

Pathology of Cash and Non-Cash Payments Incentive System (Case Study: Mashhad Water and Waste Water Company)

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Abstract

The aim of this study was to diagnose the incentive system of payment and how it affected the employees' performance of the Mashhad Water and Wastewater Company. The research method was descriptive-survey. The statistical population of this study was all employees of ABFA Company in Mashhad, which the total number was 500 people. Cochran's formula was used to determine the sample size (123 people). The stratified sampling method was selected according to the size. In this research, the society was divided into several classes. In category 1, company and zone 3 headquarters, zone 1, zone 2, Water Treatment Plant No. 1, warehousing affairs, and zone 4, were examined, and in the category 2, the management levels were examined that were considered with the status of job title. Researcher-made questionnaires were used to collect field data. In this study, the validity of the questionnaires was done in content method and the validity of the questionnaires was confirmed. This research includes 3 main hypotheses. Spearman correlation test was used to test the research hypotheses. All the main hypotheses of the research were confirmed as follows: 1- There was a positive and significant relationship between salaries and job benefits with the performance of ABFA employees. 2- There was a positive and significant relationship between bonuses and overtime and the other cash payments with the performance of ABFA employees. 3- There was a relationship between facilities and welfare services (non-cash payments) with the performance of ABFA employees. At the end, it was presented the necessary suggestions for improving the incentive-payment system in Mashhad Water and Wastewater Company.

Keywords: Incentive System, Cash and Non-Cash Payments, Employee Performance

Introduction

Since human resources as the most important and vital assets and capital of any organization, is able to cause success or failure of the organization, to make optimal use of this capital and align it with the goals of the organization, creating appropriate motivation for human resources is always one of the activities and major concerns of leadership management. In fact, one of the reasons which many employees in organizations refuse to do work is the issue of incentive factors at work. Motivation is a dynamic force that causes human movement or action. In other words, the motivation is to bring active human behavior to satisfy his needs. The need that is influenced by motivation is inside human. The manager must try to meet the demands or needs of employees to act as he wishes (5). Therefore, the manager must be aware of what motivates a person to perform better and act for an environment that motivates him / her strongly. In contrast, managers' disregard for the needs and wants of employees also causes adverse reactions such as strikes, deliberate reduction in the quantity and quality of performance, stress and disobedience to missions, tasks and orders, client disputes, etc., which are signs of protest in the work environment under

abnormal conditions. Theorists believe that managers need to use different factors to motivate employees because employees vary in the type and number of rewards they want. Also, their jobs and organizational environment are different. These conditions actually recommend a rational attitude to managers that in awarding, factors such as employee needs, type of job and organizational environment should be considered. In fact, managers as leaders must have a broad understanding of motivation and recognize that motivation is a complex issue and is related to individual differences. Money may motivate some employees to do a better job, while for others it may not be a motivating factor. In this regard, ABFA is not separate from the other organizations and the esteemed employees of that organization also need a suitable incentive environment, and this incentive environment should be created according to the wishes and needs of employees, type of job and organizational environment. In this research, an attempt has been made to determine the relationship between the existing payment incentive system and the performance of ABFA employees (Mashhad city) and to provide solutions to improve the incentive system for cash and non-cash payments. In other words, managers will be able to increase the useful performance of their employees in this way, and employees will be assured that their work will bring appropriate financial and non-financial rewards as long as they continue to provide effective performance. depending on the nature of the needs and motivations of employees at different levels of the organization, various incentive programs can be implemented to establish and shape the desired behaviors of employees, and obviously, the correct understanding of employee behavior by management and its positive impact can increase productivity and performance improvement of personnel (5).

Literature of the Subject

Services Compensation

Service compensation is a general term that includes the payroll system, payment system, and reward system, and it refers to the compensation of employees' services in the organization. One of the most important aspects of human resource management is determining the amount of salary or wages that the organization should pay to its employees because it has a significant impact on attracting and motivating elite employees. Therefore, accurate design of the payroll system and its correct and effective implementation can motivate the employees and achieve the goals of the organization. Wage is a type of payment that is based on the calculation of the hour and is the most common method of payment to workers and employees, and refers to the salaries that are paid monthly. In general, the payroll system should be designed to have these features. Compensation systems (payment systems) refer to all cash and non-cash salaries and benefits that employees and managers of organizations enjoy it, depending on the type of organization, working environment conditions, job characteristics and how to work (21). Existence of a fair payment system is one of the factors increasing employee productivity, therefore the employees should consider the amount of salary and wages paid as related to their work and fair. Organizations today value human resources as a valuable asset and pay for services to improve the quality of work life and job satisfaction of employees. The reason most people are employed is that they are dependent on the salary and benefits of the organization, and compensation for services in the organization plays a major role (33).

What Are the Features of a Good Payroll System?

In general, the payroll system should have the following features (34).

Adequate: Sufficient for livelihood and able to meet the basic needs of employees such as food, clothing, housing.

Incentive-Providing: Motivates and encourages employees to perform better.

Cost-effective: be commensurate with the financial strength of the organization and the abilities and skills of employees and lead to maximum efficiency.

Competitive and secure: be competitive and better or at least have the same attractiveness compared to the payroll system of similar organizations.

Acceptable: Be transparent and natural, and be accepted by employees as reasonable.

Equitable: to be determined in accordance with the expertise, skills, experience and work experience of individuals and the criteria and conditions for their award should be the same (16).

Principles of Payroll Management System:

The organizations want to attract and retain qualified human resources and increase their motivation to work through designing a compensation system, and in order to achieve this important goal, they must strive for justice and equality in the legal system of organizations (29).

2-4- Indices and Components of Staff Payment System Design:

Indices and components of the payroll management system design department are: 1- Observance of justice in payment, 2- Paying attention to the employees' characteristics, 3- Choosing the privileged system of the individual and the employee, 4- Dividing the payment into two continuous and non-continuous parts, 5- Flexibility of the payment system within the organization, 6- Paying attention to the extent of employee's authority and responsibilities 7- Paying attention to the employee's efforts 8- Paying attention to the working environment conditions

Indices and Executive Components of The Employees' Payment System

These components contribute to the optimal implementation of the payroll management system, which are: 1- Ease of implementation, 2- Flexibility of the system with working conditions, 3- Meritocracy in the selection of employees and managers, and 4- Elimination of discrimination (6).

The Necessity for Coordination Among the Management System of Salaries, Wages and Welfare of Employees

In order to prevent the diversification and waste of workforce in organizations, the minimum essential needs must be met for the employees who provide their work force; because there is a gap between income from salaries and benefits and the cost-of-living causes the employees to turn to the other jobs to meet their needs and divide their thinking and work force between two or more jobs. As a result, it reduces efficiency and productivity. The welfare matters seem to be directly effective in retaining and attracting employees, however they arise when employees need them (2).

Necessity and Importance of Welfare Affairs

It is necessary to provide employee welfare programs in order to create interest, motivation and encouragement in employees to better perform their duties. One of the important aspects of the system of selection and appointment of employees in management is the principle of meritocracy. This can also be done through the preparation and implementation of various welfare programs that increase employees' satisfaction and their attachment to the work. The main roles of welfare programs are ensuring the health and safety in the workplace, providing welfare and comfort equipment while serving employees, creating economic security and leisure for employees after their long service life, etc., which in total leads to human attachment to the workplace (19).

Factors Affecting Compensation or Non-Cash Payment (Welfare Services and Facilities)

In terms of human resource management, such measures can be divided into three parts:

1. Livelihood services, housing and consumption
2. Health services
3. Non-cash assistance and future provision

Service Compensation System Through Payment of Benefits and Cash and Non-Cash Rewards

Compensation for the total services that employees provide to the organization, is made in two ways, tangible and intangible. Tangible compensation refers to cash and non-cash funds such as basic salaries, living expenses, short-term and long-term bonuses (current, annual, stocks), tuition and bonuses, vouchers, shuttle service, counseling, and pilgrimage. Intangible compensation refers to issues such as recognition and appreciation, social status, job security, challenging work and learning opportunities.

Reward Criteria

The reward system reflects the organization's appreciation of the employees, and with this appreciation and respect, they are encouraged to continue their work. Criteria have been the basis for rewarding employees over the past hundred years, which are addressed here.

Literature Review

After studying researches done in Mashhad Water and Wastewater Organization, the researcher concluded that no research has been done on the subject of the present study. In Iran and other countries, some researches have been conducted on the subject of research, some of which are mentioned below.

Haghighi and Zareipour (2005), in their study on the benefits and cash and non-cash payments of Kohkiluyeh and Boyer-Ahmad Martyrs Foundation to their employees and the effect of this, have concluded that in general, the cash and non-cash payments of the Martyr Foundation did not adequately meet the economic needs of the employees and their families in 2004-2005; it has satisfied them to some extent, however they have attempted to get these payments increased in order to overcome their economic problems (9).

In another study conducted by Nazemi and Ghorbani (2006) on the status of rewards in Imam Hussein University (AS) and its effect on the performance of the staff of that university, it was stated that rewarding or compensating for services is all internal and external rewards of the organization. Employees receive in return for cooperation with the organization. It is necessary to examine the feedback and the result of the implementation of the reward system in any organization. The need for scrutiny arises from the fact that management can match the mental, psychological and livelihood status of its employees and their efficiency after the reward payment with previous situation over several periods and observe its effects (25).

In another study conducted by Mahmoudi (2010) entitled "Study of Factors (Intra-organizational) Affecting the Efficiency of Maritime Border Units of Hormozgan Law Enforcement Force". The results showed that salaries and benefits affect the efficiency of maritime border units (13).

The results of Aghababaei Dehghani et al. (2014) entitled "Organizational Factors Affecting the Compensation of Services of Specialized Physicians Working in Public Hospitals in Tehran" have indicated that payment of salary and benefits, level and structure of payment and facilities and welfare services in the compensation system are effective (1).

Javidmehr (2014-2015) in a study entitled "Employee Satisfaction with Reflecting on The Amount of Salary", which was conducted to investigate the job satisfaction of employees with the amount of salary in primary school teachers in Sabzevar City, showed that job satisfaction is the most important factor. It increases the efficiency and effectiveness of the individual and the higher the wages and salaries of employees, affects their job satisfaction, and job satisfaction is related to the wage variable (8).

In a study conducted by Mohammadi et al. (2011) entitled "Investigating The Causes Of Ineffectiveness Of Rewards In Nursing Staff", the findings showed the inadequacy of rewards, feelings of inequality, inaccuracy of performance evaluation criteria, staff lack of belief based on receiving rewards depends on well performance, not receiving timely feedback on performance, not awarding performance-based rewards, the need to establish an appropriate performance appraisal system (as a basis and prerequisites for specialization and proper distribution of rewards), as well as the use of proper and principled rewards management and the need to create a participatory system in designing and implementing reward programs to make rewards more effective in hospitals (23).

Boroumand (2004) in a study entitled "Factors Affecting Job Satisfaction of Teachers in Shahriar City" showed that material working conditions (welfare facilities and income) are effective on job satisfaction (4).

Westerman et al. published a paper in 2009 in which the structure of service compensation was the basis for measuring individual satisfaction (37).

Alvani et al. (2011) in a study entitled "Explaining the Effective Pattern of Encouraging Public Sector Employees with A Holistic Approach to Reward" have stated that there is a significant relationship between the elements of total reward and motivation performance (3).

Al-Anzi (2009) reported that nurses were dissatisfied with professional opportunities and external rewards. Reasons for nurses' dissatisfaction with professional opportunities included the lack of opportunities for professional development, lack of professional recognition, and lack of appreciation from colleagues. They were also dissatisfied with external rewards (especially salary) because they had a high sense of inequality (28).

Lee et al. (2010) showed that high imbalance between effort and reward predicts a high risk of nurses quitting their jobs, and that depriving them of rewards (such as low salaries and limited opportunities for promotion and lack of respect) has a strong impact on their job quitting (36).

GreenSlad and Jameson (2011) reported that in units where management rewards and supports employees in providing quality care, the workforce will expend more effort to complete their job roles and then they will be more effective (31).

Piriaei (2011) in his research also confirmed the moderating role of intrinsic motivation in the relationship between reward and performance (13). Henry et al. (2006) in the Physical Education Organization of the Islamic Republic of Iran mentioned that there is a significant relationship between welfare factors and employee productivity (26). Raiji (2008) also stated in his research that one of the causes of employees' indifference is the inattention to their welfare issues (12).

Method

This research was applied in terms of purpose and descriptive-survey in terms of nature and method. The library sources including books, journals, dissertations, research projects, Persian and English articles, newspapers, yearbooks and reports of ABFA organization were used to collect information and secondary data and interviews and questionnaires were used to collect data and field information. Two researcher-made questionnaires were designed to assess employees' attitudes about the current status of cash and non-cash payments as well as the impact of cash and non-cash payments on employee performance and then validated. In this study, the validity of the questionnaires was done through content method and the validity of the questionnaires was confirmed. Cronbach's alpha method was used to determine the reliability of the questionnaires. The reliability of the questionnaires was confirmed due to the appropriateness of alpha coefficients (0.94 and 0.96).

The statistical population of this study consisted of all official employees of ABFA in Mashhad City (500 ones). The stratified sampling method is proportional to the size. Cochran's formula was used to determine the sample size and 123 people were determined. In this research, SPSS-21 software was used to process and analyze the field data obtained from questionnaires. To analyze the data in the descriptive statistics section, statistical indices such as frequency, percentage in the form of statistical tables were used and also Spearman correlation coefficient test was used in the inferential statistics section. The spatial scope of this research was in ABFA organization in Mashhad City. In terms of time, this research was conducted during December 2016 to March 2017.

Gender status in the sample was 24.4% female and 75.6% male. Age status in the study sample included 9.8% between 20 to 30 years old, 33.3% between 31 to 40 years old, 42.3% between 41 to 50 years old and 12.2% over 51 years. Education status in the study sample included 8.1% of diploma and less, 14.6% of associate degrees, 54.5% of bachelor degrees and 22.8% of master degrees. Work experience status in the sample included 8.9% less than 5 years, 4.1% between 5 to 10 years, 22.8% between 10 to 15 years, 34.1% between 15 to 20 years and 30.1 The percentage has been over 20 years.

Research Objectives

Service Description

- 1- Determining a significant relationship between salary and job benefits with the performance of ABFA employees.
- 2- Determining a significant relationship between bonuses and overtime and other cash payments with the performance of ABFA employees.
- 3- Determining a significant relationship between facilities and welfare services (non-cash payments) and the performance of ABFA employees.

Test of Research Hypotheses

The results of testing of research hypotheses are presented in the following table.

Table 1. Results of testing research hypotheses

row	hypotheses	Correlation coefficients	significance level
1	-There is a relationship between salary and job benefits in proportion to the needs of employees and the performance of ABFA employees	0/185	0/041
2	There is a relationship between bonuses and overtime and other cash payments with the performance of ABFA employees	0/31	0/0005
3	There is a relationship between welfare facilities and services (non-cash payments) and the performance of ABFA employees.	0/201	0/026

As can be observed in table 1, the levels of significance in all hypotheses are less than 5% and the values of Spearman test coefficient are calculated as 0.185, 0.31, and 0.201, respectively; also, the significant levels of hypotheses are 0.041, 0.0005 and 0.026, respectively. Therefore, it is concluded that there is a significant relationship between the independent and dependent variables of the research. This relationship is direct, in other words, with increasing salaries and job benefits, reward and overtime and welfare facilities and services, the performance of ABFA employees increases.

Research Model

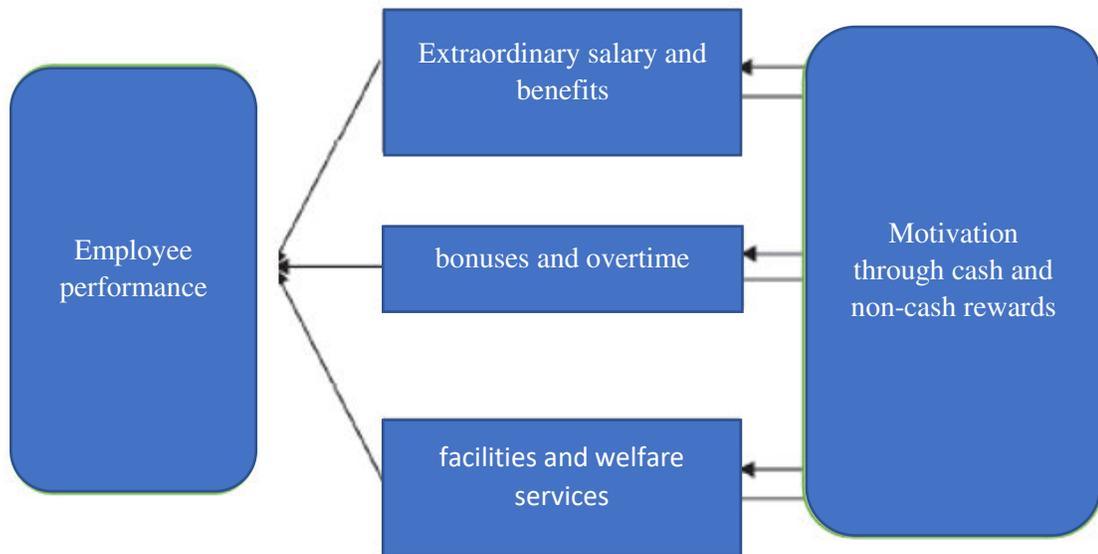


Fig. 1. Theoretical model of research (incentive payment system and its relationship with the performance of ABFA employees)

Data Analysis

In this research, statistical methods were used in both descriptive and inferential forms. The independent variable was the payment system, which consisted of three components (salary and benefits of job, bonuses and overtime, facilities and welfare services), and the dependent variable was the performance of employees.

Discussion and Conclusion

Considering the confirmation of the first main hypothesis that there is a significant relationship between salaries and job benefits in proportion to the needs of ABFA employees, it can be said that this result is somewhat consistent with Mahmoudi (2010) studies that express salaries and benefits can has a positive

and significant effect on efficiency. Regarding the other similar studies that have been done, the following can be mentioned.

Rezaei et al. (2015) in their research stated that salaries and benefits have a positive and significant effect on efficiency. Also, Kohan et al. (2015), Danesh Kohan et al. (2012) and Kazemian et al. (2005), concluded that the salary paid by the organization can have a positive and significant effect on employee job satisfaction. According to the literature in this field, job satisfaction is one of the factors affecting efficiency, productivity and proper job performance. As Ghorbani (2006) in his research found that financial motivation and satisfaction with favorable working conditions can lead to better performance of employees in lower management levels. On the other hand, Lee et al. concluded that low payment could be a major factor in employees quitting their jobs.

Idris et al. (2015) in a study entitled "The Impact of Salary, Training and Motivation on Employee Job Performance" showed that salary is a more efficient variable, meaning that employee job performance increases significantly with increasing low wages and salary. Rewards and other benefits can also make a big difference in employee job performance. The results of the research done by Hamed et al. (2014) on Pakistani banks indicated that there is a positive relationship between salaries and employee performance. Discuss the Second Main Hypothesis

There is a relationship between bonuses and overtime and the other cash payments with the performance of ABFA employees. Among the researches that have been done in this field, the following can be mentioned; the results are in line with the present research.

Kameli et al. (2011) concluded that the payment of bonuses and overtime and other cash payments has a direct and significant relationship with employee efficiency. Rezaei et al. (2015) in their research suggested that rewards and overtime have a positive and significant effect on efficiency. Nazemi and Ghorbani (2006), Alwani et al. (2011), and Sajjadi and Zarezadeh (2011) also concluded that cash rewards and overtime can have a positive and significant effect on employee performance. Lee et al. (2010) stated that the imbalance between reward and effort is one of the main causes of dissatisfaction and quitting the job. As Al-Anzi (2009) considered cash rewards to affect job satisfaction. Mohebbifar et al. (2016) showed that there is a significant positive relationship between motivation and employee performance and the more the incentive factor is strengthened by awarding effective organizational rewards, the better performance will be achieved by employees.

Discuss the Third Main Hypothesis

The third hypothesis of the research that was confirmed, is that there is a relationship between facilities and welfare services (non-cash payments) with the performance of ABFA employees. Among the researches done in this field and are in line with the present research, the following can be mentioned. Kameli et al. (2011) concluded that there is a direct and significant relationship between facilities and welfare services (non-cash payments) with the employee efficiency. The closest study to the present study is the study done by Boroumand (2004) in which it was found that welfare facilities and income have a positive and significant effect on employees' satisfaction. Haghghi and Zareipour (2005) reached the same conclusion and found that non-cash payments (facilities and welfare services) have a positive and significant effect on employee satisfaction. Rezaei et al. (2015) also stated in their research that welfare facilities and services have a positive and significant effect on efficiency.

Henry et al. (2006) in the Physical Education Organization of the Islamic Republic of Iran mentioned that there is a significant relationship between the welfare factors and employee productivity. Raiji (2008) also stated in his research that one of the causes of employees' indifference is the inattention to their welfare issues. The discussion on the literature review of the research shows that the payment system, which itself consists of three components (salary and benefits of jobs, bonuses and overtime, facilities and welfare services) has had a positive impact on the employees' performance in various organizations.

Recommendations

The results of the test of research hypotheses based on inferential statistics with the independent variables of the research (salary and benefits, bonuses and overtime and the other cash payments, and facilities and welfare services) and the dependent variable which is the performance of employees showed that there is

a significant positive relationship between all independent variables and performance. In other words, with the increase of salaries and job benefits, bonuses and overtime, and facilities and welfare services, the performance of the employees of Mashhad Water Supply and Wastewater Organization will increase. Therefore, the researcher has finally reached the important conclusion that the cash and non-cash payments have a significant effect on employee performance, however the main purpose of this research is to discover the factors that make people feel satisfied with working in the organization and with desire to use their mental and physical strength in the goals of the organization. Therefore, according to the results of reviewing the opinions of employees according to the frequency distribution tables in descriptive statistics and the significant relationship between variables, the researcher makes suggestions about indices and criteria that require more attention of the management of Mashhad Water and Wastewater Organization as follows. At the end, the researcher presents his views on the ability to implement the results and suggestions of the project in the company.

1- The results of the survey of all subjects in relation to the first index, i.e. salary and job benefits (table 2) showed that the lowest percentage of satisfaction is related to the ratio of salary and job benefits with respect to the other organizations (67%) and also the results of a survey of subjects (based on gender and job titles) in relation to the first index, i.e. salaries and benefits of job, showed that men, women, managers, experts and co-experts together have the lowest satisfaction with the proportion of salaries and benefits of jobs compared to the others organizations. In this regard, it is suggested that Mashhad Water and Wastewater Organization should design a system for payment of salaries and benefits in a competitive manner compared to the other organizations. According to the researcher, in order to implement the above suggestion, it is necessary for an expert in this field to be responsible for reviewing and comparing the annual salaries and job benefits of ABFA with the other similar organizations and to inform the employees of the organization about the reports and actions taken in this direction.

In the continuation of this suggestion, the researcher refers to another solution that has been considered by researchers and managers regarding payroll management today, and that is outsourcing of payroll services in Mashhad Water Supply and Wastewater Organization, which has several benefits; some of them are as follows.

- A. Ensuring compatibility: Job rules are constantly being updated to adapt to the changing work climate and market. Therefore, the provision of professional payroll services has been emphasized as a critical activity. This is important to reduce payroll errors and omissions that may lead to heavy fines.
- B. Security: Payroll processing is very complex and potentially dangerous. Outsourcing payroll performance alerts users to various types of fraud such as payment manipulation and so on. In addition, the use of outsourcing services can ensure that payroll information is stored in a secure environment and used only by professionals.
- C. Cost reduction: When costs related to employee salaries, taxes, payroll software, etc. are considered, outsourcing payroll performance will be much cheaper than its internal implementation. The direct costs of payroll processing can be greatly reduced by partnering with an affordable payroll service provider. It also reflects the fact that about 90% of all employers outsource payroll to reduce their fixed control costs.
- D. Increasing time: Employees' time is not spent on repetitive tasks related to the payment of salaries. Outsourcing this function allows them to do other important things in the business, and will be more creative in performing other tasks.
- E. Access to technology or advanced reports: Outsourcing allows employers to access technology systems and service provider resources without any initial investment.

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