

Impact of Staff Motivation on Job Performance in Federal Inland Revenue Service, Lagos State, Nigeria.

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ABSTRACT

Job performance may be described as a factor that demands clear attention and is seen as crucial in every firm. Due to its inability to achieve the purposes for which it was created, the Federal Inland Revenue Service has come under a variety of criticisms for how it has performed. A study to assess the impact of staff motivation on job performance at the Federal Inland Revenue Service (FIRS) in Lagos State, Nigeria, has not been conducted, according to the researches' knowledge of the prior studies. Due to this, the researchers believe it is appropriate to conduct this study on the assessment of motivation as a factor in employee job performance at the federal Inland Revenue Service in Lagos. A survey design was employed in this investigation. The study involved 630 people in all. Taro Yamane's formula was applied to a sample size of 245 people. The six (6) departments were chosen using purposeful sampling, and the respondents to be given questionnaires in each department were chosen using stratified sampling. To gather the information, a self-structured questionnaire was used. Descriptive and inferential statistics were applied to the data analysis. The findings showed that in FIRS, Lagos State, there is a connection between motivation and job performance. The study found that job performance in the Federal Inland Revenue Service, Lagos State, Nigeria, on the grand mean score ($\bar{x}=3.36$) is highly, positively, and significantly influenced by both intrinsic and extrinsic motivation. The study recommends that the Federal Inland Revenue Service in Lagos State should focus on provision of incentives, educating and training its employees.

Key Words: Staff Motivation, Job performance and Federal Inland Revenue Service.

INTRODUCTION

Performance is the rate of job accomplishment, which makes up a worker's job description. It simply shows the level of efficiency of an employee in carrying out a task properly. (1) defines employee performance as the results of their activities based on their engagements and abilities. The author further said, "Employee performance in organizational contexts is the sum of all workers' gifts, hard work, and capacities, which led to the company's improved yield and accomplishment of its objectives." (2) It was noted that in any corporation or firm, workers' performance is inextricably linked to the outcomes of their duties. The author also said the outcome of the labor could include quality, quantity, and suitability, but performance appraisal in an organization is crucial to workers' improvement. The claim that "employee performance" is the sum expected value to the organization of the discrete behavioral episodes that a person engages in during a typical period of time was made by (3).

(4) conceptualizes motivation as one of the most significant elements motivating people to achieve their set objectives. The writers went further to add that it acts as a guide that helps humans concentrate on their journey to accomplishments, not minding the problems they encounter while trying to achieve their

objectives, including at individual and organizational levels. Intrinsic motivation refers to factors that come from within an individual or group of people and drive them to achieve their goals, whereas extrinsic motivation refers to factors that come from outside and propel a person or group of people to achieve their goals. (4). Motivation has been said to influence the better performance of workers; according to the literature, for example, in a study by (5), it was reported that motivation significantly influenced the work performance of employees at the university where the study was conducted in Malaysia. But literature seems not to have shown that motivation influences employee work output at the Federal Inland Revenue Service in Lagos State, so there is a gap in the literature to that effect. Therefore, this study aims to fill that gap.

Statement of the Problem

The acts or behaviors that are pertinent to organizational goals are referred to as “job performance,” and this includes both productive and counterproductive employee actions that advance or obstruct organizational objectives. In addition to evaluating work performance in terms of money, employers also consider a combination of expected behavior and task-related factors. Due to their inability to achieve the purposes for which they were founded, many public organizations are now dealing with the issue of subpar job performance from their staff. Finding the proper catalyst to improve and promote ideal work performance for greater productivity is a challenge for many firms.

Any organization that wants to increase output must put the appropriate infrastructure in place. However, it can be said that the issue of subpar employee performance affects a lot of public organizations in Nigeria. Poor performance has been associated with issues like bureaucracy, staff motivation, information flow, and working conditions, among others. For instance, the Federal Inland Revenue Service is one government agency that has generated interest due to its performance from several sources. The federal Inland Revenue Service is significant, but reports indicate that it is inefficient and poorly executed (6). It is possible that the Federal Inland Revenue Service’s issues with employee work performance are due to the organization’s ineffective employee motivation.

Motivation is the process of encouraging someone or the employees of an organization to work hard and smart in order to achieve the goals of the organization. Motivation is a factor that can be used to influence positive job performance from employees of a firm. Furthermore, based on personal observations by the researchers, it was discovered that the performance of Federal Inland Revenue Service employees in Lagos State, Nigeria, is poor. More so, literature has shown that motivation can influence workers’ satisfaction and, by extension, employee performance, as revealed by the study of (7), which found that workers’ performance in selected universities in Nigeria improved due to being intrinsically motivated.

But there seems to be no literature covering motivation and employees’ performance in the Federal Inland Revenue Service in Lagos State, Nigeria. Therefore, in order to cover this observable research gap, solve this problem, and contribute to the body of knowledge, this study is conducted by the researchers on the impact of motivation on employee job performance in the Federal Inland Revenue Service, Lagos.

Objective of the study

The main objective of this study is to investigate the influence of staff motivation on job performance in the Federal Inland Revenue Service, Lagos State. Specifically, the study will:

1. Find out the level of motivation in the Federal Inland Revenue Service in Lagos State.
2. Determine the impact of motivation on employee job performance in the Federal Inland Revenue Service in Lagos State.

Research Question and Hypothesis

In order to obtain the specific objective of this study, one research question and hypothesis was formulated:

1. What is the level of motivation in the Federal Inland Revenue Service in Lagos State?

Research Hypotheses: There is no significance influence of extrinsic motivation on employee job performance in the Federal Inland Revenue Service in Lagos State.

REVIEW OF LITERATURE

Overview of Employee Job performance

Employee work performance was conceptualized as a concept with a certain drive that is obtained after a calculated action and defines the result quantitatively or qualitatively (8). According to another writer (9), employee job performance is defined as the process where the employees or group of employees carrying out an activity can attain what it can achieve regarding some set objectives in regards to that activity either quantitatively or qualitatively. Employee job performance has also been noted by Ahmad and Schroeder (10) as being how employees of a firm carry out the job assigned to them, in addition to the attitude displayed while working and the outcome of the tasks carried out. (11) confirmed that an increasing emphasis has been placed on employee work performance as a viable advantage to encourage receptivity in increasing overall organizational efficiency and productivity. More specifically, (12) stated that every company should always strive to motivate their employees in order to achieve the organization's goals and objectives. In fact, motivation is the best tool for optimal performance. As a result of these definitions and explanations of employee performance by various authors, it can be deduced that in this 21st century business competitive world, there must be organization and standards set up for businesses to survive.

Concept of Motivation

The term "motivation" comes from the Latin word "movere," which means to move, according to (13). As a result, it produces a reflection of something rising, motivating individuals to strive and helping them accomplish their objectives. According to (14), motivation is what is needed to drive workers to work by rewarding or satiating their needs. Motivation refers to a density of powers that propel a person at work to strengthen his craving and preparedness to utilize his potentialities to work so as to attain administrative objectives (15). Motivation, according to (7), is defined as the preparedness to utilize higher layers of work concerning organizational objectives while also at the same time attaining personal desires. And from a group angle, motivation is a process that inspires employees to work to attain organizational objectives (16). It is described as part of the greatest springs of power that define the track, strength of determination, and attitudes of students in the course of studying (17).

Empirical Review

Motivation and Employee Job Performance

(3) conducted a second study on the effect of motivation on managers' performance on the job in Kosovo's small- and medium-sized firms (SMEs). The study's findings suggested that managers' job performance is indeed influenced by their motivation. In other words, managers perform better when they are motivated. (18) study titled "Herzberg's Two-Factor Theory" done in Saudi Arabia stated that intrinsic elements lead to more workers' motivation and stimulate job commitment at the workstation.

A study on “the relationship between employee motivation and work performance” was conducted in Russia, with 100 workers from a selected VTB Bank of Russia serving as respondents and a survey research method used as the research design. The findings of this study revealed that motivation, both at the intrinsic and extrinsic levels, has a significant effect on employee performance (19). (11) conducted a study on “Motivational Factors and Job Performance of Librarians in Federal University Libraries in North-East Nigeria” using 275 respondents and a survey research design. The results of the study revealed that motivational factors in the federal university libraries in north-east Nigeria used for the study did not significantly influence the workers’ performance. In a study by (2) titled, “The Effect of Motivation on Employee Performance,” which was conducted in Indonesia using descriptive and survey methods with 103 respondents, And the results of the study revealed that motivation has an optimistic influence on employees’ performance. The findings support the notion that the role of motivation, particularly at the extrinsic level, serves as a supporting element in both public and private institutes in increasing performance(4) According to the findings of a study titled “Effect of Employee Motivation on Employee Performance in LIRS, Ikeja, Lagos,” which used a survey design method and 57 respondents, motivation, both intrinsic and extrinsic, has a positive influence on employees’ job performance in the Lagos State Internal Revenue Service (LIRS), Ikeja, Lagos.

METHODOLOGY

Research Design: A survey research design method was adopted for the study. The population of this study consisted of six hundred and thirty (630) employees of the Federal Inland Revenue Service, Lagos State, Nigeria. The Taro Yamane formula was used to select a sample size of 245 respondents for the study. Taro Yamane’s Formula (1967), where $n = \frac{N}{1+N(e)^2}$ at 95% confidence level The respondents were chosen from each department using the stratified sampling technique. A self-structured and scrutinized questionnaire titled “Motivation on Employee Job Performance” was used for the study. The data collected from the survey were analyzed using descriptive and inferential statistical tools. The research question was analyzed using simple linear regression, and the hypothesis was tested using inferential statistical tools like multiple regressions at 0.05 significant levels.

Analysis and Interpretation of Research Questions and Hypothesis Testing

This section focuses on the analysis, interpretation of results, and presentation of findings on each of the variables: job performance and motivation. The analysis and interpretation of results were presented for the purpose of meeting the research objectives, answering research questions, and testing the research hypothesis.

Research Question 1: What is the level of motivation in the Federal Inland Revenue Service in Lagos State?

This section focuses on the analysis, interpretation, and presentation of findings on motivation. The analysis and interpretation of results were presented for the purpose of meeting the research objectives, answering research questions, and testing the research hypothesis.

Table 1: Presents the results of the analysis on motivation

| Intrinsic Motivation | Very High | High | Low | Very Low | Mean | STD |
|--|------------------|-------------|------------|-----------------|-------------|------------|
| Kindly rate the conduciveness of the work environment in FIRS, Lagos State | 187 | 57 | 1 | 0 | 3.76 | .44 |
| | 76.33% | 23.27% | 0.41% | 0.00% | | |

| | | | | | | |
|--|--------|--------|--------|-------|-------------|-------------|
| To what level does praises for job well done motivate you to perform better in FIRS, Lagos State | 94 | 150 | 1 | 0 | 3.38 | .49 |
| | 38.37% | 61.22% | 0.41% | 0.00% | | |
| To what level are you satisfied with the job you do in FIRS, Lagos State | 126 | 118 | 1 | 0 | 3.51 | .51 |
| | 51.43% | 48.16% | 0.41% | 0.00% | | |
| Rate the level at which you feel important in FIRS, Lagos State | 111 | 133 | 1 | 0 | 3.45 | .51 |
| | 45.31% | 54.29% | 0.41% | 0.00% | | |
| To what level are your personal needs taken care of in firs Lagos State | 108 | 120 | 17 | 0 | 3.37 | .61 |
| | 44.08% | 48.98% | 6.94% | 0.00% | | |
| Average Mean Score | | | | | 3.50 | 0.51 |
| Extrinsic Motivation | | | | | | |
| Rate the degree to which salaries are paid promptly in your organization | 161 | 84 | 0 | 0 | 3.66 | .48 |
| | 65.71% | 34.29% | 0.00% | 0.00% | | |
| Rate the level in which your allowances are paid as at when due in FIRS Lagos State | 88 | 135 | 22 | 0 | 3.27 | .61 |
| | 35.92% | 55.10% | 8.98% | 0.00% | | |
| To what level are you promoted as at when due in FIRS, Lagos State | 97 | 100 | 48 | 0 | 3.20 | .74 |
| | 39.59% | 40.82% | 19.59% | 0.00% | | |
| Kindly rate the level of your job security in FIRS, Lagos State | 132 | 113 | 0 | 0 | 3.54 | .50 |
| | 53.88% | 46.12% | 0.00% | 0.00% | | |
| To what level are you being sent for job trainings in FIRS, Lagos State | 29 | 54 | 161 | 1 | 2.45 | .70 |
| | 11.84% | 22.04% | 65.71% | 0.41% | | |
| Average Mean Score | | | | | 3.22 | 0.61 |
| Grand Mean Score | | | | | 3.36 | 0.56 |

Source: Field Survey, 2021

KEY: *Decision Rule if mean is less or equal to 1.49 = Very Low; 1.5 to 2.49 = Low; 2.5 to 3.49 = High; 3.5 to 4= Very High.**

The descriptive statistic result for research question three is displayed in Table 4.2.3. The result revealed that the motivation in the Federal Inland Revenue Service in Lagos State, Nigeria, was high, based on the grand mean score ($\bar{x}=3.36$). Motivation was divided into two dimensions, namely intrinsic and extrinsic motivation. The responses on intrinsic motivation were: on the conduciveness of the work environment in FIRS ($\bar{x}=3.76$), on the level at which praises for a job well done motivate employees to perform better in FIRS ($\bar{x}=3.38$), on the level at which employees are satisfied with their jobs ($\bar{x}=3.51$), on the level at which they feel important ($\bar{x}=3.45$), and on the level at which their personal needs are taken care of in

FIRS ($x=3.37$). The result revealed that intrinsic motivation in the Federal Inland Revenue Service in Lagos State, Nigeria, was high, based on the average mean score ($x=3.50$). Likewise, responses on extrinsic motivation were: the degree to which salaries are paid promptly ($x=3.66$), the level at which allowances are paid as at when due in FIRS ($x=3.27$), the level at which they are promoted as at when due in FIRS ($x=3.20$), the level of job security in FIRS ($x=3.45$), and the level at which they are sent for job training in FIRS ($x=2.45$). The results revealed that the level at which employees are sent for training is low ($x=2.45$). This implies that employees at FIRS are not sent for training regularly, which could affect their level of performance.

Restatement of Research Hypothesis one

H₀₁: There is no significance influence of extrinsic motivation on employee job performance in Federal Inland Revenue Service in Lagos State

Table 2: Presents the results of the regression analysis of influence of extrinsic motivation on employee job performance in Federal Inland Revenue Service in Lagos State

| Coefficients | | | | | | |
|---|----------------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 27.881 | 1.161 | | 24.021 | .000 |
| | EXTRINSIC MOTIVATION | .448 | .072 | .373 | 6.257 | .000 |
| a. Dependent Variable: EMPLOYEE JOB PERFORMANCE | | | | | | |
| R = 0.373 R ² = 0.139 AdjustedR ² = 0.135 F = 39.155 Sig. = 0.000 | | | | | | |

Source: Field Survey, 2021

Table 2 shows the results of the regression analysis of the influence of extrinsic motivation on employee job performance in the Federal Inland Revenue Service in Lagos State. In establishing the influence of extrinsic motivation on employee job performance in the Federal Inland Revenue Service in Lagos State, details are

in Table 4. 3.2 reveals that the independent variable (extrinsic motivation) has a positive coefficient, which proves that extrinsic motivation has a positive and significant influence on employee job performance in the Federal Inland Revenue Service in Lagos State. The result also shows an R value of 0.373, which shows that there is a 37.3% correlation between extrinsic motivation and employee job performance in the Federal Inland Revenue Service in Lagos State. The R² value of 0.139 further shows that the independent variable (extrinsic motivation) accounts for 13.9% of variations in employee job performance in the Federal Inland Revenue Service in Lagos State.

Also, the results further reveal that while holding the influence of extrinsic motivation constant, the job performance of employees in the Federal Inland Revenue Service in Lagos will stand at a value of 27.881. Nevertheless, the coefficient of extrinsic motivation ($\beta = 0.448$) further shows that a one-unit increase in the rate of extrinsic motivation among employees at the Federal Inland Revenue Service in Lagos will result in a 0.448-unit increase in employee job performance at the Federal Inland Revenue Service in Lagos State. Consequently, with an F statistic of 39.155, which is significant at $p < 0.05$, the null hypothesis, which states that there is no significant influence of extrinsic motivation on employee job performance in the Federal Inland Revenue Service in Lagos State, is rejected. This therefore validates the claim that extrinsic motivation has an influence on employee job performance.

Restatement of Research Hypothesis Two

H₀₁: There is no significance influence of intrinsic motivation on employee job performance in Federal Inland Revenue Service in Lagos State

Table 3: Presents the results of the regression analysis of influence of intrinsic motivation on employee job performance in Federal Inland Revenue Service in Lagos State

| Coefficients | | | | | | |
|---|----------------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 20.049 | 1.543 | | 12.996 | .000 |
| | INTRINSIC MOTIVATION | .862 | .088 | .532 | 9.785 | .000 |
| a. Dependent Variable: EMPLOYEE JOB PERFORMANCE | | | | | | |
| R = 0.523 R ² = 0.283 AdjustedR ² = 0.280 F = 95.743 | | | | | | |
| Sig. = 0.000 | | | | | | |

Source: Field Survey, 2021

Table 3 shows the results of the regression analysis of the influence of intrinsic motivation on employee job performance in the Federal Inland Revenue Service in Lagos State. In determining the influence of intrinsic motivation on employee job performance in the Federal Inland Revenue Service in Lagos State, details are in Table 4. 3.3 reveals that the independent variable (intrinsic motivation) has a positive coefficient, which demonstrates that intrinsic motivation has a positive and significant influence on employee job performance in the Federal Inland Revenue Service in Lagos State.

The result also shows an R value of 0.523, which shows that there is a 52.3% correlation between intrinsic motivation and employee job performance in the Federal Inland Revenue Service in Lagos State. The R² value of 0.283 further shows that the independent variable (intrinsic motivation) accounts for 28.3% of

variations in employee job performance in the Federal Inland Revenue Service in Lagos State.

Also, the results further reveal that, while holding the influence of intrinsic motivation constant, the job performance of employees in the Federal Inland Revenue Service in Lagos will stand at a value of 20.049. However, the intrinsic motivation coefficient ($\beta = 0.862$) indicates that a one-unit increase in intrinsic motivation among employees at the Federal Inland Revenue Service in Lagos results in a 0.862-unit increase in employee job performance at the Federal Inland Revenue Service in Lagos State. Accordingly, with an F statistic of 95.743, which is significant at $p < 0.05$, the null hypothesis, which states that there is no significant influence of intrinsic motivation on employee job performance in the Federal Inland Revenue Service in Lagos State, is rejected. This thus validates the position that intrinsic motivation has an influence on employee job performance.

DISCUSSION OF FINDINGS

The Federal Inland Revenue Service in Lagos State's degree of motivation is the focus of the first study question. The results indicated that the Federal Inland Revenue Service in Lagos State, Nigeria, had a high level of motivation based on the grand mean score. The enticement, incentive, inspiration, and encouragement needed to persuade a worker to take action is known as motivation. The results indicated that the Federal Inland Revenue Service in Lagos State, Nigeria, had a high level of motivation based on the grand mean score. The enticement, incentive, inspiration, and encouragement needed to persuade a worker to take action is known as motivation. Motivation was divided into intrinsic and extrinsic types. Motivating employees can help an organization realize its potential and succeed in its endeavors.

This study backs up the (19) study, which found that both intrinsic and extrinsic motivation had a significant impact on workers' job performance. The first research hypothesis states that extrinsic incentive has no appreciable effect on employees' performance at the Federal Inland Revenue Service in Lagos State. The results of the regression analysis showed that employee work performance at the Federal Inland Revenue Service in Lagos State was highly influenced by extrinsic motivation. The impact of extrinsic incentive on employee performance is positively and significantly impacted, according to the results of a linear regression study.

According to empirical data, an increase in extrinsic motivation will positively and significantly affect how well personnel of the Federal Inland Revenue Service perform their jobs. The findings of this study are in line with those of (3), which claimed that the level of motivation of managers at small and medium-sized enterprises (SMEs) in Kosovo influences their performance on the job. More specifically, that of (2), which claimed that motivation had positive effects on employees' performance at work. The second research hypothesis holds that employees' job performance at the Federal Inland Revenue Service in Lagos State is unaffected by intrinsic motivation.

The regression analysis results show that intrinsic motivation has a considerable impact on employees' performance at the Federal Inland Revenue Service in Lagos State. The impact of intrinsic motivation on employee job performance was studied using linear regression, and the findings were both encouraging and significant. Empirical results show that an increase in intrinsic motivation will have a proportionately beneficial and significant effect on employee job performance at the Federal Inland Revenue Service in Lagos State. The study of (7), which asserts that intrinsic motivation is a major factor in employees' capacity to do more at work, is supported by the findings of this study. The results of this study also support that of (12), who looked at the effect of motivation on firm performance in some selected companies in Anambra State.

CONCLUSION

The investigation of the impact of employee motivation on job performance at the Federal Inland Revenue Service in Lagos State was successful. Without the staff who put them to use for the expansion and general success of the company, resources like infrastructure are useless. Without the time and effort of the employees, organizational goals cannot be met. To meet its goals and deliver the goods and services it delivers, every firm needs high-performing workers. As a result, for a company to be successful, both individually and as a whole, its employees must be the key to that success. Based on the study's conclusions, it was established that there is a connection between employee job performance and motivation. The study's additional finding is that the Federal Inland Revenue Service in Lagos State has high levels of motivation. According to statistical evidence, employee job performance at the Federal Inland Revenue Service in Lagos State is significantly and positively influenced by motivation. Therefore, in any firm, motivation is a factor that can boost employee job performance.

RECOMMENDATIONS

According to the study's findings, the following recommendations were put forth:

1. To avoid deviating from the course and maintain the high level of motivation identified by the study in the Federal Inland Revenue Service, Lagos State, Nigeria, the management of the company should have systems in place to regularly assess the degree of motivation of employees.
2. Employees of the Federal Inland Revenue Service and Lagos State should continue to get prizes and promotions from management to keep their motivation levels high.
3. To consistently attain high production, the Federal Inland Revenue Service in Lagos State must concentrate on educating and training its staff.

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