IMPACT OF DEFERRED REMUNERATION ON EMPLOYEE EFFICIENCY IN AL-HIKMAH UNIVERSITY, ILORIN

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Abstract

The management of remuneration encompasses financial, non-financial and deferred payments due to employees and it is aimed at preventing employee dissatisfaction and foster workers efficiency. The study therefore examined the effect of remuneration system on employee efficiency of private faith-based university in Ilorin Metropolis, Kwara State. Descriptive Survey design was adopted by the study to elicit demographic information from the employees of Al-Hikmah University, Ilorin. The population of the study is 701 academic and non-academic staff. Taro Yamane (1967) formula was used to determine a sample size of 255 and a combination of stratified and simple random sampling techniques were employed for the study. Structured questionnaire was used for collection of primary data and both descriptive and inferential statistics were employed as the method of data analysis. Multiple regression was used as the inferential statistics. Five (5)-point Likert scale was used to measure the question items in the questionnaire. Findings revealed the variables of remuneration system have impact on employee efficiency. The study concluded that financial, non-financial and deferred remunerations have significant effect on employee efficiency. The study recommended that management of Al-Hikmah University should focus on the remuneration system in order to maximize the efficiency of their employees.

1.0 Introduction

Remuneration system is used to settle an employee for work done in line with the volume and quality of work schedule of such employee. This practice is global in nature and has been in existence from the time of creation of the world (Bob, 2024). This encompasses the assessment of job valuations, the construction and upkeep of remuneration frameworks, incentivizing efficiency, proficiency, and

expertise, as well as furnishing employee perquisites. However, the management of remuneration extends beyond monetary aspects. It also extends to non-financial incentives that offer inherent or extrinsic motivation, encouraging employees to enhance their efficiency. Remuneration procedures revolve around remuneration philosophies and tactics, encompassing the framework of policies and strategies (Abebe, 2024). It also encompasses guiding principles, frameworks, and processes meticulously crafted and overseen to ensure the provisioning and sustenance of suitable categories and levels of remuneration, perks, and alternative forms of recompense (Fein, 2023).

Remuneration encompasses a framework that prioritizes rewarding high-performing employees significantly more than their counterparts who achieve average results. The realm of remuneration administration involves the creation and execution of strategies and policies with the aim of equitably, fairly, and consistently compensating individuals in alignment with their organizational value (Anjanarko & Jahroni, 2022). The challenge within remuneration administration lies in shaping policies and protocols that maximize the value of funds expended, focusing on aspects like employee attraction, contentment, retention, and even motivation (Anyebe, 2025).

According to DeNisi and Griffins (2024), certain organizations grapple with the issue of undercompensated employees or a lack of robust remuneration administration programs. This could be a result of delayed employee promotions or the incongruence between their remuneration and their contributions to the organization. Occasionally, such scenarios might be intentional on management's part, aiming to discourage employees, or they might stem from a lack of requisite managerial competencies to effectively administer remuneration programs. However, the days of tolerating or accepting these challenges are fading; addressing these problems head-on becomes imperative for fostering enhanced employee efficiency and efficiency.

Deferred compensation gives hope of future compensation for work done but paid for later. This is similar to saving for a raining day and this ensures that employees contribute their best while receiving assurance today that the effort will be rewarded in the nearer future as a legitimate entitlement standing to their credit at the point of exit. Therefore, deferred remuneration encourages employee to work speedily and avoid waste of organizational resources, which commonly referred to as employee efficiency. This paper therefore examined the impact of deferred remuneration on employee efficiency in Al-Hikmah University, Ilorin and using Stock Option and Deferred Compensation as the proxies of deferred remuneration.

1.1 Statement of the Problem

The absence of remuneration can lead to dissatisfaction, and the provision of remuneration might not necessarily lead to sustained motivation. Employees are definitely going to be dissatisfied if they work for the standard days without getting paid. Infact, delayed in payment of salaries can lead to dissatisfaction and most likely lead to inefficiency. Conversely, the provision of remuneration might not engender a sustained motivation. This means that remuneration is though a motivating factor for employee efficiency, yet it cannot sustain the motivation because, employees require other fringes to give them a more lasting motivation for them to be more efficient. The impact of remuneration on efficiency exhibits variability across different organizations and lack of deferred remuneration can hamper employee efficiency.

1.2 Literature Review

Concept of Remuneration

According to Abebe (2024), remuneration is defined as the total of all monetary incentives and a variety of fringe perks that an employer provides to its employees. This makes up the employee's overall remuneration package. According to Chabra (2021), remuneration is defined as a wide range of monetary and non-monetary benefits given to staff members as a token of appreciation for the services they have provided to the company. This includes remuneration in the form of earnings and salary as well as benefits provided to employees, such as paid time off, health insurance, paid time off for pregnancy, access to a company car, retirement benefits, and more.

According to Chabra (2021) the term remuneration refers to payment for manual or physical labor, in form of wages, which is mostly assigned to unskilled laborers as a means of acknowledging their efforts. It is possible to calculate wages hourly, daily, weekly, or even monthly.

Deferred Remuneration

According to Abebe (2024), deferred remuneration is a portion of an employee’s earnings that are paid out to the employee either financially or non-financially, but at a later date, commonly used to boost retention and incentivize long term employee efficiency. Deferred remuneration helps companies to attract top talent and improve retention, while employees may benefit from lower tax brackets upon receiving the income at retirement. This type of remuneration includes, pensions, stock options and efficiency bonuses, offering tax benefits to employees while aligning interests with company success.

Abebe (2024) opined that deferred remuneration is commonly in two forms which include, stock option and deferred compensation.

Stock Option and Deferred Compensation

According to DeNisi and Griffin (2024), stock option is the right of an employees to buy their company's shares at a discounted price in the future which will generate future income for the benefit of the employees. Deferred compensation entails financial and non-financial compensation that employees earned now but are paid out to the employees in future and most especially at the point of their exit from their employees. The pay-out may be due to bodily injuries or permanent incapacity to the employees and upon consideration and approval request for compensation, the employees are paid later at their point of exit, and mostly financially.

Concept of Employee Efficiency

Naqshbandi et al. (2024) explained the concept of employee performance and workplace efficiency and submitted that they both focus on the productivity and quality of outputs from individual employees. The difference between the two is that, while employee efficiency typically refers to a single worker, workplace efficiency refers to the overall efforts of a single team or department and whichever one you try to increase, collecting metrics on how your employees work can help you identify specific opportunities for improvement.

Bennis (2021) viewed employee efficiency is an employee's ability to produce the greatest amount of work in the shortest amount of time. However, it's important to not confuse employee efficiency with employee productivity, which only focuses on raw outputs. Efficiency also considers quality of incentives and efficiency reviews to company culture changes and time tracking, following these tips can help boost employee efficiency across the organization (Forson et al., 2021).

Productive employees on a team, might assume that employee efficiency is also high, however, employee efficiency is a bit more complex than simply the amount of work completed. It also involves work quality, job satisfaction, employee engagement and more (Forson et al., 2021).

Glunk and Wilderom (2019) described efficiency as the quality which an employee must produce in form of a large amount of high-quality work to call themselves efficient. It's important to know that quality depends on multiple factors unique to your organization. Employee efficiency may look different depending on an individual employee's knowledge, skill sets and experience. Still, this baseline definition of employee efficiency helps frame conversations around efficiency and employee efficiency.

Expectancy Theory

Expectancy theory (Vroom, 1960), in contrast to reinforcement theory, focuses on the link between rewards and behaviors, stressing expected results (incentives) as opposed to immediate ones. In this situation, expectancy, the belief that efficiency and effort are related, and valence, the expected value of

results, such as rewards, are the two key determinants of motivation. These motivating factors are influenced to differing degrees by different pay schemes. The influence of payment systems on expectation, or the perceived relationship between behaviors and rewards, also known as the line of sight in remuneration literature, generally varies the most. Different payment systems should maintain a uniform reward result valence. Expectancy perceptions are frequently more correlated with training and work design than with pay structures.

Equity theory

According to equity theory, workers' views of the fairness of their employment relationship are shaped by their perceptions of their contributions to the company, what they get in return, and how their input-output relationship stacks up against others' both inside and outside the company (Adams, 1965). Employees are required to act to restore equity as a result of perceived injustices. Regrettably, the organization may not benefit from some of these activities, including resigning or decreasing attendance. The two parts of equity theory are inputs and results. An employee measures the ratio of inputs to results in their employment. They could act to address the unfairness if they see a difference. This might entail decreasing output or the caliber of the work produced. Long-term injustices may cause employees to leave the company and become more absentee (Greenberg, 2015). From the foregoing, this theory will be hinged on the equity theory.

Empirical Review

Eyo et al. (2026) examined the role of remuneration on employee service delivery in Ritman University. The specific objectives of the study were to examine the relationship between transportation allowance, and housing /accommodation allowance on employee service delivery in Ritman University. The study adopted Abraham Maslow's Hierarchy of Needs as the theoretical framework. The descriptive and survey method was used as the research design while primary and secondary sources of data were employed in the study. The population of the study was 215 with a sampling size of 195 as simple regression analysis was used to analyze the data gathered. From the findings, it was discovered that there is a significant positive relationship between transportation, housing/ accommodation allowance, on employee service delivery in Ritman University.

Berkah (2025), examined the effect of remuneration on employee work efficiency in Kadolomoko Village, Baubau City. The results of the analysis show that providing remuneration has a positive effect on employee work efficiency. These results indicate that providing appropriate remuneration that is accepted by employees will increase employee work efficiency at PT. Providing remuneration also

contains a professional relationship where one of the main goals of employees' work is to get remuneration to meet various needs, while on the PT or company side they pay employees so that employees can carry out their work in accordance with the company's wishes and expectations with the main goal being to be able to advance the course of the company's business. By providing remuneration that is more appropriate and accepted by employees because it is in accordance with the energy and abilities expended and respecting employees' hard work, employees will behave more professionally by working seriously and making various efforts to achieve better work results so that efficiency work could increase further.

Odunukwe and Nnanyelugo (2023) investigated the remuneration management and employee turnover in plastic manufacturing firms in Anambra State. The main objective of the study is to examine the effect of Job-based remuneration on voluntary turnover, efficiency based remuneration on involuntary turnover, equity-based remuneration on desirable turnover in Plastic manufacturing firms in Anambra State. Relevant conceptual, theoretical and empirical literature was reviewed taking cognizance of the problem and the hypotheses of the study. The study is anchored on Expectancy theory. Descriptive research survey was adopted in this study. The population of the study comprised 1648, while the sample size consists of 321 employees in Plastic manufacturing firms. Borg and Gall was used to obtain the sample size. Face and content validity method was used to ensure validity of the instrument. The reliability of the instrument was achieved through test re-rest method. Simple percentage analysis was employed to answer the research questions. Multiple regression analysis was conducted to assess the relative predictive power of the independent variables on the dependent variable. It was discovered that job-based remuneration has a significant positive effect on voluntary turnover. Efficiency based remuneration has a significant positive influence on involuntary turnover. Equity based remuneration has a significant positive influence on desirable turnover. The study therefore concludes that remuneration management has significant positive effect on employee turnover in plastic manufacturing firms Anambra State.

Hassan et al. (2023) learn more about how different types of remunerations effect on employee efficiency in financial institutions. In addition, the connection between remuneration and employee efficiency is also examined. 117 employees of various Commercial Banks based at Sukkur were given structured questionnaire to implore data on salaries/wages, bonuses/incentives & indirect remuneration and employee's efficiency. Different statistical tools were used to look at the data. This model helps to analyze how certain factors are related to each other. According to the study, there is a moderate relationship between how much an employee is compensated and their efficiency. This study found that,

on average, employees who are paid more in salaries and bonuses perform better than those who are paid less. The study therefore suggests that organization must to embrace the right remuneration tool that meets the desire of their workers so as to increase their output.

Onuorah and Okeke (2023) examined remuneration management as a tool for organizational growth and employee efficiency. The objectives of the study are to examine the relationship between efficiency-based remuneration with organizational growth and employee efficiency in organizations. Determine the relationship between equity-based remuneration with organizational growth and employee efficiency in organizations. Investigate the relationship between competency- based remuneration with organizational growth and efficiency in organizations. Survey research design was adopted. The study was carried out in Anambra State of Nigeria. The population of the work was 1648. The study investigated the relationship between remuneration management as a tool for organizational growth and employee efficiency. The data used for the study was generated from primary and secondary sources. The data generated were tested using Pearson's product moment correlation coefficient. The study investigates the relationship between remuneration management with organizational growth and employee efficiency. The correlation result shows that there is a significant relationship between all the variables of remuneration management with organizational growth and employee efficiency. The study concludes that remuneration management had a positive significance relationship with organizational growth and employee efficiency.

Haddad et al. (2023) identify the motivating factors that can help banks succeed in a highly competitive environment, and to explain the relevance of effective motivational factors that banks can utilize to encourage and retain competent personnel. This study was quantitative. Primary data were obtained from the BLC Bank and Fransabank, both of which are located in Beqaa, Lebanon. A questionnaire was distributed to 97 employees of two commercial banks. Descriptive statistics and t-tests were used to assess the data and validate our research hypotheses. Bank employees at the two institutions did not differ significantly in their preferences for extrinsic motivations. In addition, employees agreed that this remuneration package and flexibility in working hours were critical to keeping them engaged in their work and dedicated to the bank.

Mahato and Kaur (2023) aims to find out how satisfactory remuneration enhances employee efficiency. The impact of reward administration on worker efficiency can be appropriate between remunerations, salaries and reimbursements to the crucial success dynamics of the businesses. Against such a complex background of varied effects of remuneration on employee efficiency several arguments can be put

forward: A remuneration policy should entail other components of variable pay that is pay, which is linked to the efficiency of employees. Thus, employees must be made to believe that greater efforts result in greater rewards

Maango (2023) investigated the impact of nature exposure on mental health and well-being in West Bandung Regency, Indonesia, a region characterized by diverse natural landscapes. A mixed-method approach combining quantitative surveys and qualitative interviews was employed to gather data from residents of various communities in the area. The quantitative findings indicated that more frequent nature exposure was associated with lower levels of stress, anxiety, and depression. The qualitative insights revealed that nature exposure provided a sense of relaxation, tranquility, and rejuvenation, enhancing emotional well-being. The study underscores the restorative effects of nature and the importance of integrating green spaces into urban planning to promote mental health in rapidly developing regions like the West Bandung Regency.

Zharfan and Putra (2022) determine how the partial effect of training and remuneration on employee efficiency at the Crowne Plaza Bandung hotel. The method used in this study is descriptive and verification method with the population taken in this study is 120 employees from all existing divisions, and with a sample of 86 employees from all divisions using a questionnaire in the form of Google Forms. While the analytical method used in this study is multiple linear regression analysis at a significance level of 5%, F-test, coefficient of determination, and hypothesis testing with T-test. The data processing program used in this research is the Statistical Package for Social Sciences (SPSS) Ver.24.00. The results showed that training and remuneration had an influence on employee efficiency at the Hotel Crowne Plaza Bandung and contributed 77.3%.

Ajanarko and Jahroni (2022) investigated the impact of workload and remuneration on employee efficiency. The study findings underscore the combined influence of workload and remuneration on shaping work efficiency. Both these independent variables have been shown to significantly shape the variable of work efficiency.

Putra and Mujiati (2022) delved into the substantiality of remuneration, work environment, and work motivation's impact on the efficiency of employees at Norton Bali Computer & Smartphone. A sample size of 37 individuals was employed, using a saturated sample approach. Data collection involved distributing questionnaires, and the analysis employed multiple linear regression. The outcomes revealed that remuneration, work environment, and work motivation individually have positive and significant effects on the efficiency of Norton Bali Computer & Smartphone employees.

With a focus on a digital platform-based outsourcing firm, Azmy (2022) investigated the effects of pay and organizational commitment on the effectiveness of employees working remotely during the COVID-19 epidemic. Partial Least Square was utilized for data analysis on the 100 respondents in the research. The findings demonstrated how important pay and organizational dedication are to worker success. The study suggests paying more to maximize worker efficiency.

Lesmana et al. (2021) looked at the connection between employee efficiency at PT Gracia Pharmindo Medan City and pay, work environment, and work discipline. Employing an associative methodology, the study found that individual employee efficiency is significantly impacted by remuneration, work environment, and work discipline. Furthermore, when taken into account collectively, pay, work environment, and work discipline all have a big impact on how well employees perform at PT Gracia Pharmindo Medan City.

Setiawan et al. (2021) explored the influence of organizational participation and encouragement on work outcomes in the banking sector. This study examined 100 participants using chi-square analysis and demonstrated a significant relationship between the variables. By employing both quantitative and qualitative methodologies, the research aimed to comprehend the impact of encouragement on employee output across multiple branches.

At the Grand Rocky Hotel Bukittinggi et al. (2020) research was centered on how staff efficiency was affected by remuneration. The study used a causal associative perspective and a quantitative methodology. The study's findings demonstrated that pay had a major impact on workers' efficiency, highlighting how crucial equitable pay is to raising output.

1.3 Methodology

The study employed a descriptive survey design to efficiently collect data from a predetermined subset of participants, aiming to gain comprehensive insights into the subject matter. The study comprises of all the employees in the employment of Al-Hikmah University Ilorin. Based on the Establishment department records available as at February 28th, 2026, the university has a workforce of around 701 employees, encompassing both academic and non-academic staff members.

Stratified sampling technique was used to divide the population into subgroups based on certain characteristics or variables, and from which was selected from each stratum simple random sampling techniques to ensure a representative and diverse members were selected while considering practical constraints.

Primary method of data collection was adopted with the aid of structured questionnaire developed by the study, and contained specific question items used to elicit information from the respondents. The questionnaire was divided into two sections and were measured vide Five (5)-point Likert scale comprising "strongly disagree, disagree, uncertain, agree, and strongly agree" options to ensure an unbiased response format that effectively addresses the research questions.

In order to meet this objective of the study, two crucial principles for measuring validity were followed which include, knowledgeable persons in the area of the subject matter and experienced lecturers in the field of methodology were consulted for vetting of the question items. Cronbach's Alpha reliability test with a threshold of 0.787 was accepted by the study as generally accepted as a good fit for social sciences field of study (see appendix page).

The study adopted both descriptive and inferential statistical analysis. This analysis involves creating a frequency distribution table to portray demographic data percentages. While inferential statistics make use of Linear and multiple regression

The model specification followed regression function of Y = f(x), where the independent variable (X) = Deferred Remuneration (DR), and the dependent variable (Y) = Employee efficiency (EE). The proxies used to measure the independent variable (stock option and deferred compensation).

Y = f(X) where;

X = (X_1, X_2,) = (STOP, DECO)

Y = Employee efficiency (EE)

X = Deferred Remuneration (

1.4 Findings

Deferred remuneration has no significant impact on employee efficiency in Al-Hikmah University Ilorin.

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.793[a]	.629	.624	.62242

Source: Author's Computation, 2026

a. Predictors: (Constant), STOP, DECO

The result in the model summary table 1 indicates R^2=0.629 which is the coefficient of determination of jointly regressed the metric of deferred remuneration which include, stock option (STOP) and

deferred compensation (DECO) jointly explained 62.9% variability changes in employee efficiency, while the remaining 37.1% are other variables not identified for this study. The adjusted R-square = (0.624) which is a value just so close to R-square (0.629) depicts the fact that if the model is sampled from the population rather than the sample it will account for a negligible difference of 0.005% variation in the outcome.

Table 2: ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	209.619	2	132.310	118.345	.000[b]
	Residual	123.806	253	1.118		
	Total	333.425	255			

Source: Author's Computation, 2026

a. Dependent Variable: Employee Satisfaction

b. Predictors: (Constant), STOP, DECO

Table 1 presents the overall diagnostic test of significant of the relationship using Analysis of Variance (ANOVA). The ANOVA results for regression coefficients indicate the significance of the relationship in F=118.345>F-statistics Table value=3.84 at a degree of freedom of (2, 253). This indicate that the data collected for the study is fit for the study. Furthermore, the study is significant at P-value=0.000 < less than p-value = 0.050 level of significance. Based on the level significance, the null hypothesis three was rejected and the alternate hypothesis was accepted.

Table 3: Regression Coefficient of Deferred Remuneration and Employee Efficiency in Al-Hikmah University, Ilorin.

Model 1		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
Main Effect	(Constant)	-.869	.143		-6.050	.000
	STOO	.020	.015	.101	4.223	.061
	DECP	.525	.034	.332	6.558	.000

Source: Author's Computation, 2026

Table 1.4.3 revealed that the variables of Deferred Remuneration which include, Stock Option and Deferred Compensation have impact on Employee efficiency with B-values= 0.020 and 0.525.

Furthermore the results showed that deferred compensation has greater impact than stock option, with B-values= 0.525 > B= 0.020 respectively. While deferred compensation is significant at p-value=0.000<p-value=0.050 level of significance, Stock Option (STOP) with a p-value=0.061>p-value=0.050 is not significant at 5% level of significance.

1.5 Discussion

Based on the result in table 3, deferred remuneration metrics (deferred compensation and stock option) have impact on employee efficiency with B-values= 0.525 and B= 0.020 respectively. However, deferred compensation has more impact than stock option. In addition, deferred compensation is significant at p-value=0.000 which is less than 5% level of significance. However, stock option was not significant because its p-value=0.061 is higher than 5% level of significance. This is so because, private universities are not quoted on the stock exchange and there is no practical evidence of share of profit because they do not declare profits like other commercial ventures. This makes it impossible for the employees to be part owners of the university and cannot therefore benefit from a present or future purchase of the university's stock at a discount rate. The findings of this study aligns with the conclusion in Campbell (2022) which submitted that motivation, attitudes, and goal setting have impact on efficiency and interactive effect of pay for efficiency. This means that remuneration is a motivator similar to deferred compensation and stock option and the presence of which can significantly have effect on employee efficiency.

1.6 Conclusion

The university Industry in Nigeria is one of the vital sectors necessitating the growth and development of Nigerian education system, therefore, it is vital for universities to embark on effective financial remuneration management plan that is capable of promoting employee efficiency. The study concluded that deferred compensation has significant impact on employee efficiency while, it is worthy of note that stock option does not have any significant on employee efficiency even though it has a positive impact on employee efficiency, even though, employee deferred compensation has a positive significant effect on employee efficiency.

1.7 Recommendation

The promoters of the university should do more of deferred remuneration and ensure that at the point of exit from employment, employees are paid what they have earned during their active years of service to the university. Therefore, the governing council should approve the monetization of unused leave days for employees as well as overtime and holiday periods used for official assignments.

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Appendix

Questionnaire

Dear respondents,

The researcher is a B.Sc. student of the above named University. This questionnaire is designed to collect information on IMPACT OF DEFERRED REMUNERATION ON EMPLOYEE EFFICIENCY OF

PRIVATE UNIVERSITY IN ILORIN METROPOLIS. You are requested to honestly respond to all items in the questionnaire and your responses would be treated with utmost confidence since the information supplied by you would be used only for research purposes. Please note that there is no right or wrong answer.

Your Faithfully,

SECTION A:

Instruction: Please, tick in the space provided, appropriately to indicate the response most applicable to you.

1. Gender: a) Male [ ] b) Female [ ]

2. Age group: a) 20 – 25years [ ] b) 26 – 30years [ ] c) 31 – 35years [ ]
   d) 36 – 40years [ ] e) 41years and above [ ]

3. Marital Status: a) Single [ ] b) Married [ ] c) Divorced [ ]

4. Educational Qualification:
   a) OND/NCE [ ] b) B.Sc./HND [ ]

   c) MBA/M.Sc. [ ] d) PhD [ ]

5. Number of years in your organization:
   a) Below 5 years [ ] b) 6 – 10years [ ] c) 11 – 15years [ ]
   d) 16years and above [ ]

6. Unit/Department: a) Academic unit [ ] b) Non-academic Unit [ ]

In the continuum of strongly agree to strongly disagree where 1= strongly agree (SA); 2= agree (A); 3 = Neutral (N); 4 = Disagree (D); and 5 = Strongly Disagree (SD), kindly indicate the level of your agreement with each of the statements.

SECTION B:

	Deferred Remuneration					
7	The university management acknowledges earn remuneration due to staff					
8	There is the future payment for overtime work done					
9	Employees are paid for unused leave days in form of monetization					
10	The university compensate employees for injuries sustained on-the-job					
11	Employees are allowed to own shares of the university					
	Employee Efficiency	**5**	**4**	**3**	**2**	**1**
		SA	**A**	**N**	**D**	**SD**
12	The remuneration which I receive from Al-Hikmah has a direct impact on my efficiency					
13	Salary motivates employees to perform better					
14	Deferred compensation enables employee to have job contentment					
15	Stock option encourages staff to be hopeful in the university					
16	Employee efficiency has improve because of incentives paid by the university to its employees					

CRONBACH'S ALPHA TEST
SCALE: ALL VARIABLES
Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded[a]	0	0.0
	Total	10	100.0

a. Listwise deletion based on all Variables in the procedure

Reliability Statistics

Cronbach's Alpha	N of Items
0.787	10

Source: Author's Computation, (2026). $\alpha = 0.787$