MOTIVATIONAL STRATEGIES AND THEIR EFFECT ON ORGANIZATIONAL PERFORMANCE IN KENYA: A SURVEY OF AUDIT FIRMS IN NAIROBI COUNTY

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DECLARATION

This research project is my original work and has not been presented for the award of a degree in any other University or Institution.

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Dr. Peter Paul Kithae

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DEDICATION

With tremendous love, I dedicate this work to my entire family for their financial, moral, spiritual, and continued support they have rendered to me towards my education. May the Almighty God richly bless them, I love you all.
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ABSTRACT

Operative personnel motivation for long has been one of management utmost challenging and essential duties. Motivation is the discrete inner process that rejuvenates, guides and sustains performance. It is the individual force that makes one to act in a specific way. The drive of this research was to institute the motivational techniques and their influence on institutional performance: with the study objectives being; to determine how rewards affect organizational performance in audit firms in Nairobi, Kenya; To determine how employee benefits affects institutional performance in audit firms in Nairobi, Kenya; To find out the extent in which training and development affects organizational performance in audit firms in Nairobi, Kenya and; To examine to what extent working conditions affects employee organizational performance in audit firms in Nairobi, Kenya. The research will add to the body of literature in the area underneath research. The research implemented a descriptive research design. The study population for this research was the 250 of the Institute of Certified Public Accountants of Kenya (ICPAK) registered audit firms in Nairobi County, Kenya for the year 2016. A sample was selected from the audit firms in Nairobi County, Kenya. A total sample of 148 respondents was randomly designated for the study using Krejcie and Morgan’s method of determination of a sample. Collection of data was done by use of a semi-structured questionnaire. The questionnaire was separated into two parts; part A and B. Part A captured common information regarding the respondents while part B collected specific information about the motivation challenges facing audit firms in Nairobi County, Kenya. Five-point Likert scale question types were used to determine the motivational strategies and their effects on organizational performance. The analyses of the responses are broken down to hypotheses of the objectives. Each objective is broken down into smaller entities that forms up main objectives. These entities were used by the researcher for the questionnaire. In chapter four, the analysis of the data is tabulated according to the Likert’s scale and their standard deviation is calculated. There are two sets of table analyses for each objective; objective against organization’s performance and objectives against individual motivation. Also, there are tabulation for linear correlation and regression analysis. The finding showed training has a positive regression on organization’s performance with statistical significant but the others have minimal regression with no statistical prove. Chapter five summarizes the findings, conclusion and recommendations of the study based on the analyzed data. Conclusions were drawn by the implementation of these inferential statistics. The results of this research indicated that recompenses are confidently and meaningfully associated to organizational performance; personnel benefits are also positively and significantly related to organizational performance; Training is also positively and significantly related to organizational performance; working conditions are also certainly and expressively connected to organizational performance. The study concludes that employees are the most valuable resource in the organisations. Motivation is particularly essential when workers operate in a borderline straddling position as this involves high stress and burn out levels. The study recommends that it is imperious for organization to chance the burdens of their workers to reinforce their inspiration, gratification, and compensation to maximize organizational performance. Future researchers may also emphasis on the factors that motivate, and those that dissatisfy workers.
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ABBREVIATIONS AND ACRONYMS

HRM : Human Resource Management

HRD : Human Resource Development
**OPERATIONAL DEFINITION OF TERMS**

**Employee Motivation**: the intentional or unintentional urge that stimulates and channels the desire to achieving the goals and objectives of an organization by an employee. (Juhasova, 2014)

**Motivation**: it is the desire of an individual to articulate a learning towards achieving a motive whether it involves one or not. (Wery and Thomson, 2013)

**Organization**: the process of uniting and bringing people to a common course to achieve the goals and the objectives (Banerjee, 2012).

**Organization Performance**: when all parts of an organization such as organizational structure, values and culture, work unanimously to a common goal and the outcomes can be measure by the value offered to the customers (James, 2012).

**Performance**: the combination of actions to tackling of a task to and can be measured of how well it has been done (James, 2012).

**Reward system**: Methods or ways of recognizing and acknowledging employees in an organization (Banerjee, 2012).

**Strategy**: Denotes a blueprint of action intended to accomplish a specific goal (Board, 2007).
CHAPTER ONE
INTRODUCTION

1.0 Introduction

This chapter links motivational strategies with the organization’s performance in the aspect of audit firms in Nairobi, Kenya. Present in this chapter is the study background, the problem statement, the research objectives and study questions, importance of the research, the study limitation as well as the scope for this research.

1.1 Background of the Study

The norm of business factors in the millennial age depends on how motivated the employees are as the performance of any organization is directly proportional to their enthusiasm. The workforce has become the edge of competition to many top organization as they are fishing for talents that conform to their objectives. Audit firms’ employees need to be motivated as much as any other employees in other industries. Developing motivational approaches enhances the enthusiasm of an organization’s employee performance. Thus, Motivation is the personal internal course progressing, directing and sustaining morals. It is also the individual force causing one to perform in a specific way. Therefore, motivation refers to the enthusiasm to exert great effort levels to realize institutional goals, acclimatized by the capability to satisfy personal needs. Individuals connect and grind in institutions with the aim to satisfy personal needs. The elementary aim of a manager is securing his juniors an optimal performance towards realization of the prearranged objectives (Board, 2007, ). The study will be focusing on various motivational strategies proven to improve the performance of an organization. They include: training, incentives, benefits of achieving the given goals, and the working conditions at their work station.

Globally among human resources, economics and finance the former are the most integral and elemental factors that grant organizations an edge for competition. Employee motivation is the best strategy to influence the performance of an of the employees’ performance (Rizwan et al, 2010, ). Managers have adopted employee motivation to
enhance the effective job management for the employees in their organizations. Shadare in 2009 says that employees who are motivated channel their energy towards the defined goals and objectives of their organizations. Manzoor (2011) comments that formulation of motivation projects an organization as successful as employees are triggered to device new methods of approaching their working process to be more effective and efficient. In 2010, Kalimullah et al. emphasized that invoking motivation to employees rather works best to improve the performance of their firms.

Suitable compensation has been identified over the years as one among many of the policies the institution can implement to augment their employee’s performance and consequently increase the productivity of the organization. Additionally, with the current worldwide economic movement, most labour employers have identified the fact that in order for their establishments to contend favourably, their employee’s performance is essential in determining the organization success. Consequently, employee’s performance in an institution is important, not only for the development of the institution but also for the development individual workers (Meyer & Peng, 2006). Organizations should be aware of their outstanding personnel, those that need training as well as those individuals providing nothing to the welfare and efficiency of the institution. More so, job performance can be evaluated at any employment level such as: workers decisions connecting to promotion, job alternation, job fortifications amidst others (Aidis, 2005; Meyer & Peng, 2006).

In 2006, Armstrong identified various procedures of personnel motivation since there exists organizations functioning in the universal business locality. Still, various policies are predominant across all establishments struggling to develop personnel motivation. The finest efforts for personnel motivation will put emphasis on whatever the employee deem as imperative. It might be that personnel contained by the same subdivision of the same institution will access varied motivators. Currently, most organizations find suppleness in task design and remuneration systems have resulted in workers amplified permanency with the organization, enhanced efficiency, and healthier self-esteem.
The issue of motivation was also attested by Dessler (2007) saying that it must permit an employee to feel individually answerable for an expressive share of the task accomplished. A worker must feel ownership of and association related to the task he/she accomplishes. Even in teamwork, a fruitful effort will nurture awareness in an individual that their contributions were significant in realizing the team’s task. According to Dessler (2007), motivation has the obligation to present the outcome which have inherent meaning to the person. Effective work negatively making a worker to feel that his/her determinations matter will not be upheld. The product of a personnel work must possess value to themselves as well as others within the organization.

In 2004, in his study, Kennish found that while terminology varies, the doctrines of personnel inspiration remain moderately unaffected from outcomes over a century ago. Current buzzword encompasses “empowerment,” “quality circles” as well as “collaboration.” Empowerment provides self-sufficiency and permits a worker to possess ideas ownership and accomplishments, whether performing alone or in teamwork.

Quality circles and the snowballing manifestation of teams in current work setting permits workers the prospects to strengthen the importance of the task achieved by members as well as obtain response on the effectiveness of that task.

As stressed by Mullins (2005) that as long as institutional dynamics have been premeditated, at least within the past century, scholars have been stressed to comprehend how the various features of human associations in the workplace influence bottom-line performance.

Firms must deliberate on the employee’s nature of commitment, since this variable is prospective in predicting an institution’s ability to accomplish great outcomes with efficiency, profitability, client service, and personnel retention and workstation security. Job gratification is essential in upholding an engaged labor force. Discontent crosses all ages as well as revenue levels. Personnel motivation among others is the key issues confronted by all organizations. Therefore, managers have the major task of motivating
their subordinates or by creating the ‘will to work’ between the juniors. It is important to note that an employee may be enormously skilled in performing some task; without his willingness, nothing can be accomplished. Appropriate motivation use must be employed by the managers to stimulate the workers to follow him/her (Mullins, 2005).

Audit organizations employ personnel motivation approaches to improve institutional performance in terms of efficiency and output. Therefore, personnel motivation is viewed as a norm through which staff evaluations concerning staff at any level in expectation of rewards and acknowledgement. The scheme for rewarding and recognition involves promotions, decent wages, cash rewards, organizational development, gratuities, and both long-term and short-term staff training, abroad scholarships to improve on skills, giving gift vouchers as part of cash rewards, to guarantee that workers are appreciated, retained and treasured for meeting the set goals. Employee benefits comprises pension arrangements, health cover, fitness/wellness programs as well as leave policy. Regardless of the existence of these programs, audit firms enjoy experiencing great levels of personnel turnovers and absenteeism as demonstrated in the workers satisfactory assessments, sick off sheets and plentiful exit interviews conducted. This study will try to find out the association amid employee’s motivation tactics being put in place and their influence on organizational performance in Audit Firms sector (Barrett & O’Connell, 2011).

As per the Institute of Certified Public Accountants of Kenya (ICPAK), the number of registered audit firms operating in Nairobi, Kenya as at June 2016 was 244. The audit industry in Nairobi, Kenya is dominated by four (the Big 4) auditing firms, all of which have international backgrounds. The four firms are the auditors of practically all the publicly traded companies in Kenya. The difference in their strategies development and implementation is that whereas local audit firms independently develop and implement their own strategies, the Big 4 more often than not, have their motivation strategies developed and implemented following global firm wide guidance and standards.
1.2 Statement of the Problem

Operative personnel motivation for long has been one of management utmost challenging and essential duties. Victory in this endeavor is becoming more thought-provoking in light of institutional trends to rationalize and in relation to the demands connected with handling a diverse labour force. Employee motivation is a multifaceted procedure as people are intricate, varied and often problematic to forecast. There is no theory related to motivation that can elucidate human motivation specifically across varied cultures. Scholars have premeditated personnel motivation at length; the major fallacy was that decent wages were permanently the core motivational factor amongst workers irrespective of the organization by which they are working for. The above overview or hypothetical knowledge has misdirected forefront supervisors of industrial workers for years.

The organization performance and employee enthusiasm has been the emphasis of rigorous research effort in current time. A paramount concern is how well an organization can motivate its employees with the aim to achieve the organizations mission and vision. In both private and public sector, workers are becoming progressively responsive that motivation augments productivity. From the preceding, and eyeing the current economic trend, evidently is the speed of change in our business setting presents new encounters daily. There are many theories and explanations which have been put forward on the issue of employee motivation. These theories and theorists have emerged to explain motivation in different aspects. Employers may come up with strategies to motivate the employees to like work or to feel recognized in the organization. However, it may be an uphill task to come up with a strategy or strategies that motivates employees to increase productivity in the organization. Of these studies in Kenya, few studies evaluated the influence of personnel motivation on organizational efficiency on Audit Firms. Daniel and Caryl (2008 in Kenya, Akerele, 2011) did not cover undeniably, the expanses that the purposes of this work covers.
Prior research on motivational strategies have been conducted but limited studies have been done directed to examine the influence of workers’ motivation and managerial performance in audit firms. Associated exploration on this research were on financial incentives and its elimination on enactment. As a result, this research efforts to empirically investigate the motivational strategies that an organization can adopt to increase performance. Thus, the thesis of the research is,

What are the effects of motivational strategies in the performance of audit firms in Kenya?

1.3 Objectives of the Study

The objectives of the studies comprise of some of the main motivational strategies that are employed by most organizations and can be used as performance measurement tools. Motivating employees is a complex matter considering what motivates employees is constantly changing. However, the ability to perform a task and complete it successfully and effectively is a satisfying and a motivating factor for each employee. The basics of getting things right depends on the knowledge of the employee and the best way to gain knowledge and skills is through training. Training the employees is the foundation of motivating employees to be effective and efficient. The other motivational techniques such as benefits, working conditions, and rewards, which are examined by this study, acts as incentives for their outstanding performance. However, the objectives of the study comprise the main strategies of motivation, they include:

i. To determine how reward affects organizational performance in Audit Firms in Nairobi County, Kenya.

ii. To explore how employee benefits affects organizational performance in Audit Firms in Nairobi County, Kenya.

iii. To investigate how training affects organizational performance in Audit Firms in Nairobi County, Kenya.

iv. To examine how working conditions affects organizational performance in Audit Firms in Nairobi County, Kenya.
1.4 Research Questions

The research sought to give answers to the subsequent study questions

i. What is the effect of reward on organizational performance in Audit Firms in Nairobi County, Kenya?

ii. How do employee benefits affect organizational performance in Audit Firms in Nairobi County, Kenya?

iii. To what magnitude does training influence organizational performance in Audit Firms in Nairobi County, Kenya?

iv. How does working conditions affect organizational performance in Audit Firms in Nairobi County, Kenya?

1.5 Significance of the Study

1.5.1 To the Management

The result of the research will aid as an input to the management of audit firms to re-examine effectiveness of motivation strategies and refocus on ways of motivating staff and increasing training expenditure by the organizations towards improving the performance of the workforce to take corrective action for the future.

1.5.2 To Researchers

The study is anticipated to be of very great significance to researchers simply because researchers will be able to use this research study as an orientation to what they will do in future not forgetting that it will be exploited as a source of literature review in their studies.
1.5.3 To HR Professionals

The research will benefit the HR professionals to identify the benefits they should expect from the government and their employers to deliver a quality service to the clients. The study will also benefit the policy makers, to recognize the effect of training on employees’ performance and organizational effectiveness. The government will use the study findings to respond to the recommendations made in the study and influence employee satisfaction in the public sector and reduce cases of industrial action by public servants.

1.6 Scope of the Study

The research concentrated on motivational strategies and its effects on organizational performance in audit organizations in Nairobi, Kenya. This research was undertaken between the month of June and October 2016 in Nairobi County, Kenya. The research sampled audit staff in the selected audit firms in getting information. The research adopted a case study research design in getting information from a sample of the target population of 250 audit firms.

1.7 Limitations of the Study

1.7.1 Limitations

There were confines that were encountered when undertaking this study. Some of the challenges emanated from collecting of the data. Some respondents were unwilling to reveal crucial information vital for the study.

The nature of the queries asked during the study might have denied the respondents the freedom to express themselves leading to inaccurate answers being given. This could have rendered the answers being irrelevant to the objectives of the study.
1.7.2 Delimitation

The study sought to ensure confidentiality of the information given and assured them that the research is for pure academic use. The information will not be revealed to any other person without their authority.

The study used structured and semi structured questions when preparing the questionnaire. It limited the deferment of the question from the main objectives.

1.8 Chapter Summary

The chapter introduces the topic under study and issues pertaining to the research how the research was carried out. It sets out the outline of the entire research undertaking. It embroils an outline for the gathering, measurement and examination of data. Specifically, the following subsections have been included; introduction, problem statement, study objectives, study questions, data analysis, the research importance, scope of the research, and confines of the research.
CHAPTER TWO
LITERATURE REVIEW

2.0 Introduction

This chapter presents literature review which explores on what has been done on motivational approaches and the effects they pose to the institutional performance.

Reviewing the chapter is a process involving a logical documentation, location as well as analyzing documents that contains the information connected to the study problem undergoing investigation. More so, reviewing the literature review assists in determining new approaches, also it stimulates creativity and innovation. Furthermore, the chapter offers an experiential literature evaluation summary and the gaps existing and in need to be filled, and the theoretical framework of the research.

2.1 Theoretical Literature Review

This research study is built upon theories that guide it. The following theories underpin the study. The theories include; Equity Theory, which will be the anchor theory; the Expectancy Theory and lastly the Goal Setting Theory.

2.1.1 Equity Theory

The theory regards all the objectives of the research on equal opportunities for all the employees to the motivational strategies. Equity theory is the major theory for the study. Human have a common thing in comparing themselves with others. In this self-evaluation one theory the equity theory comes forth. This theory was first developed by Stacy J Adams (1969) asserting that staffs seek to uphold equity amid the input they put into the job as well as the outcomes received from it alongside the alleged inputs and results of their colleagues (Adams, 1969). Equity theory is associated with the objective of rewarding the employees as per their contribution to the performance of the entire organization.
According to Carrel and Dittrich (2008) many of the theorists discuss the Equity theory depicting that it poses three primary points. Firstly, workers perceive a reasonable return in contributing to their jobs. Secondly, the staffs are allowed to run some kind of a collective contrast about what their reparation with other coworkers within the organization. Lastly, every staff perceiving that they bare in a prejudiced position should try to reduce their inequity.

According to Robbins (2003) the equity theory refers to theory that cores on alleged fairness of a person. Each personnel reflect on the effort they have expended and compares it to the results they get from it. After the personal evaluation of their input-output ratio, the employees compare theirs results to those of others especially the direct peers. If they consider equality in their input-output ratio, an equity state exists. Therefore, employees deem as having been treated fairly. In the situation of equity, individuals are ostensibly content and will not work aiming at misbalancing the condition. Then state of inequity exists when employees perceives that they are treated unequally when the ration between them is much bigger. According to Konopaske and Werner (2010) three types of equity exists and these are: staff equity, external and external equity.

External equity originates when the staffs use assessments to others in the same jobs but working in different institutions. On the other hand, internal equity exists when workers equate themselves to individuals with different jobs but working within the same institution. Employee equity happen a worker matches himself to his colleagues occupying the same job in the organization they are working for. Therefore, the equity theory is determined for the research since it gives an interesting situation watching how workers compare amongst themselves. The above comparisons can result to job turnovers when same staffs perceive as not being treated fairly. The theory shows an important result in that beliefs, insights as well as attitudes are an inspiration to motivation. In the presence of an inequity perception, employees need to be motivated powerfully to the
present situation. According to Ferries Expectance theory on the other hand refers to an establishment of decision theories of work of inspiration and enactment (2007).

### 2.1.2 Expectancy Theory

The expectancy theory is linked to the training of employees to enhance their skills and output. As the employees get the procedures and processes right, there is an expected output from the skills mastered. Perception plays a major role in enhancing this theory since it accentuates on cognitive aptitude to forestall likely penalties of behaviour (Kinicki et al. 2003). Vroom in his research highlighted that this theory makes two key assumptions. First is that discrete persons possess perceptions about the shortcomings that are as a result of behavioural actions and unpremeditated relationship amidst these results. These perceptions also denoted as beliefs are termed either as anticipations or instrumentalities. The succeeding postulation is that specific persons have real responses to certain results. Effective feedbacks echo the valence (the positivity or negativity value of a person’s place or outcomes) of the results (Kinicki et al., 2003).

In regard to the expectancy theory, persons get motivated in performance by two expectancies (Ferries, 2007). Expectance refers to the likelihood that the effort put into action will tip to the preferred performance. The other perception that is also known as instrumentality refers to the likelihood that a specific performance will cause a certain preferred result. When the likelihood that some effort will not be compensated then the workers will not be motivated in performing certain routines. Expectancy theory principally relies upon instigators in clarifying grounds for behaviours displayed at work (Leonard et al., 2011). External rewards on the other hands are regarded as persuading motivational conditions fueling behaviors, as disparate to inherent motivators, when actions are derivatives of internal forces like work enjoyment as it is thought-provoking, interesting amongst others.
2.1.3 Goal Setting Theory

The mastery of intrinsic motivational is based on knowledge acquired through training. Reflecting on the goal setting impact in regard to intrinsic motivations. According to Locke et al, (2008) gave a definition of a goal as what a person tries to achieve; in other hand, it is the object or intention at definite actions. The rudimentary postulation of goal-setting is that goal settings are instant controllers of human actions (Locke et al., 2008). Evidence resulting from a research about goal-setting showed that particular gaols cause an amplified presentation whereas difficult goals consequences to augmented performance than informal goals to persons accepting them (Locke, 2004). More so, Locke & Latham stipulated that goal setting results to four mechanisms (2010). The primary motivational mechanism is that objectives are individually meaningful and interestingly tend to emphasize on personal attention about what is pertinent as well as important to them (Locke et al., 2008). Secondly, the other mechanism stipulates that goals possess an energizing function. Third mechanism highlights that goals affects tenacity. It is the effort expended on a particular task over a specific period of time (Laporte & Nath, 1996).

Normally, persistence increases with the difficulty of a goal. Goals affects actions incidentally when they lead to the provocation, detection and the usage of knowledge and approaches (Wood & Locke, Locke et al., 1990). Reflecting on the goal setting impact in regard to intrinsic motivations, a regression analysis is mused to explain some interesting evidence by Elliot Harackiewiez (2010). Their explanation is that performance effects or mastery intrinsic motivational focusing goals are a dependency of the degree of attainment orientation of a person. Goals are concurrently an entity or outcome to focus on and a satisfaction standard (Locke et al., 2010).

In a need to achieve specific goals by individuals, it indicates that particular persons will not be contented until they reach their goals. As a result, goals play as modulation points or orientation standards to gratification and displeasure (Mento et al., 2010). To add into this finding, Locke (2010) stipulates that individuals producing the most, those with
problematic task are harder to gratify. Thus, individuals setting high goals produces more because they became dissatisfied with less. Relating to this research, individuals, that includes personnel’s in an institution, become inspired by the longing in achieving or maintaining the numerous circumstances upon which these rudimentary gratifications lie and by extra definite intellectual’s needs. Human beings are a continuously deficient group.

Normally the contentment of these needs and wants is not overall equally exclusive, only that they tend to be. In application to working situations, it brings an implication that managers possess the responsibility, first, in making sure the deficiency needs are satisfied. Thus, it means, in broader terms, a harmless environment and appropriate wages. Secondly, it infers at forming an appropriate climate for the employees to develop into full potential. Theoretically, by failing to do so, the employees would be frustrated and it would result in poor performance, decreased work satisfaction and increased withdrawal from the institution by the employees. Wages form part of the deficiency needs thus serving as a security measure hence individuals would feel frustrated in their safety needs till they have it (Meyer & Kirsten, 2005).

In situation where each establishment is to meet its responsibilities: Employee’s performance plays a major influence in the general success of an organization. In an environment where demotivation is high employees with low or no courage cannot practice their skills, aptitudes, novelty and commit fully to fulfil the organizational needs. Freedman (1978) noted that when operative rewards and acknowledgement are put in place in an organization, a conducive operational environment which is crucial in motivating the employees by excelling in their jobs. Recognition is taken by employees as a sentiment of worth and gratefulness thus boosting their morale is additionally magnifies productivity within the organization. Csikszentmihalyi postulates an opinion that a satisfaction as well as a contentment state is attained by the workers only when they outstandingly place their capacities in executing activities and tasks at work (1990).
In this setting, employees who are motivated are retained within the institution thus reducing the cost endured in employing new employees (Meyerr, 2005). Relating to the research, there arises the need for obligation, accountability and maturity. A mutual challenge is also needed within the organization. Therefore, in this situation, management by objectives develops into a method by which organizational objectives are approved to and decided amid the administration and the workers. By doing this, the personnel become aware of what they are expected to accomplish thus setting up own personal goals and in doing so, they are able to attain their individual goals as well as the institutional targets.

2.2 Empirical Literature Review

The present institutional environment is seeking to define the rational equilibrium amongst commitment by employees and the organizational performance. Rewarding and the recognition programs are serving as the utmost dependent factor in maintaining the employees’ self-confidence by keeping it high and adoring. Manager have the mandate in motivating employees effectively as well as influencing their behaviour in achieving greater efficiency within the organization. Additionally, the assessment that job performances consequences from aptitude and inspiration. Ability can be articulated from educating, equipping, experiencing and easing of tasks, intellectual and bodily ability. Evaluating and rewarding performances bring about the major factors proven as the critical basics employed in evaluating performance programs (Rizwan &Usman, 2010).

A research carried out by Rukhmani (2010) dependably concluded that inherent motivation is beneficial to generating creative work. On the other hand, extrinsic motivation is disparaging in generating inventive work. In 2009, Gagne recommended a first-hand model of knowledge-sharing inspiration which delivers recommendation for scheming five imperative practices for human resource management (HRM) that included staffing, work design, performance and reparation systems, administrative styles and training. Hassan et al (2010) established the existence of a statistically important relationship amid reward and recognition correspondingly, with motivation and
gratification. The research discovered that if rewards or recognition, workers were to be changed, followed by a corresponding change in job motivation and gratification.

Institutions seek to stabilize workers obligation and performance by use of rewards and recognition programs aiming at keeping the self-esteem and passionate of the employee as high as possible. Extremely inspired employees serve to the competitive benefit of the organization since their enactment makes an institution to accomplish its goals (Danish & Usman, 2010). When workers are remunerated for victory, insight of competency upsurge. Rewards awarded for success in job performance leads to augmented inherent motivation comparative to no-reward groups. Therefore, it stipulates that individuals rewarded for achieving work performance willingly devote extra time on those routines than those who were not rewarded. Workers wants to perform good tasks and want to add to it something worth it

2.2.1 Reward and Organizational Performance

Mason (2011) endorsed that recognition in numerous forms is an influential withholding approach and it is not necessarily costly. Workers job intricacy and perceptive style might restrain the extrinsic remuneration originality relation. Generally, their findings recommended that several of the unpredictable results attained in the prior outcomes might be a utility of the job intricacy and reasoning style variables. Explicitly, they outcomes indicated that a dependent, extrinsic recompenses were clearly connected to creativity for personnel’s residing on simple jobs and deleteriously linked for staffs holding tasks that were difficult and thought-provoking in nature. Relating to the research, cherished personnel are probably to be reserved in an institution as they feel a belonging. As a result, they develop to a more imaginative, prolific and product oriented. Conduct concerning work also may be altered by recognition and reward. One of the strongest motivators is recognition, this is because human being long for this normal need. Giving others people recognition and rewards as a motivator may be reflected as an unswerving application of positive fortification (Dubrin, 2004). In the last 50 years, researches have carried out and indicated that workers welcome praise for a task well
carried provided that they receive a consistent paycheck. Recognition can be considered as a manifestation of gratitude to the employees for their efforts which can be considered as a positive as well as a good practice for both parties (Bowen, 2010). Recognition must be steady, provided in a systematic basis, and most significant, part of the institution. Recognition is represented in two forms. *Informal recognition* and *formal recognition*. Informal recognition is deliberated as a personal thing. It either can be from a mate from work to another, from the superiors to their juniors (Bowen, 2010). Consequently, formal recognition encompasses evidently set procedures by the institution to identify its employees.

In most organizations, rewards are viewed as motivation means for definite behaviours in employees. Rewards are an intention of motivating employees to encourage them to accomplish effectively and efficiently towards realizing organizational aims and objectives. As denoted by Malhotra et al (2007) that regardless of the kind of the institution that one focuses on, ‘rewards play an essential role in structuring and upholding the obligation amidst employees that guarantees a great standard of performance and personnel constancy. Rewards can be viewed as a rationale for motivating or inducing certain morals amongst personnel commonly viewed as advantageous for heightened performance while constraining other conducts normally perceived as damaging to institutional evolution and performance. Vroom (1964) pointed that this can be beat achieved through the expectancy models. Martin debates that the ‘foundation related to expectancy models is that inspiration is a utility of the appeal of the results of conduct. In other words, a person is inspired to yield predictable behavior if one is certain that their conduct will lead to convinced rewards. Malhotra et al, (2007) expresses that under Vroom’s Expectancy Theory, the Expectancy model is deliberated deeply.

### 2.2.2 Training and Organizational Performance

Though measurable, effects resulting from training on performance may be delicate. In Northern India, a qualitative research relating mechanics, Barber (2004) deliberated that
training on-the-job increased the employee’s innovation as well as their tacit knowledge. Tacit knowledge refers to the conduct attained by means of informal learning that are essential for operative performance. Concerning innovation, proficient mechanics learned that to construct two jeep bodies by use of homemade hammer, chisel and by using oxyacetylene welder. Regarding inherent skills, it was noted that a mechanic requires “feel” in his/ her job in order to be prosperous. Specifically, skilled mechanics acquired a natural feel when eradicating dents, a multifaceted process principally when the fender is severely wrinkled. Due to this informal teaching, one mechanic obtained a “good feeling about hitting the metal at the precise spot so the job progresses in a methodical fashion” (Barber, 2004).

In organizations prior to organizing training or development programs, through specific persons, efforts are made and institutional evaluations to ascertain the training necessities. An assessment is conducted to define the efficacy of the program as aligned to the needs identified after carrying out the training or developmental programs. Hence, it is commendable to mention that institutional development follows personal development to those forming the organization. It trails that no institution becomes operative and effectual till individuals have and relate the necessary abilities and knowledge.

Training has remained being perceived as part of human growth. Human development has been a practice of amplifying people’s choice. In opinion, these selections can be immeasurable and keep changing over time. In all stages of development, the three indispensable ones are for individuals to live a lengthy and healthy life, to attain understanding by training and to devise access to resources required for a decent living standard. Many other prospects stay unapproachable if these vital choices are not existing.

Rendering to human development conception, income is distinctly only one selection that individuals would like to have, albeit an essential one. Therefore, growth must more of
expansion of revenue and affluence (HDR, 1990) subsequently administering comprises
the creating and maintaining the environment for performance, operating closely or in
segregation towards achieving common goals, it is understandable that administrators
cannot be fruitful in absence of skilled highly trained individuals. The significance
integrating training into institutional role, staffing these roles with the whole procedure of
direction and leading individuals must be principles on knowledge and skills.

The necessity for enhanced output in organizations has become unanimously
acknowledged and that can be influenced by proficient and operational training. Further,
it is essential that in view of development in today’s world to capitalize in training. Hence
personnel training and development plays a significant role that cannot be emphasized
any longer. Nevertheless, it has developed to an obvious need for institutions to embark
of personnel development programs. Manifestation of multilateral problems regarding
incompetence, inadequacy and ineptitude may be present in absence of these programs.
Oribabor (2010) acquiesced that training and growth purpose at evolving competencies
like practical, mortal, conceptual and managerial purposely for continuance of personal
and organization growth. More so Isyaku (2010) hypothesized that training and
development process is an endless one.

Relating to this study, personnel knowledge and abilities that is assimilated through
training are essential in the aspect of the progressively speedy alterations in expertise,
products and systems. Many organizations capitalize on training since they consider that
greater performance will upshot. Even though there are numerous campaigners of
training and its essential role in developing steady performance, it has been disparaged as
faddish besides being costly and not transferring to the task. Some research has failed to
express the effects of training on an organization performance. Thus, the study aims to
progress acceptance of the motivational approaches and their consequences on
institutional performance by studying theory and prior pragmatic studies on the
association amid training and organizational performance (Zane & Donna, 2010)
2.2.3 Employee Benefits and Organizational Performance

Connecting to the research, employment fortification systems are identified to make essential falsifications in organization’s employing and dismissal decisions. We are less aware about the effect of these protocols on employee effort. Employee value characterize essentially any kind of reparation providing that: in a form, rather than direct wages; and remunerated wholly or partially by the employer, even if delivered through a third party like the government, insurance companies or by health maintenance organizations. Benefits differ and gratify varied social and financial needs. These needs fall into two classifications. Some remunerations are mandatory by law, the foremost category comprised is the employer influences to social safety, Medicare, joblessness insurance and personnel reimbursement insurance (Bob & Brian, 2004).

Voluntary or discretionary benefits is the other classification. They serve varied goals and also have dissimilar tax treatment. Some are entirely dutiable, like payment for time not worked. Tax-free welfares include employer influences for fitness coverage, child upkeep, and group life cover plans. Personnel benefits of benefits strategies are instigated to attend to both workers and employers. Though individual employers desires and needs differ, thy can be abridged as follows: to deliver a suitable living standard for the workers and their families founded on the personnel qualified position with the accountabilities to the employer; to identify the personnel performance perhaps by using incentive compensation; to deliver fortification alongside medical expenditures for the worker and his/ her family; to deliver protection against income loss in the incident of the personnel’s untimely decease, disability or unemployment; to offer retirement income as well as other associated benefits like medical expense, death remunerations, during retirement; to provide prospects for capital buildup and estate building; to offer tax evasion prospects, specifically for workers in higher brackets; Probably to make obtainable wide-ranging retirement, economic, and tax-planning programs and services (Human Resource Management International Digest, 2010).
On the other hand, an employer’s perspective, the ensuing signifies some of the purposes deliberated in benefit forecasting: to encourage and maintain workers; to entice essential professional and executive endowment for the organization; to deliver remuneration for above-average performance; to project a total remuneration scheme that is internally justifiable amid workers; to distinguish that workers’ expenditures on the scheme should be profitable. For example, personnel benefits ought not to be implemented randomly so that there is replication in the fortification they offer; to deliver stockholder identification (i.e. stock possession or related arrangements) amid designated workers who are deliberated to possess the utmost influence on organization profits or amongst all workers reliant on the organization’s philosophy in this case; to encounter union haggling demands in the most operative means; to cover workers benefit cost as much as possible, unswerving with the other reimbursement purposes. These objectives are targeted at stimulating organizations profits while also allowing the organization to encounter its communal responsibilities to its workers and the general public (Human Resource Management International Digest, 2010)

2.2.4 Working Conditions and Organizational Performance

Working conditions denotes to the employed locality and features of a worker’s terms and conditions of occupation. It includes matters like work organization and work undertakings; training, expertise and employability; well-being, security and fitness; and operational time and work-life equilibrium. About the working conditions, pay plays an essential aspect. Working circumstances changes and other facets connecting to the employment association can breed solemn industrial relations glitches. One concern is that employees may not have detailed information regarding their occupation conditions first. The employer is indebted to formulate a document containing the necessary information and provide it to the worker maximally within two months after commencing employment. More so, a new document reflecting on any alterations in the key occupation conditions must be dispensed (Oribabor, 2010).
The employer cannot alter terms and conditions of engagement without the agreement of the worker, when such alterations are external to management perquisite and that is a normal rule. Therefore, simply notifying the personnel using a written declaration is not irrefutable of the actuality of an approved alteration in the terms. In cases where employers do not possess the right in the contract, in need of alteration of pay rates, working hours, or status or grade relating to the employee, they must get permission from the employee to make a legal effect. The actuality of a written testimonial does not necessitate that is has been settled and is accordingly obligatory (Parker, 2011).

There is a mounting acknowledgement that work-environment components affect performance. Ultimately, the work atmosphere aspects affect the eminence of work life, specific value of work life results, and institutional outcomes.

2.3 Research Gaps to be Filled
Regardless of all the obtainable literature, limited studies have been carried out to examine the influence of worker motivation and institutional performance in audit firms in and around Nairobi, Kenya which are unmistakably recognized by the researcher therefore, the inspiration for this research. Related research on this research area are on financial inducements and its elimination on performance (Bergum & Lehr’s, 2004). Of these researches done in Kenya, a few evaluated the influence of employee’s motivation on organizational efficiency on Audit Organizations. A research by Daniel and Caryl (2008) in Kenya as mentioned in Akerele (2011) did not cover undeniably, the extents that the purposes of this research shields. In 1981, they did a research on job satisfaction and job commitment how they were related to rewards and incentives impact on turnover. Although the research was conducted to prove an investment model, the enthusiasm of the employees is related to motivation techniques such as incentive and rewards. As a result, this research efforts to empirically examine the motivational approaches that a firm can embrace to upsurge performance.
2.4 Conceptual Framework

Four autonomous variables as well as one dependent variable are comprised in the conceptual framework. According to Mugenda and Mugenda, (2012) and independent variable refers to the one that an examiner deploys aiming at determining the influence of the other variable. On the other hand, he defined a dependent variable as the one attempting to specify the total effect resulting from the effects of the sovereign variable.
2.4.1 Reward

Workers perceive recognition as their approaches of worth and gratitude as a result, it increases employee’s esteem which eventually augments output of organizations. The gratification and contentment state is attained by the workers only when they outstandingly put their capabilities in execution of tasks and functions at work. By doing so, inspired workers are reserved in the firm thus decreasing additional hiring costs.

2.4.2 Training

Training is a part of human development which enlarges individual’s choices. In belief, these selections can be immeasurable and vary over time. Three essential development people levels are to stay a lengthy and fit life, to obtain understanding through training, get access to assets required for a better living standard. If these important selections are
unavailable, other countless prospects remain unreachable. Lack of these plans often manifest multifaceted challenges of unskillfulness, inefficiency as well as ineffectiveness.

2.4.3 Employee Benefits

There is a need for many employees to understand that they are working for something, or towards a specific goal. This is helpful in alleviating the general morale, performance at work and the customer service level provided. Additionally, when workers are involved in making decisions, or encompassed in teamwork tasks, the output tends to be greater, the personnel are more suitable to respect the organization they are working for. Also, by doing so, employee’s feels a sense of liberation and job ownership understanding that within the company, they have a voice.

2.4.4 Working Conditions

It is must that every institution meets its obligations; employee’s performance plays a vital impact on general organizational accomplishment. In a dispirited environment, low or courage lacking workers cannot practice their propensities, abilities, novelty and full obligation to the requirements of the organization needs, promising working environment is shaped which stimulates personnel to shine in their performance.

2.5 Operationalization of Variables

Operationalization involves measurement of independent variables using parameters. The variables to be measured are reward; training; employee benefits and working conditions. Reward is important in improving worker job gratification and work enthusiasm; training has been perceived as measure of human progress; employee benefits aids with inclusive self-esteem, work enactment and the level of client service delivered; working conditions motivate workers to excel in their performance.
Figure 2.2: Operational Framework

<table>
<thead>
<tr>
<th>Dependent Variable</th>
<th>Independent Variables</th>
<th>Parameters</th>
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<tbody>
<tr>
<td>Working Conditions</td>
<td>Reward</td>
<td></td>
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<tr>
<td></td>
<td>Training</td>
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<td></td>
<td>Employee Benefits</td>
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<td>Cash Incentives</td>
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<td>Recognition</td>
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<td>Overtime</td>
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<td>Cash Rewards</td>
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<td>Skills</td>
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<td>Knowledge</td>
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<td>Social Security</td>
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<td>Medicare</td>
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<td>Unemployment Insurance</td>
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<td>Worker’s Compensation Insurance</td>
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<td></td>
<td>Health Coverage</td>
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<td></td>
<td>Child Care</td>
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<td></td>
<td></td>
<td>Group Life Insurance Plans</td>
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<td></td>
<td></td>
<td>Environment</td>
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<td></td>
<td></td>
<td>Terms and conditions of employment</td>
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<tr>
<td></td>
<td></td>
<td>Safety and well-being</td>
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<td></td>
<td></td>
<td>Working time</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Work-life balance</td>
</tr>
</tbody>
</table>

Organizational Performance

- Profits
- Sales
- Market Share
2.6 Chapter Summary

Literature review aims to maximize the accuracy of determining that there is need to thoroughly and critically select the most appropriate past activities. The study has selected the past activities that fall within the objectives of the study; that will give a clear account of all past theoretical undertakings that tried to investigate into the motivational tactics and their effects on institutional performance. This literature analysis sets out to explore and disapprovingly examine the concept of organizational performance and the challenges that come with it. It is aimed at providing a theoretical and conceptual basing from which a methodology for research was developed, an analytical framework chosen, relevant data collected and consequent analyses carried out towards drawing conclusions on motivational strategies and their effects on organizational performance.
CHAPTER THREE
RESEARCH DESIGN AND METHODOLOGY

3.0 Introduction
In the chapter, the research approach is outlined which providing an elucidation about the type of research the study covered. Additionally, it gives a complete definition of the study population and the precise sampling technique to be implemented, data collection methods and data analyses. Also, the chapter is systematically organized in the following subsections: research design, the targeted population, sample size as well as sampling techniques, research instruments, procedures of data collection and data design, data analyses and lastly, the research ethics.

3.1 Research Design
A descriptive research design was adopted in this research to systematically and accurately describe motivational strategies and their effects on organizational performance in Kenya. Research design refers to the overall plan on approaches employed when answering the study questions. Alternatively, Orodho (2005) gave a defined research design as the structure; framework or a strategy employed for the purpose of generating answers related to research problems. On the other hand, a descriptive research involved with investigating out what, where and how of a phenomenon (Cooper & Schindler, 2008), therefore, this research was capable of generalizing the findings.

A descriptive design method is suitable for researches with particular issues without defined problems (Mugenda & Mugenda, 2012). The concerns in the research being motivational tactics and their associated effects to institutional performance with allusion to Audit organizations in Nairobi, Kenya, are therefore geared to discourse the importance why, who, when, what and how questions in the study. The research wanted to designate a condition by studying variable association. The researcher attempted to
designate and explain a subject, often by generating an outline of group of glitches (Cooper & Schindler, 2008).

3.2 Target Population

A population refers to a comprehensive set of discrete, cases or objects possessing shared noticeable features (Zikmund & Babin, 2006). The study population for this research was the 250 of registered audit firms in Nairobi County, Kenya for the year 2016 (See Appendix V). These were in accordance to the Institute of Certified Public Accountants of Kenya (ICPAK), which is the regulator of all audit firms in Kenya. The target population were all the members of staff of the audit firms. They were selected as the target population since they are solely responsible of ensuring that the organization performs to its optimum and thus their state of motivation is critical to attain maximum productivity.

Table 3.1: Target Population

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large Audit firms</td>
<td>6</td>
<td>2.40</td>
</tr>
<tr>
<td>Medium and Small Sized Audit firms</td>
<td>244</td>
<td>97.60</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>250</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

3.3 Sample Design

A sample refers to the population sub-set that can be analyzed at reasonable cost and used to make generalizations about the population parameters with ease. Sekaran (2009) recommends the thumb rule for defining a sample size and articulates that a size ranging from 30 to 500 is suitable for various academic researches. A sample was picked from the audit firms in Nairobi County, Kenya. An aggregate sample of 148 respondents were randomly selected for the research. The number was arrived at using Krejcie and Morgan’s since it works for finite population cases and it provides figures for the rampant probable sample size for the anticipated confidence level. Krejcie and Morgan’s method of determination of a sample for a given population size is:
\[ s = X \, 2NP \, (1 - P) \div d \, 2 \, (N - 1) + X \, 2P \, (1 - P). \]

Where:

- \( s \) = required sample size.
- \( X^2 \) = the table value of chi-square for 1 degree of freedom at the desired confidence level (3.841).
- \( N \) = the population size.
- \( P \) = the population proportion (assumed to be .50 since this would provide the maximum Sample size).
- \( d \) = the degree of accuracy expressed as a proportion (.05).

**Table 3.2: Sample Size**

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large Audit firms</td>
<td>4</td>
<td>2.40</td>
</tr>
<tr>
<td>Medium and Small Sized Audit firms</td>
<td>144</td>
<td>97.60</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>148</strong></td>
<td><strong>100.00</strong></td>
</tr>
</tbody>
</table>

Simple random sampling method was put in place to choose the sample. The technique produced estimations of the general population limits with grander exactness. The aim of probability sampling is to select a reasonable number of subjects, objects or cases that would represent the target population. It provides an effective system for small group data capturing, the disparities or heterogeneity existing amid the target population (Mugenda & Mugenda, 2012).

**3.4 Data Collection**

A semi-structured questionnaire was used to help in data collection. The questionnaire was presented in two parts; part A and part B. Part A captured general data about the respondents. This included the gender, age group and education level, while part B gathered specific information relating to motivational strategies and effects on performance of the organization. Five-point Likert scale question type was used to determine the motivational tactics and their effects on institutional performance. The
questionnaires were overseen by use of drop and pick technique to the audit personnel operating in the selected audit firms. Before handing over the questionnaires, the researcher required authorization from the appropriate authority to be allowed to gather data.

3.5 Data Collection Instrument
The researcher will adopt questionnaires as a data collection instrument. The questionnaire will contain structured questions in two sections. Section A will comprise the personal information of the individual to meet the minimum requirements of the research, and Section B will address the main objectives of the research to be conducted. The questionnaires were administered as per the timeline, distributing randomly as per the sample size. The researcher kept a list of whom were given the questionnaires which also served as a check list while collecting them.

3.6 Pilot Testing
The drive of the pilot testing aims to institute the rationality and dependability of the research instruments and hence enhance face validity (Joppe, 2010). This was done through directing the same instrument twice to the same subject group. The correlation co-efficient obtained is referred to as “co-efficient of reliability or stability”. If the co-efficient is great, the instrument is then said to produce data with high-retest dependability (Mugenda & Mugenda, 2003). Content rationality was used by this research to measure the extent to which collected data using a specific instrument represent a particular domain of a specific model.

3.7 Validity
According to Mugenda and Mugenda (2014) validity refers to the exactness and relevance of implications, grounded on the study results. Validity was ensured by carrying out a pretest/pilot test. Among the key reasons for steering the pilot study is to establish the legitimacy of the survey. In addition, validity was guaranteed by directing the same instrument two times to the same subject groups. The correlation co-efficient
obtained is referred to as “co-efficient of reliability or stability”. If the co-efficient is high then instrument viewed as yielding data with high-retest consistency (Mugenda & Mugenda, 2008).

Before using the questionnaires for generating data for the study this pilot study was carried out in Kiambu County. The purpose of pre-testing the research instrument was to verify whether the questionnaire was clear to the respondents. Pre-testing also aimed at establishing whether the questionnaire effectively addressed the data needed for the study. It also assessed and identified any problems the respondents could encounter in completing the questionnaire that may not have been foreseen when constructing the questionnaire.

3.8 Reliability
Reliability is the measure of the degree by which instruments produce reliable outcomes or data after recurrent trials. As random error increases, reliability decreases. According to (Saunders et al., 2012) a reliability test of the study instruments is unique instrument that dependably crops the predictable outcomes. According to Sekaran, (2009) instrument reliability is the extent of internal steadiness or the constancy attributed to measuring devices. The level of internal consistency was measured by the use of coefficient alpha.

Internal consistency is the grade of connection amid the numerous items of an evaluating construct (Sekaran, 2009). The Cronbach alpha coefficient is extensively applied as a dependable method to show how well varied items are positively associated to each other (Sekaran, 2009). Additionally, it is founded on the inter-item relationships. If items have a vigor correlation with each other, then they result to high internal consistency as well as a close alpha coefficient. Subsequently, when items are formulated poorly and their correlation is not strong, the resulting coefficient will be almost zero. Cronbach alpha coefficient interpretation guidelines have been recommended and the subsequent appear extensively and mostly acknowledged by researchers: 0.90-high reliability; 0.80-moderate-reliability; 0.70-low-reliability.
3.9 Data Collection Procedure
The research gathered data from both primary and secondary sources. Primary data was gathered by using some semi-structured questionnaires. Using self-administered questionnaires affords privacy of response and therefore record high response rate. A questionnaire was adequate for this study since questionnaires are generally employed to collect essential information about a population (Orodho, 2004) and each parameter present in the questionnaire is established to report an explicit objective (Mugenda & Mugenda, 2008). Further secondary data was collected by going through the available records. The information that was gathered and analyzed from these documents aided the study in making pertinent analysis in relation to variables under study.

3.10 Data Processing and Analysis
The units of analysis for this research were the staff members in the selected audit firms in a bid to evaluate the motivational strategies and their effects on organizational performance. Frequency distribution together with standard deviation and the mean which are generally referred as descriptive statistics were employed to examine data. Charts, percentages and frequency tables as well as graphs were applied for data presentation. Frequency distribution and percentages were employed to analyze data collected from part A to help in determining respondents’ profiles. On the other hand, standard deviation and mean scores were put into action when analyzing data from part B which helped in determining the motivational techniques and their influence on institutional performance.

3.10.1 Model of Analysis
Testing the association between motivational strategies and organizational performance (OP), the following function will be deliberated where organizational performance is dependent upon the motivational strategies (MS).

$$OP = f (MS)$$

$$OP = f (R, EB, T, WC, U)$$
Where:

OP is the organizational performance, and it corresponds to the sum total/aggregate of the employee performance;
R corresponds to the reward;
EB is the employee benefits;
T is training,
WC the working conditions;
U is the error term.

Organizational Performance (OP) indicates the sum total/aggregate of the employee performance, R, shows the rewards the employees of the company receive, EB represents the employee benefits. T shows the training of the company employees, WC represents the working conditions and U is the error term. The process of estimation of the function will be the Ordinary Least Squares (OLS), for which the classic presuppositions are assumed in conformance to the procedures described by Hair (1998), and Rametulla and Elsana (2012).

3.11 Ethical Consideration

This research undertook various steps to ensure that the study adheres to research ethical standards. Research authorization permit was sought from the participating institutions, Management University of Africa and Audit Firms. The research sought consent from the management of the audit firms before administering the questionnaires. Participants were asked to verbally consent to participate in the research, for which they were free to participate or not to. The researcher explained to them that the information that they gave will be used only for the study and that meaningful data for this study will be achieved if they contribute their views about research topic. Borrowing from Oliver (2004) the research ensured that through the principle of informed consent, complex as it is, and the respondents were devoid of hang-ups that come with lack of clear expectations of the research. As Oliver points out, some respondents may be impressed by the status of the researcher, or even by the word research as used and may agree to participate without having a good idea of what the research is all about.
The research explained to the respondents that the data that will be gathered in this study will be treated in confidence and that the findings will be meant for a project of Management University of Africa. The researcher explained to the respondents that the data will be coded and no one, whatsoever, related the data to the respondents for both external and internal audiences of the project. The researcher accorded the respondents their due respect while at the same time ensuring that they answered the questions to the expectations of the study, interjecting questions, intelligibly. The researcher picked the respondents without any discrimination. This ensured unbiased representation. This was achieved through self-administered questionnaires with an anonymous method of return.

3.12 Chapter Summary
This chapter explores how the study was conducted. It sets out numerous stages and phases that were employed in effecting the research. It involves a plan for the gathering, measurement and examination of data. At this juncture, most verdicts regarding how the study was performed and the way respondents were approached, as well as when, where and how the study was accomplished. Definitely, the subsequent subdivisions have been incorporated; research design, population, sample, data gathering, data examination, reliability and validity and finally how data was obtainable.
CHAPTER FOUR
DATA ANALYSIS, FINDINGS AND DISCUSSIONS

4.0 Introduction
Chapter four provide an analysis of the study results in an effort to accomplish the research objective. The main objective for carrying out the research was an investigation into the affiliation amid motivational strategies and organizational performance of audit firms in Nairobi County, Kenya.

4.1 Demographic Characteristics
From the study population target sample of 148 respondents, 135 respondents filled and returned their questionnaires, constituting a 91.22 percent response rate. According to Sekaran (2009), this kind of response is good enough for such a study bearing in mind the research nature and the difficulties involved in making a follow up of questionnaires.

4.2 Validity and Reliability of the Research
In calculating the Cronbach alpha coefficient (\(\alpha\)) a statistical technique was employed for this research to evaluate the internal steadiness of the varied question items of the questionnaire (Sekaran, 2009). In each items group, the Cronbach alpha consistency was premeditated with the aim to demonstrate the internal consistency present in each subdivision. Another purpose served by signifying the degree of calculating similar construct rationality. In the diverse subdivisions, the overall coefficient was satisfactory.

In the different subsections, the general coefficient was acceptable.

Table 4.1: Cronbach's Alpha

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach's Alpha</th>
<th>Number of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational</td>
<td>0. 855</td>
<td>7</td>
</tr>
<tr>
<td>Reward</td>
<td>0. 857</td>
<td>9</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>0. 818</td>
<td>6</td>
</tr>
<tr>
<td>Training</td>
<td>0. 913</td>
<td>11</td>
</tr>
<tr>
<td>Working Conditions</td>
<td>0. 513</td>
<td>4</td>
</tr>
</tbody>
</table>
Table 4.1 represents the Cronbach alpha coefficients for the independent and dependent variables. Absolutely, it can be concluded that the various subcategories of the questionnaire produced elevated counts for the overall Cronbach alpha coefficient ranges between 0.513 and 0.913 showing each section had great level of reliability. Also, validity of the data is also regarded as essential in the measurement just like reliability for the study to be considered important.

4.3 Demographics

The study pursued to discover the respondents’ description. It captured their general characteristics in a bid to establish if they were well suited for the study. This captured the gender, age group and the highest level of education.

4.3.1 Distribution of Respondents by Gender

The table 4.1 below shows the response rate of the respondents on gender equivalence.

Table 4.1: Gender of Respondents

<table>
<thead>
<tr>
<th>Gender</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>90</td>
<td>66.70</td>
</tr>
<tr>
<td>Female</td>
<td>45</td>
<td>33.30</td>
</tr>
<tr>
<td>Total</td>
<td>135</td>
<td>100.00</td>
</tr>
</tbody>
</table>

Table 4.1 represents male and female respondents with 66.70% and 33.30% respectively.

4.3.2 Distribution of Respondents by Age Group

Table 4.2 below represents the respondent grouped by age and the study pursued.

Table 4.2: Age Group of Respondents

<table>
<thead>
<tr>
<th>Age Group</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 - 30 years</td>
<td>78</td>
<td>57.80</td>
</tr>
<tr>
<td>31 - 40 years</td>
<td>42</td>
<td>31.10</td>
</tr>
<tr>
<td>51 - 60 years</td>
<td>12</td>
<td>8.90</td>
</tr>
<tr>
<td>41 - 50 years</td>
<td>3</td>
<td>2.20</td>
</tr>
<tr>
<td>Total</td>
<td>135</td>
<td>100.00</td>
</tr>
</tbody>
</table>
Table 4.2 shows that most of the respondents were aged 21 - 30 years. 57.80 percent of the respondents were aged 21 - 30 years, 31.10 percent were aged 31 - 40 years, 8.90 percent were aged 51 - 60 years, and the rest, 2.20 percent were aged 41 - 50 years.

4.3.3 Distribution of Respondents by Level of Educational

The study sought to find out the level of education of the respondents. It captured the level of education of the respondents. Table 4. shows their response.

Table 4.3: Level of Educational

<table>
<thead>
<tr>
<th>Level of Education</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduate</td>
<td>69</td>
<td>51.10</td>
</tr>
<tr>
<td>College</td>
<td>27</td>
<td>20.00</td>
</tr>
<tr>
<td>Postgraduate</td>
<td>27</td>
<td>20.00</td>
</tr>
<tr>
<td>Secondary</td>
<td>9</td>
<td>6.70</td>
</tr>
<tr>
<td>Other CPA (K)</td>
<td>3</td>
<td>2.20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>135</strong></td>
<td><strong>100.00</strong></td>
</tr>
</tbody>
</table>

Table 4.3 shows that most of the respondents held degrees. 51.10 percent of the respondents were graduates, 20.00 percent had college qualifications, 20.00 percent held postgraduate qualifications, 6.70 percent had secondary education and the rest, and 2.20 percent had other education which was indicated as CPA (K). The level of qualification was important in this study. This evaluated whether the respondents had the prerequisite knowledge to understand the concept under research.

4.4 Descriptive Variables

The objective of the study was to explore motivational strategies and its effects on organizational performance in Audit Firms in Nairobi County, Kenya. This section therefore deals with the parameters of organizational performance of audit firms.
Table 4.4: Descriptive Statistics of Performance of Audit Firms

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Linking rewards to behaviors results in better individual and organizational performance</td>
<td>135</td>
<td>1.00</td>
<td>5.00</td>
<td>4.09</td>
<td>0.933</td>
</tr>
<tr>
<td>People will join a firm or stay in a firm because of rewards</td>
<td>135</td>
<td>2.00</td>
<td>5.00</td>
<td>4.00</td>
<td>0.877</td>
</tr>
<tr>
<td>Employees perform better on their jobs because of rewards</td>
<td>135</td>
<td>1.00</td>
<td>5.00</td>
<td>3.91</td>
<td>1.116</td>
</tr>
<tr>
<td>To what extent are you satisfied with the rewards currently offered in your firm</td>
<td>135</td>
<td>2.00</td>
<td>5.00</td>
<td>3.79</td>
<td>1.031</td>
</tr>
<tr>
<td>To what extent do employee benefits affect organizational performance at your firm</td>
<td>135</td>
<td>2.00</td>
<td>5.00</td>
<td>3.78</td>
<td>0.847</td>
</tr>
<tr>
<td>Employee benefits result in better individual and organizational performance</td>
<td>135</td>
<td>1.00</td>
<td>5.00</td>
<td>3.59</td>
<td>1.119</td>
</tr>
<tr>
<td>Training results in better individual and organizational performance</td>
<td>135</td>
<td>1.00</td>
<td>5.00</td>
<td>3.50</td>
<td>0.842</td>
</tr>
<tr>
<td>Working conditions affect individual and organizational performance</td>
<td>135</td>
<td>1.00</td>
<td>5.00</td>
<td>3.13</td>
<td>1.332</td>
</tr>
<tr>
<td><strong>Valid N (listwise)</strong></td>
<td>135</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 4.4 shows the descriptive statistics where organizational performance (Y) is the dependent variable under investigation. The study results revealed that the respondents agreed with the following statements on organizational performance: Linking rewards to behaviors results in better individual and organizational performance (mean score 4.09); people will join a firm or stay in a firm because of rewards (mean score 4.00); employees perform better on their jobs because of rewards (mean score 3.91); satisfaction with the rewards currently offered in their firm (mean score 3.79); employee benefits affect organizational performance at their firm (mean score 3.78); employee benefits result in better individual and organizational performance (mean score 3.59); training results in better individual and organizational performance (mean score 3.50). However, the respondents disagreed with the following statement based on organizational performance; working conditions affect individual and organizational performance (mean score 3.13).
Table 4.5: Descriptive Statistics of Reward and Organizational Performance

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Linking rewards to behaviors results in better individual and organizational performance</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>1.80</td>
<td>0.809</td>
</tr>
<tr>
<td>People will join a firm or stay in a firm because of rewards</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>1.89</td>
<td>0.952</td>
</tr>
<tr>
<td>Employees perform better on their jobs because of rewards</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.09</td>
<td>1.843</td>
</tr>
<tr>
<td>To what extent are you satisfied with the rewards currently offered in your firm</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.91</td>
<td>1.011</td>
</tr>
</tbody>
</table>

**Valid N (listwise)** 135

Table 4.5 shows the descriptive statistics of reward and organizational performance. The study results revealed that the respondents agreed to a great extent that: Linking rewards to behaviors results in better individual and organizational performance (mean score 1.80); people will join a firm or stay in a firm because of rewards (mean score 1.89); employees perform better on their jobs because of rewards (mean score 2.09). However, the respondents agreed to a small extent that they are satisfied with the rewards currently offered in their firm (mean score 2.91).

Table 4.6: Descriptive Statistics of Reward

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving appreciation and positive recognition</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>4.40</td>
<td>0.857</td>
</tr>
<tr>
<td>Promotions are free, fair and on merit</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>4.38</td>
<td>0.976</td>
</tr>
<tr>
<td>Commendation for hard work is fair and free</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>4.24</td>
<td>0.996</td>
</tr>
<tr>
<td>Job Security</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>4.13</td>
<td>1.171</td>
</tr>
<tr>
<td>Overtime allowance is paid when working hours are extended</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>4.11</td>
<td>1.256</td>
</tr>
<tr>
<td>Rewards on formulated organizational based policies</td>
<td>135</td>
<td>2</td>
<td>5</td>
<td>3.93</td>
<td>0.883</td>
</tr>
<tr>
<td>Staff are given cash incentives, rewards/vouchers annually</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.76</td>
<td>1.255</td>
</tr>
</tbody>
</table>

**Valid N (listwise)** 135
Table 4.6 shows the descriptive statistics of R (Rewards) which is one of the predictor variables of organization performance. According to the study results, the respondents agreed with the following statements on rewards: Receiving appreciation and positive recognition (mean score 4.40); Promotions are free, fair and on merit (mean score 4.38); Commendation for hard work is fair and free (mean score 4.24); Job Security (mean score 4.13); Overtime allowance is paid when working hours are extended (mean score 4.11); Rewards formulated on organizational based policies (mean score 3.93); Staff are given cash incentives, rewards/vouchers annually (mean score 3.76).

Table 4.7: Descriptive Statistics of Employee Benefits and Organizational Performance

<table>
<thead>
<tr>
<th>Description</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee benefits make employees to behave in the desired ways</td>
<td>135</td>
<td>1</td>
<td>3</td>
<td>1.91</td>
<td>0.696</td>
</tr>
<tr>
<td>To what extent do employee benefits affect organizational performance at</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>1.96</td>
<td>0.818</td>
</tr>
<tr>
<td>your firm</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee benefits result in better individual and organizational performance</td>
<td>135</td>
<td>1</td>
<td>4</td>
<td>1.87</td>
<td>0.780</td>
</tr>
<tr>
<td>To what extent are you satisfied with the employee benefits currently</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.73</td>
<td>0.908</td>
</tr>
<tr>
<td>offered</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>135</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 4.7 shows the descriptive statistics of employee benefits and organizational performance. The study results revealed that the respondents agreed to a great extent that: Employee benefits make employees to behave in the desired ways (mean score 1.91); To what extent do employee benefits affect organizational performance at your firm (mean score 1.96); Employee benefits result in better individual and organizational performance (mean score 1.87). However, the respondents agreed to a small extent that they are satisfied with the employee benefits currently offered (mean score 2.73).
Table 4.8: Descriptive Statistics of Employee Benefits

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Safety and well-being</td>
<td>135</td>
<td>2</td>
<td>5</td>
<td>4.04</td>
<td>0.790</td>
</tr>
<tr>
<td>safe working Environment</td>
<td>135</td>
<td>2</td>
<td>5</td>
<td>3.98</td>
<td>0.777</td>
</tr>
<tr>
<td>Employees are motivated to achieve targets</td>
<td>135</td>
<td>2</td>
<td>5</td>
<td>3.96</td>
<td>0.945</td>
</tr>
<tr>
<td>Met individual targets</td>
<td>135</td>
<td>2</td>
<td>5</td>
<td>3.93</td>
<td>0.803</td>
</tr>
<tr>
<td>Terms and conditions of employment</td>
<td>135</td>
<td>2</td>
<td>5</td>
<td>3.93</td>
<td>0.775</td>
</tr>
<tr>
<td>Working time</td>
<td>135</td>
<td>2</td>
<td>5</td>
<td>3.87</td>
<td>0.809</td>
</tr>
<tr>
<td>Work-life balance</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.71</td>
<td>0.913</td>
</tr>
<tr>
<td>Connectivity to social amenities has</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.56</td>
<td>1.005</td>
</tr>
<tr>
<td>increased</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.44</td>
<td>1.027</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>135</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 4.8 shows the descriptive statistics of EB (Employee Benefits) which is one of the predictor variable of organizational performance. According to the study results, the respondents agreed with the following statements on employee benefits: Safety and well-being (mean score 4.04); safe working Environment (mean score 3.98); Employees are motivated to achieve targets (mean score 3.96); Met individual targets (mean score 3.93). Terms and conditions of employment (mean score 3.93); Working time (mean score 3.87); Work-life balance (mean score 3.71); Connectivity to social amenities has increased (mean score 3.56). However, the respondents disagreed with the following statement based on the employee benefits: Organizational annual targets are normally surpassed (mean score 3.44).
Table 4.9: Descriptive Statistics of Training and Organizational Performance

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>To what extent do employees get relevant training in your organization</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.16</td>
<td>0.969</td>
</tr>
<tr>
<td>Employees more readily agree to develop job skills because of rewards offered</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.22</td>
<td>0.895</td>
</tr>
<tr>
<td>To what extent is the staff happy with the training currently offered by the firm</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.07</td>
<td>0.803</td>
</tr>
<tr>
<td>Training results in better individual and organizational performance</td>
<td>135</td>
<td>1</td>
<td>4</td>
<td>1.56</td>
<td>0.654</td>
</tr>
</tbody>
</table>

Valid N (listwise) 135

Table 4.9 shows the descriptive statistics of training and organizational performance. The study results revealed that the respondents agreed to a great extent that: To what extent do employees get relevant training in your organization (mean score 2.16); Employees more readily agree to develop job skills because of rewards offered (mean score 2.22); To what extent is the staff happy with the training currently offered by the firm (mean score 2.07); Training results in better individual and organizational performance (mean score 1.56).

Table 4.10: Descriptive Statistics of Training

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-house training has improved skills and competency</td>
<td>135</td>
<td>2</td>
<td>5</td>
<td>4.09</td>
<td>0.815</td>
</tr>
<tr>
<td>Training is given on a fair and merit basis</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>4.02</td>
<td>0.833</td>
</tr>
<tr>
<td>The training and development policy applies at all levels</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.76</td>
<td>1.143</td>
</tr>
<tr>
<td>Employees are mentored in house to improve on their skills and competency</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.71</td>
<td>0.984</td>
</tr>
<tr>
<td>Scholarships are awarded on merit</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.58</td>
<td>1.278</td>
</tr>
<tr>
<td>There is equal opportunity for training outside the country</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.93</td>
<td>1.426</td>
</tr>
</tbody>
</table>

Valid N (listwise) 135
Table 4.10 shows the descriptive statistics of T (Training) which is one of the predictor variable of organizational performance. According to the study results, the respondents agreed with the following statements on training: In-house training has improved skills and competency (mean score 4.09); Training is given on a fair and merit basis (mean score 4.02); The training and development policy applies at all levels (mean score 3.76); Employees are mentored in house to improve on their skills and competency (mean score 3.71); Scholarships are awarded on merit (mean score 3.58). However, the respondents disagreed with the following statement based on training: There is equal opportunity for training outside the country (mean score 2.93).

Table 4.11: Descriptive Statistics of Working Conditions and Organizational Performance

<table>
<thead>
<tr>
<th>Working conditions affect individual and organizational performance</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>To what extent are you satisfied with the working conditions at your firm</td>
<td>135</td>
<td>1</td>
<td>4</td>
<td>2.20</td>
<td>0.721</td>
</tr>
<tr>
<td>People will join a firm or stay in a firm because of the working conditions</td>
<td>135</td>
<td>1</td>
<td>4</td>
<td>1.93</td>
<td>0.857</td>
</tr>
<tr>
<td>To what extent do employees feel safe and secure with the benefits provided</td>
<td>135</td>
<td>1</td>
<td>4</td>
<td>1.53</td>
<td>0.656</td>
</tr>
</tbody>
</table>

Table 4.11 shows the descriptive statistics of working conditions and organizational performance. The study results revealed that the respondents agreed to a great extent that: Working conditions affect individual and organizational performance (mean score 2.36); employees are satisfied with the working conditions at your firm (mean score 2.20); People will join a firm or stay in a firm because of the working conditions (mean score 1.93); employees feel safe and secure with the benefits provided (mean score 1.53).
Table 4.12: Descriptive Statistics of Working Conditions

<table>
<thead>
<tr>
<th>Working Conditions</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employees are provided with Medicare</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.98</td>
<td>0.981</td>
</tr>
<tr>
<td>There is equal opportunity for leave (paternity/maternity/annual)</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.87</td>
<td>1.190</td>
</tr>
<tr>
<td>The retirement savings programme is sufficient</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.78</td>
<td>1.034</td>
</tr>
<tr>
<td>Medical cover for staff and family is sufficient</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.73</td>
<td>1.147</td>
</tr>
<tr>
<td>Employees are provided with Social Security</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.71</td>
<td>0.913</td>
</tr>
<tr>
<td>Pension scheme</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.67</td>
<td>1.037</td>
</tr>
<tr>
<td>Employees are provided with Group Life Insurance Plans</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.67</td>
<td>1.178</td>
</tr>
<tr>
<td>Employees are provided with Worker’s Compensation Insurance</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.53</td>
<td>1.263</td>
</tr>
<tr>
<td>Employees are provided with Child Care</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>3.22</td>
<td>1.370</td>
</tr>
<tr>
<td>Fitness/wellness programmes are available</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.87</td>
<td>1.280</td>
</tr>
<tr>
<td>Employees are provided with Unemployment Insurance</td>
<td>135</td>
<td>1</td>
<td>5</td>
<td>2.82</td>
<td>1.408</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>135</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 4.12 shows the descriptive statistics of WC (working conditions) which is one of the predictor variable of organizational performance. According to the study results, the respondents agreed with the following statements on working conditions: Employees are provided with Medicare (mean score 3.98); There is equal opportunity for leave (paternity/maternity/annual) (mean score 3.87); the retirement savings program is sufficient (mean score 3.78). Medical cover for staff and family is sufficient (mean score 3.73); Employees are provided with Social Security (mean score 3.71); Pension scheme (mean score 3.67). Employees are provided with Group Life Insurance Plans (mean score 3.67); Employees are provided with Worker’s Compensation Insurance (mean score 3.53. However, the respondents disagreed with the following statement based on working conditions: Employees are provided with Child Care (mean score 3.22); Fitness/wellness
programmes are available (mean score 2.87); Employees are provided with Unemployment Insurance (mean score 3.82).

4.5 Bivariate Linear Correlation among all Variables

Table 4.13: Motivational Strategies & Organizational Performance: Bivariate Linear Correction

<table>
<thead>
<tr>
<th></th>
<th>OP</th>
<th>R</th>
<th>EB</th>
<th>T</th>
<th>WC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational</td>
<td>Pearson Correlation</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performance of</td>
<td>Sig. (2-tailed)</td>
<td>N</td>
<td>34</td>
<td></td>
<td></td>
</tr>
<tr>
<td>audit firms</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rewards</td>
<td>Pearson Correlation</td>
<td>0.549**</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>0.003</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>27</td>
<td>32</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>Pearson Correlation</td>
<td>0.797**</td>
<td>0.755**</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>34</td>
<td>32</td>
<td>40</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training</td>
<td>Pearson Correlation</td>
<td>0.797**</td>
<td>0.675**</td>
<td>0.743**</td>
<td>1</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>33</td>
<td>26</td>
<td>34</td>
<td>34</td>
<td></td>
</tr>
<tr>
<td>Working Conditions</td>
<td>Pearson Correlation</td>
<td>0.588**</td>
<td>0.453*</td>
<td>0.602**</td>
<td>0.588**</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>0.001</td>
<td>0.026</td>
<td>0.000</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>30</td>
<td>24</td>
<td>31</td>
<td>31</td>
<td></td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Table 4.13 shows the bivariate linear correlation among all variables under investigation in the study. The findings of this study indicate that rewards are positively and significantly related to organizational performance ($r = 0.549$, $p = 0.003$); employee benefits is also positively and significantly related to organizational performance ($r = 0.797$)
Training is also positively and significantly related to organizational performance ($r = 0.797$, $p= 0.000$); working conditions are also positively and significantly related to organizational performance ($r = 0.588$, $p= 0.001$).

### 4.6 Regression Analysis

**Table 4.14:** Motivational Strategies & Organizational Performance: Model Validity

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>16.913</td>
<td>4</td>
<td>4.228</td>
<td>7.776</td>
<td>0.000(a)</td>
</tr>
<tr>
<td>Residual</td>
<td>70.687</td>
<td>130</td>
<td>0.544</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>87.600</td>
<td>134</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: OP
a. Predictors: (Constant), WC, R, T, EB

Table 4.14 contains the model showing the relationship between organizational performance and motivational strategies in audit firms. The results show that the model was found to be valid: $F (4, 130) = 7.776$, $p = 0.000$, implying that the four predictor variables are good in explaining the relationship between motivational strategies and organization performance.

**Table 4.15:** Motivational Strategies & Organizational Performance: Model Summary

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.783a</td>
<td>0.613</td>
<td>0.532</td>
<td>0.30986</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), WC, R, T, EB

Table 4.15 shows that the model showing the relationship between organizational performance and innovativeness in an organization explains 61.3 percent of the total variation in organization performance. The adjusted $R^2$ shows that without the value of constant, the model explains 53.20 percent of total variation with a standard deviation of 0.30986.
Table 4.16: Motivational Strategies & Organizational Performance: Regression Weights

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>0.906</td>
<td>0.617</td>
<td>1.469</td>
<td>0.158</td>
</tr>
<tr>
<td>Rewards</td>
<td>-0.235</td>
<td>0.167</td>
<td>-1.407</td>
<td>0.176</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>0.334</td>
<td>0.244</td>
<td>1.371</td>
<td>0.186</td>
</tr>
<tr>
<td>Training</td>
<td>0.531</td>
<td>0.244</td>
<td>2.173</td>
<td>0.043</td>
</tr>
<tr>
<td>Working Conditions</td>
<td>0.136</td>
<td>0.106</td>
<td>1.288</td>
<td>0.213</td>
</tr>
</tbody>
</table>

a. Dependent Variable: OP

Table 4.16 indicates the regression weights between variables. It also represents the combined effects of all variables when put together. The table shows that variable Training (T) is positively related to organizational performance and this relationship is statistically significant ($\beta_3 = 0.531, p = 0.043$). However, the value of constant ($\beta_0 = 0.906, p = 0.158$) and employee benefits (EB) ($\beta_2 = 0.334, p = 0.186$) are positively related to organizational performance but the relationship is not statistically significant. Rewards (R) on the other hand was found to be negatively related to organizational performance ($\beta_1 = -0.235, p = 0.176$) and the relationship is not statistically significant. Working conditions (WC) were also found to be negatively related to organizational performance ($\beta_1 = 0.136, p = 0.213$) and the relationship is not statistically significant.

4.7 Discussions

The study found rewards are correlated to organizational performance. This is in line with previous studies and literature as performance is not only related to employees but is also related to marketing and organization. According to Stoner et al. (1995) as a result of recognition to the necessities of the employees saying that, “the decisive test of institutional achievement refers to its capacity to produce values adequate to recompense for the problems enacted upon the contributed resources.” Bernard views employee, in a prearranged exertion, tapping in time and determinations for individual, financial, and non-economic gratification. In the present technological era, organizations need to be cautious to meet their workers necessities. Else, the organization will learn that they are
dropping their skilled, highly trained groundbreaking specialists to other institutions who readily and willingly meet their necessities and demands.

A motivated labour force is vital as outlined by Carlsen (2003). It is because, comprehensive contribution of the workers inescapably drives the organization’s profitability. Additional dominant worry for management is, inspiring their workers connects unswervingly from management contribution in the exercise of motivation approaches, and hence, there exists an undeviating outcome amongst motivation levels and participation by management.

Results show that, when adopted separately, training and employee benefits have a significant positive impact on organizational performance, whereas rewards have a significant positive impact on the propensity employee motivation. The simultaneous implementation of rewards, employee benefits and training increases organizational performance, whereas no effects of such combinations were observed on employee performance.

The research found that rewarding employees according to their performance increased firm performance. To use rewards as a motivator effectively, employee’s managers must deliberate on four key constituents of a reward organization. These refers to the job rate and it connects to the significance the institution attaches to every task; compensation- it inspires employee’s or teams by recompensing them in reference to their performance; individual or distinct allowances, connected to elements like shortage of specific skills, or definite categories of personnel, or with extended service; and outlying benefits like paid holidays, pensions among others. Therefore, it is necessary to guarantee that the predominant pay in other audit firms is deliberated in determining the pay structure of their firms.

Money is indeed confirmed to be the most significant strategy in motivating employees (Akintoye, 2000). In 1911, for industries to achieve their maximum productivity, the industrial employees were moltivated by monitory compensation as Fredrick Taylor
alongside his assistant researcher confirmed. The research recommended that incentives in of monitory values would entice the industrial workers to perform better, be committed and satisfied. Better wages and salaries gives the workers the accomplishment feeling of security assurance, authority and respect as well as having motivational drive. Individuals select the types of work depending on the wages and salaries they are remunerated for offering their services and skills as confirmed by Katz, et al. in 2005. Money motivates individuals to reach for higher goals in their lives and attain a better scale in performance and delivery of service. If it happens that there is a similar opening for a job in another organization with a higher salary, for instance and an employee happens to have qualifies for the job they would like to move to the other organization. In 1996, Banjoko said that financial rewards may also happen to be a mechanism for the managers to get at or reward the employees as higher productivity is encouraged and poor performance is condemned and threatened to be entrenched. Also, when employees are hopeful of promotion and higher pay when they perform better, they are motivated by their future career opportunity.

Performance solemnly depends on motivation in an organization. Training of employees should be a management’s vital tool in motivating employees to achieve better performance. Darmon (1974) defined motivation as training employees to focus their exertions onto the activities of the organization to increase the performance of within their stipulated stations and responsibilities. Denton (1991) says a motivated team would assuage embitterment of the workforce and rally on the issue. Additionally, motivation of the employees will better the relationship between the employer and employees by understanding, dedication, indulgence with while implementing the objectives and aligning to the decision-making processes. Enhancement of the skills and the knowledge of the employees would eventually align with the performance of the organization. performance of an organization does not depend on the automation of the organization but rather how much motivation is channelled to the employees. Motivation through training of the employees is indispensable. This type of motivation enhances the skills
employees need for self-development and improving their career work and also correlate the organization with the current trends and remain competitive in the market.

4.8 Summary
This chapter represented data collected in the course of the research. Questionnaires were used to collect the data from respondents. The data collected using the Likert scale of the questionnaires is analyzed and discussed according to the objectives of the document.
CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATION

5.0 Introduction
In this chapter, the researcher discusses the findings of the analysed data drawing informed conclusion. The several recommendations and remarks uttered by the respondents from the interview are also integrated. The objectives are used to correlate the findings attained, conclusions reached and the proposals suggested.

5.1 Summary of findings

5.1.1 General Information
The study findings indicate that most of the respondents held degrees. The level of qualification was important in this study. This evaluated whether the respondents had the prerequisite knowledge to understand the concept under research. The study results show that the Cronbach alpha coefficients for the dependent and independent variables indicate a high level of reliability for each construct. In total, it could thus be said that the different subsections or constructs of the questionnaire yielded high scores of the general Cronbach alpha coefficient.

5.1.2 Reward and Organizational Performance
The study results revealed that the respondents agreed that the following factors impacted on organizational performance: Linking rewards to behaviors results in better individual and organizational performance; employees perform better on their jobs because of rewards; employee benefits affect organizational performance at their firm; employee benefits result in better individual and organizational performance; training results in better individual and organizational performance. According to the study results, the respondents agreed that receiving appreciation and positive recognition; promotions being free, fair and on merit; commendation for hard work is fair and free; job security; overtime allowance being paid when working hours are extended; rewards being formulated on organizational based policies; staff are given cash incentives,
rewards/vouchers annually affected organizational performance. The findings of this study indicate that rewards are positively and significantly related to organizational performance.

5.1.3 Training and Organizational Performance

According to the study results, the respondents agreed to a great extent that in-house training has improved skills and competency; training is given on a fair and merit basis; the training and development policy applies at all levels; employees were mentored in house to improve on their skills and competency; scholarships were awarded on merit. The findings of this study indicate that training is positively and significantly related to organizational performance.

5.1.4 Employee Benefits and Organizational Performance

The study results revealed that employee benefits including safety and well-being; safe working environment; employees are motivation to achieve targets; meeting individual targets, terms and conditions of employment; working time; work-life balance; connectivity to social amenities has increased or affected organizational performance. The findings of this study indicate that employee benefits are positively and significantly related to organizational performance.

5.1.5 Working Conditions and Organizational Performance

According to the study results, the respondents agreed that the employees are provided with Medicare; there is equal opportunity for leave (paternity/maternity/annual); the retirement savings programme is sufficient; medical cover for staff and family is sufficient; employees are provided with social security; pension scheme; group life insurance plans and worker’s compensation insurance. The findings of this study indicate that working conditions are positively and significantly related to organizational performance.
The results show that the model was found to be valid, implying that the four predictor variables are good in explaining the relationship between motivational strategies and organization performance. The model showing the relationship between organizational performance and innovativeness in an organization explains 61.3 percent of the total variation in organization performance.

5.2 Conclusion
The study results show that the model was found to be valid, implying that the four predictor variables are good in explaining the relationship between motivational strategies and organization performance. From the study findings, it can be concluded that the employees are the most valuable resource in an organization. This is especially relevant in the service industry. Customers often base their perceptions of the service on the quality of the interaction with the employees. From the study findings, it can be concluded that it is essential that the employee is motivated to consistently deliver a high-performance experience to the customer. Motivation is especially important when employees operate in a boundary spanning position, as this involves high levels of stress and burn out.

5.2.1 Reward and Organizational Performance
From the study findings, it can be concluded that rewards are positively and significantly related to organizational performance. The respondent agreed rewards impact positively to the individual and organization’s performance thus, employees are motivated by appreciation and positive recognition from their bosses are promotions depends on merit, free and fair in most organizations. As much as job security is also a reward, hard work is applauded. Monetary motivations are not as popular in many organizations. Also, most of the rewards are not stipulated in the organizational policies in most of the organizations. The number of organizations paying employees for overtime is almost average to those which don’t pay.
5.2.2 Training and Organizational Performance

From the study findings, it can be concluded that training is also positively and significantly related to organizational performance. Respondent agreed that in-house training has enhanced skills of the employees and their competencies as they are given fairly and on merit. In average number of organizations, the training and development policies applies in all levels and monitoring is done in-house to enhance the skills and competencies of their staff. Also, scholarships are given on merit. On the other hand, there are no equal opportunities are given outside the countries for the employees.

5.2.3 Employee Benefits and Organizational Performance

From the study findings, it can be concluded that employee benefits are also positively and significantly related to organizational performance. The respondents were positive that the safety and the well-being of the employees and safe working environment is emphasized in most of these organizations. Employees are encouraged to meet their targets and met individual target. The working time and balancing it with life is favorable for most organizations. However, for most organizations, the organizational annual targets are surpassed and connections to public amenities are not increasing as much.

5.2.4 Working Conditions and Organizational Performance

From the study findings, it can be concluded that working conditions are also positively and significantly related to organizational performance the employees are motivated by the fact that they are provided with Medicare, equal opportunities for leaves are provided such as maternity, paternity and annual leave. In most organizations, the retirement saving program is sufficient as well as the medical cover is provided for their entire family and they have social security. Most firms provide their employees with pension scheme and life group insurance plans. Some organization provide employee’s compensation insurance and child care while most of them are not offering fitness and unemployment insurance.
5.3 Recommendation

On the basis of the findings, the study puts forth the following suggestions:

The study’s finding picked some substantial questions in the field of motivational strategies. The management is impressed to attain the requirements for their workers in strengthening their satisfaction, motivation and remunerations in the aim of improving their organizational performance. The aim of the government and organizations’ management should be upgrading the working environment of their employees. The following are recommendations for the study.

i. Employers should appreciate the efforts of their employees by recognizing their contribution to the organizations and should formulate policies on reward to enhance equity and fairness for all. The organizations should device a substitute of monetary reward and offer something substantial.

ii. Most organizations are caring about the well-being of their employees but also, they should improve on connectivity to public amenities and performing above the annual targets. The balance between work and employees should be revised to motivate them perform even better.

iii. Training of employees is critical to cutting down the cost of operations and save time. Most organizations have considered inhouse training giving each employee opportunity to enhance their skills. On the other hand, giving scholarships and training outside the country has to be offered on merit and fairly among all employees.

iv. Working condition and the well-being of the employees contribute a great deal to the performance of the organization. Most organizations have devised medical care schemes for their employees ensuring good health for all on a fair basis and allocating enough time for them to rest and grow their families as they grow older. However, their fitness and wellness is important to enhance consistency and unemployment support need to be enhanced and incorporated into the working conditions of the organizations as most are not availing the services.
Training is an essential factor for matching the competences and skills in practical outcomes.

In effect, no single motivational strategy can effectively influence the firm’s performance. An enabling environment is needed for the motivational strategies to operate jointly in order to improve audit firms’ performance. In so doing, they should begin to take steps towards the development of SMART motivational strategies, have and implement systems that will help them motivate employees optimally. It is also recommended that all Audit firms should understand and be aware about the various factors and circumstances that affect their employees’ performance. They should have a clear sense of both internal and external environment and understand how their changes affect the firm’s performance. This implies that training a specific motivational strategy planning team is an important intervention in this area.

5.4 Suggestions for Further Study

From the research, it is clear that good motivational strategies lead to good performance. Thus; recommendation for the future study is required to research the equilibrium needed and the advantages prospected to be achieved the various strategies for motivation and assessment of performance customs in Audit firms in other Counties of Kenya. Normally organizations are directed by specific motivational strategies and interacts in different implementation methods. Although somewhat specific approaches to implement these motivational strategies can hypothetically create positive performance for the organization, diverse ways might result to varying edges. If motivational strategies are not done effectively by proper formulation of the objectives, scan the environment finest results/performance would not be observed. Measures should be approached to assist Audit firms on balancing effectively the motivational strategies and the implementation methods. Researchers in the future could investigate the limitations and how to improve on discussed issues in this study. Also, they researchers may also look on the factors that motivate, and those that dissatisfy Workers.
REFERENCES


APPENDICES

APPENDIX I : LETTER OF INTRODUCTION

Dear Sir/Madam,

RE: REQUEST FOR RESEARCH DATA

I am a student at Management University of Africa, in partial fulfillment of the award of bachelor’s degree in Leadership and Management, I am conducting a study on “MOTIVATIONAL STRATEGIES AND THEIR EFFECTS ON ORGANIZATIONAL PERFORMANCE: A SURVEY OF AUDIT FIRMS IN NAIROBI COUNTY, KENYA”

For the purpose of facilitating our research work, I wish to collect data through questionnaire. I shall be grateful if you would kindly extend to us the help we may need to have this questionnaire completed. This information is purely for the purpose of my research work and therefore it shall be treated with strict confidentiality. A copy of the final report shall be given to you on request.

Thank you in advance, I look forward to your assistance.

Yours Faithfully,

BENJAMIN K. MUTUA

EMBA/00043/3/2013
APPENDIX II: RESEARCH STUDY QUESTIONNAIRE

Instructions
Tick the appropriate response. Where the question is open, write in the space provided.

1. Gender  (tick one)  Male ( )  Female ( )
2. What is your age group in complete years?
   21 - 30 years ( )  31 - 40 years ( )
   41 - 50 years ( )  51 - 60 years ( )
   Above 60 years ( )
3. What is your highest level of education? (Tick one)
   Primary ( )  Secondary ( )  College ( )
   Graduate ( )  Postgraduate ( )  Doctorate ( )
   Other...........................................................................................................

SECTION B: REWARD AND ORGANIZATIONAL PERFORMANCE

4. Linking rewards to behaviors results in better individual and organizational performance.
   To a very large extent ( )  To a large extent ( )
   To a small extent ( )  To a very small extent ( )
   To a no extent at all ( )
5. People will join a firm or stay in a firm because of rewards?
   To a very large extent ( )  To a large extent ( )
   To a small extent ( )  To a very small extent ( )
   To a no extent at all ( )
6. Employees perform better on their jobs because of rewards?
   To a very large extent ( )  To a large extent ( )
   To a small extent ( )  To a very small extent ( )
   To a no extent at all ( )
7. To what extent are you satisfied with the rewards currently offered in your firm?
   
   To a very large extent ( )  To a large extent ( )
   To a small extent ( )  To a very small extent ( )
   To a no extent at all ( )

8. On a scale of 1 – 5, indicate how reward affects organizational performance. Key 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

<table>
<thead>
<tr>
<th>i.</th>
<th>Receiving appreciation and positive recognition</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>ii.</td>
<td>Rewards on formulated organizational based policies</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>iii.</td>
<td>Overtime allowance is paid when working hours are extended</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>iv.</td>
<td>Staff are given cash incentives, rewards/vouchers annually</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>v.</td>
<td>Promotions are free, fair and on merit</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>vi.</td>
<td>Commendation for hard work is fair and free</td>
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</tr>
<tr>
<td>vii.</td>
<td>Job Security</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
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</table>

9. In your opinion, how do rewards affect organizational performance?

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SECTION C: EMPLOYEE BENEFITS AND ORGANIZATIONAL PERFORMANCE

10. Employee benefits make employees to behave in the desired ways.

   To a very large extent ( )  To a large extent ( )
   To a small extent ( )  To a very small extent ( )
   To a no extent at all ( )

11. To what extent do employee benefits affect organizational performance at your firm?

   To a very large extent ( )  To a large extent ( )
   To a small extent ( )  To a very small extent ( )
   To a no extent at all ( )

12. Employee benefits result in better individual and organizational performance.

   To a very large extent ( )  To a large extent ( )
   To a small extent ( )  To a very small extent ( )
   To a no extent at all ( )
13. What is the extent of your satisfaction with the employee benefits currently offered?

- To a very large extent ( )
- To a large extent ( )
- To a small extent ( )
- To a very small extent ( )
- To a no extent at all ( )

14. On a scale of 1 – 5, indicate how employee benefits affect organizational performance? Key 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

| i. Connectivity to social amenities has increased | 1 | 2 | 3 | 4 | 5 |
| ii. Employees are motivated to achieve targets   |   |   |   |   |   |
| iii. Organizational annual targets are normally surpassed |   |   |   |   |   |
| iv. Met individual targets                       |   |   |   |   |   |
| v. Safe working environment                      |   |   |   |   |   |
| vi. Terms and conditions of employment           |   |   |   |   |   |
| vii. Work-life balance                           |   |   |   |   |   |
| viii. Working time                               |   |   |   |   |   |
| ix. Safety and well-being                        |   |   |   |   |   |

15. In your opinion, how do employee benefits affect organizational performance?

.................................................................................................................................
.................................................................................................................................
.................................................................................................................................

SECTION D: TRAINING AND ORGANIZATIONAL PERFORMANCE

16. To what extent do employees get relevant training in your organization?

- To a very large extent ( )
- To a large extent ( )
- To a small extent ( )
- To a very small extent ( )
- To a no extent at all ( )

17. Employees more readily agree to develop job skills because of rewards offered?

- To a very large extent ( )
- To a large extent ( )
- To a small extent ( )
- To a very small extent ( )
- To a no extent at all ( )

18. To what extent is the staff happy with the training currently offered by the firm?

- To a very large extent ( )
- To a large extent ( )

66
19. Training results in better individual and organizational performance.

<table>
<thead>
<tr>
<th>Extent</th>
<th>( )</th>
<th>( )</th>
<th>( )</th>
<th>( )</th>
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</table>

20. On a scale of 1 – 5 with, indicate how training and development affects organizational performance? Key 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

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<thead>
<tr>
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<th>5</th>
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<tbody>
<tr>
<td>i. Scholarships are awarded on merit</td>
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<td>ii. Training is given on a fair and merit basis</td>
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<tr>
<td>iii. The training and development policy applies at all levels</td>
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<tr>
<td>iv. In-house training has improved skills and competency</td>
<td></td>
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<tr>
<td>v. Employees are mentored in house to improve on their skills and competency</td>
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<tr>
<td>vi. There is equal opportunity for training outside the country</td>
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21. In your opinion, how does training and development affect organizational performance?

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SECTION E: WORKING CONDITIONS AND ORGANIZATIONAL PERFORMANCE

22. Working conditions affect individual and organizational performance.

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<th>( )</th>
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23. What is the extent of satisfaction with the working conditions at your firm?

<table>
<thead>
<tr>
<th>Extent</th>
<th>( )</th>
<th>( )</th>
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</table>
24. People will join a firm or stay in a firm because of the working conditions?

<table>
<thead>
<tr>
<th>Extent</th>
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</tr>
</thead>
<tbody>
<tr>
<td>To a very large extent</td>
<td></td>
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<td>To a large extent</td>
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<td>To a small extent</td>
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<tr>
<td>To a very small extent</td>
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</tr>
<tr>
<td>To a no extent at all</td>
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</table>

25. How do employees feel safe and secure with the benefits provided?

<table>
<thead>
<tr>
<th>Extent</th>
<th>( )</th>
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<tbody>
<tr>
<td>To a very large extent</td>
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<td>To a large extent</td>
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<td>To a small extent</td>
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<tr>
<td>To a very small extent</td>
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<tr>
<td>To a no extent at all</td>
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26. On a scale of 1 – 5, indicate how working conditions affects employee organizational performance? Key 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

<table>
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<td>i. There is equal opportunity for leave (paternity/maternity/annual)</td>
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<td>ii. Medical cover for staff and family is sufficient</td>
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<tr>
<td>iii. The retirement savings programme is sufficient</td>
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<td>iv. Pension scheme</td>
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</tr>
<tr>
<td>v. Fitness/wellness programmes are available</td>
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<td>vi. Employees are provided with Social Security</td>
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<tr>
<td>vii. Employees are provided with Medicare</td>
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<tr>
<td>viii. Employees are provided with Group Life Insurance Plans</td>
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<tr>
<td>ix. Employees are provided with Unemployment Insurance</td>
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<tr>
<td>x. Employees are provided with Worker’s Compensation Insurance</td>
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<tr>
<td>xi. Employees are provided with Child Care</td>
<td></td>
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</tbody>
</table>

27. In your opinion, how do employee benefits affect organizational performance?

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.................................................................................................................................................................................................

Thank you for your participation
APPENDIX III: LIST OF AUDIT FIRMS IN NAIROBI COUNTY

A) List of Large Audit firms in Nairobi, Kenya.
1) Deloitte & Touche  
2) Ernst & Young  
3) Grant Thornton  
4) KPMG  
5) PKF Kenya  
6) PricewaterhouseCoopers

B) List of Medium and Small Sized Audit firms in Nairobi, Kenya.
1) Ababsy & Associates  
2) Abdulhamid And Company  
3) Achode & Company  
4) Ambale & Company  
5) Aggrey & Company  
6) Agoro & Associates  
7) Ak Wachira & Associates  
8) Alex And Partners  
9) Alekim & Associates  
10) Amg Kenya  
11) Amos Wambugu  
12) Apollo & Associates  
13) Anchinga And Associates  
14) Benim & Associates  
15) Bernard Mulandi & Co.  
16) Bett & Associates  
17) B.O Omollo & Company  
18) Billsmith & Company  
19) Bitta & Associates  
20) Bosire Paul Ombuki & Associates  
21) BMK Muoki & Co  
22) Boniface Muthama Nthenge  
23) Charles Joshua & Associates  
24) Chengoni & Company  
25) Chege Muchunguzi Mwangi & Colp,CPAS  
26) Chubi & Associates  
27) Clyde & Associates  
28) Daniel Dimba & Company Associates  
29) David & Associates  
30) Dmc Associates  
31) D.M K Muathe & Associates  
32) Dan & Associates  
33) Dan & Anderson Associates  
34) Dennis Paul’s Associates  
35) Dhulia & Company  
36) DMG Peter & Associates  
37) Edwin Associates  
38) EKV & Associates  
39) Elijah & Company Associates  
40) Eric Ngari & Company  
41) Esther Muchemi & Co  
42) Esani & Associates  
43) Fitzgerald Otieno Oyoo  
44) Gachanga & Associates  
45) Gachau Maina & Company  
46) GAD Wekesa & Associates  
47) Geoffrey Gitau & Co  
48) Gichuhi Warwarthe & Associates  
49) Gikunji Njuguna & Company  
50) Githiga Mwangi & Associates  
51) Githere Associates & Co.  
52) G G Gitau And Associate  
53) Henry Smith & Wilson CPA  
54) Henrik & Company  
55) Gemal And Company  
56) H W Gichohi & Company CPA(K)  
57) Ignatius & Company  
58) Inoti & Company  
59) Jackson Wetosi & Associates  
60) J.Mwangi & Associates  
61) J.N. Matheka & Associates  
62) Jam Martins Gachuh & Company  
63) James Aggrey & Associates  
64) James & Company Associates  
65) J. K Njenga & Associates  
66) J. M. Gathaiya & Co  
67) J M Gitau & Co  
68) John Willis & Associates  
69) Josepah Waititu & Associates  
70) J. Ndiangui Nguyo & Associates  
71) K.Njoroge & Company  
72) Kabuya & Associates  
73) Kago Mukunya & Associates  
74) Kariru & Associates  
75) Kavili & Company
76) Kavuthi Nzioka & Company
77) Kayen Njuguna & Associates
78) Kepher Franklin & Associates
79) KKCO East Africa
80) Khoya & Company
81) Kiage And Associates
82) Kibiego Kiptum & Company
83) Kibuchi & Associates
84) Kigathi & Associates
85) Kigundu Mwangi & Associates
86) Kihunyu Mungai & Associates
87) Kiige & Associates
88) Kimani Gitahi & Associates
89) Kingori Kimani & Company
90) Kinyanjui & Associates
91) Kinyori & Associates
92) Kiragu Njiru & Company
93) Kirugu & Associates
94) Kimani & Associates
95) Kosiyoe And Partners
96) Kreston Km & Co.
97) Kuguru & Associates
98) Kyallo & Associates
99) Kije & Associates
100) Larry Rang & Co.
101) Labchey & Associates
102) Lameck Ogembo & Associates
103) Lishenga & Associates
104) Lugalia & Associate
105) Mabeya & Associates
106) Maina Kagigite & Associates
107) Maina Kimani & Associates
108) Maina Kinyua & Co
109) Makeni Mutua & Associates
110) Manyura And Associates
111) Marabi & Associates
112) Mararia Kamau & Co.
113) Maringa Mwaura & Associates
114) Mariara Kigotho & Associates
115) Maritimes Associates
116) Masambu & Associates
117) Masinde & Wekesa Associates
118) Matengo & Associates
119) Mathara & Associates
120) Mathenge & Company
121) Matheri Gichu & Associates
122) Mazars CPA (K)
123) Mawji Sennik & Company
124) Mbai Ndeteni & Associates
125) Mbaya & Associates
126) Mbogu Njuguna & Associates
127) MC. Oyombora & Co.
128) Mella Aling & Associates
129) Menya Ongenge & Associates
130) Mitoko & Company
131) Mosop & Associates
132) Muchiri & Associates
133) Muchungu & Associates
134) Mudamba & Associates
135) Muema & Associates
136) Mugo & Company
137) Mugo Dominic & Company
138) Mugo Wamburu & Associates
139) Mulila & Associates
140) Mungai & Associates
141) Murage & Associates
142) Mutahi Maranga & Associates
143) Muthengi & Associates
144) Mutua & Company
145) Musasiah Kaguri & Associates
146) Murugu And Company
147) Mwangi Waithaka & Associates
148) Mwangi & Kamwara Associates
149) Mwaniki Kahuro & Associates
150) Mwendwa Jacinta & Company
151) Mwisya Beth & Associates
152) Nahashon Ngugi & Associates
153) Nahashon & Company
154) Nderitu Mairo & Company
155) Ndengwa & Partners
156) Nduaki & Associates
157) Ndungu Nyoi & Company
158) Nganga Mwangi & Company
159) Ngari & Associates
160) Ngethe & Associates
161) Ngigi & Partners
162) Ngwili & Co.Cpa(K)
163) Njagi John Njeru
164) Njagi Isaac & Associates 208) Rosalyn & Associates
165) Njaramba & Associates 209) Roshem And Associates
166) Njehia & Associates 210) Sam & Associates
167) Njenga K. Ngugi & Co. 211) Samto & Associates
168) Njeri Thandi & Company 212) Sesi & Associates
169) Njeru Nyaga & Company 213) Shulunge & Company
170) Njiru Kagereki & Co 214) Siero & Associates
171) Njoroge Kibebe & Associates 215) Solomon George & Company
174) Nuthu Kimani & Company 218) Tela Alusala & Company
175) Nyaga Mugo & Company 219) Thangaru & Associates
177) Nyamosi & Associates 221) Thoithi & Associates
178) Nyasae & Associates 222) Thomas Daniel & Associates
179) Nyenge & Company 223) UHY Kenya
180) Ochsako And Associates 224) V.C. Karani & Associates
181) Ocean Wanga Consulting 225) Victor Mutisia & Company
182) Ochieng Onyango & Company 226) Victor O.O & Associates
183) Oguda & Associates 227) Wachira Mundia And Associates
184) Ongiti And Associates 228) Wachura & Associates
185) Okwara & Associates 229) Wia East Africa
189) Ondong & Associates 233) Wambugu Wangai & Company
190) Ongiti & Associates 234) Wamutu & Associates
191) Onyancha & Associates 235) Wangeci Mwangi & Company
192) Orwa & Company Associates 236) Wanja Muthaura & Advocates
194) Otieno Oboge & Company 238) Waraho Kamau And Associates
196) Owala & Associates 240) Warutumo Wambugu & Company
197) Parker Randall Eastern Africa 241) Wokabi & Company
199) Petemac & Associates 243) Okungu And Associates
200) Peter & Company 244) Zacky & Associates
201) Philip Kamuru & Associates
202) P. L. Onsase & Co
203) PG Ndungu & Associates
204) PSK Associates
205) Rangi And Company Associates
206) Richards & Associates
207) Ronalds & Associates
APPENDIX IV: KREJCIE AND MORGAN’S METHOD OF DETERMINATION OF A SAMPLE

<table>
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Note:  
"N" is population size  
"S" is sample size.

Source: Krejcie & Morgan, 1970