

بسم الله الرحمن الرحيم



**Sudan University of Science and
Technology College of Graduate Studies
Deanship of Development and Quality**



**Role of Financial motivation on employee
performance at Private Sector
(Case Study: DAL Food Industries – Coca Cola)**

دور الحافز المادي علي اداء العاملين في القطاع الخاص
(دراسة حالة شركة دال للصناعات الغذائية – كوكاكولا)

**Dissertation Submitted as Partial Fulfillment for the
Degree M.Sc. In Total Quality Management and Excellence**

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إِسْتِهْلَال



قال تعالى:

(قُلْ هُوَ الرَّحْمَنُ أَمَّنًا بِهِ وَعَلَيْهِ تَوَكَّلْنَا ۖ فَسْتَعْلَمُونَ مَنْ هُوَ فِي ضَلَالٍ مُّبِينٍ (29)

قُلْ أَرَأَيْتُمْ إِنْ أَصْبَحَ مَاؤُكُمْ غَوْرًا فَمَنْ يَأْتِيكُمْ بِمَاءٍ مَّعِينٍ (30))

سورة الملك الايات (29-30)

Dedication

To the teacher of this nation, and the light of its way through the light of science
and faith, our master "Muhammad" prayed

Peace be upon him

To the souls of our beautiful and illustrious witnesses.....

To those who sacrificed their lives to live in dignity on this holy land ...

To my mother and father the symbol of sacrifice and tender....

To every human being who wants to live in freedom and dignity

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DAL Food Industries – Coca-Cola

Dr: Ali Elzain, and

My colleagues

Abstract

This study aimed to identify the effect of financial incentive on employee performance in the private sector targeted the DAL food company (Coca-Cola), The study used a descriptive case study approach, and the questionnaire as a tool for data collection, The study population was selected randomly, the researcher distributed 120 questionnaires to random sample of employees according to the different level of carriers, The study reached There is significant relationship between financial motivation and employee's performance.

The study therefore recommends that organizations should consider employees incentive as a cardinal responsibility, the study concludes that unless employee motivation is properly executed, organizations and their managers will always suffer employee's negative attitude to work.

مستخلص البحث

هدفت هذه الدراسة إلى التعرف على تأثير الحوافز المالية على أداء الموظفين في القطاع الخاص والتي استهدفت شركة دال للصناعات الغذائية كوكاكولا ، واستخدمت الدراسة منهج دراسة الحالة الوصفية ، والاستبيان كأداة لجمع البيانات ، مجتمع الدراسة تم اختياره عشوائياً ، قام الباحث بتوزيع 120 استبيان على عينة عشوائية من الموظفين وفقاً للمستويات الوظيفية المختلفة ، وقد توصلت الدراسة إلى وجود علاقة ذات دلالة معنوية بين الحافز المالي وأداء الموظف.

لذلك توصي الدراسة بأن تنتظر المؤسسات في حوافز الموظفين باعتبارها مسؤولية أساسية ، وتخلص الدراسة إلى أنه ما لم يتم تحفيز الموظفين بشكل صحيح ، فإن المؤسسات ومديريها سيعانون دائماً من سلوك الموظف السلبي في العمل.

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CHAPTER ONE

GENERAL FRAMEWORK

1- Introduction

Today, people must understand why they're working hard. Every individual in an organization is motivated by some different way. When talking in term of employee motivation, it can be simply defined as Employee motivation is a reflection of the level of energy, commitment, and creativity that a company's workers bring to their jobs. The job of the manager in the workplace is to get things done through employees, to do this the manager should be able to motivate employees. But that's easier said than done! Motivation practice and theory are difficult subjects, touching on several disciplines. *European Journal of Business and Management* (2014).

In spite of enormous research, the subject of motivation is not clearly understood and more often than not poorly practiced. To understand motivation, one must understand human nature itself. And there lies the problem! Human nature can be very simple, yet very complex too. An understanding and appreciation of this is a prerequisite to effective employee motivation in the workplace and therefore effective management and leadership.

1.1 The Statement of the Problem

In a highly competitive, global environment, organizations are constantly under pressure to retain their workforce (Deci, 2013). Highly skilled, reliable and experienced employees are a valuable asset for any organization. It is evident that highly motivated employees are more likely to have high productivity. However, according to Certo (2016), good performance is not as a result of motivation only,

but also includes ability i.e. skills, equipment, supplies and time.

An organization is only as strong as its workforce. Human resources need to be treated with great care, since they are a special resource that needs to be given special managerial attention and time (Storey, 2013). Therefore, studies like this are an invaluable resource in helping organizations identify and maximize on ways to motivate employees whilst mitigating employee turnover and underperformance (Steers and Porter, 2011).

With that in mind, research was carried out in DAL Food Company (Coca-Cola), into the effect of motivation on employee performance. It is the human resource amongst other factors of production in the organization which really makes a distinction (Kreitner and Kinicki, 2013). Production is considered as satisfactory when gross commission brought in by an agent is high. It is human capability and commitment which ultimately differentiate successful organizations from those that fail (Deci, 2013).

1.2 Importance of Study

The findings of the study will provide vital information to policy makers and human resource managers of Coca-Cola Company to either consolidate or re-think ways of motivating the staff of the company. The results of the study may also add to the existing body of knowledge on the issue of motivation and productivity in the private sector.

1.3. The Objective of the study

Knowing the Role of Financial motivation and Impact on the employee's Performance of DAL food company (Coca-Cola).

1.4. Hypotheses of the study

Based on the study aim and objectives, the following hypotheses can be formulated:

H0: There is no significant impact of financial motivation on employee performance in DAL food company (Coca-Cola).

H1: There is significant impact of financial motivation on employee performance in DAL food company (Coca-Cola).

1.5. Limitation of the Study

The study of role of financial motivation on employee's performance on the private section was conducted on DAL Food Company (Coca-Cola) from September 2017 to September 2018.

CHAPTER TOW

LITERATURE REVIEW AND PREVIOUS STUDIES

2.1. DAL Food (Coca-Cola)

Founded in 2002, DAL Food Industries (Coca-Cola) is a dynamic company bringing refreshment and enjoyment to the people of Sudan wherever they live, work, study or play. DAL Food Industries became the sole bottler and distributor of Coca-Cola brands in Sudan, later adding bottled drinking water and juices to the portfolio. The advanced production facility uses environmentally friendly fuels, thoroughly treats waste to avoid water and air pollution, and follows an ambitious recycling program. The company is creative in its marketing, and also known for being an equal opportunity workplace; the factory employs a number of hard of hearing employees, who compete on the basis of merit and competence (DAL Group website).

2.2. History of quality

An overview of how the concepts and processes of quality have evolved from the craft guilds of medieval Europe to the workplace of today. (European Centre for Modern Languages 1994).

Quality in manufacturing is a measure of and excellence or the state of freedom from defects and shortcomings significant inequalities through strict adherence to measurable and achievable standards to check for the completion of the homogeneity and uniformity in output satisfy the specific requirements of customers or users.

ISO 8402-1986 defines quality as “The overall features and characteristics of a product or service that make it able to meet the needs explicitly mentioned or included.

2.3. Total Quality Management

In today's global competition, quality is one of the most important factors for achieving competitive advantage. A good quality product or service is must for an organization to add new customers and retain old customers. Due to poor quality of products or services customers become discontented, so the costs of poor quality are not just those of immediate waste or rectification but also the loss of future sales. Innovations in technology have diffused geographical boundaries resulting in more informed customers.

The business environment is becoming more and more complex day by day and the marketplace has changed from local to global. There is application of constant pressure on the management for the improvement of competitiveness by lowering operating cost and improving the logistic. Every customer is becoming more aware of rising standards day by day, due to heavy access to wide range of products and services to choose from. The demand of quality products or services is ever-increasing and this global revolution had forced organizations to invest substantial resources in adopting and implementing total quality management strategies.

The introduction of total quality management (TQM) has played an important role in the development of contemporary management. In today's global market place to compete with competition, quality (that has been considered a key strategic factor in achieving business success), is more than ever required, and it has become the key slogan as organizations strive for a competitive advantage in markets (Hardeep et al (2014)).

2.4. Definition of TQM

TQM can be defined as a set of techniques and procedures used to reduce or eliminate variation from a production process or service-delivery system in order to improve efficiency, reliability, and quality (Steingrad & Fitzgibbons, 1993). Vuppalapati, et al (1995) stated that TQM is an integrative philosophy of management for the continuous improvement of product and process quality in order to achieve customer satisfaction. According to Dean and Bowen (1994), TQM is a management philosophy or an approach. TQM is a technique that is characterized by some principles, techniques and practices.

2.5. TQM and Human Factors

Human Resource In terms of quality management, employees must be able to measure and utilize quality data efficiently and effectively. Human resources, which include employee training and employee relation, was related to quality improvement positively, which was mediated through utilizing quality data and reporting. Thus, whether or not a TQM program will be successfully implemented mainly depends on the collaboration and coordination among a firm's workforce. An effective implementation of TQM can be derived from employees' understanding of the philosophy and principle of implementation of TQM. Furthermore, if employees are highly conscious for TQM, the data and reporting of quality control prepared by working staffs will be easy to uncover the reality and thus, can be used for correction of quality flaws or mistakes immediately and in an effective way. Better human management results in more positive effect on producing quality data and reporting (Hardeep et al 2014).

2.6. Motivation

Motivation is a critical ingredient in employee performance and productivity. Even when people have the right skills, clear work objectives, and a supportive work environment, they would not get the job done without ample motivation to meet those work objectives (Mullins, 2006). Motivated employees are enthusiastic to exert a certain level of effort (intensity), for a certain amount of time (persistence), toward a distinct goal or direction (Mullins, 2006).

Employee motivation affects productivity, and part of a sales manager's job is to channel subordinates' motivation towards the accomplishment of the organization's vision or goals (Bhuvanaiah and Raya, 2015). A poorly motivated sales force will be expensive to the organization in terms of decreased productivity and performance, excessive staff turnover, increased expenses, higher use of the sales manager's time and a negative effect on the morale of colleagues (Jobber and Lee, 1994).

Motivation is central to any discussion of work behavior because it is believed that it has a direct link to good work performance; it is assumed that the motivated worker is the productive worker (Riggio, 2014). Motivation and learning theories suggest that pay should be based on performance (Georges and Jones, 2013). However, having highly motivated workers does not automatically lead to high levels of productivity- the work dynamic is more complex than that (Riggio, 2014). Therefore, a manager must approach a productivity problem very carefully- a detailed assessment of all other variables that can affect productivity must first be undertaken (Aguinis, 2012). The adoption of performance management system can be seen as an attempt to integrate human resource management (HRM) processes with strategy (Cole and Kelly, 2011). Appraisals are used to ensure an individual's performance is contributing to business goals and managers are encouraged to combine the perspectives of several models to create a complete

motivational environment for their employees (Newstrom 2011; Riggio, 2014).

Fredrick Herzberg (1959) developed a theory of motivation that highlighted the role of job satisfaction in determining worker motivation (Riggio, 2014). He proposed that the determinants of job satisfaction were different from those of job dissatisfaction. The factors giving rise to satisfaction were called motivators (e.g. recognition, responsibility and achievement), while those giving rise to dissatisfaction were called hygiene factors (e.g. salary, company policy and Working conditions) (Cole and Kelly, 2011).

Motivators are things that lead employees to be satisfied and motivated by their jobs and have to do with job content, they are inherent in the work itself: Their presence results in job satisfaction and motivation, but their absence results only in neutrality (Levy, 2013). Motivators include intrinsic factors such as possibility for Promotion, demanding work, recognition, achievement and responsibility (Stanley, 2012). Motivator factors operate only to increase job satisfaction (Hansen and Smith, (2012).

2.7. Performance

Cole and Kelly (2011) describe performance as a continuous process for improving the performance of individuals by aligning actual performance with that desired (and with the strategic goals of the organization) through a variety of means such as standard-setting, appraisal and evaluation both informally, day-to-day, and formally, systematically through appraisal interviews and goal-setting. Job performance is defined as the value of the set of employee behaviors that contribute, either positively or negatively to organizational goal accomplishment while task performance are employee behaviors that are directly involved in the transformation of organizational resources into the goods or services that the organization produces (Colquitt et al 2014).

2.8. Previous Studies

There are several studies related to this studies. The most important of these studies are as follows: Angari (1999) conducted a field study on incentive and its role in raising the level of employee performance in Riyadh, Saudi Arabia. The results showed that there was no satisfaction for financial and moral incentives. The financial incentives ranked first among other incentives. The most important problem faced by the employees is the lack of a clear independent and promotion incentive rules in the civil service.

Al-Aydi (2000) investigates the effect of incentives on the level of performance in the textile industry in Iraq. He found out that there is a weak relationship between the incentives system and the level of performance and between the wages system and the level of performance. Also there is a strong correlation between rewards and the level of financial performance, appropriate promotion system and level of performance.

Abang, et al (2009) found that firm performance has important implications for employees and organizations by examining human resource practices and the impact of incentives on manufacturing companies in the Malaysia context. The results have indicated that the two components of human resource practices namely, training and information technology have direct impact on organizational performance. It was found that incentive is positively related to organizational performance but did not moderate the relationship between both human resource practices and organizational performance.

Koonmee (2010) discusses Development of Organizational Justice in Incentive Allocation of the Thai Public Sector by comparing the roles of distributive and procedural justice on national personnel's attitudinal outcomes (incentive satisfaction and job performance). He found that distributive justice and

procedural justice played more important roles in predicting incentive satisfaction and job performance in 2008 than in 2006.

In 2014, Quaratul-Ain Manzoor conducted a study titled „Impact of Employees motivation on organization effectiveness“. The aim was to identify key effects of a motivated employee on the organization. He found out that there is a positive relationship between employee motivation and organizational effectiveness. However, he concluded that organizations should endeavor to recognize, empower and allow employees“ participation in decision making and implementation process in the organization.

Similarly, it al (2015) embarked on a study in Ghana titled „Employee motivation and work performance: A comparative study of mining company in Ghana“. The paper empirically compared the impact a motivated employee makes in mining companies in Ghana. The study found that due to high risk associated with mining, and the huge contribution of mining to Ghanaian GDP, the management placed high premium on staff motivation both intrinsically and extrinsically, with special interest in health and safety of the workforce.

In 2015, Joseph conducted a study titled “The effect of employee’s motivation on organizational performance”, with the aim of ascertaining whether a motivated worker can yield better energy for the growth of the organization. After examining many related theories, the study recommended the provision of work atmosphere that is supportive of high productivity. This includes both extrinsic and intrinsic issues, especially the adoption of participative management technique.

Hassain and Salmon (2014) titled “Factors affecting employees motivation in banking sector of Pakistan”, was an empirical study aimed at locating the relationship between different factors that motivate employees. Using multiple regressions, it was observed that all variable inherent in extrinsic and intrinsic factor have positive impact on employees“ motivation. Seeing leadership role as

important variable in employee motivation.

Ganta (2014), in the study titled “Motivation in the workplace to improve the employees performance”, it was found out that most problems of staff motivation is being created by employer’s management style. The study therefore urged employers to understand their workers and try to adopt different motivational tactics to handle different workers based on their needs, both extrinsic and intrinsic. In an effort to know how best staff of hotel industry could be treated to give the best effort at work.

Ali and Akram (2012) conducted a study on “Impact of financial rewards on employee’s motivation and satisfaction in pharmaceutical industry in Pakistan”. A survey of a pharmaceutical industry was carried out in Pakistan to determine the relationship between financial rewards and employee’s motivation and satisfaction. It was found that financial reward is the leading source of motivation and job satisfaction among employees of pharmaceutical industries in Pakistan.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1. Research Methodology

Theoretical framework was adopted to this study on the sources, references, and available sites with an explanation and critique of concepts and ideas whenever necessary.

As for the scientific side, a method of analysis was adopted to draw conclusion, prove the hypothesis and formulate the necessary recommendation.

The study was conducted in DAL food company (Coca-Cola) using a questionnaire,

3.2. Research Methods

To achieve the objectives of the study and to verify hypotheses, statistical methods were used the following:

- 1 - Charts.
- 2 - Frequency distribution of the answers.
- 3 - Percentages.
- 4 - Alpha equation, to calculate the reliability coefficient.
- 5 - Median.
- 6 - Chi-square test for the significance of differences between the answers.
- 7 - A revised questionnaire (Appendix 1) was distributed to 120 of the company workers and the results (Answers) was collected for analysis.

To get results as accurate as possible, SPSS statistical software, was used which

indicates a shortcut to Statistical Package for Social Sciences.

CHAPTER FOUR

RESULT AND DISCUSSION

4.1 Descriptive of the Study Variables

4.1.1 Gender:

Table (1) Gender

Gender	Frequency	Percentage
Males	99	82.5%
Females	21	17.5%
Total	120	100%

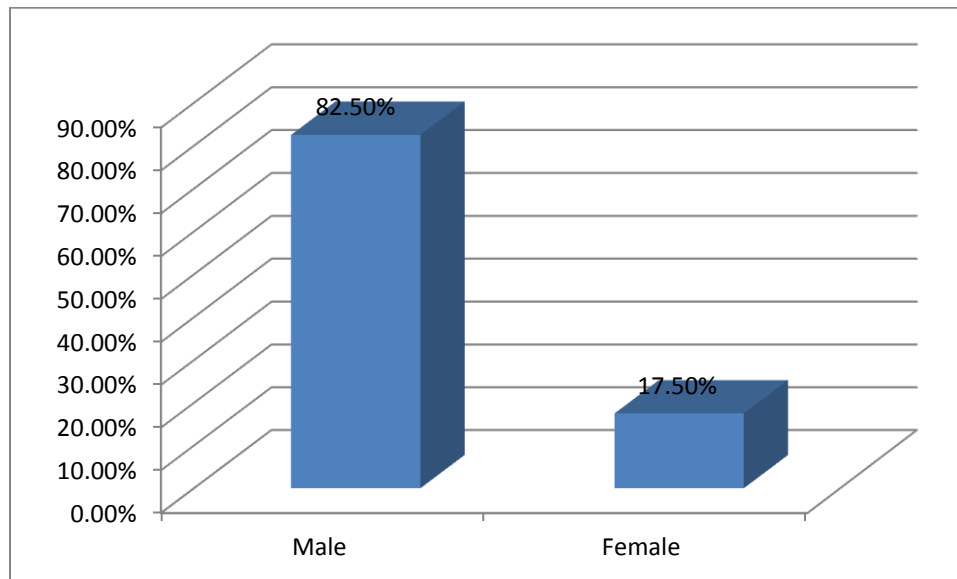


Figure (1): Gender

From table 1 and figure 1 we note that the gender of most individuals study is male by 99 and with 82.5% while the total number of female gender is 21 by 17.5%.

4.1.2 Age :

Table (2) Age

Age	Frequency	Percentage
20 and less	10	8.3%
21 – 30	42	35%
31 – 40	48	40%
41 – 50	13	10.8%
51 and more	7	5.8%
Total	120	100%

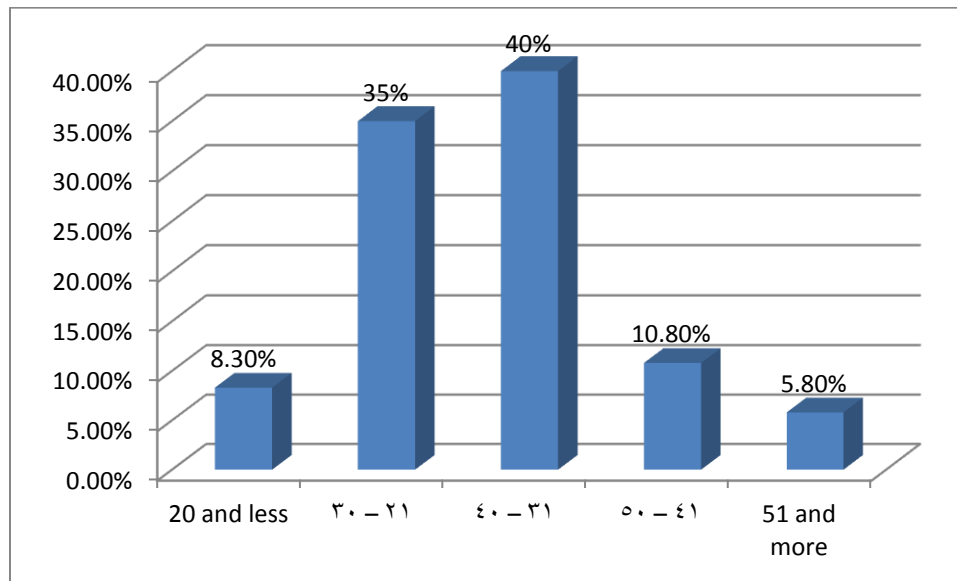


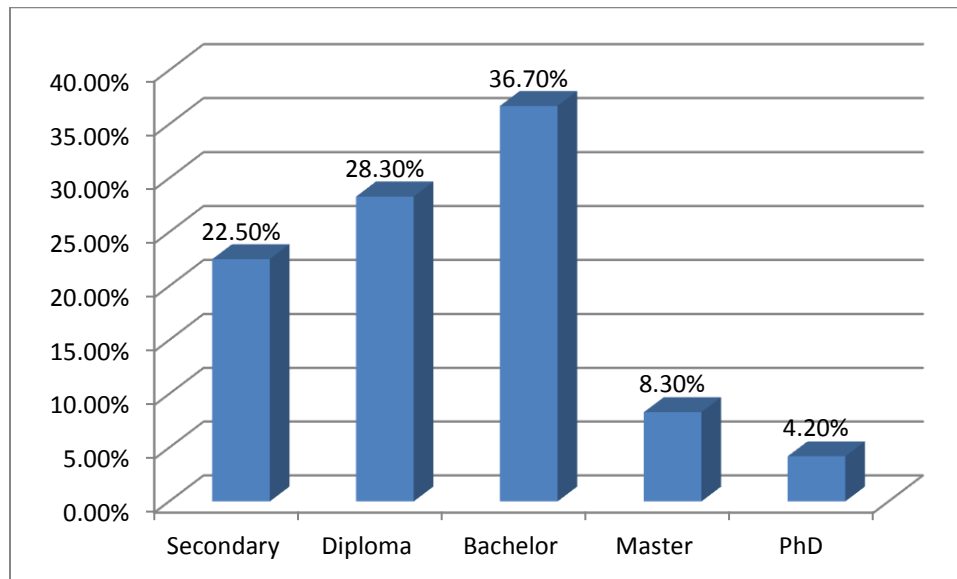
Figure (2) : Age

From table 2 and figure 2 shows that the age group of the most individuals study are 31-40 years by 48 and with 50%, followed by age group of 21-30 years by 42 and with 35% while the total number of age group of 41-50 years are 13 by 10.8%.

4.1.3 Education level:

Table (3) Educational level

Education level	Frequency	Percentage
Secondary	27	22.5%
Diploma	34	28.3%
Bachelor	44	36.7%
Master	10	8.3%
PhD	5	4.2%
Total	120	100%



Figure(3) : Educational level

From table 3 and figure 3 shows that the Educational level of most individuals study are (Bachelor) by 44 and with 36.7%, followed by Education level of (Diploma) by 34 with 28.3% while the total number of Education level of Secondary is 27 by 22.5% both.

4.1.4 Experience years:

Table (4) Experience

Experience years	Frequency	Percentage
5 years and less	56	46.7%
6 – 10 years	34	28.3%
11-15 years	15	12.5%
More than 15 years	15	12.5%
Total	120	100%

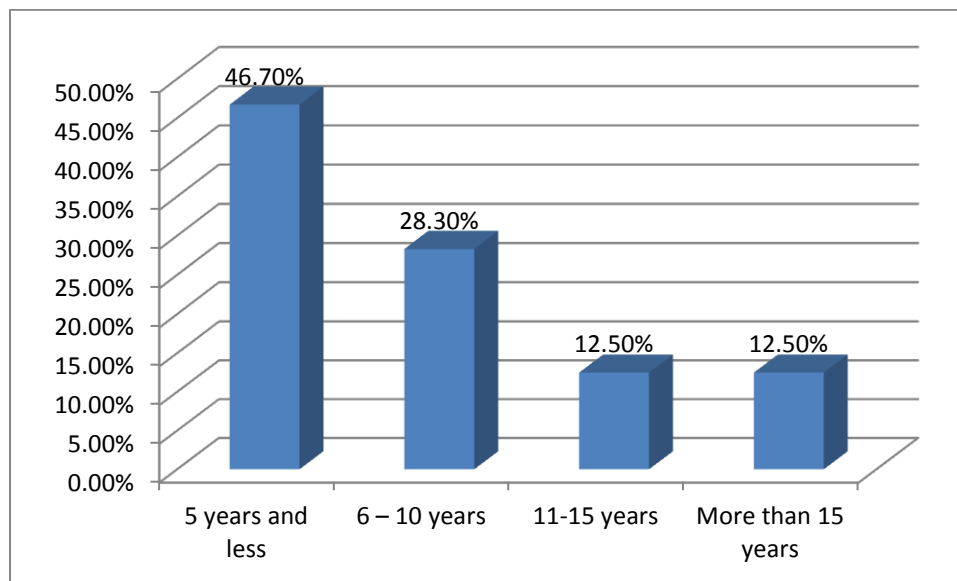


Figure (4) : Experience

From table 4 and figure 4 shows that the Experience years of most individuals study are (5 years and less) by 56 and with 46.7%, followed by Experience years of (6-10 years) by 34 with 28.3% while the total number of whom Experience years of (11-15 years) and (more than 15 years) is 15 by 12.5% both.

4.2. Reliability and Validity

researcher calculates the reliability coefficient of the scale used in the questionnaire by alpha equation and the results as follows:

Table (5): Reliability and Validity:

Reliability coefficient	Validity coefficient
0.71	0.84

The results of table (5) shows that the reliability and validity coefficients for hypotheses and all pharases of questionnaire is 71% and 84% respectively, This indicates that the questionnaire is characterized by high reliability and validity, and makes statistical analysis acceptable.

4.3. Test hypotheses

The verification of the hypotheses will be calculated Median for each of the phrases in the questionnaire and which show views of individuals of the study, which was given Grade (5) as a weight for each answer "strongly agree", and grade (4) as a weight for each answer "agree" grade (3) as a weight for each answer "neutral", grade (2) as a weight for each answer, "Disagree" and grade (1) as a weight for each answer "strongly disagree".

To know Trends answer, by calculated median. and then it will use the Chi-square test to know the significance of differences in answers.

4.4. Discussion the first axis

4.4.1 Frequency distribution of the first axis phrases Answers

Table (6): Frequency distribution of the first axis phrases Answers:

No.	Phrases	Frequency and percentages%				
		Strongly agree	Agree	Neutral	Disagree	Strongly disagree
1	My company provides me a salary commensurate with my qualifications	15 12.5%	37 30.8%	20 16.7%	34 28.3%	14 11.7%
2	The company provide salary increase annually	49 40.8%	8 6.7%	15 12.5%	36 30%	12 10%
3	The company gives a percentage of profits annually (Annual incentive)	64 53.3%	18 15%	13 10.8%	12 10%	13 10.8%
4	The Company grants end of service benefits	8 6.7%	17 14.2%	42 35%	35 29.2%	18 15%
5	The Company shall grant transfer allowances	26 21.7%	71 59.2%	11 9.2%	9 7.5%	3 2.5%
6	My company provides me with health insurance	51 42.5%	26 21.7%	11 9.2%	26 21.7%	6 5%
7	The company provides subsidized meals for employees	18 15%	50 41.7%	17 14.2%	17 14.2%	18 15%
8	The company provides bonuses on Feasts	68 56.7%	8 6.7%	7 5.8%	34 28.3%	3 2.5%
9	The company grants social allowances (wife and children)	5 4.2%	11 9.2%	19 15.8%	30 25%	55 45.8%
10	The company awarded a cash prize for the Distinguished employee	5 4.2%	12 10%	18 15%	32 26.7%	53 44.2%

4.4.2. Chi-square test resultsof the first axis phrases Answers

Table (7): Chi-square test results:

No.	Phrases	Chi-square value	P-value	Median	Trend
1	My company provides me a salary commensurate with my qualifications	19.4	0.001	4	Agree
2	The company provide salary increase annually	52.1	0.000	5	Strongly agree
3	The company gives a percentage of profits annually (Annual incentive)	84.3	0.000	5	Strongly agree
4	The Company grants end of service benefits	32.8	0.000	3	Neutral
5	The Company shall grant transfer allowances	127.0	0.000	4	Agree
6	My company provides me with health insurance	51.3	0.000	5	Strongly agree
7	The company provides subsidized meals for employees	35.3	0.000	4	Agree
8	The company provides bonuses on Feasts	125.9	0.000	5	Strongly agree
9	The company grants social allowances (wife and children)	64.7	0.000	1	Strongly disagree
10	The company awarded a cash prize for the Distinguished employee	60.3	0.000	1	Strongly disagree
Axis 1		184.3	0.000	4	agree

- The value of chi-square for the first phrase is 19.4 with (p-value=0.001 < 0.05), this indicates that there is significant differences at the level 5% between answers of study individuals and in favor of Agree.
- The value of chi-square for the second phrase is 52.1 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level 5% between answers of study individuals and in favor of Strongly agree.

- The value of chi-square for the third phrase is 84.3 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level 5% between answers of study individuals and in favor of Strongly agree.
- The value of chi-square for the fourth phrase is 32.8 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of Neutral.
- The value of chi-square for the fifth phrase is 127.0 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level 5% between answers of study individuals and in favor of agree.
- The value of chi-square for the sixth phrase is 51.3 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of Strongly agree.
- The value of chi-square for the seventh phrase is 35.3 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of agree.
- The value of chi-square for the eighth phrase is 125.9 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of strongly agree.
- The value of chi-square for the ninth phrase is 64.7 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of strongly disagree.
- The value of chi-square for the tenth phrase is 60.3 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of strongly disagree.
- The value of chi-square for all phrases in the first axis 184.3, with (p-value =0.000 < 0.05) , this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of agree.

We conclude that the Frequency distribution of the first axis phrases Answers has been achieved and in favor of agree.

4.5. Discussion the second axis

4.5.1 Frequency distribution of the second axis phrases Answers

Table (8): Frequency distribution of the second axis phrases Answers:

No.	Phrases	Frequency and percentages%				
		Strongly agree	Agree	Neutral	Disagree	Strongly disagree
1	I am satisfied with my performance level	64 53.3%	39 32.5%	2 1.7%	11 9.2%	4 3.3%
2	My direct manager is satisfied about my performance evaluation	55 45.8%	42 35%	13 10.8%	6 5%	4 3.3%
3	The company measures the performance of employees with complete transparency	17 14.2%	21 17.5%	26 21.7%	34 28.3%	22 18.3%
4	The company's employee performance are constantly improving	21 17.5%	39 32.5%	26 21.7%	27 22.5%	7 5.8%
5	the incentives are the most important things that drive me to work	45 37.5%	30 25%	11 9.2%	26 21.7%	8 6.7%
6	I feel the importance of the work I do	67 55.8%	24 20%	14 11.7%	8 6.7%	7 5.8%

Source: prepared by researcher, using SPSS, 2018

4.5.2. Chi-square test resultsof the second axis phrases Answers

Table (9): Chi-square test results:

No.	Phrases	Chi-square value	P-value	Median	Trend
1	I am satisfied with my performance level	119.9	0.000	5	Strongly agree
2	My direct manager is satisfied about my performance evaluation	88.8	0.000	4	Agree
3	The company evaluate the performance of employees with complete transparency	6.9	0.140	-	-
4	The companys employees performance is	22.3	0.000	3	Neutral

	improving constantly				
5	the incentives are the most important things that drive me to work	37.8	0.000	4	Agree
6	I feel the importance of the work I do	103.9	0.000	5	Strongly agree
Axis 2		211.2	0.000	4	Agree

From the table of Chi-square test results:

- The value of chi-square for the first phrase is 119.9 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of strongly agree.
- The value of chi-square for the second phrase is 88.8 with (p-value=0.000< 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of agree.
- The value of chi-square for the third phrase is 6.9 with (p-value=0.000 < 0.05), this indicates that there is no significant differences at the level (5%) between answers of study individuals.
- The value of chi-square for the fourth phrase is 22.3 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of neutral.
- The value of chi-square for the fifth phrase is 37.8 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of agree.
- The value of chi-square for the sixth phrase is 103.9 with (p-value=0.000 < 0.05), this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of strongly agree.

The value of chi-square for all phrases in the second axis 211.2, with (p-value =0.000 < 0.05, this indicates that there is significant differences at the level (5%) between answers of study individuals and in favor of agree and this are

shown in. We conclude that the Frequency distribution of the second axis phrases Answers has been achieved and in favor of agree.

CONCLUSION& RECOMMENDATIONS

5.1. CONCLUSION

The study found that there is a strong relationship between the elements of the financial motivation Mentioned in the questionnaire and the level of performance of the employees in the company. This was illustrated through the answers related to the different forms of performance such as the employees sense the importance of the work they do and that the financial incentives make employees to devote more effort to do the works delegated to them. Etc.

It also clear that the company has an effective system of financial motivation, which raises the level of performance of the employees of the company and thus maintain its employees as one of the important resources for the success and sustainability of the company.

It is clear that from the study there is a lack of some forms of physical motivation as the company does not grant social allowances of the wife and children, as well as not awarded a financial reward for the distinguished employee.

5.2 RECOMMENDATIONS

1. Increase the efficiency and effectiveness of motivation system in the company to achieve job satisfaction and thus get the highest possible performance of employees.
2. Focus on the moral motivation along with the financial motivation to

improve the performance of employees.

3. Grant employees social reward.
4. Give a financial reward to the distinguish employee.

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Appendix (1)

استبانة عن دور التحفيز المادي علي اداء العاملين في القطاع الخاص

دراسة حالة شركة دال للصناعات الغذائية (كوكاكولا)

القسم الاول: البيانات الشخصية

يرجى وضع اشارة (/) في الخانة التي تراها مناسبة

الجنس : ذكر () انثى ()

العمر: 20 و اقل () 21 الي 30 () 31 الي 40 () 41 الي 50 () 51 و اكثر ()

المؤهل الاكاديمي :ثانوية عامة ()دبلوم () بكالوريوس () ماجستير () دكتوراه ()

عدد سنين الخبرة : خمسة سنوات و اقل () من 6 سنوات الي 10 سنوات () من 11 سنة الي 15 سنة () اكثر من 15 سنة ()

القسم الثاني: الحوافز المادية

الرقم	الاسئلة	وافق بشدة	وافق	محايد	لا وافق	لا وافق بشدة
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1	توفر لي الشركة راتب يتناسب مع مؤهلاتي					
2	توفر لي الشركة علاوات علي الراتب سنويا					
3	توزع الشركة نسبة من الارباح سنويا (بونص)					
4	تمنح الشركة مكافأة نهاية الخدمة					
5	تمنح الشركة بدلات ترحيل					
6	توفر لي الشركة تأمين صحي					
7	توفر الشركة وجبات مدعومة للعاملين					
8	توفر الشركة علاوات في الاعياد					
9	تمنح الشركة علاوات اجتماعية (الزوجة والابناء)					
10	تمنح الشركة جائزة مالية للموظف المثالي					

القسم الثالث: الاداء

1	أشعر بالرضا عن مستوى أدائي لعملي					
2	رئيسي المباشر راضي عن مستوى ادائي لعملي					
3	تقيم الشركة اداء العاملين بشفاافية تامة					
4	اداء العاملين بالشركة في تحسن بصورة مستمرة					
5	الحوافز المادية من اهم الامور التي تدفعني للعمل					
7	اشعر باهمية العمل الذي اقوم به					

Appendix (2)

Questionnaire about role of financial motivation on employee performance at private sector

Case study of DAL food company (Coca-Cola)

Section one: personal data

Please put a sign (/) in the place you think is appropriate.

Gender Male() Female ()

Age: 20 and less () 21 to 30 () 31 to 40 () 41 to 50 () 51 and more

Academic Qualification: High School () Diploma () Bachelor () Master () PhD ()

Years of experience: five years and less () from 6 to 10 years () from 11 to 15 years () over 15 years ()

The second section: financial motivation:

No	Questions	Strongly agree	Agree	Natural	Dis Agree	Strongly Dis agree
1	My company provides me a salary commensurate with my qualifications					
2	The company provide salary increase annually					
3	The company gives a percentage of profits annually (Annual incentive)					
4	The Company grants end of service benefits					
5	The Company shall grant transfer allowances					
6	My company provides me with health insurance					
7	The company provides subsidized meals for employees					
8	The company provides bonuses on					

	Feasts					
9	The company grants social allowances (wife and children)					
10	The company awarded a cash prize for the Distinguished employee					

Section Two: Performance

No	Questions	Strongly agree	Agree	Natural	Dis Agree	Strongly Dis agree
1	I am satisfied with my performance level					
2	My direct manager is satisfied about my performance evaluation					
3	The company measures the performance of employees with complete transparency					
4	The company's employee performance are constantly improving					
5	the incentives are the most important things that drive me to work					
6	I feel the importance of the work I do					