

Performance Appraisal System and its Implication on Employee Performance: A Study of Zambia Revenue Authority

Kausa Josephine Kasongo

Bachelor of Laws, Zambia Open University, Master of Business Administration, Texila American University, Zambia

Abstract

Performance appraisal systems used by a multitude of organisations globally should pose a major concern to all who use this employee evaluation process. This is mainly because performance appraisals do have an effect on employees. Whether this effect is for good or bad is the primary goal of this paper. Using data from a named organisation, the study will strive to determine whether the performance appraisal methods of that organisation have indeed had intrinsic effects on the performance of individual employees and whether this has indeed trickled down to the entire organisation as a whole. Both quantitative and qualitative research approaches were chosen as a primary and secondary data source. Questionnaires and interviews were used for primary data collection. Secondary data were collected from different articles, books, and online sources as well as the organisation under consideration. The results showed that, indeed, inherent in a performance appraisal system may be factors that need special attention if it is to work out for the benefit of the organisation. Whereas the procedures of the system may in themselves be very beneficial, the implementation thereof may be lacking and expose holes that may need to be filled from top management, middle management, and supervisees alike in order for the organisation as a whole to realise the full benefit of the performance appraisal system. The researcher recommended that the organisation take these factors into consideration if they are to achieve organisational objectives and goals.

Keywords: *Appraisal, Employee, Management, Organisations, Performance.*

Introduction

This research study is based on an assessment study on the effects of performance appraisal systems on employee performance with a focus on the Zambia Revenue Authority (ZRA). Like other organisations, the focus is to optimise employee performance, which, if appropriately implemented, will translate into improved organisational performance [1].

Considering the fact that literature on performance appraisal fails to agree on the most effective way of conducting performance appraisals and most of the studies have been conducted in developed countries, with limited

research conducted in Zambia and given that the Zambia Revenue Authority has the responsibility of collecting all government revenues in the country there is need to establish the effect of their current performance appraisal system on their employee performance. The question is, how effective is the current performance appraisal system on employee job satisfaction at the Zambia Revenue Authority?

In so doing, many things should be considered, including the fact that there are a number of factors that impact employee performance, namely: the personality, values, attitudes, perceptions, ability, and motivation of each individual employee. This study aims at

determining how these factors can be utilised under the performance appraisal umbrella in order to achieve progressive work ethics for the organisation. In line with this, data collection to get data on this carefully considered these factors and considered how best to draw out all concerned stakeholders in the matter in order to get at the heart of it and draw out information from participants.

That said, it is important to note that a number of writers have coined their definitions of Performance appraisal based on the above. It is the process of measuring the job performance of individuals or teams in an organisation, [2]. It is also defined as the identification of the strengths, weaknesses and capabilities of individual employees so as to guide other human resource decisions [3]. Similarly, Armstrong asserts that performance appraisal is a process of managing the efforts of individuals or teams within an approved framework that contains set goals and standards, attributes and required competence for the attainment of organisational results [4].

Researchers and practitioners have developed and implemented various changes to the evaluation of the appraisal systems and procedures in an effort to improve on the accuracy and perceived fairness of the process [5]. However, various research has also shown that in spite of the attention and resources applied to the practice, dissatisfaction with the process still abounds, and the systems are often viewed by employees and other stakeholders as inaccurate and unfair. In spite of this, however, organisations have continued with the performance appraisal system without establishing whether it has an effect on employee job satisfaction.

The Zambia Revenue Authority conducts performance appraisal for its employees using the balanced score card approach, which is a strategic management and planning system. The balance scorecard is often used for purposes such as Communicating effectively regarding what the organisation wants to accomplish; Aligning the daily work of employees with

organisational strategy; Prioritising on their product, project and services level in order to monitor and measure the progress of the organisation towards the strategic goals. In regard to this, the study sought to find out if employees are well aware of what the organisation seeks to accomplish and if this is well defined as appraisals are being conducted.

Furthermore, in order to identify the downfall in the internal function and also to improve on performance, the balanced scorecard is used as a performance metric. It works very well in providing feedback to the employees about their performance and outcomes. Employees were here asked if they did get feedback and if the foregoing was at all beneficial to them.

The crucial step when it comes to the balanced scorecard is data collection. The information gathered is further interpreted by executives and managers in the company to provide a guideline for decision making in the future. What it does not do, though, is assess the skills and abilities required of the employee to perform their duties [6]. The data collection, therefore deliberately looked into how this shortcoming is dealt with by the organisation.

Literature Review

Nyaoga [7], conducted a research study on the effectiveness of performance appraisal systems in private Universities in Kenya, Kabarak University in particular. His study showed that a performance appraisal system is the only tangible metric way by which an organisation can know the level of performance of its diverse employees. Although most employees were aware of the type of performance appraisal system used in private universities, such systems were not based on any serious formal purpose for which they were designed. The effectiveness of these appraisal systems only lay on the training of the employees involved in the rating/appraising process. Conclusively, due to these shortcomings, these private universities could not measure employees' performance

hence making it difficult to achieve the intended Human Resource Management objectives.

The gap here stems from differences in geographical localities between Kenya and Zambia and the difference in vision and missions between the two study areas, Kabarak University and ZRA.

Rao [8], conducted a study on a performance appraisal in a public sector in India. The objective of the study was to know if the performance appraisal system there helps to recognise employees' strength and weaknesses. The survey covering 588 officers indicated that about 98% of the respondents felt that the appraisal system should help to recognise their strengths and weaknesses. A fairly high percentage of them (over 60%) recognised that it is very difficult to have an objective assessment in any form of appraisal because human factors are always involved. This survey seems to have been conducted in a company that operates a traditional appraisal system and focuses on an open performance appraisal program that is based on direct engagement between the appraiser and the appraised. Thus, the study seems to be comprehensive and relevant to the present study.

However, it shows the gap of time having had been conducted 32 years ago and a gap of place, India, is quite a different place from Zambia in terms of economic development and geographical location.

Evaluating the performance appraisal system in the bank of Botswana was another study conducted by Migiro and Taderera [9]. A qualitative research design was used. Proportionate stratified sampling was used to select representative units from all there 9 departments. Questionnaires were then distributed to a random sample number representing 88% of responses. Empirical results indicated that the system is used to identify employees for promotion and to decide on salary awards.

However, it was also found out that the reward outcomes did not always show a positive

reflection of the performance appraisal outcomes and that the system was not consistent. The article identified issues that needed to be addressed for the Bank's performance appraisal system to be effective and meet its objectives: regular training for both the employees and the evaluators, transparency in the implementation of the appraisal system, provision of continuous feedback to employees on their performance and reduction of inconsistency in the system across the Bank. Notwithstanding that, the study had limitations in the sense that the appraisal system was done only in one organisation, the Bank of Botswana. Also, the researcher used only one method to collect data, the questionnaire, thus, limiting the chances for triangulation of the information obtained from the survey. Therein also lies the gap between this study and the study under discussion here.

Research Gap

There are mixed empirical findings on the relationship between performance appraisal systems and employee performance. While some researchers argue that performance appraisals have positive effects on employee performance [10-12], other scholars refute this positive relationship and argue that performance appraisal is associated with deteriorating employee performance [13-15].

However, the majority of these studies have been carried out in Western countries. Due to political, socio-cultural, and economic differences, this conclusion cannot be generalised in a third world country like Zambia. Therefore, this illustrates the presence of a gap with regard to the influence of performance appraisal systems on employee performance.

Zambia Revenue Authority

The Zambia Revenue Authority (ZRA) was established on the 1st of April 1994 as a semi-autonomous agency under the Zambia Revenue Authority Act, now chapter 321 of the Laws of Zambia. That culminated in the former departments of Income Tax and Customs and

Excise of the then Ministry of Finance being brought together under the revenue authority. The mission statement of ZRA is to optimise and sustain revenue collection through integrated, efficient, cost-effective and transparent systems, professionally managed to meet the expectations of all stakeholders.

The functions of the authority are to collect and account for all revenues and provide advice on matters relating to the administration of tax in the country. The authority is headed by a Commissioner-General, and it is divided into a number of departments. The members of staff are divided into management staff and the non-management staff.

The performance appraisal guide for the Zambia Revenue Authority views the staff performance appraisal as an important management tool which enables the employer and the employee to establish the extent to which organisational and departmental goals are achieved, staff performance meet set targets and goals and individual capacity, competencies learning, and growth are developed. ZRA carries out appraisals for the management staff ZRA based on the balanced scorecard and the non-management staff. The appraisal period covers one year, giving the supervisor the opportunity to review the progress.

Statement of the Problem

An effective appraisal system must identify an individual's strengths and weaknesses and indicate how such strengths may be utilised, and weaknesses overcome in order to realise the organisations' success [16]. This ensures that the best employees are retained by the organisation. Clearly, there is a direct link between performance appraisal and organisational performance.

Needless to say, most organisations, to their detriment, have continued with the performance appraisal system without establishing whether it has an effect on employee performance. Considering the fact that literature on performance appraisals fails to agree on the

effective way of employee performance and given that the Zambia Revenue Authority has the responsibility of collecting all government revenues in the country, there is a need to establish the effect of a performance appraisal system on employee performance at the authority.

Therefore, the question is, how effective is the performance appraisal system on employee performance at the Zambia Revenue Authority? The purpose of the study will be to determine if the appraisal system at the Zambia Revenue Authority has a bearing on the individual employee and on the performance of the organisation as a whole.

The study's general objective was to assess the effects of performance appraisal systems on employees' performance with a focus on the Zambia Revenue Authority. The specific objectives of this study are:

1. To examine the extent to which employees' awareness on the appraisal system leads to effective employees performance at ZRA.
2. To investigate the extent to which employees' knowledge of the appraisal system leads to effective employees performance at ZRA.
3. To determine the extent to which performance appraisal management leads to effective employees' performance at ZRA.

Research Methodology

A mixed methods research design was considered so that the researcher could have a holistic picture of the issue under investigation as well as overcome the weaknesses of each one of them and take advantage of their strengths. The design was chosen with a view to combining the collection and analysis of both quantitative and qualitative data to better understand the research problem in a single study, as well as overcome the weaknesses of each one of the methods while taking advantage of their strengths.

Both qualitative and quantitative primary data collection relied on interviews and

questionnaires looking at the effects of performance appraisal systems on employees' performance with a focus on Zambia Revenue Authority. Primary data was mainly obtained through semi-structured questionnaires with some study participants from ZRA and interviews were held with key informants basically management and non-management staff. Further, the researcher conducted the study through direct participation during an internship and therefore, there was a possibility of seeing and accumulating data from the events associated to the selected topic.

The target population of this research was the ZRA staff in Lusaka. However, during the collection of data a letter explaining the purpose of the study and aspects of confidentiality and anonymity of respondents was attached to the questionnaires.

The total sample for this study was 100 respondents, which was considered to be sufficiently representative of the population. That number is suitable because it fulfilled the requirements of efficiency, representative, reliability, flexibility, and precision of the study. Purposive sampling was used in the selection of participants in the study area.

The possible research participants were approached, and the aims of the study were explained to them. After ensuring that they had understood the information, they were then requested to freely-consent to participate in the study. Once the data was collected, the filled-in questionnaires were edited thoroughly. A well-developed coding scheme was used in order to ensure that data coding followed an unambiguous set of prescriptions of how all possible answers were treated and what numerical codes were assigned to particular responses. The function of the coding process was to create codes and scales from responses which could be summarized in various ways.

Coding for closed questions was done during the design of the questionnaires. Open-ended questions were coded using themes which emerged from the data. Similar themes and

content categories were given the same codes. The data was then entered on a computer and analysed by means of SPSS computer program. Descriptive statistics were then used to summarise the data into frequencies and percentages where appropriate. SPSS tables were exported into excel for the generation of more customised tables and graphs, which were then taken to Microsoft word for the report writing.

Thematic analysis was employed to analyse qualitative data and content. Using this qualitative analysis technique, steps were adhered to by the researcher in the analysis of qualitative data. Firstly, the researcher had to peruse through the collected data through interviews and identified information that was relevant to the research questions. Irrelevant information not related to the specific objectives and research questions was separated from relevant information. Secondly, the researcher identified themes from the respondents' descriptions of their experiences. Material relevant to a certain theme was placed together. Thirdly, direct quotations were used to present the findings.

These direct quotations were used to reflect the deep thoughts and feelings of the respondents on what their perceptions were in relation to the problem under investigation. The relevant information was broken down into key quotations which reflected specific thoughts of the respondent. The quotations were presented in narrative form. The researcher also took necessary ethical steps to safeguard the rights, interests, and sensitivities of informants; Recognising that such revelations were going to have far-reaching implications for the participants.

Results

The demographic profile shows the results of the 100 questionnaires distributed to the participants from the sample. These results were used to answer the three (3) questions representing the objectives of this study. Of the

100 questionnaires, there were 72 respondents. Of the 72, 65.25% were female, representing 47 of the 72 and 34.75% were male, representing 35 males.

First Objective: How does Employee Awareness on Appraisal System Lead to Effective Employees’ Performance at ZRA?

The results revealed that 40 agreed and 32 strongly agreed that employee appraisal awareness leads to employee efficiency and

sustainability. 13 said they did not get adequate preparation notice, showing an area of improvement. The same could be said for the number of employees who feel they are not involved enough in conducting the appraisal. All agreed when it came to participation in setting objectives and criteria, showing good response when it comes to involvement. However, the number of people that are not involved in the appraisal results discussions poses yet another red flag.

Table 1. Objective (i) Results

	Ag.	SA	Dg	SD	NS
Efficient and Self sustainable	40	32			
Sufficient notice to prepare for Performance Appraisal	14	45	13		
Employees involvement in conducting Performance Appraisal	50	9	4	9	
Participating in setting objectives and criteria for performance appraisal	61	11			
Involvement in discussion of Performance Appraisal results	39	18	15		

Key for Tables: Ag- Agree, SA- Strongly Agree, Dg- Disagree, SD- Strongly Disagree, NS- Not Sure

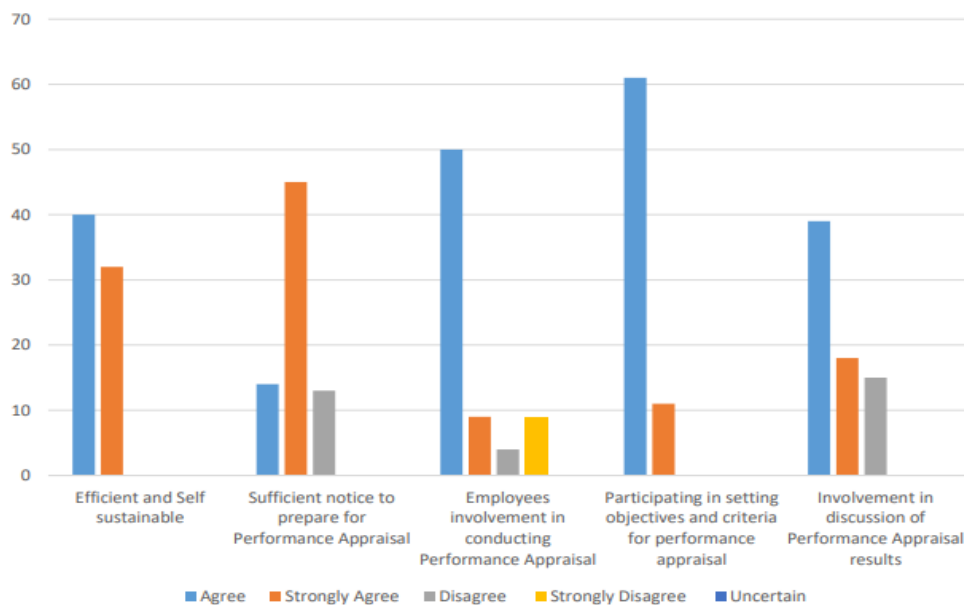


Figure 1. Results for Objective 1

Second Objective: How does Employees' Knowledge of the Appraisal System Lead to Effective Employees' Performance at ZRA?

Table 2. Objective (ii) Results

	Ag	SA	Dg	SD	NS
Employees understanding of Performance Appraisal Practices	35	20	17		
Employees' training regarding performance appraisal systems	40	30	2		
Accurate and Fair performance Appraisal	15		39	15	2
Performance feedback after evaluation	47	15	10		

Key for Tables: Ag- Agree, SA- Strongly Agree, Dg- Disagree, SD- Strongly Disagree, NS- Not Sure

The results showed that of the sample, 55 understand the appraisal process, 17 for that sample is quite a number that should be a cause for concern. It is a very good sign that the organisation has put in needed effort in performance appraisal training, as shown from the impressively high numbers. However, there

is a need for improvement when it comes to the accuracy and fairness aspects. The same could be said for feedback post-appraisal. A number of employees felt that the appraisals may be tainted with partiality and another good number of them revealed that they were not given feedback once the appraisal process came to its finality.

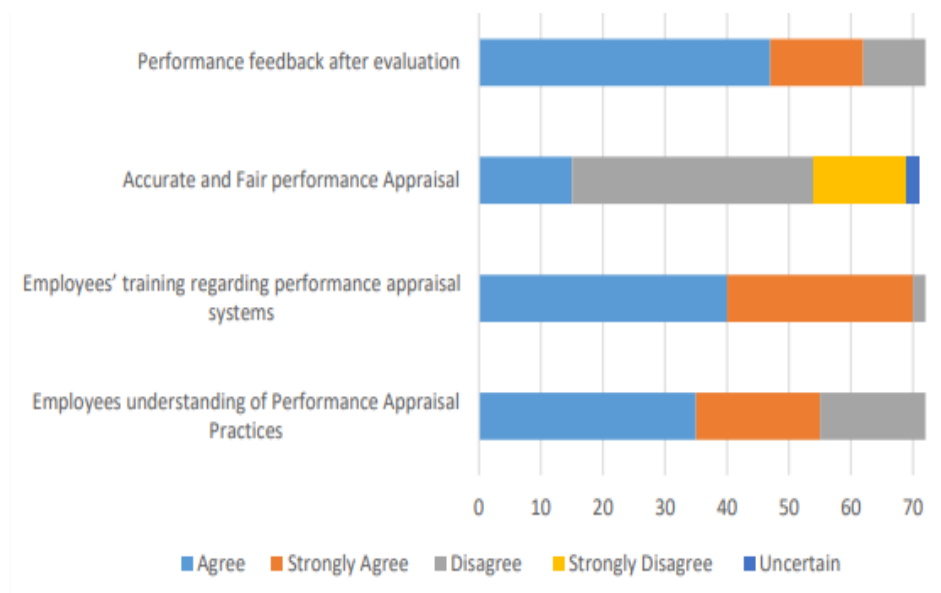


Figure 2. Results for Objective 2

Third Objective: To What Extent does Performance Appraisal Management Lead to Effective Employees' Performance at ZRA?

Quite a good number here felt appraisals have improved organisational communication. However, a very high number are uncertain about whether it also improves productivity.

Another high number disagree that appraisals do not build work interrelations. A good number feel it does enhance job performance, though. However, it goes without saying that general job performance to a large degree, is dependent on communication amongst all organisational employees regardless of rank; as well the interrelations among said employees.

Table 3. Objective (iii) Results

	Ag	SA	Dg	SD	NS
Improving communication	42	23	7		
Increases productivity	32	10			30
Builds work interrelations	24	12	36		
Enhance Job performance	48	16	8		

Key for Tables: Ag- Agree, SA- Strongly Agree, Dg- Disagree, SD- Strongly Disagree, NS- Not Sure

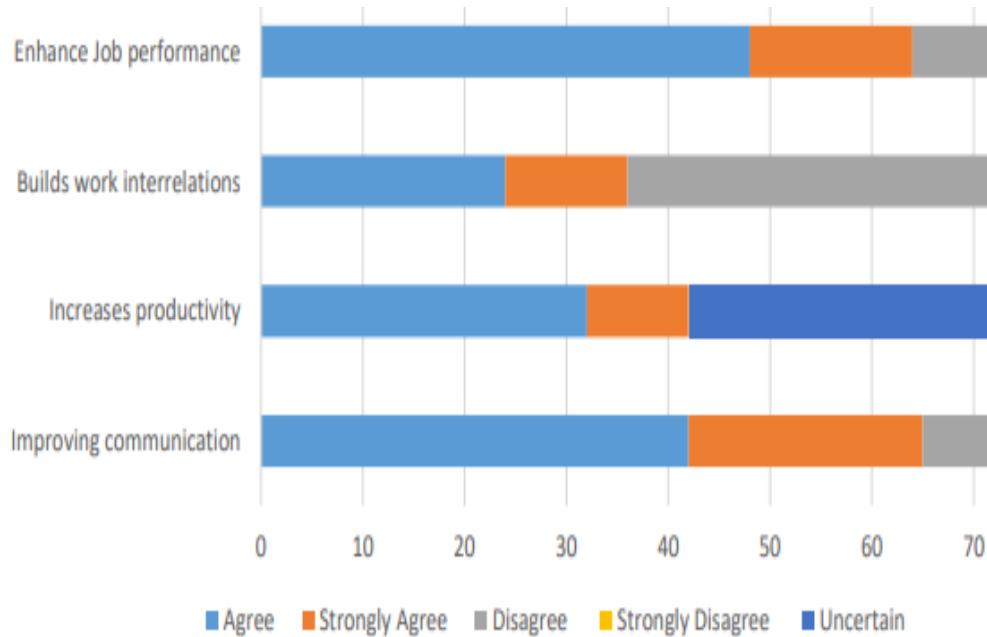


Figure. 3. Results for Objective 3

As per the Managerial Interviews Results from questionnaires only meant for those in management positions, the researcher got an insight into further answers to the problem statement. The purpose of this questionnaire was to get the overall view from managers. Of the respondents, at least 8 are in managerial positions. The results from this mainly account for the qualitative data that was collected and analysed. In line with the First Objective, the employees are to a large extent keen on participation and in laying down objectives, basically showing that the PA system at ZRA is highly effective. It must be noted that this is a big plus for an organisation of its magnitude because it shows that generally, a large number of the workforce is self-driven.

However, the organisation may want to look into the number of employees who do not seem to understand the importance of the appraisal

system, as shown by the numbers of those that disagree with involvement as well as feel they don't get much-needed feedback after an appraisal. This could easily boil down to an attitude of disinterest, but it could also mean the organisation needs to put the effort in making sure all are involved in this all-important exercise and are given feedback thereafter so that they are fully aware of what direction they are to take in their service to the organisation. Another cause for concern is the number of those that do not seem to get their feedback after a PA exercise. Employees may also feel like important information that could have been shared with them previously was held back. Consistent sharing of suggestions throughout the year, not just at appraisal time, can go a long way to increasing acceptance of appraisal ratings.

Overall, there is an above-average level of awareness and satisfaction of employees with

regards to the PA system. But to better this, PA awareness along with its objectives, could also be encompassed as part of the initial orientation programs so as to lessen on employee ignorance regarding the practice.

Coming to the Second Objective, the results here showed that quite a number of employees understand performance appraisal systems, but not all of them. There is quite a number of those that don't. This is so despite the high number of those that agreed to having gone through training. This could be a flag for the organisation to review its training methods and make sure that all come out said training with full knowledge regarding performance appraisals. When it comes to the fairness of the practice and feedback, once again, quite a large number responded negatively. The perception of employees about the outcomes and uses of performance appraisal and its results is very important. They are more likely to be receptive and supportive of the practice if they see it as a useful source of feedback which helps to improve their performance. They will then be able to embrace and contribute meaningfully. Aspects like motivational tools should be made use of, while personal biases should be kept aside during the procedure so as to make sure the full potential of all employees is tapped into.

On the other hand, the negative responses could be a sign that it is seen as an unreasonable management exercise for micro-management, for instance. It is important that the organisation take strides to clearly explain the process and get employees to agree and get involved. Otherwise, it becomes an exercise in futility which is counterproductive.

Regarding the Third Objective, the extent to which performance appraisals affect the performance of employees, the results show that when it comes to improved communication, the numbers are high. However, we see a decline with regards to improving productivity and building interrelations. The question on the enhancement of job performance seems to be above average.

Management needs to look into why employees are uncertain about the connection between appraisals and productivity. The very fact that the evaluation carried out is based upon predetermined objectives should boost employee morale; as they should come out of the appraisal with renewed vigor, bearing in mind appraisals determine wage rise and promotions. According to Petersen, the extrinsic motivation to earn more in this case, influences employees to put in extra effort and better performance [17].

A lack of Interrelation may reflect a need for more team-building exercises and similar staff engagement activities. Individuals make teams, and in turn the combination of these teams makes for strong organizations.

It is, however, encouraging to see that job enhancement ranks quite high as this is a very important aspect that fosters morale and good energy among employees. This is especially important because working for such a big organisation can be very demanding. For those that feel differently, management should look into factors such as incentives and the reward system as links to enhancement.

Further, using the results from the Managerial Questionnaires, the researcher learned that giving feedback to employees is not always easy because sometimes this feedback is may not be well received. Although they reiterated how important honest feedback is, this was still identified as the reason some managers may sometimes not give proper or any feedback at all, something that the organisation needs to look into. Several studies indicate the presence of a positive correlation between feedback and work motivation [18; 19].

A way to improve on this aspect would be to explain how the appraisal ratings are arrived upon. This calls for Interpersonal communication were the aim is not just to soften the blow but to gain insight into how they can improve. It should also be noted that feedback is a way for managers to provide support to their subordinates. A study by Cory, Ward, and Schultz, found that employees who receive

support after an appraisal process indicate that such support contributes significantly towards creation and generation of ideas, [20].

There was a general agreement that a great way to improve employee acceptance of an appraisal process is to involve them. Clear explanation regarding what will be done, the behaviors that are expected of them, as well as the criteria on which they will be evaluated can increase employee morale for the practice. This calls for open communication. There were also some suggestions regarding encouraging completion of self-appraisals as these give insights into the employees' disposition.

It was also observed that some managers may have trouble allowing their subordinates to express their views. It is human nature to feel a higher position and makes our opinion the only one that matters. Being understanding of employees' feelings on matters is very important. They must be made to understand that a rating can only change when an improvement is made and that the purpose of the appraisal is to give them information to help them improve. Another important outcome of giving employees a voice is the likelihood of uncovering misunderstandings. If an employee believes they are doing well and are unaware anything is wrong, they will not know a change in performance is needed.

Most importantly, the results reveal that all the managers are very well aware that good performing employees means great performance for the entire organisation. Much of the problems that the organisation will need to fix are people issues and how these affect the seriousness with which performance appraisals should be regarded.

Relation to Other Researchers

This study confirms with most studies that, indeed the actual importance placed upon the practice of performance appraisals is relative. This was discovered during a study conducted by Nyaoga, where it was found that the effectiveness of performance appraisal systems

in private Universities in Kenya was relative as these existed just as a matter of formality [ibid]. Another one conducted by Mackenzie on performance appraisal systems for organisational success found that the current processes focus on dealing with diminished performance issues [21]. Subsequently, the efforts of the individual are not necessarily aligned with the desired organisational direction, and little incentive exists amongst managers to challenge the current processes or encourage risk-taking to improve service delivery. Yet another one conducted by Rao on performance appraisal in a public sector in India, with the objective of finding out if the performance appraisal helps to recognise their strength and weaknesses; showed that a fairly high percentage of them (over 60%) recognised that it is very difficult to have an objective assessment in any form of appraisal because human factors are always involved.

Conclusion

The purpose of this study was to assess the effects of performance appraisal systems on employees' performance with a focus on the Zambia Revenue Authority. It was specifically aimed at examining the extent to which employee awareness of the appraisal system leads to effective performance at ZRA, to investigate the extent to which their knowledge of the PA system leads to their effective performance and determining the extent to which performance appraisal management leads to effective performance.

According to survey results approximately 68% generally feel the PA system has been successful in the organisation and is able to achieve the required objectives. Whereas 32% feel the system needs improvement in certain pivotal aspects. For big organisations, such as ZRA, the red flags raised here, i.e., employee uncertainties regarding appraisal feedback and involvement etc., should be taken into consideration and fixed as soon as is reasonably possible. The many pluses should also be taken

note of because for such big organisations, there is only ever room for improvement. An understanding of the phenomenon of Performance Appraisals helps with this and should be an imperative endeavor for excellence. Therefore, the theoretical implications we can draw here are that a big and important organisation like ZRA needs to have a performance appraisal system in place as it is a driver for better performance. To achieve this, the organisation has to ensure that all stakeholders understand the overall objective of the organisation and their role in achieving it. This was clearly brought out in the findings under Data Analysis. This will help in making sure the right processes are put in place in regulating appraisal systems, as per the needs of the organisation and its employees, as brought out under the literature review.

Further, the managerial implications as per the findings of the research under Data Analysis; are that management needs to be cognizant of the fact that performance appraisal systems are a yardstick in determining the level of the employees' performance in comparison with the standard performance expected of them. Performance that meets this standard should be duly acknowledged and recognised, whereas any gaps should be promptly bridged using human resources development techniques provided by the organisation.

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Further Research

It is the researcher's recommendation that further research be put into rewarding employees after performance appraisals. This could have a downside that has been brought out by several scholars, [22; 23]. Apart from there being a downfall, other scholars have done research in this regard [24; 25].

It was noted that the Zambia Revenue Authority has tied remuneration to performance appraisals. The said downside was not explored under this study, but the researcher recognises the importance of management looking into this issue so as to know what is best for the organisation.

Acknowledgments

Thanks to Mr. Silwenga who read my revisions and provided invaluable guidance. Many thanks to Mr. Chimambo and all ZRA staff for their input. Ms. Anitha and all faculty members of Texila American University who provided a supportive environment. Thanks to my colleagues for their assistance and valuable feedback. Last but not the least warm thanks to my ever-loving and understanding family.

Conflict of Interest Statement

The author certifies that she has no affiliations with or involvement in the organisation with any financial interest in the subject matter discussed under this article.

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