- Facilitate automation & storage of personnel records to support monitoring of staff emolument payments against budget.
- Prevent wastage and leakages by ensuring staff remuneration are based on factually correct information.
- Ensure prompt payment of salaries directly to Employees Account with appropriate deductions and remittances of 3rd party payments (e.g. Tax, Pension,

Cooperatives, Union Dues and Bank Loans).

This research focused on non-teaching employees only (excluding Academic Technologists) in the following departments: Registry, Bursary, Student Affairs and Vice chancellor's office of the University, since these departments mentioned above have staff representatives in all the centres, colleges, faculties and units of the university, the researcher found the population to be relevant for the conduct of the research.

Employee retention relates directly to how we pay them. Replacing employees in an organisation can be a strenuous and costly exercise. Even in more secure industries such as the public sector, performance needs to be managed and staff motivated as in the private sector. Retention of experienced staff in both these industries is important to create competitive advantage and organisational success. This study will also look at the importance of rewarding experienced and high performing staff. So in a time when the amount of financial incentives is restricted by the economic climate, retaining high performers with rewards has to be achieved while making all staff feel valued. The study will investigate if these values, along with a total incentive approach to how we reward employees, have an effect on increasing employee's efficiency in Bayero University Kano.

1.3 Objectives of the study

- To identify the types of incentives given to non-teaching employee at Bayero University Kano
- To find out the role of financial incentives in increasing the employees' efficiency at Bayero University Kano
- To find out the role of non-financial incentives in increasing the employees' efficiency at Bayero University Kano
- To determine the efficiency or otherwise of the incentives system at Bayero University Kano

1.4 Limitations of the Study

This study is limited to investigating the financial and non-financial incentives and their role in increasing the employees' efficiency at Bayero University Kano from the perspective of the employee both management of this institution and the employees. More specifically, this study dealt with Bayero University Kano which is one of the

Federal government owned Universities and belonging to the category of third generation Universities, it is worthy to note that the study was conducted in 2020.

1.5 Hypotheses of the Study

The study aims to test the following hypotheses:

(H01): There is no statistical effect of the financial incentives implemented in Bayero University Kano in increasing the employees' efficiency.

(H02): There is no statistical effect of the non-financial incentives employed at Bayero University in enhancing the employees' efficiency.

2.0 Literature Review

2.1 Conceptual review

2.1.1 Incentives: Meaning and Definition

Anything that can attract an employee's attention and motivate them to work can be called as incentive. An incentive aims at improving the overall performance of an organization. Incentives can be classified as direct and indirect compensation. They can be prepared as individual plans, group plans and organizational plans.

Definition:

- i. According to Milton L. Rock, incentives are defined as 'variable rewards granted according to variations in the achievement of specific results'
- ii. According to K. N. Subramanian, 'incentive is system of payment emphasizing the point of motivation, that is, the imparting of incentives to workers for higher production and productivity'.

2.1.2 Incentives Types: Financial and Non-Financial Incentives

The term incentive means an inducement which rouses or stimulates one to action in a desired direction. An incentive has a motivational power; a large number of incentives the modern organisations use to motivate their employees may be broadly grouped into

(i) Financial incentives, and (ii) non-financial incentives.

i. **Financial Incentives:** Money is an important motivator. Common uses of money as incentive are in the form of wages and salaries, bonus, retirement benefits, medical reimbursement, etc. Management needs to increase these financial

incentives making wages and salaries competitive between various organisations so as to attract and hold force. Money plays a significant role in satisfying physiological and security/social needs. As money is recognized as a basis of status, respect and power, it also helps satisfy the social needs of the people. It is important to mention that once the physiological and security needs are satisfied, money ceases to be motivator. Money then becomes, what Herzberg termed, hygiene and maintenance factor.

The presence of hygiene factor, of course, prevents job dissatisfaction but do not provide 'on the job satisfaction' to the employees in the organisation. In such case, money cannot be considered as motivator. Then, in order to motivate employees, according to Herzberg, it is necessary to provide other incentives for the satisfaction of ego, status, and self-actualization needs.

However, these needs are experienced generally by employees working at higher levels in the organisations. People in higher positions getting higher monetary rewards are not motivated by increased monetary rewards. Yes, they may be motivated by money only when increase is large enough to raise their standard of living and status in the society to which they belong to.

What follows from above discussion can be summed up as that money is not the only motivator and also it is not always a motivator. In order to satisfy different kinds of human needs, management needs to provide non-financial incentives such as job enlargement, participative management, recognition, praise, etc. These also motivate employees at their works.

ii. **Non-Financial Incentive:** Man is a wanting animal. Once money satisfies his/her physiological and security needs, it ceases to be a motivating force. Then, higher order needs for status and recognition and ego in the society emerge.

The following non-financial incentives help management satisfy its employees' these needs:

- **Appreciation of Work Done:** Appreciation or praise for work done be it at home, at school/university or at work place, serves as an effective non-financial incentive. Appreciation satisfies one's ego needs. However, managers need to use this incentive with great degree of caution because praising an incompetent employee may create resentment among competent employees.

- **Competition:** If there exists, a healthy competition among the employees both at individual and group levels, it will prompt them to exert more to achieve their personnel or group goals. Thus, competition serves as a non-financial incentive for employees to put in more efforts at their works.

- **Group Incentives:** Sometimes, group incentives act as more effective than individual incentives to motivate the employees. Particularly, when the prestige or even existence of a group is at stake, the group members work with a team spirit. This results in high morale and, in turn, increases in its productivity.

- **Knowledge of the Results:** Knowledge of the results of work done leads to employee satisfaction. An employee derives satisfaction when his/her boss appreciates the work he/she has done just as an MBA student gets satisfaction when his/her Professor appreciates the seminar he/she presented in the class.

- **Worker's Participation in Management:** Inviting workers to participate in management gives worker's a psychological satisfaction that their voices are also heard. This imbues a sense of importance among the workers.

- **Opportunity for Growth:** Man is not only a wanting animal but an ambitious creature also. People always need to grow in their career. So, if the employees are provided proper opportunities for growth and career advancement and chance to develop their personality, they feel much satisfied and become more committed to the organizational goals.

- **Suggestion System:** Suggestion system is yet another non-financial incentive to be used to motivate employees. Following this, some organisations make use of cash awards for giving useful suggestions. They sometimes publish the worker's name with his/her photograph in the company's magazine with a motive to encourage other workers to search for useful suggestions for the company. Thus, suggestion system acts as an incentive for the workers to be in search of something useful for the company.

- **Job Enrichment:** Job enrichment simply means adding the contents to a job leading to increased responsibility, scope and challenge in its performance. Particularly, the executives working

at the higher levels often prefer to job enrichment because it makes job more challenging.

They derive higher satisfaction by performing more and more challenging jobs. Thus, job enrichment as an incentive motivates the executives to exert for accomplishment of their goals. Job enrichment is a by-product of job design which is discussed subsequently.

2.1.3 Employees efficiency

Many establishments' returns are under pressure. This makes it important that employees carry out the correct tasks (effective) in the right way (efficient). By working efficiently, more can be produced with the same amount of input (resources). In short, achieving more for lower costs, a higher return and less pressure.

Efficiency means 'doing things in the right way'. Two sorts of efficiency namely: static efficiency and dynamic efficiency.

- **Static efficiency.** Static efficiency relates to refining existing products, processes or opportunities; making improvements within existing conditions.

- **Dynamic efficiency.** Dynamic efficiency refers to the continuous development of new products, processes or opportunities, so that profitability improves.

2.1.4 The importance of efficiency

Something is only efficient when it is effective. In other words: something is efficient if it has a useful effect. It has to be functional. Efficiency is the ability to act or produce effectively with a minimum of waste, expenditure or unnecessary effort. The focus is on the resources and speed with which organisational goals are achieved.

The effectiveness of an organisation is determined by how successfully resources are assigned in order to achieve an (organisational) goal in the right way. In other words, how well your organisation converts input into output, such as products, programmes and services. In this way effectiveness contributes to the success of your organisation.

2.1.5 The Performance of employees

In general, the concept of performance means the goals that institutions seek to achieve through their employees. It connects activities and goals via employees' duties inside institutions.

In other words, it's the individuals' responsibilities, activities and duties, that their work consists of, which should be done in the right way with taking into consideration the qualified employees' abilities to do them. Employee's performance can be defined as doing different activities and duties that their work consists of (Al-Rabayah 2003). Most individuals spend big parts of their lives searching for job satisfaction due to its positive efforts on their personal and professional lives. It also leads to increase institutions and employees productivity and benefit. Therefore, it's so hard to achieve high levels of the long term productivity unless the job satisfaction is there. However, many studies indicate the strong relationship between motivations given to employees and their satisfaction. As a result, that helps improve their performance which expresses individual's efforts' results that start from their abilities and realizing their duties. In conclusion, the concept of performance indicates the percentage of achieving and completing individuals' duties their jobs consist of.

2.2 Empirical findings:

A study was conducted by Abbas and Hammadi (2009) entitled as "The Incentives and their Effect on the Performance" aimed at identifying the incentive system and its role in enhancing the performance of employees at the Yemeni Oil Exploration Commission. The study showed a poor participation by the employees in decision making; in addition to this, the majority of employees complained about the lack of concrete incentives, such as rewards and rate.

Closely related to the previously mentioned studies, Hammam and Al-Maqableh (2005) discussed the factors that help in attaining job satisfaction for employees in Jordanian hotels. The study showed that job satisfaction for the employees was intermediate and that the management style is the first factor in improving job satisfaction, then it is the work environment that plays a role in this improvement; whereas the least effective factor was the compensation system at hotels.

Al-Fares (2011), on the other hand, attempted to clarify the relationship between the incentives methods employed in four public institutions. He found that there is a strong relation between the

incentives and loyalty towards the organization which, as a result, affects the performance at work. The study recommended that there should be more attention devoted to developing the incentives given to the employees as to enlist the employees to become activists in the institution.

Odeh's and Awad's study tried to identify the quality and role of incentives, given to the employees at Nables hospital in Palestine, in enhancing the employees' performance. The results showed that the majority of employees agree that there are very few moral and concrete incentives; however, the results showed that there is no direct relationship between the incentives and the employees' performance.

Al-Nsour (2012) conducted a study aimed to investigate the impact of financial and moral incentives on organizational performance for the employees of the Jordanian Universities. This study aims at identifying the role of the Jordanian universities in meeting the employees' societal needs, knowing the implemented incentives approach and knowing the level of performance in the Jordanian universities. The study found that there is an adequate level of incentives provided to employees. Financial incentives ranked in 1st place while moral incentives ranked in the 2nd place.

In addition, it was found that there is a high level of organizational performance. Customer satisfaction ranked in the 1st place, internal business process in the 2nd place followed by learning and growth. There is relationship between financial & moral incentives and organizational performance as well as between financial and moral incentives and internal business process and customer satisfaction.

Ashraf and Alkawsawneh (2013) to investigate the role of incentives on employee performance for the employees of the Jordanian tourism and travel institutions. The main findings indicate that there is an adequate level of incentives provided to employees. Moral incentives, rewards, efficiency of reward system and promotions are four factors found to have significant impacts on employee performance in Jordanian travel and tourism institution. However, rewards ranked in the first place of its impact on the employee performance while promotion ranked in the last place.

Elumah Lucas O, Ibrahim Olaniyi M, Shobayo Peter B (2016) examined The Impact of Financial

and Moral Incentives on Organizational Performance: A Study of Nigerian Universities. The main findings indicated that there is an adequate level of incentives provided to employees in Nigerian universities. Financial incentives ranked in 1st while moral incentives ranked 2nd. It was also found that there is a high level of

2.3 Theoretical framework

The study investigates the role of incentives on employee's efficiency in Bayero University Kano. Financial incentives and Non-financial incentives are the independent variables and the employee's efficiency is the dependent variable as represented in the figure below:

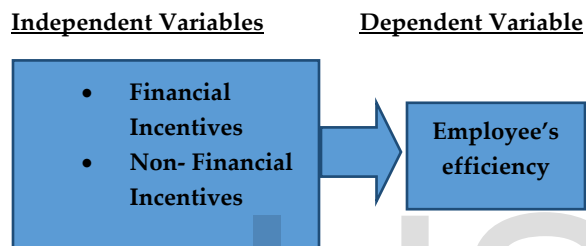


Figure 1: Research Framework on the relationship incentives toward employee's efficiency (The researcher)

3.0 Methodology

3.1. Research design

The study used descriptive and survey designs. The descriptive design is applied to facilitate the research to identify the presence (adequacy) of incentives (both financial and non-financial) in Bayero University, Kano and how they affect employee's efficiency. While the survey design is used to collect the primary data representing a cross-section of the target population of Administrators, Accountants and Auditors, IT specialist, Engineers as well as Security personnel working in Bayero University, Kano.

The required data is all about the role of incentives in increasing efficiency of non-teaching employees in Bayero University, Kano. Nevertheless, the data is used descriptively on the issues examined.

3.2 Population of the study

The target population of this study consists of mainly Administrators, Accountants, Internal Auditors, IT Specialists, Engineers and Security

organizational performance. There was also a negative relationship between financial and moral incentives and organizational performance. Lastly, this study has verified further research opportunities that could enrich the understanding of Incentives and organizational performance in Nigerian universities.

Personnel amongst others working in Bayero University. Therefore, the study subjects were chosen from the Registry, Bursary & Internal Audit Departments, Physical Planning, Maintenance & Services & Security Directorates of Bayero University. The population size of the primary survey of this research, numbered hundred (100). Using Yamane Taro (1967), formula to estimate the sample size based on the population size we have:

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{100}{1 + 100(0.05)^2}$$

Where n = required sample

N = Population size

e = Level of Precision

Thus, the 80 prospective respondents were taken from selected departments where the study accessed.

3.3 Sampling procedure

Since this research focused on the role of incentives in increasing efficiency of non-teaching employees in Bayero University, non-probability sampling method is employed to select the samples. The purposive sampling made it possible to reach Administrators, Accountants, Auditors, IT Specialists and Security personnel and others, working in the university.

3.4 Instrumentation

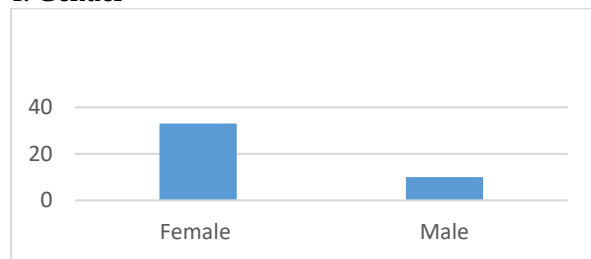
A questionnaire is the main instrument used in this study. Likert's Summated rating scale (Ordinal scale) is used by assigning numbers to each scale value to show the rank order from strongly agreed to strongly disagree. That is, strongly disagreed = 1; Disagreed = 2; Undecided = 3; Agreed = 4; and strongly agreed = 5. Thus, values are assigned to ordinal scale and become possible to obtain data and analyse the relationships between the variables that ordinally scaled by using a statistical procedure. The frequency of each response category to a questionnaire item are presented and interpreted. To this effect, questionnaire is the major instrument used to collect the required data.

3.5 Method of Data collection and analysis

A questionnaire method is used to collect the data from the selected subjects. The questionnaire contains 30 items covering the objectives of the study, which were administered to a total number of eighty (80) University administrators, accountants, Internal Auditors, IT Specialists and Security personnel amongst others respectively across Bayero University. However, 43 usable questionnaires were returned providing the

4.1 Data Presentation, Analysis and Interpretation

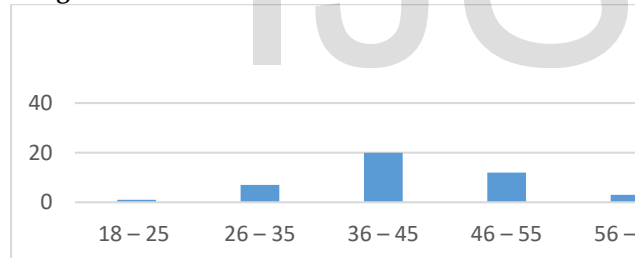
1. Gender



Source: Generated by the researcher through field survey, 2020

Out of the 43 respondents 33(77%) were male while 10(23%) were female.

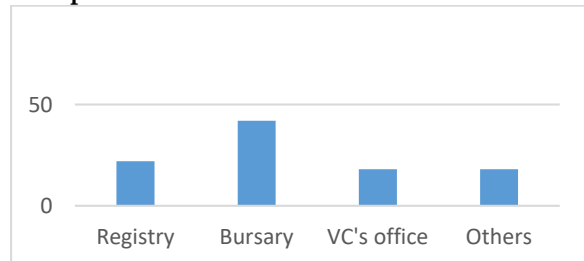
2. Age



Source: Generated by the researcher through field survey, 2020

Out of the 43 respondents 1(2%) was between 18-25 years of age, 7(16%) were between 26-35 years, 20(47%) were between 36-45 years, 12(28%) were between 46-55 years while 3(7%) were between 56-64 years of age respectively.

3. Department:

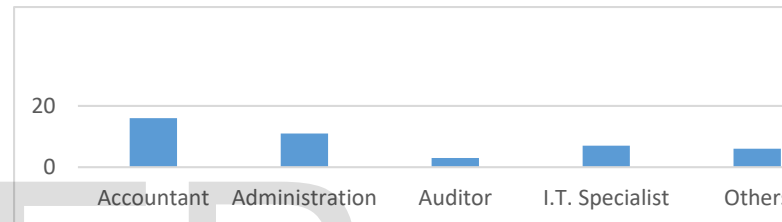


database (given 53% response rate). For the purpose of analysis as per category of issues investigated, a frequency count of each questionnaire items is made, and also presented on bar charts. However, the regression analysis was used to test the hypothesis developed at the beginning of the study.

Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 9(22%) were from Registry department, 18(42%) were from Bursary, while 8(18%) were each from VC's office and other departments respectively.

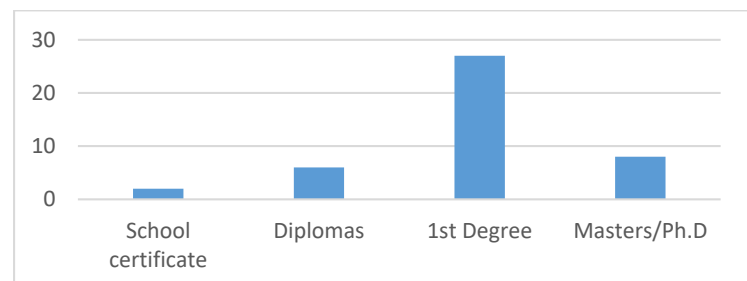
4. Cadre:



Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 16(37%) were Accountants, 11(26%) were Administrators, 3(7%) were Auditors, 7(16%) were I.T. Specialist, while 6(14%) were from other departments.

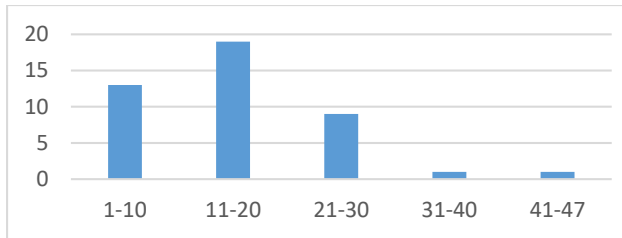
5. Qualifications



Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 2(5%) were school leavers, 6(14%) were diploma holders, 27(63%) possessed 1st degree/HND, while 8(18%) possessed Masters/PhD. Degree holders.

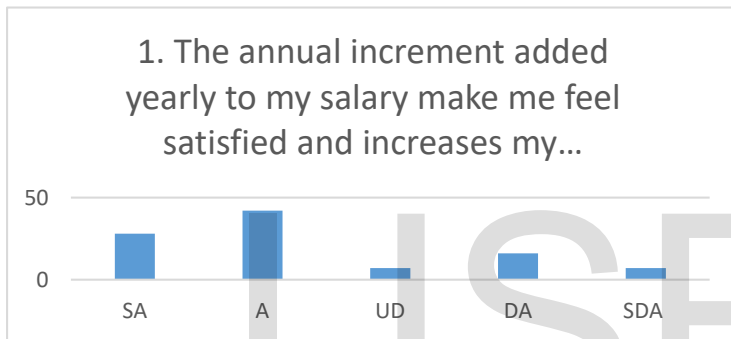
6. Years of service



Source: Generated by the researcher through field survey, 2020

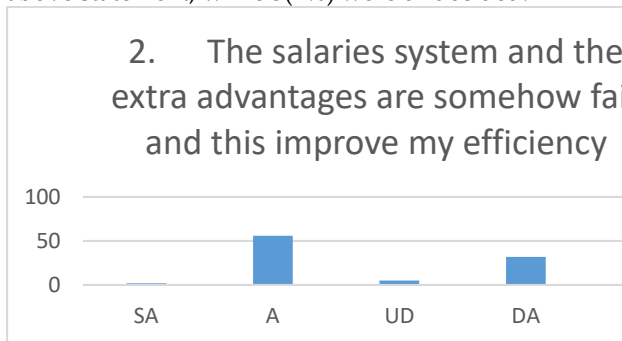
Out of 43 respondents, 13(30%) spent between 1-10 years of service, 19(44%) spent between 11-20 years, 9(22%) spent between 21-30 years, 1(2%) spent between 31-40 & 41-47 years each respectively.

B: Employee's efficiency:



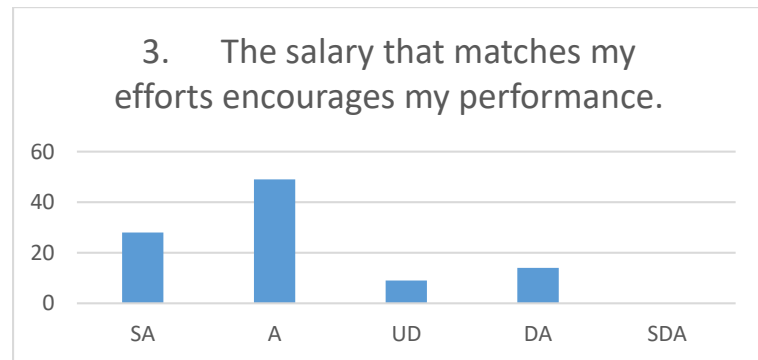
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 30(70%) agreed that, annual increment which is added to their salary makes them feel satisfied, 10(23%) disagreed with the above statement, while 3(7%) were undecided.



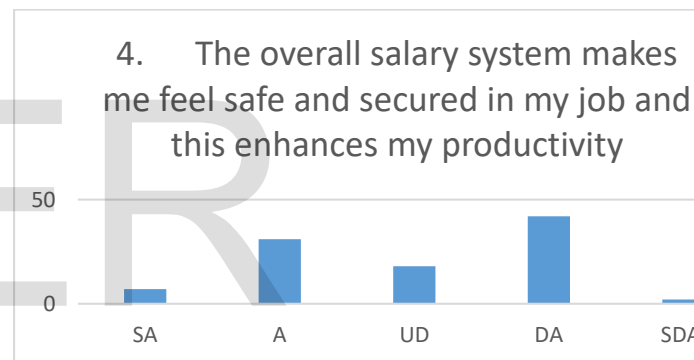
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 25(58%) agreed that, the salary system & other extra advantages are somehow fair, 16(37%) disagreed with the above statement, while 2(5%) were undecided.



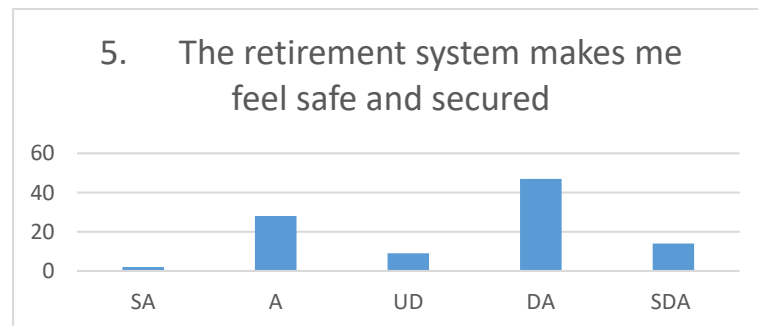
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 33(77%) agreed that, the salary that matches their efforts encourage their performance, 6(14%) disagreed with the above statement, while 4(9%) were undecided.



Source: Generated by the researcher through field survey, 2020

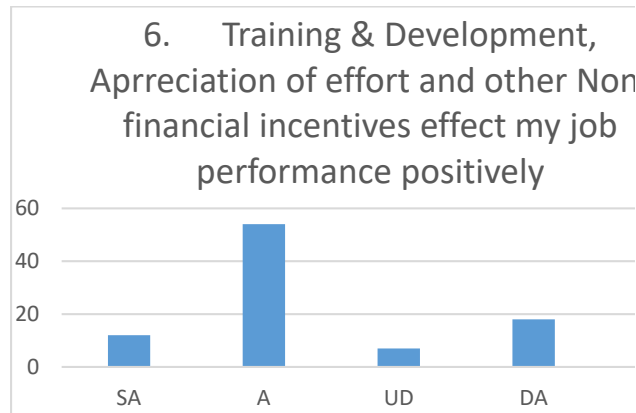
Out of 43 respondents, 16(38%) agreed that, the overall salary system makes them feel safe and secured in their job, 19(44%) disagreed with the above statement, while 8(18%) were undecided.



Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 13(30%) agreed that, the retirement system makes them feel safe and

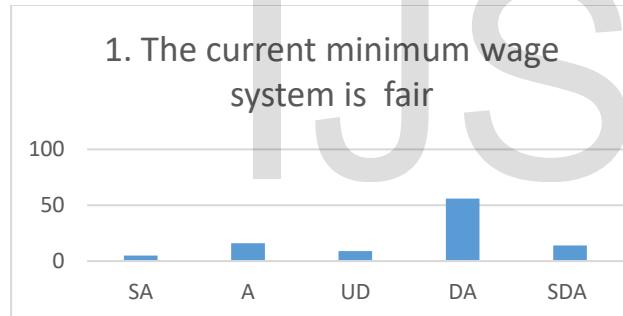
secured in their job, 26(61%) disagreed with the above statement, while 4(9%) were undecided.



Source: Generated by the researcher through field survey, 2020

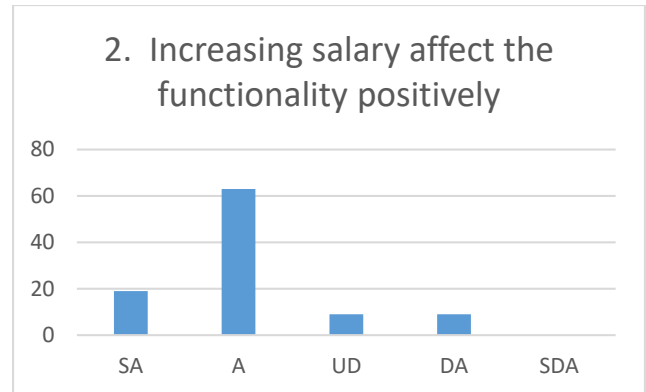
Out of 43 respondents, 28(66%) agreed that, the National Health Insurance Scheme offers suitable services for them, 12(27%) disagreed with the above statement, while 3(7%) were undecided.

C: Financial Incentives



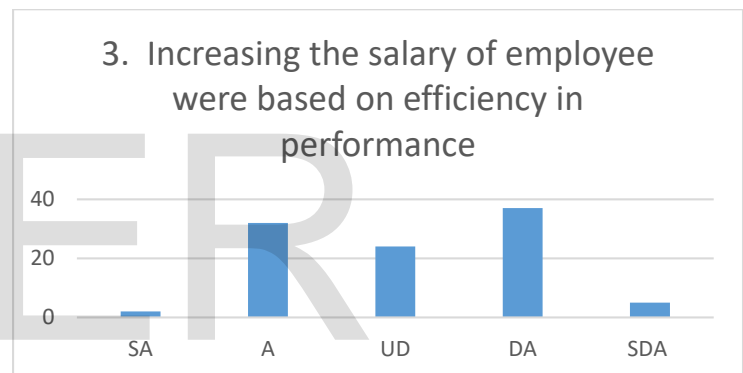
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 9(21%) agreed that, the current minimum wage system is fair, 30(70%) disagreed with the above statement, while 4(9%) were undecided.



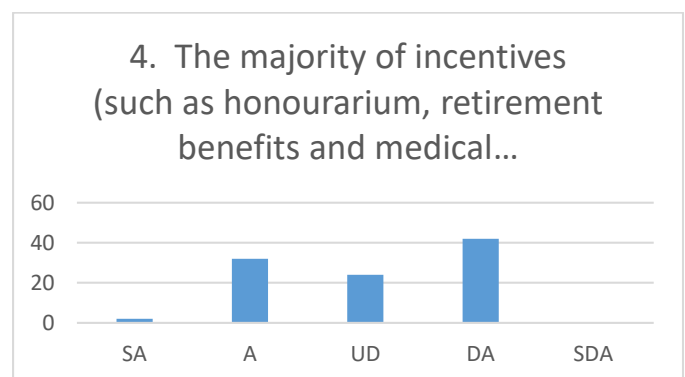
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Out of 43 respondents, 35(82%) agreed that, increasing salary affect their functionality positively, 4(9%) disagreed with the above statement, while 4(9%) were undecided.



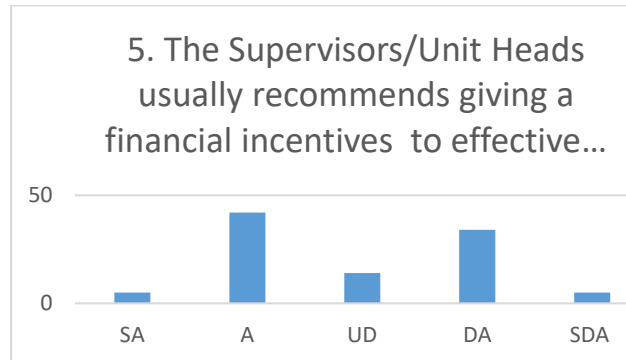
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 15(34%) agreed that, increasing the salary of employee in Bayero University were done based on efficiency in performance, 18(42%) disagreed with the above statement, while 10(24%) were undecided.



Source: Generated by the researcher through field survey, 2020

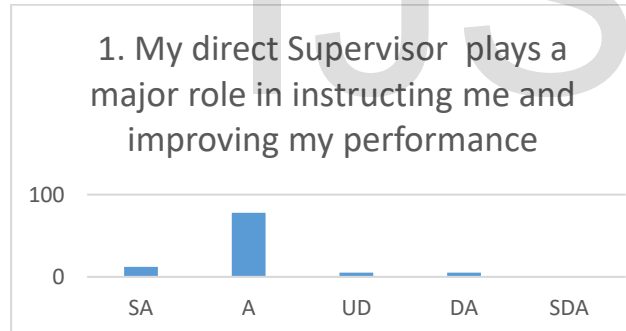
Out of 43 respondents, 15(34%) agreed that, majority of incentives such as honourarium, retirement, benefits & medical reimbursement are given according to seriousness 18(42%) disagreed with the above statement, while 10(24%) were undecided.



Source: Generated by the researcher through field survey, 2020

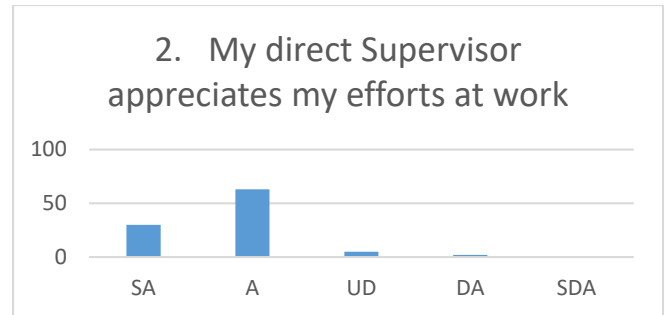
Out of 43 respondents, 20(47%) agreed that, the supervisors/Unit heads usually recommends giving a financial incentives to effective employee 17(39%) disagreed with the above statement, while 6(14%) were undecided.

D. Non-financial incentives



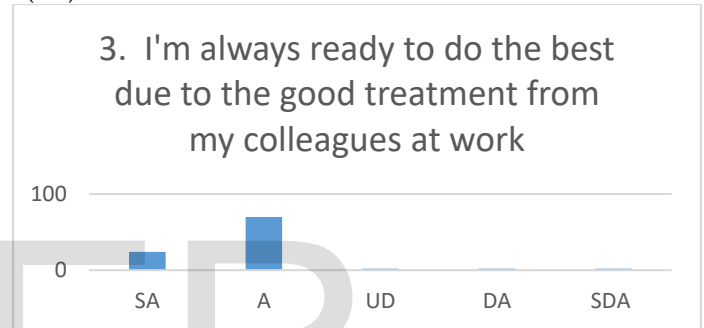
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 39(90%) agreed that, their direct supervisors play major role in instructing them and improving their performance 2(5%) disagreed with the above statement, while 2(5%) were undecided.



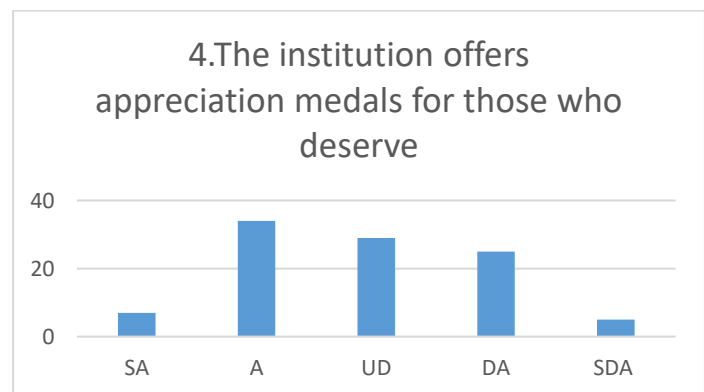
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 40(93%) agreed that, their direct supervisors appreciates their efforts at work 1(2%) disagreed with the above statement, while 2(5%) were undecided.



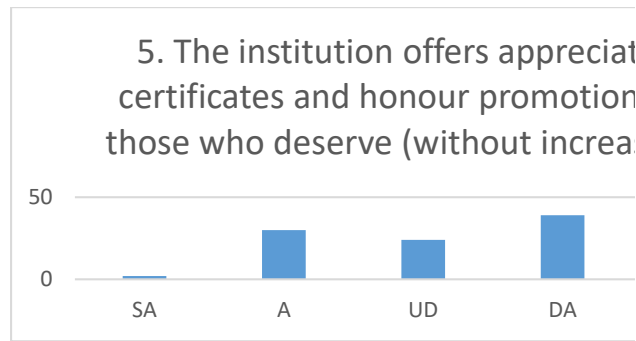
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 40(93%) agreed that, they are always ready to do their best due to the good treatment from their colleagues 2(5%) disagreed with the above statement, while 1(2%) were undecided.



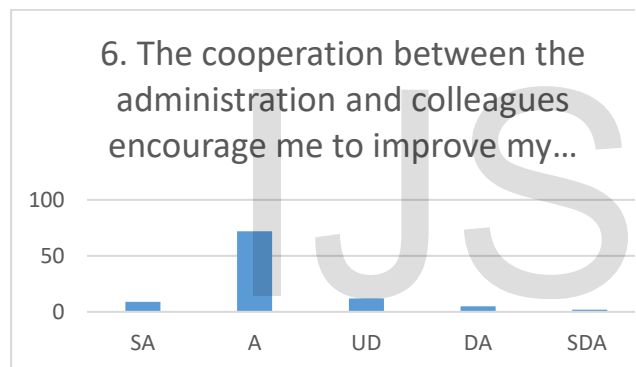
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 18(41%) agreed that, the institution offers appreciation medal for those who deserved 13(30%) disagreed with the above statement, while 12(29%) were undecided.



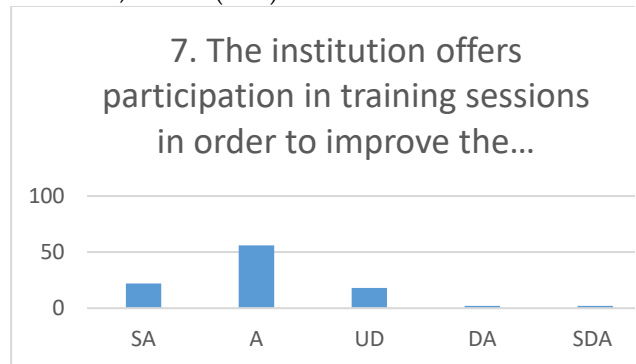
Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 14(32%) agreed that, the institution offers appreciation certificates and honour promotion for those who deserved (without increase in salary), 19(44%) disagreed with the above statement, while 10(24%) were undecided.



Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 35(81%) agreed that, the cooperation between the administration and colleagues encourage them to improve their performance, 3(7%) disagreed with the above statement, while 5(12%) were undecided.



Source: Generated by the researcher through field survey, 2020

Out of 43 respondents, 33(78%) agreed that, the institution offers participation in training sessions in order to improve the employees' performance, 2(4%) disagreed with the above statement, while 8(18%) were undecided.

4.2 Testing of (Significance) Hypotheses

In order to test the hypotheses of this study, a procedure of negative influence is adopted; a Null Hypothesis (H0) is given to each alternate hypothesis as a direct opposite, here the null hypothesis states that there is no significant effect between the variables under study. Thus, for every null hypothesis, there is an alternate hypothesis (H1 & H2,) which makes a contrary statement to the null hypothesis and it will be accepted if the null hypothesis is rejected.

The study used regression analysis to test the hypothesis developed from the beginning as follows:

Hypothesis One:

Null: There is no statistical effect of the financial incentives implemented in Bayero University Kano on increasing the employees' efficiency.

Alternate: There is statistical effect of the financial incentives implemented in Bayero University Kano on increasing the employees' efficiency.

In order to test the above hypothesis, see table No. 1 below:

Table 1. Regression Analysis of Hypothesis One:

Regression Statistics					
Multiple R	0.935360287				
R Square	0.874898867				
Adjusted R Square	0.83319849				
Observations	5				
ANOVA					
	df	SS	MS	F	Significance F
Regression	1	95338.77943	95338.77943	20.98059819	0.019535597
Residual	3	13632.42057	4544.140189		
Total	4	108971.2			
Coefficients		Standard Error	t Stat	P-value	
Intercept	-2.431069306	48.16017189	-0.050478834	0.962913743	
Financial Incentives	1.311212418	0.286262276	4.580458295	0.019535597	

a. Predictor(Constant) : Financial incentives
b. Dependent variable: employee's efficiency

The R-square value of the regression model is calculated to be **0.87** which explains the fact that at least **87%** of variation in Financial Incentives can be explained and elaborated by the variability in employee's efficiency.

Moreover, ANOVA value measures the linear relationship between the independent and dependent variable of the regression model. As the significance value of F Calculated at **20.9805** is greater than the value of F statistics at **0.0195**, it can be said that there is a linear relationship between Financial Incentives given by Bayero University to their employees and the subsequent level of employee efficiency. The statistical significance value of **0.0195** means that, there is **98** percent chance that the relationship between the independent and dependent variable is not due to a chance.

According to the t-test, the calculated value is **4.5804** which is greater than the critical value **0.0195**. Show it proved the positive relationship between the two variables and it was significance at 5% of significance level.

Based on the above analysis, the study rejects null hypothesis and accepts the alternate hypothesis which said there is statistical effect of the financial incentives implemented in Bayero University Kano on increasing the employees' efficiency

Hypothesis Two:

Null: There is no statistical effect of the non-financial incentives employed at Bayero University in enhancing the employees' efficiency.

Alternate: There is statistical effect of the non-financial incentives employed at Bayero University in enhancing the employees' efficiency.

In order to test the above hypothesis, see table No. 2 below:

Table 2. Regression Analysis of Hypothesis Two

Regression Statistics	
Multiple R	0.971317264
R Square	0.943457227
Adjusted R Square	0.924609635
Standard Error	45.31936255

Observations	5				
ANOVA					
	df	SS	MS	F	Signif F
Regression	1	102809.6661	102809.6661	50.05717815	0.0058
Residual	3	6161.533866	2053.844622		
Total	4	108971.2			
	Coefficients	Standard Error	t Stat	P-value	
Intercept	41.03434831	27.22083485	1.507461051	0.228800572	
Non-Financial incentives	0.579124557	0.081853791	7.075109762	0.005806138	

- a. Predictor(Constant) :Non-Financial incentives
- b. Dependent variable: employee's efficiency

The R-square value of the regression model is calculated to be **0.94** which explains the fact that at least **94%** of variation in Non-financial Incentives can be explained and elaborated by the variability in employee's efficiency.

Moreover, ANOVA value measures the linear relationship between the independent and dependent variable of the regression model. As the significance value of F Calculated at **50.0571** is greater than the value of F statistics at **0.0058**, it can be said that there is a linear relationship between Non-financial Incentives given by Bayero University to their employees and the subsequent level of employee efficiency. The statistical significance value of **0.0058** means that, there is **99** percent chance that the relationship between the independent and dependent variable is not due to a chance.

According to the t-test, the calculated value is **4.5804** which is greater than the critical value **0.0195**. Show it proved the positive relationship between the two variables and it was significance at 5% of significance level.

Based on the above analysis, the study rejects null hypothesis and accepts the alternate hypothesis which said there is statistical effect of the non-financial incentives employed at Bayero University in enhancing the employees' efficiency.

4.3 Discussion of findings:

Based on the research objective which seeks to identify the type of financial incentives given in Bayero University, after the conduct of the research it found out that Financial incentives in the form of

wages and salaries, bonus, retirement benefits, medical reimbursement, etc are in place in the University, majority of the respondents agreed that the incentives are in place and also the presence of those incentives increases productivity of the employees, however the results showed that the minimum wage which is currently in place is not fair.

On the research objective that seek to identify the presence or otherwise of the non-financial incentives, it was discovered that, Non-Financial Incentives such as, Supervisors appreciation, Training, Team work, are in place and this improves the efficiency of employees, however, majority of the respondent either disagreed or undecided that, the institution offers appreciation medal or award in recognition for the outstanding performance.

Also the result showed that, the incentives system employed at Bayero University are efficient based on the finding of the research, majority of respondents agreed that, the incentives in place improves their performances.

On the test of statistical significance, the result shows that, there is significant positive effect of both financial and non-financial incentives employed at Bayero University in enhancing employee's efficiency.

5.1 Summary:

Chapter one dealt with introduction, background, objectives of the study, limitation of the study and hypotheses formulation. Chapter two, dealt with the literature review both conceptual and empirical. Chapter three dealt with the Research methodology, Population of the study as well as Sampling and sampling procedure. Chapter four

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dealt with Data analysis, presentation, and interpretation, testing of hypotheses and discussion of findings. Chapter five dealt with summary, conclusion and recommendations.

5.2 Conclusion:

Incentives can help employers reinforce with employees the kinds of actions and contributions that will help the organization succeed. Used effectively, incentives help build employee motivation and engagement. Employees want to be part of something that is bigger than them. Employers need to use more incentives to help build employee morale and to ensure that employees feel appreciated for their contributions. Distributed appropriately, in a transparent manner that employees understand, you can't go wrong with incentives to praise and thank employees for their performance and contributions. Incentives provide a powerful, affirming recognition. Putting more of it foster the organisation's success.

5.3 Recommendations:

Based on the above conclusion, the study suggests the following recommendations:

- i. The University should seek to improve the rewards system by introducing other financial incentives that will complement the salary this will increase efficiency of employees.
- ii. The University should devise means of recognising the outstanding performance through merit award or certificate, this will serve as a morale booster which will improve the efficiency of employees.

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