



**THE IMPACT OF FINANCIAL INCENTIVES AND
MORAL INCENTIVES ON THE EMPLOYEES OF
BATTERY INDUSTRY IN IRAQ: MEDIATING
EFFECT OF EMPLOYEE'S MANAGEMENT**

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**THE IMPACT OF FINANCIAL INCENTIVES AND MORAL INCENTIVES
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THESIS APPROVAL PAGE

I certify that in my opinion, the thesis submitted by Riyadh Mohammed ALI titled “THE IMPACT OF FINANCIAL INCENTIVES AND MORAL INCENTIVES ON THE EMPLOYEES OF BATTERY INDUSTRY IN IRAQ: MEDIATING EFFECT OF EMPLOYEE’S MANAGEMENT” is fully adequate in scope and quality as a thesis for the degree of Master of Science.

Assist. Prof. Dr. Akram ALHAMAD
Thesis Advisor, Department of Business Administration

This thesis is accepted by the examining committee with a unanimous vote in the Department of Business Administration as a Master's Degree thesis. 2022 /08/05

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The degree of Master by the thesis submitted is approved by the Administrative Board of the Institute of Graduate Programs, Karabuk University.

Prof. Dr. Hasan SOLMAZ
Director of the Institute of Graduate Programs

DECLARATION

I hereby declare that this thesis is the result of my own work and all information included has been obtained and expounded in accordance with the academic rules and ethical policy specified by the institution. Besides, I declare that all the statements, results, materials, not original to this thesis have been cited and referenced literally.

Without being bound by a particular time, I accept all moral and legal consequences of any detection contrary to the aforementioned statement.

Name Surname: Riyadh Mohammed ALI

Signature :

FOREWORD

I extend my sincere thanks and gratitude to everyone who stood by me during this period of my studies, especially my professor who supervised the study, Dr. Akram ALHAMAD, who surrounded me with his kindness and care and provided me with advice, support and guidance despite his preoccupation with teaching and work matters.

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I extend my thanks and gratitude to my colleagues working in the battery company, who played a great role in the success of the study.

DEDICATION

To the one who gave the most precious and precious in our upbringing and education, to my parents and my beloved brother "Dr. Adnan" I ask God Almighty to have mercy on them.

To my life partner, the partner of my sweet and bitter moments, my inspiration and the reason for my joy and happiness, my dear wife, who was the best support for me?

To my brothers,

To my friends and my co-workers, Especially Mohammed Saher

To my manager, Hana and Professor Muhammad,

To everyone who left a positive imprint in my life, thank you all

ABSTRACT

Incentives play a major role in the successful performance of the workers, whereby the majority of the sample stressed the importance of the Program of incentives to raise the employee's performance. therefore raising the level of performance is at the top of management's worries and priorities in general. Although several past studies have tackled other issues in management, to the researcher's knowledge, only a few studies have addressed this topic. Hence, this study aims at investigating the impact of both types of incentives (financial and moral) in improving the performance and identifying the level of performance of employees in the General Company for Battery Industry in Baghdad, numbered (948), as well as determining the relationship between variables of incentives and performance variables. A simple random sample was chosen and questionnaire papers were distributed to 404 employees and the number of responses reached 274, including managers, heads of departments, administrative and technical staff, and the descriptive analytical approach was adopted using the statistical methods of the SPSS program. The result of the study shows that the dimensions of the research variables are correct and that the financial and moral incentives relationship variable has a positive impact on the employee's performance and that the administration is a mediator between incentives and performance. Abraham Maslow's Needs Theory and McClelland's Theory of Motivation serve as the intellectual basis for this investigation. This study found that the sample members' responses about the impact of incentives on raising performance levels revealed statistically significant differences. The finding supports the idea that management serves as a controlling authority between the two, providing incentives while simultaneously raising performance.

Keywords: Financial and Moral Incentives; Employee Performance; Employee Management; Motivation

ÖZ (ABSTRACT IN TURKISH)

Teşvikler, çalışanların başarılı performanslarında önemli bir rol oynar ve örneklerin büyük çoğunluğu, teşvik programının çalışanın performansını artırmak için taşıdığı önemi vurgulamaktadır. Genel olarak idari kuruluşlar ve özellikle idari liderler, çalışanlarından en iyi performansı elde etmeye ve organizasyonun devam etmesini ve hayata başarılı olmasını sağlayacak şeyleri bulmaya çalışırlar. Kuruluş bazen çalışanların performans seviyelerini artırmaları için bir merdiven ve iyi bir teşvik sistemi benimsemeyi kabul eder. İş performansının artırılması kurumsal performansın artmasını ve artmasını teşvik eder; bu nedenle, performans seviyesinin artırılması yönetimin genel olarak endişe ve önceliklerinin en üst düzeydedir. Geçmişte yapılan birkaç araştırma, yönetimdeki diğer sorunları araştırmacı bilgisine götürse de, bu konuyu yalnızca birkaç araştırmada ele aldı. Bu nedenle, bu araştırma, Bağdat'taki Pil Sanayii Genel Kurulunda çalışanların performansını artırma ve performans seviyelerini belirleme konusundaki her iki teşvik türünün (finansal ve ahlaki) etkisini araştırmayı amaçlamaktadır (948), teşviklerin değişkenleri ile performans değişkenleri arasındaki ilişkiyi belirlemenin yanı sıra. Basit bir rastgele örnek seçildi ve anket belgeleri 404 çalışana dağıtıldı ve yöneticiler, bölüm başkanları, idari ve teknik personel ve açıklayıcı analitik yaklaşım dahil olmak üzere 274'e ulaşan yanıt sayısı SPSS programının istatistiksel yöntemleri kullanılarak benimsendi. Çalışmanın sonucu, araştırma değişkenlerinin boyutlarının doğru olduğunu ve finansal ve manevi teşviklerin ilişki değişkeninin çalışanın performansı üzerinde olumlu bir etki yarattığını ve yönetimin teşvikler ve performans arasında arabuluculuk yaptığını göstermektedir. Abraham Maslow'un İhtiyaçları Teorisi ve McClelland'ın motivasyon Teorisi, bu araştırmanın entelektüel temeli olarak görev alır. Bu çalışma, örnek üyelerin teşviklerin performans seviyelerini yükseltme üzerindeki etkisi hakkındaki yanıtlarının istatistiksel açıdan önemli farklılıkları ortaya çıkardığını ortaya koymuştur. Bu bulgu, yönetimin iki kişi arasında kontrol makamı olarak görev yapma fikrini destekleyerek aynı anda performansı artırıyor.

Anahtar kelimeler: Finansal ve ahlaki Teşvikler; çalışan Performansı; çalışan Yönetimi; motivasyon

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ARŞİV KAYIT BİLGİLERİ (in Turkish)

Tezin Adı	MALİ TEŞVİKLERİN VE AHLAKİ TEŞVİKLERİN İRAK'TAKİ AKÜ ENDÜSTRİSİNİN ÇALIŞANLARI ÜZERİNDEKİ ETKİSİ: ÇALIŞAN YÖNETİMİNİN ARABULUCULUK ETKİSİ
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SUBJECT OF THE RESEARCH

The impact of material and moral incentives on employee performance through administrative mediation in the General Company for Battery Industry in Iraq (a field study in Baghdad).

PURPOSE AND IMPORTANCE OF THE RESEARCH

The study seeks to assess the performance of employees and determine the effects, strengths, and weaknesses in the performance of employees to avoid and address weaknesses, and identify strengths and work to strengthen them by studying and evaluating the material and moral incentives systems and their impact on the performance of employees. The study attempts to determine the defect in the performance of employees, whether it is due to the work system in terms of incentives, or to other problems that the study can reveal, and what are the ways to make the employee work more efficiently and perform higher to achieve the objectives of the institutions. The lack of appropriate material or moral incentives for diligent employees may negatively affect their performance and contribution to poor productivity, thus reducing the chance of achieving the desired goals of the institution. This probably highlights one of the aspects of the importance of incentives in general to raise the level of employee performance. It seems that the importance and nature of incentives differ from one individual to another according to gender, age, job position, the standard of living, and education.

METHODOLOGY

In order to ascertain the effect of incentives on improving employee performance, the researcher concluded that the appropriate method was the method of regular random sampling, and all the data collected were analyzed by answering the previously approved questionnaire items.

RESEARCH PROBLEM

The lack of appropriate material or moral incentives for diligent employees in their work may negatively affect their future performance and contribute to the weakness of productivity, thus reducing the chance of achieving the goals set by the organization or institution in advance. This probably highlights one aspect of the importance of incentives in general to raise the level of employee performance. We must bear in mind that the importance and nature of incentives differ from one individual to another according to gender, age, job position, level of living and other variables.

POPULATION AND SAMPLE

The study population consisted of all employees of the General Company for Vehicles and Equipment - Battery Factory. Based on the human resources department of the battery factory in Iraq (2022), the number of employees is estimated at (948) males and females. The target population of this study consists of employees in the battery factory. The work area for the working population in this analysis is all workers in the battery factory. Simple random sampling was employed in this study.

SCOPE AND LIMITATION OF THE RESEARCH

The study was conducted only in the General Company for Battery Industry, which is the area from which the researcher obtained the data, and the respondents belong to different departments. This study will explain the conceptual background of the study, including the study variables, financial and moral incentives and their impact on the performance of workers, and the role of the mediator in their relationship.

1. CHAPTER ONE: INTRODUCTION

1.1. Background of the Study

As the developed management in the institution strives to reach the workers in their productivity, the companies and institutions pay attention to the human requirements in terms of the elements affecting the productivity and efficiency of employees. Efficiently as feasible and with a competitive edge to accomplish the objectives since the efficiency of an individual depends on two primary factors: the capacity to work and the desire to work, the human ability to work is not sufficient for the employee to perform as effectively as possible if there is no incentive that motivates him to work. The motivation that steers a person's conduct in the direction of the institution's goals is a representation of the desire to work. Employee motivation is described as the force that pushes workers toward accomplishing the particular aims and objectives of the firm. Another definition of motivation is the process of evoking and maintaining behavior that is goal-directed (Nelson, 2013).

Administrative leaders in particular and administrative organizations, in general, tried to perform at their highest level. Employees who can accomplish the organization's goals must be provided by efficient human resources, and occasionally an organization will adopt a ladder and an effective incentive programmer for its staff in an effort to raise the performance levels. Since management in general places the improvement of performance levels first among its concerns and priorities due to the fact that incentives, both financial and moral ones, are represented by financial rewards, bonuses, and additional wages, whereas the second type is the moral incentive represented by letters of thanks, praise, and promotion. Consequently, the issue of incentives has drawn the attention of many researchers from the field of administrative behavior.

In addition, because there are many job grades and levels of expertise and skill, one of the strategies utilized by managers to improve the efficiency of job management among their staff members is employee motivation (Martn & Luser, 2018). The human factor is of a significant interest to the management of different companies, which are searching for variables impacting employee performance and productivity, in which managers seek to assist employees in reaching the highest proficiency levels and

productivity. To achieve this goal, the managers pay an effort to attract qualified workers and provide them with the necessary skills to complete their work (Sadikoglu et al., 2010).

Employee productivity cannot be achieved solely on the basis of capability; there must be also a motivator that encourages them to work. The individual's ability to work is described by his or her skills, knowledge, and capabilities, as well as his or her personal readiness and the capabilities that can be improved through education and training. The motivation that directs an employee's behavior toward achieving the corporation's goals is represented by the desire to work. Besides, external factors that encourage an individual to improve his/her performance are represented by the motivation process (Ajmal et al., 2016).

This can refer to various methods of motivation, which can be positive or negative, and can take the form of financial or moral motivation; the methods of motivation have progressed through stages, and motivation has taken on its current form. These methods began with traditional stages that only focused on financial incentives, followed by the stage of human relationships, which focused on morale motivation in addition to financial motivation, and finally, the modern stage, which connects financial and morale motivations (Von Glahn et al., 2009; Omollo & Oloko, 2015). The capacity of a successful organization to sustain work continuity in a powerful way and support organizations in their survival is based on motivation (Omollo, 2015).

The degree to which individuals can achieve and complete the tasks that make up their job is reflected in their functional performance. This also reflects how an individual achieves the job's requirements, where functional performance is given primary importance for various corporations through the optimal use of their power and human resources so that the corporation can grow and deal effectively with all of the changes that occur during the performance of the tasks (Maduka & Okafor, 2014).

To encourage employees to produce an efficient and effective result, foster a happy work atmosphere, and successfully carry out the planned programmers, motivation is one of the most crucial instruments. Successful management reveals a crucial truth that could help explain the connection between motivation and performance. Is there a real connection between motivation and how well people perform at work indeed? Motivation and performance are related (Deci & Gagne, 2005).

In addition, regardless of an organization's goals and objectives, the necessity of leadership must be highlighted because any organization that uses human resources requires a strong leader in order to function efficiently (Jerry, 2013).

There are many theories about motivation, but Maslow's theory of hierarchy of needs was used in the context of this study. Maslow's hierarchy of needs, which consists of the physiological levels of safety and security, sociability, respect or selfishness, and self-actualization, is the most well-known hypothesis. Maslow's hierarchy of requirements can provide a theoretical justification for the importance of impulse and how these needs affect behavior in people. When a person's basic needs are satisfied, according to Maslow's hierarchy of needs, they want to use their abilities as much as possible (Maslow, 1943). Thus, the individual will never be happy if the company does not give him the opportunity to complete his job tasks to the best of his skills. In addition, this raises the level of stress at work.

1.2. Problem Statement

Many incentives play a major role in motivating employees and enhancing their enthusiasm for their jobs; therefore, the study problem is devoted to identifying the imbalance in the performance of employees and ways to make the employee work efficiently with high performance to achieve the company's goals, which leads to improving performance and overall productivity. However, the compensation system is developed by the top management based on their perceptions without involving the lower-level employees. In this case, the incentive and reward system may not be able to satisfy the employees, and may not be able to change their attitude and behavior towards work because they think that their contribution to the organization is undervalued. Different people may have different values and styles, so the ability to understand the employee's requirements and use appropriate motivational techniques can help boost the motivation levels.

Actually, this shows the impact of the incentive system with its material and moral dimensions in improving the performance of workers as it is an important element in the economic process, after seeking many problems that workers suffer from in the company as a result of the weak motivation process. It was observed through the researcher's work as an employee in the battery company that there are indications that

deficiencies exist in the system and methods of incentives applied to employees in the company. The solution depends on the autonomy that is contingent on the specialist's autonomy in creating a general procedure for evaluating experts and qualified employees for incentive evaluation. Maslow (1943) asserted that each need must be met before moving on to the next, starting at the base of the pyramid and working one's way up. Maslow also asserted that unmet needs lead to tension and imbalance, and in order to achieve balance, it is necessary to address each need in order to feed the unmet ones (Mensah & Tawiah, 2016).

The expert group's personal composition is made up of the integrity of the entire number of candidates, and it is made up of the most qualified experts who can show that they have the ability to foresee and determine the regularity, or in our case, the effectiveness of delivering specific motivational methods to the company's employees. This affects the achievement of the goals for which these incentives were set. Recently, while most of the employees are working in the industrial sector, they are not working and even not doing their best if there is an incorrect relationship between them and the management (Tetiana, 2018).

Numerous rewards help inspire workers and increase their excitement for their work, which improves performance and raises production as a whole. In addition, incentives promote job satisfaction, which enhances teamwork and efficiency among employees. On the other hand, the top management creates the remuneration structure based on the perceptions without consulting the lower-level staff. Because they believe their contribution to the organization is underestimated, the employees may not be satisfied with the incentive and reward system, which may also fail to improve their attitude and conduct at work. As a result, understanding the needs of employees and using the proper motivating strategies can assist in increasing motivation levels because various people may have different values and perspectives (Gleeson, 2016).

Further, it is not clear what is required from the employee and what they must do in order to obtain the reward, what policies and decisions must be taken and the conditions that help motivate employees, and some incentives are given. The emergence of excellence and creativity on the part of some employees, probably implies that the self-initiative on the part of the employee made him get the reward, and this reward has not been measured, but rather it is appreciated by the official (Octaviannan et al., 2017).

Some employees also feel that their efforts are not appreciated. In this regard, the value of incentives is clearly seen in the workplace, and it has a beneficial impact on job satisfaction, which in turn has a favorable impact on employees' productivity and loyalty to their businesses. The performance of the personnel determines the organization's production. Employee performance is determined by the institution's employee Infographics. Employees are given incentives to encourage good behavior and hard work (Sharma, 2021).

The intensity of the employees' motivations determines how motivated they are. Human conduct is influenced by motives, which are an individual's needs, wants, desires, or impulses (Al-Khoury, 2010). As a result, the process of eliciting behavior, sustaining progress, and directing behavior toward a particular course of action is how motivation is characterized. Employees are driven to act by motives (needs, desires). The internal state that drives, directs, and sustains human activity is motivation (Chepkemoi, 2018).

On the other hand, organizations create a variety of methods to contend with rivals and enhance their own performance in order to grow. Few businesses consider their people and human resources to be their most significant assets, with the power to either help them succeed or fail depending on how well they are focused. No company can advance or succeed unless and until its personnel are happy with it, inspired to fulfill tasks and reach goals, and supported in doing so. Motivated workers make progress because they are aware of the precise goals and objectives that must be achieved. It is crucial for businesses to convince their employees' motivation, as Rutherford (1990) asserts that motivation increases an organization's success since driven individuals are constantly seeking out better ways to do their tasks (Kamalian 2010). One of the most difficult tasks for employees is getting them to perform at their best under difficult conditions, but this may be accomplished by encouraging them.

The research issue is based on the advice and recommendations of earlier studies, which emphasized the significance of raising the employees' wages and rethinking of the current motivating system. While working as an employee in the General Company for Battery Industry in Iraq, the researcher noticed that there are signs of disadvantages within the systems and methods of motivation that are applied to the employees, and this has a negative impact on achieving the goals for which these motivations were set.

Based on the aforementioned, the issue with the study can be summed up as follows: based on this context, the study's objective was to investigate how employee management at the General Company for Battery Industry in Iraq mediates the effect of motivation on employee performance.

1.3. Questions of the study

1. What is the impact of the financial incentive AND moral incentives on the performance of employees in the companies?
2. What is the impact of employee management as a mediator between financial and moral motivation on the performance of employees in the company?
3. What is the impact of personnel management on the performance of employees in the company?

1.4. Objective of the Study

The purpose of the study is to ascertain how employees at the General Company for the Battery Industry respond to the financial and ethical rewards offered by management to stimulate employees' performance.

1 To investigate the relationship between financial incentive and moral incentives ON employees' performance in the General Company for Battery Industry.

2. To investigate the relationship between financial incentives and moral incentives on employees' performance through the mediator of employee management in the General Company for the Battery Industry.

3 To investigate the relationship between employee management and employee performance.

1.5. Significance of the Study

The results of this study will provide new knowledge to the body of literature currently available and to future studies in the area of ethical and financial incentives. The management of the case company will find the study's practical value since it will explore how financial and moral incentives affect employees' performance in the setting of the company in which they work, namely the battery sector. Additionally, it attempts to assess the effectiveness of the firm's financial and moral incentives implementation

based on the employees' feedback as well as research, and this will be a crucial contribution to the management of the company while formulating strategies.

1.5.1. Scientific Significance

A - The importance of the variables examined in the current study as modern administrative terms in administrative thought, as the previous Iraqi studies that tried to link incentives and improve the performance of workers through variable dimensions have not addressed them.

B - Shedding light on the role of the approved incentive system in improving the performance of employees.

1.5.2. Application Significance

The sector's importance (the study's location), since it is one of the most significant sectors in Iraq. By conducting the study and analyzing the findings, it is hoped that new recommendations will be made to strengthen the position of this sector. The criteria that have been adopted are among the important criteria for the studied sector, so their measurement will be a factor in arriving at the most accurate results. The findings will also help identify the type of relationship between incentives and employee performance, and their impact on companies' performance.

1.6. The Scope of the Study

The methodology adopted was a descriptive-analytical one which is the most appropriate one for the requirements of the current research through the descriptive approach. Foreign scientific sources were used in addition to relying on the Internet to obtain some relevant information. As for the analytical approach, it is represented in conducting an analysis of the data collected. This study covers the Financial and Moral Incentives and their impact on performance, which is limited to the Academic year 2021-2022. This study will shed light on the Financial and Moral Incentives' (Non-financial) effects on the performance of the employees and workers in the Battery Factory in Iraq, with (948) varying between males and females. To fulfill the aim of the study, the researcher used SPSS v.25 to fulfill this aim.

1.7. Definitions of Basic Terms

Incentives: are among the most crucial components of a company's direction function, and they rank third in administrative operations principles after planning and scheduling (Belete, 2021). Besides, incentives are powerful tools to encourage employee performance. Providing incentives to employees is an effective way of increasing their performance, as it provides them with an additional incentive to work hard. This is especially true in the service industry, where customers are not always satisfied with the quality of service they receive (Putri, 2020).

The purpose of incentives is to spur employees' enthusiasm for their work so that they can produce more with greater standards, which could result in more earnings. The set of elements and circumstances that motivate employees, regardless of their position, to put out greater efforts to do their jobs conscientiously and efficiently can be characterized as incentives. This will increase the level of work effort both numerically and qualitatively (Sarker, 2017). According to Williams, "Motivation: A Collection of Factors That Propel, Guide, and Motivate People to Achieve Their Objectives" (Williams, 2003). In another study, Draft, Richard in (Gomez, 2002) describes motivation as variables, whether internal or external to a person, that creates excitement and tenacity to follow a given path of activity. Aswathappa (2013) defines motivation as the willingness to exert a significant amount of effort to accomplish organizational goals, that are contingent upon the ability of those efforts to satisfy a personal need. Further, incentives can be seen as the evaluation of extraordinary performance, provided that the pay is adequate to support the worker's ability to identify the value of the job while also covering his basic needs (Palmer, 2012).

Management: This is the coordination of tasks to achieve the goal, and these administrative activities include determining the organization's or institution's strategy and organizing the employee's efforts to meet the necessary objectives while utilizing the resources at hand. In other words, management is the best use of the resources at hand in order to accomplish the goals swiftly and successfully. Administrative functions are the fundamental components of management (DuBrin, 2018, p. 34).

Employee Performance: Is affected by motivation since driven individuals will exert more effort at work, which will lead to improved performance (Azar & Shafighi, 2013). The encyclopedic dictionary of management defines performance as the

achievement and performance of something required to be done. Michael in (Michael Armstrong, 2020) defines it as the completion of a specific task in order to attain a goal. Motivation, ability, clarity of expectation, and opportunity are just a few of the variables that affect performance. Quality of production, timeliness of output, presence at work, and cooperativeness are the most prevalent measures of employee performance. Each job, on the other hand, has distinct job requirements or work performances that indicate the most significant factor (Schermerhorn, 2016).

Financial Incentive: is established to meet fundamental human requirements, including salaries, allowances, bonuses, profit sharing, and awards. Financial incentives are money sums given by the company to the employees in the form of monthly payments or a lump sum that includes all increased revenue for the employee. They are the earliest kind of incentives, since they are defined by a swift and instantaneous form that gives people a sense of immediate feedback for their efforts (Akpoviroro, 2018).

Moral incentive. Al-Jahni (1998) defined the moral incentive as a set of goals intended to meet the employees' humanitarian, emotional, and psychological needs. These objectives are achieved by effective management and eradication of issues that may result in complaints, a programmer of rewards and punishments, the provision of systemic and entertainment services for employees, and fostering spiritual growth in the workplace. Human relations theories led to a larger emphasis being placed on this element. Moral incentives are those that have a connection to the traits of psychological requirements. Further, moral incentives are based on the idea that every human being has the right to respect since they have feelings, objectives, and aspirations. Moral incentives include things like being involved in decision-making, receiving thanks and appreciation letters, receiving training, and celebrating great employees (Abang, 2019).

2. CHAPTER TWO: LITERATURE REVIEW

2.1. Introduction

In this chapter, the study will try to explain the battery industry in Iraq. Then the incentives will be defined explaining their importance, objectives, and types which include two types, and how financial and morale incentives impact the employee's performance by reviewing some of the well-known literature and research related to the topic. Also, this chapter will review studies related to the relationship between employee performance and employee management. In addition, this chapter includes how we can measure the employee's performance and how we can evaluate its goals. The framework of this study will be clarified and discussed in this chapter. Finally, some of the incentive theories will be presented.

2.2. The Battery Industry in Iraq

The General Company for Battery Industry in Iraq seeks to support the national economy by producing, importing, and marketing batteries of all kinds, whether completely or partly. It also strives to keep up with scientific and technological advancements to achieve the highest level of growth in work and production. Finally, it adopts the idea of economic calculation and the effectiveness of public funds in achieving its objectives. Increasing the national economy's performance levels is to fulfill development plans' objectives. All of this mostly rests on a few guiding principles, such as recognizing exceptional employees and providing moral support for every employee (Industry Government Website, 2022).

The first battery was produced in Iraq in 250 BC (Downes & Meyerhoff, 2000; Chitsaz 2012) and was discovered in 1936 when the Iraqi Museum's superintendent, the scientist Willem Konnick, recognized them, whereas Alessandro Volta, a scientist, developed the first battery in 1800, which provides a constant current for a long time by stacking zinc and silver discs alternately, separated by cartons, and soaking in salt water. The "Daniel's cell" also known as the gravity battery (Chaturvedi, Yadav et al., 2020) was developed by the English scientist Frederick Daniel in 1836, thus marking a watershed moment in the history of batteries (salah Ibrahim & Ghimire, 2018; Rozi, Sunarsi & Buniya, Othman et al., 2021). Therefore, as mentioned before, the battery

industry in Iraq began its work during the decades of 1800 AD, according to the technical progress that began in that era and continued to develop into the current era. However, it is noticeable in Iraq that the industrial sector is low compared to the developed countries.

2.3. The Employee

For several years, the word "respondent" has been used to describe someone who participates in a research study. However, as researchers and customers see the value of a more collaborative interviewing relationship, the term 'participant' is increasingly replacing it. That is, the study subject is no longer seen as a passive object to be examined, kept in the dark about the research and its goals and simply "responding" but rather as a valuable collaborator in an experimental process (Sala & Burton, 2010).

Respondents come in a variety of sizes and shapes, which means there are excellent, bad, and in-between types. Because respondents are not all the same, researchers must be aware of the various kinds and how they affect the results. Even if the study is precisely organized, executed, and analyzed, we all know that the survey research is only as good as the people who fill it out (Brosnan et al., 2019).

A good system for judging the employee's performance can help an organization in many ways. It helps employees behave in a way that helps the organization reach its goals by letting them know what is expected from them. Besides, employee motivation is the most critical factor for every firm, whether public or private, to achieve success (Chintallo & Mahadeo, 2013). It also gives managers information they can use to make decisions about pay raises, promotions, or firings. However, creating and putting in place a system that works well is not an easy task. Employees can improve their performance by keeping track of how they are doing. In this regard, machine learning algorithms, such as the clustering algorithm and the decision tree, can be used to find out the most important things of an organization's future. Clustering is a way to group data into classes with the same characteristics so that the similarity between classes is either as high as possible or as low as possible. This method is the most common way to look into the future (Hameed & Waheed, 2017). Further, employee training is an asset since competent personnel boosting the company's performance can provide advantages over the long run as compared to rivals (Ameeq-ul-Ameeq & Hanif, 2013).

2.4. Employee's Performance

The employee's performance has always presented a major challenge in organizational management and in the adoption of effective strategies to motivate the employees to produce and provide a higher work performance as well as increase the organizational competitiveness, which is the main objective of any business organization (Lee et al., 2011). When it comes to performance characteristics, organizational regulations, and organizational practices, an employee's actions at work are referred to as their performance (Salman et al., 2016).

In general, the term "performance" refers to the objectives that companies aim to achieve by their employees. It links activities and goals within companies through the responsibilities of employees. In other words, it is the responsibility, efforts, and tasks that make it up an individual's work that must be carried out correctly while taking into account the trained employees' capabilities to do so. Enhancing these personnel's performance is advantageous for both the business and the individuals involved because an employee's career advancement can potentially advance with strong performance. The employee's performance can be described as the actions and responsibilities that their jobs involve (Abusharbeh & Nazzal, 2018). Because of its positive effects on both their personal and professional life, most employees spend a significant portion of their lives looking for job satisfaction (Siahaan et al., 2016).

As a result, achieving high levels of long-term productivity is difficult without job satisfaction. Many types of research, on the other hand, show a significant link between employees' motivation and job satisfaction. Thus, they are able to increase their performance, which is defined as the results of an individual's efforts, which begin with their capabilities and end with the performance of their responsibilities (Abusharbeh & Nazzal, 2018).

In another study, Siswanto (2005) defined performance as the outcome of the quality and quantity of work completed by an individual while carrying out the activities and occupations assigned to him. According to Rivai (2005), performance is a genuine behavior that each individual exhibits as a work product created by employees in accordance with their function in the firm. Thus, the quality and quantity of an employee's labor or activities help an organization reach its objectives by having him complete the duties and jobs that have been given to him. It can be argued that the

employee's performance is closely concerned with the outputs of a person's work in an organization. The work's results can include quality, quantity, and timeliness, but developing an organization depends on the performance valuation in the workplace (Prabowo, Noermijati et al. 2018). So, what an employee does and does not do is considered in his or her performance. Employees' performance is measured by the quality and quantity of their work, their presence at work, their accommodating and supportive character, and their output timeliness (Abdi Mohamud, Ibrahim et al. 2017).

The typical way to evaluate employee performance is in terms of results. It may be also viewed in terms of conduct, though (Armstrong, 2018). According to Kenney et al. (2019), an organization's performance criteria are used to gauge an employee's performance which may be measured using a variety of metrics, including those that assess productivity, efficiency, effectiveness, quality, and profitability (Ahuja, 2018), that are briefly discussed below. Being profitable means having the capacity to do so consistently over time. It is quantified as the return on capital used or the gross profit to sales ratio (Wood & Stangster, 2019).

Efficiency and effectiveness are two different concepts. Efficiency is the capacity to create desired results while utilizing the least amount of resources feasible, whereas effectiveness is the capacity of personnel to achieve desired goals or targets (Stoner, 1996). The measurement of productivity is the ratio of output to input (Stoner, Freeman & Gilbert Jr, 1995). It is a gauge of how a person, a group, or a business transforms raw materials into finished goods and services. The ratio of output to resources used is the measure of productivity (Lipsey, 1989). The capacity to meet expressed or implicit wants is a quality feature of goods or services (Kotler & Armstrong, 2002), and getting better goods and services at prices that are becoming more and more competitive (Stoner, 1996). According to Draft (1988), business managers are to make sure that their firms strive for and ultimately reach high performance levels. This indicates that managers must establish the target performance levels for any relevant periods. They can achieve this, for instance, by establishing objectives and benchmarks against which each employee's performance will be evaluated. Employers use the employee performance management process to make sure that their staff members help provide high-quality goods and/or services. By encouraging employees to engage in corporate planning and play a part in the entire process, this management method fosters high levels of motivation for success. It is significant to remember that performance

management encompasses actions that guarantee that organizational goals are constantly achieved in a successful and cost-effective way. Performance management may concentrate on worker performance, departmental performance, the procedures used to provide a good or a service, etc. Previous studies on the productivity of workers have shown that individuals who are pleased with their occupations do better in the job and are thus more likely to stay in that position compared with those who are not (Landy, 1985). According to Kinicki and Kreitner (2007), happy and pleased employees perform better in their jobs, and management finds it simple to inspire top performers to meet the company's goals. In other words, performance evaluation is a representation of an employee's performance evaluation form (Kuswati, 2020). In general, performance evaluation is a representation of an employee's performance evaluation. Thus, employee performance in any organization is largely affected by the management to lead, foster, and direct employees in carrying out their responsibilities, i.e., motivation. One of the fundamental purposes of management is motivation, and the ability of the management to implement the principles of motivation is important for the success of the aforementioned motivation.

Participation, communication, recognition, delegated authority, and reciprocity are the fundamentals of work motivation (Pratminingsih, Suciati et al., 2021), whereas performance relates to factors of quality, quantity, timeliness, productivity, and effectiveness (Sahibzada et al., 2020). Strong motivation can improve commitment (Sohail et al., 2014) and performance, whereas good performance can enhance organizational performance and affect productivity (Nguyen, Le et al., 2020).



Figure 1. Factors of Employee Performance (Sohail et al., 2014).

2.5. Motivation

Motivation is a process of need satisfaction, which indicates that when particular circumstances fit a person's requirements, individuals will make every attempt to achieve the organization's goals with maximum job outcomes. For Newstrom (2014), the capacity to direct one's behavior toward a certain goal is known as motivation (Indahingwati et al., 2019), which is one of the key elements influencing behavior, work happiness, and performance (Malik, 2010).

The Latin word "movere" is where the term "motivation" first appeared. To move is to say "movere". As a result, it gives the illusion of something rising, motivating us to work hard and advance toward our objectives (Korth 2007). "Motivation," according to psychology professor Jeffrey S. Nevid, "refers to elements that initiate and maintain purposefully directed action... Motives direct conduct and provide context for what we do. (Nevid, 2013, p.22). The term "motivation" can be defined in a variety of ways, based on many factors, such as one's perspective. Its most straightforward definition is anything that inspires (Merriam-Webster Dictionary, 1873). It is an action or a procedure that provides a person with a justification for doing something, a certain way, or an explanation for their consistent needs, wants, and behaviors (Elliot, 2001). It encapsulates the reasoning behind a person's actions. Motivation has been described as "the totality of the processes that determine the arousal, direction, and maintenance of actions important to work environments" from an organizational perspective. Employee motivation at work is seen as a crucial factor since it inspires action and effort towards tasks linked to the job, such as employees' willingness to exert effort to reach a shared objective or a reward. When employees are motivated, they demonstrate a strong commitment to carrying out and finishing the duties at hand as well as passion and eagerness for their work (Moran, 2013).

Further, motivation is defined as "the psychological forces that decide a person's level of effort and perseverance, the direction of their conduct within an organization" (Jones & George, 2008, p.11). Although the idea of motivation may be wide, there are three key elements: direction, intensity, and persistency. A goal that compels someone to take action in order to accomplish it is called a direction. An individual either consciously or unconsciously selects a goal. The final aim is the best option among available alternatives, and there are elements that impact a person in making this

decision, including both internal and external influences. Intensity is the degree of commitment or effort made by a person in the process of accomplishing the objective; it refers to how much effort has been made and how much energy, time, money, or other mental or physical resources have been expended in the process. A person's capacity for persistence is their capacity to stay motivated in the face of challenges (Robbins & Judge, 2013).

The statement that motivation is the key to success is not hyperbole. A motivated individual is more inclined to voluntarily expend more effort on a task, and a favorable outcome is expected. When objectives are met, employees have a sense of fulfillment and happiness, which fosters a great work environment. The idea is also included in the classification of motivation styles, which are shown in figure 2 as intrinsic (internal) motivation and extrinsic (external) motivation (Richard & Edward, 2000). The level of an employee's motivation determines how motivated they are. Besides, the human conduct is determined by motivations, which are the needs, wants, or desires that an individual has. As a result, the process of eliciting a behavior, sustaining its development, and guiding it toward a certain course of action is known as stimulation. As a result, wants and desires to push employees to take actions (Maduka, 2014).

Since the men of industrial psychology were interested in performing trials and studies where the person was not inspired to operate efficiently and effectively unless there was an incentive to do so, the topic of incentives has gained attention. A major challenge that can be only solved by a motivating strategy is motivating people to work voluntarily and passionately (Hitka, 2021).

The significance of incentives comes from the fact that, regardless of the employee's field, he or she must be enthusiastic and willing to perform the work. This can be only done by using incentives, as they can awaken the worker's enthusiasm, motivation, and desire to work, which have a positive impact on the overall performance and increased productivity. In addition, incentives help achieve interaction between the individual and the organization and push the workers to work. Motivation is the process of encouraging subordinates to use their strengths and potential to be willing to work successfully together in order to attain the goals that have been established (Lecturer, 2018). Incentives also help individuals feel less irritated by fostering an environment

that recognizes that everyone differs in important ways, whether they are moral or practical, and that these differences must be accepted if an organization is to succeed. Due to the effectiveness of inspiring the workforce, other factors influencing the degree of motivation were sufficient to encourage the employee to continue working diligently and efficiently. In general, the incentives are a crucial component of any organized effort aimed at obtaining a high level of performance, and they have a significant impact on how well the department is performing. The results of the study are in line with those of previous studies that have shown that employee performance is influenced by motivation both directly and indirectly (Elvina & Chao, 2019).

According to Wang et al. (2016), motivation is a process that influences how intensely, purposefully, and persistently someone pursues his/her goals. The key to a successful organization's capacity to sustain work continuity in a forceful way and support organizations in their survival is motivation. Finding an employee's need and helping them successfully fulfill it is motivation. Employees who are motivated are encouraged to learn new skills to satisfy the demands of the company. Each branch manager should be in charge of engaging with the staff to identify their particular needs and assess how they stack up against those of the company. Incentives are designed to improve turnover significantly and have a positive effect on the business. The Latin word "mover" which means "to move" is where the word "motivation" originates (Baron, Henley, McGibbon, & McCarthy, 2012). Another definition of motivation is the act of evoking and maintaining behavior that is goal-directed (Nelson, 2013). In order to maintain productivity and guarantee that an organization survives, motivation is necessary (Omollo, 2015). Studies show that highly motivated workers are more productive and perform better (Waiyaki, 2017).

The intensity of employees' motivations determines how motivated they are. Human conduct is influenced by motives, which are an individual's needs, wants, desires, or impulses (Al-Khoury, 2010). As a result, the process of eliciting behavior, sustaining progress, and directing behavior toward a certain course of action is how motivation is characterized. Employees are driven to behave by motives (needs, wants). Therefore, motivation is the internal condition that animates, directs, and supports human conduct (Chepkemoi, 2018). Human behavior research has shown that all people have basic wants to act, but they are oblivious of these urges, which cause them to behave in particular ways when they are cognizant of them. Employees may get fatigued

and irritated if their impulses are restrained or disallowed, which will negatively impact their performance (Samuel & Joshua, 2016). Since it has been established that all behavior, with the exception of responses, is goal-directed, managers can use motivational theories of management to try to direct employees' job behavior toward the establishment's goal (Hairudinor et al., 2018). Every company and organization want to be successful, and they all want to make progress, but the employee retention is a challenge in today's highly competitive environment, regardless of size, technology, or market focus. To overcome these obstacles, a strong and positive relationship and bonding between employees and their organizations should be established and maintained. Because human resources or employees are the most important parts of any organization, they must be influenced and persuaded to complete tasks (Haryono et al., 2020).

In order to flourish, organizations use a variety of tactics to compete with rivals and enhance their own performance. Few businesses consider their people and human resources to be their most significant assets, with the power to either help them succeed or fail depending on how well they are focused. No company can advance or succeed unless and until its personnel are happy with it, inspired to fulfill tasks and reach goals, and supported in doing so. One strategy utilized by managers to improve the efficiency of work management among their staff members is employee motivation (Beltrán-Martín & Bou-Lluisar, 2018). Additionally, if an employee's work is recognized with bonuses or other incentives, they will be more motivated to perform at their best if their wage is reasonable and can cover their basic necessities (Al Mehrzi & Singh, 2016). A motivated employee is aware of the specific goals and objectives that must be met, thus moving in that direction. According to Rutherford (1990), motivation makes an organization more successful because motivated employees are always looking for better ways to do their jobs, so it is critical for businesses to persuade their employees' motivation (Kamalian, 2010). Getting the employees to do their best work even in strenuous circumstances is one of the employees' most stable challenges, and this can be made possible by motivating them.

Motivated decisions are those that are influenced by the expectations of the decision-makers by emphasizing the connection between the pursuit of success and entrepreneurial behavior. A motivating reason for one person could not be a motivating factor for another due to the dynamic nature of human beings. In order to give solutions

to urgent issues and what influences people to behave in specific ways, motivation is done within the context of management's guiding role, which is connected to the communication of ideas, plans, and objectives (Gódnány, 2021).

In today's workplaces and businesses, motivation serves as a focal point for a number of actions and encompasses both financial and moral drives. Tangible incentives include things like salary, rates, bonuses, and additional pay. Contrarily, moral incentives are also known as indirect incentives and consist of things like job stability, decision-making power, promotions, letters of gratitude, and health insurance. This demonstrates that incentives are based on high performance, which can be assessed by the quality, amount, and variety of work done over time, as well as through expenses (Hussain Shah et al., 2012).

2.5.1. Financial Incentives

The management's attempts to protect the employees' financial security are linked to efforts to motivate employees financially. For instance, the management uses financial incentives such as a competitive pay scale, performance bonuses, annual raises, and commissions, among others (Kubica & Szarucki, 2016). According to Jasiyah's (2018) study, these financial efforts meet the employees' financial demands, for which they are predominantly employed in the retail value chain. However, non-financial motivating attempts are linked to leadership, work rotation, management recognition, a sense of social belonging, and favorable posting. In the retail industry, management focuses on connecting the employee's work satisfaction to motivational activities. A crucial task for the human resource management division of retailers is to determine the motivational effort to job happiness (Huyen, 2020). In their study, Huang and Gamble (2015) noted that the motivational choice should take the merchants' resource limitations into consideration. In this sense, it can be claimed that retailers should take into account both the employees' financial demands and their goals for professional development when developing their motivational tactics. The employee could consequently be motivated by successful recognition and an incentive programmer (Fuhrmann, 2006). The organization's success is determined by how they analyze salary results and retain motivation. Employees are undoubtedly motivated by financial incentives since money helps them meet their basic requirements as well as their desire for ownership and power. Due to the capitalistic structure of society, financial incentives are efficient in enhancing

employees' productivity in the majority of countries. As a result, it is reasonable to assume that financial incentives are sufficiently effective in the majority of countries when used to increase employees' productivity. This is because people frequently need money to purchase both necessary and optional goods, and because more money means more cash savings, and a greater sense of security (Kuanyshev, 2020).

Because the social element is such an important component of companies, we seek to satisfy it (via pay and incentives) in order to increase effectiveness, thoroughness, and riskiness at work. The financial incentives have a direct relationship with the person's productivity. In the sense that when employees and workers are given more financial incentives, it has a positive impact on their productivity and performance, both quantitatively and qualitatively (Subagja, 2020). Employees should also believe that the New Financial Incentive is fair to all employees in the organization; the ratio of outputs to inputs should be the same for all (Kuznetsova, 2015) Incentives are made to fulfill a person's fundamental requirements (food, shelter), help him achieve his aims at work, encourage him to evolve and develop himself and motivate employees to follow plans and programs. Besides, incentives enhance personal and collective productivity by trying to rationalize the use of raw financials, maintaining production tools and equipment, and lowering costs (Subagja, 2020).

The management must keep in mind that the financial incentive scheme does not lose its effectiveness just because it becomes inflexible. Individuals' motivations, behavior patterns, and ability to develop at work are all affected by changes in their requirements. In addition, the management must illustrate the relationship between production and financial incentives. As a result, before implementing individual and group financial incentive systems, it is important to explain the necessity of recognizing financial incentives (Yuesti et al., 2018). Since financial incentives help sustain the effectiveness of the existing performance, we can conclude that they are among the oldest, most popular, and most commonly employed forms of incentives.

The use of tangible items is connected to an increase in the worker's salary or income, or that a sum of money is provided separately from the worker's basic salary, or obtaining additional salaries at the conclusion of the institution's employment, where this type of incentives has an efficient and powerful return on the employees. In their study, Marcus and Martha (2019) focused on the financial incentives' effect on

employee performance and work behavior in Nigerian Public Enterprises. It is a comprehensive study and used primary and secondary data to formulate hypotheses that were tested employing the Kendal coefficient of concordance. The results of the study found a relationship between work habits and financial incentives and the performance of employees at Nigerian Public Enterprises. The employees at the Nigerian Public Enterprises are also demotivated by an absence of opportunities for promotion. Appropriate training and career development programs support and motivate improved performance among Nigerian public sector employees. More specifically, the employees of Nigerian Public Enterprises have low motivation and poor performance due to a lack of annual compensation increments connected to performance. In another study, Rina and Site in (Novianty & Evita, 2018) combined a research method approach with a path analysis approach.

The research was conducted utilizing questionnaires using a semantic differential scale, with a total population of 43 employees. The study's findings imply that the dimension of the research variable is reliable, and that the relationship variable related to financial incentives has a positive effect on employee motivation. In another study, Saba (2011) investigated the financial incentives and awards' effect on employee's commitment in the banks and at Bahawalpur. To create a questionnaire and gather information from random samples, they employed the Likert scale. Their goal was to better understand the connection between financial incentives and employee commitment. The results demonstrated a significant and positive correlation between financial incentives and employee commitment, with increased financial incentives increasing employee commitment, which in turn increased employee productivity and lower turnover. More specifically, employees can be only loyal if their wants and desires are met (Saleem, 2011).

Finally, Anaïs et al. (2017) investigated how financial incentives affect employees' motivations based on self-determination theory, and how they feel more capable and independent, thereby leading to higher autonomous motivation and lower controlled motivation, as well as improved work performance. The results, supported by path analyses, indicated that the impact of financial incentives is context-dependent and compensation plans based on financial incentives and bonuses can be beneficial when properly managed (Landry, Gagné et al., 2017). Financial incentives are money sums given by a company to employees in the form of monthly payments or a lump sum that

includes all increased revenue for the employee. They are the earliest kind of incentives since they are defined by a swift and instantaneous form that gives people a sense of immediate feedback for their efforts. Financial incentives are established to meet fundamental human requirements, including salaries, allowances, bonuses, profit sharing, and awards, as described by Akpoviro (2018).

2.5.2. Moral Incentives

One of the easiest and most difficult managerial tasks is motivation. It is easy because individuals are essentially led or motivated to act in a way that they believe will result in benefits. Therefore, inspiring someone would be simple. In its purest form, motivation is a normal and significant factor in completing a task successfully. According to Wong et al. (2008), a task completed and carried out elegantly and completely is a successful achievement that interacts with and is impacted by motivation. It could relate to something that ultimately demonstrates the qualities of skill and motivation. Education, training, readily available tools, a profession with no additional problems, experience, and a person's entrenched mental and physical state comprise ability (Rutherford, 1990). It is worth mentioning that people who are motivated have a greater desire to do well at work, which has a multiplier impact on an organization's success. These people start to care more about their surroundings and the caliber of the work being done. The productivity of a job will peak in this situation. Therefore, it is crucial to underline how motivation affects organizational efficiency in a working environment. A firm may be impacted by employee motivation, which has a significant role in activity, performance, and productivity (Ramlall, Al-Sabaan et al., 2014; Al-Qudah, 2016). In the meanwhile, it must be learned how a company can successfully increase the motivating element of its workers. The majority of people utilize their potential to refocus the company goals and progress towards development, which is how employees often inspire themselves to achieve their desired goals (Nchorbuno, 2011). Human relations theories have led to a larger emphasis placed on this element. In this regard, moral incentives are those that have a connection to the traits of psychological requirements. These moral incentives are based on the idea that every individual has the right to be respected since they have feelings, objectives, and aspirations. Moral incentives include things like being involved in decision-making, receiving thanks and appreciation letters, receiving training, and celebrating great

employees. It is proposed that managers attempt to boost productivity by enhancing employee satisfaction via rearranging operations, as well as giving incentives, education, and training. It was found that morale and motivation have an influence on productivity and competitiveness (Al-Zubi et al., 2017).

Participation in decision-making, appreciation letters, and promotions are all examples of moral incentives which can also take on several forms, such as thank-you letters or selecting an employee for a supervisory position. Financial and moral incentives are equally significant. Only when moral incentives are present financial incentives be successful. It can be concluded that any positive moral incentives, such as job enrichment, vacations, suitable positions, participation in decision-making, promotions, nature of supervision, a sense of belonging, stability, and security, as well as regulation proposals, honor board membership, social harmony, a moral and ethical distinction can lead to an increase in an individual's spirit.

When told that doing so is right, decent, or impressive, an employee may feel morally driven to perform in a specific way. He/she may anticipate acceptance or even adulation from other group members if he is performing in a way expected by others, thus leading to a rise in self-esteem or approval. When an employee behaves poorly, he or she may be reprimanded, treated unfairly, mocked, or even excluded from the group. Additionally, he or she may also feel horrible about themselves and feel guilty, ashamed, or self-condemned. Since the advent of human relations theories, there has been an increase in interest in the relationship between moral incentives and psychological needs. The core of moral incentives is senior management's consideration for the feelings, hopes, and goals of employees. Everybody strives to satiate his or her own desires, and everyone has them. Thus, the employee must meet both the non-physical and the moral requirements; it is not enough for the employee to be content materially.

Lindner found in 1998 that corporate managers must play a significant role in motivating their staff if they want the employees to work hard and try their best to complete their tasks in order to advance to higher ranks, which will be in the institution's or facilities' overall best interest. This finding supports their understanding of the motivation framework. If the business wants to have more motivated and effective employees, it has to have a good motivation policy (Lindner, 1998).

2.5.2.1. The Importance of Incentives

The idea of incentives is quite popular since they have a big impact on employee productivity, especially when it comes to finding skilled workers who can effectively accomplish the company's objectives (Adnansyah et al., 2021). Employees' need to be recognized and rewarded for their performance drives the importance of incentives. In reality, one crucial component of meeting a person's requirements is rewarding them for their efforts through incentives. Without an incentive system that supports their internal motivations and then drives them to work extremely hard, employees will not be able to work at a high level of productivity on their own (Istiqomah & Damayanti, 2021). A successful business is one that can make the most of the skills and attributes of its staff. As a result, academics have put a lot of effort into creating a complete explanation of how to boost employee productivity, how management chooses active individuals, and how to connect the company's goals with the unique requirements of employees in order to boost productivity. One may argue that successful businesses use an active incentive programmer that influences the workers' behavior in a way that encourages them to put in more effort and meet the company's objectives (Emita & Suryani, 2020).

It has been evident that motivating staff members may help them get through many of the difficulties they face at work. Additionally, in order for management to inspire employees, it must make an honest attempt to foster an atmosphere of peace, security, and respect which must be given to those who deserve it immediately or in front of a group of people by praising their successes, while also being aware that doing so has no influence on one's own success (Shah & Asad, 2018).

Without differentiation and without offering an incentive, there can be no motivation (Isanzu, 2014). As a result, the motivation system yields several advantages for both the person and the organization. These advantages include:

- Work to satisfy the needs and desires of the employees in the institution, including the material need such as money, and the moral need such as respect and appreciation.
- The worker's sense of justice and equality within the institution.
- Increasing the employees' affiliation with the organization in which they work.

2.5.2.2. Incentives Objectives

The incentives have a set of objectives that must be taken into consideration, namely:

First: The corporation or institution wants to make better use of the production aspects that aim to boost productivity and improve its goods that benefit them first, and subsequently the workers. As a result, the incentives must provide material advantages to the employees inside the institution.

Second: The moral objective: It is directly related to the individual who is considered the most important element of production and who controls the production process (Pangastuti, Sukirno et al., 2020).

The major goal of offering these perks is to create an equitable management system in which workers may be motivated because they are viewed as social beings, increasing their productivity and achieving organizational goals.

2.6. Employee's Management

The concept of management refers to a set of principles for organizing, planning, managing, directing, and implementing activities, as well as efficiently and effectively utilizing personal financial, moral, social, and information resources to meet the company's goals. Management in organizations increases its focus on employees' experience, cooperation, and prior experience in their pursuit of excellence in achieving their goals. It can be described as the ability to influence the collective's acknowledgment of a goal. One strategy employed by managers to improve the efficiency of work management among their staff members is employee motivation. (Beltrán-Martín & Bou-Llusar, 2018). Management is required to build a vision for the future, inspire trusted individuals to realize dreams and enhance implementation. Besides, management is the ability to influence others, and can be described as a method of organizing, managing, and monitoring the activities of an organization, regardless of the type of its work, its structure, or size, as it is represented in the creation and maintenance of the business environment through the work of the company's members in a team spirit and the effective and efficient objectives (Oropesa et al., 2015). It is wise for any management to employ these principles in order to increase output and

competitiveness because both management and motivation theories contend that motivated people are more creative and productive (Stephen, 2014).

One of the managers' strategies to improve the efficiency of job management among the workforce in the company is to motivate employees (Shader et al., 2009). Further, the management should attempt to reduce the negative consequences of low moral by learning about their employees' potential and fundamental work processes, as well as their abilities, enriching their jobs, and acknowledging their accomplishments (Ngambi, 2011). Employees are seen as the management's most precious asset and the key to success. Low productivity might be caused by low employee motivation. The degree to which a company's employees are motivated affects both the company's performance and profitability. It is advantageous for any management to embrace these ideas to increase productivity and competitiveness since they claim that motivated individuals are more creative and productive (Stephen, 2014).

As businesses cope with today's challenges—the global economic climate, changing technology, ever-increasing globalization, etc.—managers are crucial in identifying important concerns and developing solutions. In order to accomplish organizational goals, a manager is someone who plans and oversees the work of others. Managers are crucial to companies because they facilitate the completion of tasks inside the firm (Orji et al., 2019). The ability of the manager to motivate the employees to work with conviction and enthusiasm is referred to as management. Thus, the anagement is essential for creating a future vision, inspiring trusted individuals to achieve their goals, and improving execution.

The basic goal of organizational management is to ensure that varied resources like labor, capital, materials, energy, and information are used effectively and efficiently in order to attain competitiveness and boost production. Iraqi organizations have similar objectives, aiming to sustain high production through managerial innovations and policy dissemination (Septiadi & Yuesti, 2018). In today's world of rapid technological change, businesses must always fight to preserve a competitive advantage in the marketplace by providing high-quality products and services. Among the numerous ways, organizations' management places a greater premium on employees' expertise, experience, and prior experience in their pursuit of excellence in attaining their objectives. In addition to boosting staff communication, many Iraqi industrial enterprises have boosted their

efforts to improve their operations in today's tumultuous and uncertain economic environment, in which we are still feeling the impacts of the year's financial crisis. These businesses recognize that a single reduction in employee numbers is insufficient to identify problems, their core causes, solutions to be adopted, and the necessary changes in standards and operational processes to ensure that the problem does not recur (Shader et al., 2009).

The following are the five functions of successful management (Rajib & Fan, 2020):

- **Planning:** in this case, planning involves deciding the future activities as well as taking decisions regarding the best approach to attain organizational goals.

- **Organizing:** To attain organizational objectives, this process entails bringing together moral, financial, and human resources as well as developing production linkages. It includes several steps: determining activities, arranging the activities into groups, assignment of responsibilities and delegation of responsibility, and coordination of public relations.

- **Controlling the function of management** tries to keep the company's structure by recruiting new employees and expanding the company's size, whereby the recruitment function aims to put the right person in the right place, which includes the following: workforce preparation, appointment, development and training, and evaluation of performance.

- **Direction:** Planning, organization, and recruitment are all preparations for executing the work; nevertheless, guiding is the practical part that is directly concerned with direction, supervision, and motivation. It has several components, including the following:

- **Staffing:** Managers are in charge of supervising, monitoring, and directing employees. **Incentives:** positive incentives, monetary incentives, and awards are used to inspire and motivate employees to work with motivation and interest. **Leadership:** leadership entails leading and persuading individuals to do tasks. **Communication:** Individuals communicate by exchanging knowledge and exchanging experiences and ideas.



Figure 2. Management function (Shader et al., 2009).

2.7. Theories of Incentives

2.7.1. McClelland's Theory of Motivation

In 1962, McClelland mentioned that human motivation is one of the most important theories. He thinks that innate motivators are important in meeting a need of its employees since they form a pattern of behavior.

Three kinds of motivational requirements dominated McClelland's theory of motivation: success, affiliation, and power. People are motivated by one of these three requirements, or a mixture of these three needs to follow a given pattern of behavior (Alfandi & Alkawsaneh, 2014).

Though there is a necessity to avoid failure, Atkinson and Birch (1970) claimed that three elements determine the desire to avoid failure.

(1) To succeed, there is a necessity.

(2) Difference among persons; the person's estimate of the probability of failure at the job. (3) Failure at that job's motivational value, or how terrible it would be to fail. The degree of task complexity that individuals want depends on how important it is for them to succeed and not to fail (Al-Nsour, 2012).

2.7.2. Abraham Maslow's Hierarchy of Needs Theory

According to Maslow's hierarchy of needs theory, conduct is predicated on these requirements. Thus, the demands of all levels below must first be satisfied before people would be inspired by a single level. The human motivation hypothesis was created by Abraham Maslow in 1943. The five need states of physiology, safety, social interaction, and self-esteem are a summary of human wants. Additionally, this need generates the incentive that influences the person's behaviors; therefore, it must be met to please the person. In 1954, Maslow published his book "Motivation and Personality," which was expanded upon his hypothesis. Unmet needs lead to tension and imbalance when they are contested; in order to achieve balance, you must satisfy each need in order to drive unmet wants.



Figure 3. Maslow's hierarchy of needs (1943)

2.8. Incentives and Performance

Different incentive types are often divided into two groups. Financial and non-financial incentives make up these groupings. These two distinct groupings are depicted in Figure 1. The usual forms of rewards in Finland are also introduced in both the financial and non-financial groups. (see Figure 1.) Financial incentives are higher than non-financial incentives, which are in the background (Shader et al., 2009).

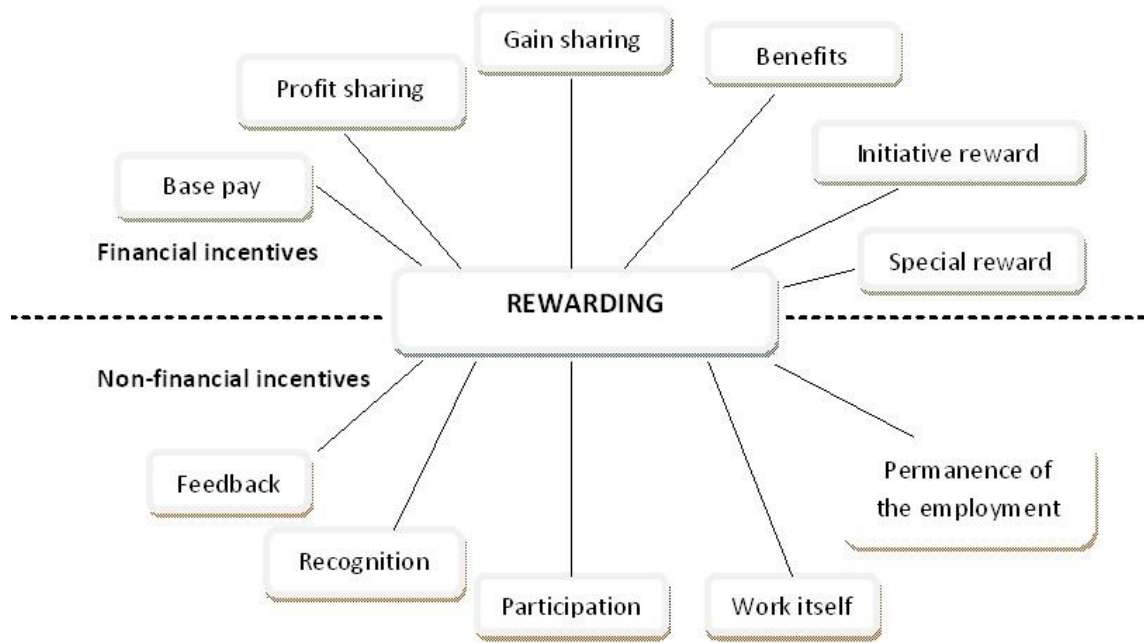


Figure 4. Typical reward kinds in (adapted from Vartiainen et al., 2018).

Base salary, profit sharing, gain sharing, perks, initiative awards, and special prizes are all forms of compensation. The majority of financial incentives, excluding perks and exceptional awards, are provided in cash. Advantages and special awards, however, are included in financial incentives since they provide economic benefits to the receivers (Vartiainen et al., 2018).

A basic salary is the wage individuals generally receive from their employment. It is minimal compensation for certain work. In Finland, collective labor agreements are frequently used to establish base wages. When discussing how to motivate employees, base pay plays a very little role because, regardless of performance, all employees working on a given assignment receive the same basic pay. Because of this, basic pay has not been increased further. However, it is crucial to note that base pay has a greater role as a motivator at lower organisational levels than at higher levels since base pay is smaller at lower levels and plays a crucial role in meeting one's physiological demands (Stjkovic & Luthans, 2015).

Profit sharing refers to paying employees a percentage of the company's pre-tax earnings. The central labour market parties' organisations in Finland have established a unique concept for profit sharing. If the connection between profit sharing and an organization's profit is greater than (50%), then we may talk about profit sharing

compensation (keskusliitto, 2017). This indicates that a business may offer profit-sharing remuneration based on both its own profit as well as other factors, such as customer's happiness, or solely its own profit. However, whether profit-sharing remuneration is offered to the organization's employees or not, it must play the largest influence in this decision.

A concept of gain-sharing has also been provided by the central labour market parties in Finland. In gain sharing, several objectives or their combinations, such as economic key ratios, customer happiness, and certain particular development targets, can be considered compensation determinants. In addition, an organization's profit can be a factor in determining gain sharing, but its share of all factors must be less than 50%. (keskusliitto, 2015). Because incentive payments in gain-sharing systems are based on precise criteria of verified improvements within specified groups, gain sharing systems strengthen the relationship between compensation and performance compared to profit sharing (Hanlon & Taylor, 2018).

Examples of such perks include a corporate car, a company apartment, life insurance, private health care, and an annual leave of absence. Other examples of various perks include the availability of gym facilities and flexible work schedules. A lot is spoken these days about flexible benefits; a company offers a variety of benefits under flexible or cafeteria benefit systems, and employees can select their own benefit packages from those that the employer has provided (Tremblay, Sire, & Pelchat, 2018). Initial awards are those given to employees for positive actions. Initial rewards' major objective is to motivate workers to improve their jobs and workplaces. Special incentives are tangible non-monetary rewards. Almost anything can be a special prize. Trips, sports event tickets, or employer-provided golf club memberships, for instance, can be considered unique benefits. Without a bonus plan, special prizes may be given at any time, or they may be dispersed in accordance with a bonus plan (Jeffrey & Shaffer, 2017).

Non-monetary motivations include praise, acknowledgment, participation opportunities, the labour itself, and the stability of employment. Feedback is described as acts performed by an outside party to convey information about certain elements of a person's work performance (Kluger & DeNisi, 2016). One benefit of feedback is that, by definition, in addition to inspiring employees, it also gives them vital information

about their performance. Verbal acknowledgment of well-done work or the award for employee of the month is an example of how someone might be recognized. Employee participation refers to the ability to participate and affect the organization's activities and the nature of their own job (Fernie & Metcalf, 2015). Employees can set their own working schedules or task orders, for instance, as instances of involvement. If the task is engaging and hard, the labour itself might be perceived as a reward. Permanent work is crucial because it allows individuals to better plan their future. Because of this, employment stability might be viewed as a reward.

2.8.1. Incentives Theories as a Base of Rewarding

The internal motivators that drive the individual behaviour make up incentives (Locke, 2019), which are often divided into extrinsic and internal motivations. Extrinsic motivation, according to Frey (2017), results from desires that are stimulated without the individual. These preferences may include things like cash or various types of presents. In turn, a person's fundamental desires are what drive them intrinsically. According to Sprinkle (2017), intrinsic motivation refers to a person's sense of competence and significance. Additionally, the self-determination of the individual is a significant component of an intrinsic drive according to Rynes et al. (2015). For Frey (2017), when people are genuinely driven, they are working because they appreciate their work. Externally driven individuals work as a result of extrinsic benefits rather than intrinsic ones; therefore, they will remain motivated as long as these rewards continue to occur.

The ability to make more innovative and adaptable judgments is another benefit of intrinsic motivation according to Sprinkle (2015). Furthermore, compared to people who are only extrinsically motivated, intrinsically motivated individuals are often happier and in better bodily and mental conditions. People who are intrinsically driven are also more excited about learning and more curious about their jobs (Frey, 2017).

In this chapter, the top seven motivational theories are introduced, namely Maslow's hierarchy of needs theory, Herzberg's theory of motivation and hygiene, Deci and Ryan's theory of cognitive evaluation, Latham and Locke's theory of goal-directed behaviour, expectancy theory, agency theory, and Bandura's theory.

Maslow's hierarchy of needs is made up of five basic desires: self-actualization, esteem, safety (such as security and protection), social (such as love and a sense of belonging), and physiological (such as food, water, sleep, and warmth) (e.g. self-development, realization).

According to Maslow, the deprivation of a need serves as a main motivation, but first, a person must attend to lower-level needs before moving on to higher-level needs (Maslow, 1943). This implies, for instance, that someone who is finished will not be motivated by opportunities to achieve the status that are necessary for someone of higher regard. Maslow proposed that basic wants like those for safety and physiology may be met with money. Instead, meaningful and engaging labour is more likely to satisfy higher-order wants than monetary compensation. In his motivation-hygiene theory, Herzberg divided elements into two categories: those that contribute to job satisfaction and those that do not. Motivation factors are those that contribute to satisfaction, and hygiene factors are those that contribute to unhappiness.

According to Herzberg, there are numerous aspects that contribute to job satisfaction and job discontent. As a result, these two emotions are not mutually exclusive. In other words, elements related to cleanliness cannot affect job happiness, and factors related to motivation cannot produce job discontent. Supervisory authority, interpersonal ties, income, and status are examples of hygiene elements. Achievement, acknowledgment, the task itself, responsibility, and progress are all motivational aspects (1968).

Theoretically, motivating factors are where motivation comes from. The idea also asserts that a person cannot be driven by sanitary factors like money. Herzberg's hygiene components are frequently seen as extrinsic motivators; however, according to Herzberg, humans cannot be motivated by matters of hygiene. Thus, Herzberg asserts that extrinsic drive is nonexistent. Herzberg (1968) did in fact assert that even though a rewarding target is motivated to encourage them to carry out the task, they would be willing to do so.

Deci and Ryan's cognitive evaluation theory is the third motivation theory that questions the role of money in motivating, along with Herzberg's motivation-hygiene theory and Maslow's hierarchy of needs. Theoretically, a person's basic desires correspond to their psychological needs for competence and autonomy. This list of

prerequisites is also a source of the internal drive. How a reward affects motivation will depend on how it affects how self-determination and autonomy are perceived. The fundamental principle of the theory is that extrinsic rewards, like money, can reduce intrinsic drive if they are viewed as controlling. Extrinsic incentives in this situation operate against the potential benefit of rewards (Deci, Koestner & Ryan, 2019).

Personal goals are the main factor influencing effort, according to Locke and Latham's goal-setting theory. In addition, the theory suggests that difficult goals require more work than vague ones or no goals at all. Theoretically, expectations, such as various types of incentives, might influence personal aspirations. Incentives can influence a person's personal goals in three different ways. Goals that a person would not establish without incentives may be generated by incentives. Additionally, People may be influenced by incentives to establish more challenging goals, thereby encouraging greater effort. Finally, rewards may encourage greater goal commitment. Expectations and set personal goals, however, affect performance differently. In this regard, assigned personal goals have a more significant impact than expectations alone (Locke & Latham, 1990).

Expectancy theory is the fifth type of motivation theory, whereby people behave in ways that maximise anticipated satisfaction with results. The expectation hypothesis recognises something with various individual values. Various things differently to persons probably take actions that result in rewards they value, and motivation is a function of two factors: the attractiveness of the reward and the expected link between effort and outcome (i.e., effort/outcome/ expectation).

People maximise their own utility, as claimed by the Agency Theory. According to Agency Theory, the only thing that affects a person's motivation is self-interest, which is a function of income and leisure. According to the Agency Theory, people will only put out their best effort on tasks that somehow enhance their own financial security (Eisenhardt 2019). The self-efficacy hypothesis of Bandura states that an individual's confidence in his or her capacity to complete a given task is a key driver of certain calibre of performance effort. An individual makes an assessment of his or her ability to carry out a specific work at a certain calibre of performance that is a factor that influences effort. According to theory, self-efficacy influences effort indirectly through goal creation and goal commitment (1977). Figure 2 integrates the previously discussed

motivation ideas in a single image. Additionally, it uses a variety of variables and motivation theories to demonstrate how incentives affect effort and performance.

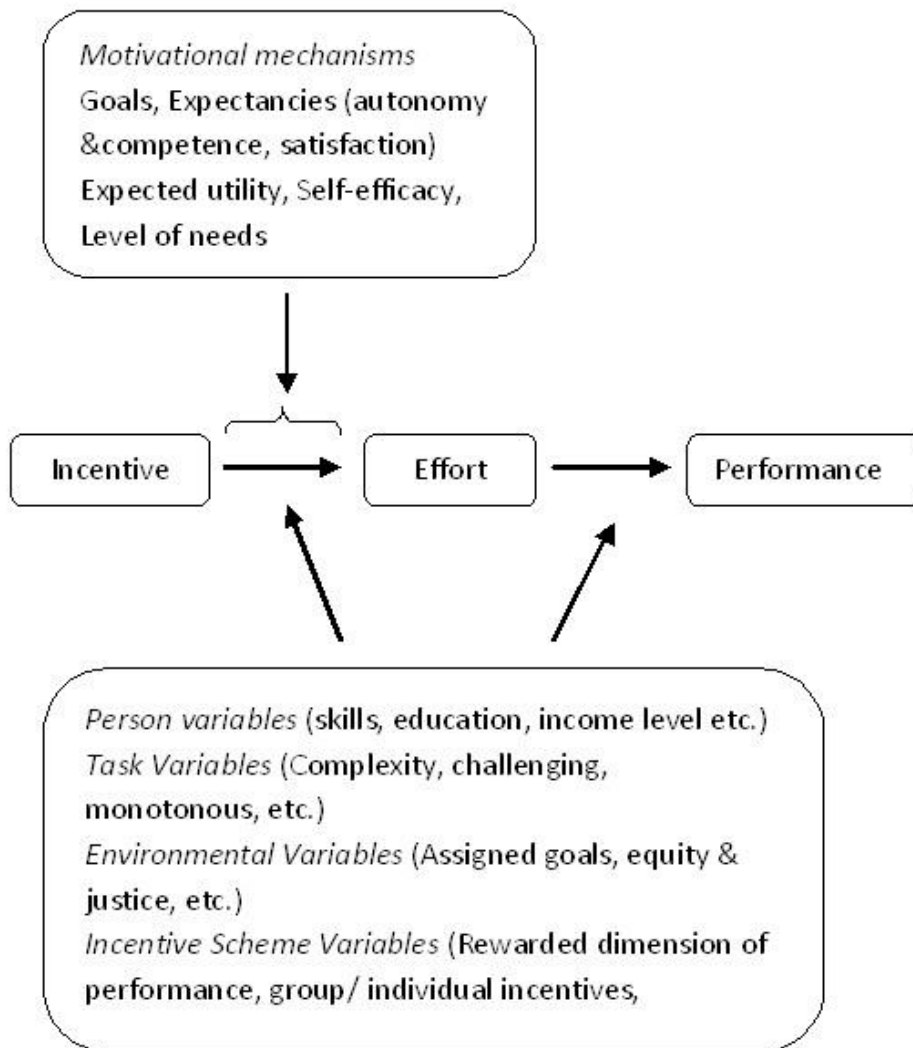


Figure 5. Incentives’ effect on effort and task completion (adapted from Bonner & Sprinkle, 2001)

The three components of the effort, according to Locke, are direction, intensity, and duration. Individuals' decision of the action's objective is referred to as direction. In turn, intensity refers to how much effort a person puts into a given endeavor. The continuation of action is what is meant by duration (2015).

In the chapters that follow, Figure 4 is covered in more detail. The impact of various rewards on effort and performance is examined in the following chapters using the seven motivational theories that were previously mentioned. In addition, it explores

how many factors, such as individual and task factors, might influence the impact of incentives. Chapters are arranged according to various motivations; non-financial incentives are covered first, followed by financial incentives. The intricacy of the work and the individual's skills are crucial factors in deciding whether the increased effort will result in higher performance in every incentive instance. Incentives that increase effort cannot result in greater performance if the individual lacks the necessary skills to complete the task. Performance in this scenario is unchanged compared with no incentives.

This holds true for all types of incentives. The introduced circumstance is influenced by a person's experience and educational background as well. For instance, Camerer and Hogarth (2019) showed that when a task is difficult and the individual's skills and the task demands do not match, incentives do not have an effect. They also discovered that in these situations, incentives can actually degrade performance. This may be the result of people's frustration. The person is aware that failure will result in punishment but is unable to complete the assignment. Further, Awastki and Pratt (2019) noted in their research that financial incentives might increase effort levels without enhancing performance if an individual lacks the necessary abilities. Awastki and Pratt (2019) assert that this holds true for jobs requiring decision-making.

2.9. Moral Incentives

2.9.1. Feedback

Because feedback is offered in a work environment, it is effective and rapid for motivating people (Stakovic & Luthans, 2019). Indirect effects of feedback on motivation can exist. Employees receive critical information about their performance through feedback, which in turn enables them to define and achieve earlier-set goals. Feedback has a beneficial impact on performance, thereby making it vital even when there are other benefits (Cameron & Hogarth, 2015). In their study, Stajkovic and Luthans (2017) showed in their empirical investigation that feedback boosted performance by (20%). Further, Deci et al. (2018) discovered that feedback has an impact on intrinsic motivation specifically, and performance improved as intrinsic motivation increased. Moreover, Rynes et al. (2015) noted that the overall positive

influence of feedback on performance is fairly low when they merged past research of feedback. In addition, Kluger and DeNisi (2016) discovered that while being generally beneficial, the effects of feedback on performance are extremely diverse. Feedback generally enhanced performance, but in one-third of situations, performance declined after receiving it. In other cases, feedback had no effect at all. In fact, Stajkovic and Luthans (2001) believe that task complexity is the primary variable in the motivating effect of feedback.

When the task is straightforward and clearly stated, feedback does not serve as a powerful incentive according to Stajkovic and Luthans (2020). Instead, in a complicated environment, feedback is probably the most effective motivation. Additionally, Kluger and DeNisi (2016) discovered that feedback enhanced performance more for cerebral tasks than for physical ones. Additionally, they discovered that performance was increased more by negative feedback than by good feedback. In reality, performance either fell or was maintained when the feedback signal was positive. According to the authors, individuals exert more effort when their performance falls short of expectations (Kluger & DeNisi, 2016). The findings complement one another in several ways. It makes sense that in challenging circumstances, people could perform poorly and receive unfavourable criticism. Negative feedback enhances performance since it often motivates people to work harder to achieve their objectives. The philosophy of goal-setting also supports outcomes. Feedback in challenging situations can make the objective clear, thus increasing effort. This view is supported by Kluger and DeNisi's (1996) research. They found that feedback with some solutions improved performance more than feedback. The discrepancy between the negative feedback and better performance is due to Bandura's self-efficacy theory. Getting bad feedback can make you feel less confident, which can reduce your effort and performance. However, in challenging situations, particularly favourable comments can boost self-esteem, thus leading to better performance. In their study, Deci et al. (2019) also discovered this. The results of Stajkovic and Luthans on complicated settings and the beneficial effects of feedback on performance can be also explained by the self-esteem hypothesis. In fact, Kluger and Denisi (2016) discovered that receiving negative feedback might have a negative impact on performance if the recipient does not feel capable of handling the task (i.e. have low self-esteem). Negative feedback can quickly divert an employees' attention from the task at hand when they are experiencing poor self-esteem. Feedback

has a negative impact on performance whenever it is directed to the worker rather than the task. Employees' focus is quickly diverted from their task to themselves when given feedback includes comparisons to others. As a result of the feedback of the provider's salient position, vocal feedback shifts focus from the work to the self more readily than the written input. Unexpectedly, compliments about the workers themselves draw attention to them. Because of diverted attention, the impact of feedback on performance is diminished in each of these circumstances (Kluger & DeNis, 2016).

2.9.2. Participation

The potential for participation among employees is the basis of intrinsic motivation (Brown, 2016). Participation, according to Brown (2016), is essential to igniting employee motivation. Besides, participation keeps workers interested in their jobs and gives them a sense of purpose, which in turn boosts the intrinsic motivation. The impact of participation on performance is supported by four of the six motivation theories that have been demonstrated above. Participation can satisfy people's requirements for social interaction and self-actualization according to Maslow's hierarchy of needs. According to Herzberg's motivation hygiene theory, involvement is a factor in motivation that boosts drive and job satisfaction. According to the cognitive assessment theory, a person's essential demands are competence and autonomy. Employees who participate have the chance to have an impact on their work. Participation can thus satisfy people's need for autonomy and inspire workers. Fernie and Metcalf (2015) also discovered in their empirical investigation that participation greatly improves the comprehension of an organization's aims. According to goal-setting theory, employees' performance can be also enhanced by the clarity of their goals.

Several studies have shown that participation generally has a modestly favourable impact on performance, even though some motivation theories claim that involvement is the source of intrinsic motivation and that it has a motivational effect. In 1980, Locke, Feren, McCaleb, and Shawn conducted a study on the effects of financial rewards, participation, and work enrichment on performance. They discovered through their research that participation slightly affects performance. Performance improved by less than (1%) as a result of participation. (Locke et al., 1980) Additionally, Brown (2016) discovered that there is a weak but typically favourable link between

participation and performance. According to Cotton, Vollrath, and Froggatt (2018), the ability of employees to influence decisions that are made in light of their work or work-related concerns has a favourable impact on performance. They did not specify how strongly participation and performance were correlated. In addition to the favourable impact involvement has on performance, they discovered that short-term participation had no impact and that the improvement in performance depends on the strength of the influence; employee performance improved as their level of influence increased.

There is a chance that participation has some indirect impacts on performance even though the direct consequences on performance have reportedly had little impact. For instance, Fernie and Metcalf (2015) discovered that offering employees the chance to participate boosts their commitment to the company and its objectives. Employees' greater dedication may be at least in part due to their perception of importance as a result of access to management information and decision-making power. In addition, Brown (2016) revealed a high positive link between participation and commitment. Brown also noted a bad link between participation and turnover.

More participating employees desire to stay with the company. One possible explanation for why Cotton et al. observed no relationship between short-term participation and performance is the commitment component of participation. The impact of engagement on performance might not become apparent right away. This idea also casts some doubt on other studies' findings, which claimed that participation had a negligible impact on output. It is crucial to remember that participation is crucial when adopting various incentive strategies, just like it is in the case of feedback. Participation has a favourable impact on incentives satisfaction, particularly when monetary incentives are involved (Brown, 2016).

2.9.3. Recognition

Similar to how participation is a source of intrinsic motivation (Herzberg 1968), in their field study, Stajkovic and Luthans (2016) defined recognition as specific attention that expresses curiosity, approval, and appreciation. They added that managers' interpersonal skills are necessary because social recognition is typically given verbally (Stakovic & Luthans, 2016). Verbally conveyed social acknowledgment boosted employees' performance by (24%), according to their empirical investigation (Stakovic & Luthans, 2018). There has not been much additional research on how recognition

affects performance. However, concerning theories of motivation, four of them support the motivating power of praise. Maslow and Herzberg concur that receiving praise can motivate people. Maslow's hierarchy of wants states that acknowledgment fulfills a person's desire for esteem (Maslow, 1943).

According to the self-efficacy theory, an individual's effort will be significantly influenced by how confident they are in their ability to complete the work. Recognition can raise one's self-esteem, which in turn can spur greater effort and better results. The need for competence is a key component of cognitive evaluation theory and a source of intrinsic motivation. Recognition might logically satisfy a person's need for competence and boost drive.

Studies that took into account the motivating power of acknowledgment have uncovered various factors. In general, middle managers value acknowledgment. Recognition is crucial for blue-collar guys as well, which is typically viewed as presenting future career chances (Tsutsumi & Kwakami, 2017). Further, Stjkovic and Luthans (2015) showed that in low-wage employment, social acknowledgment can be regarded as a promise to the future result, which is typically financial.

Furthermore, in their study, Luthans and Stjkovic (2001) stated that recognition is more significant for people with greater incomes than for those with lower incomes since they are more likely to have their physiological demands met. This viewpoint is supported by Maslow's hierarchy of needs as well. It has been also suggested that the motivational power of money may be derived from societal acceptance. Some studies claim that money might be viewed as a symbol of success (Frey 2017). According to Rynes et al. (2015), the symbolic worth of money is the sole significant component that can motivate people rather than money itself, which as they claim, is not an effective motivator.

2.10. Financial Incentives

Rynes et al. (2015) defined a financial incentive as having a financial, monetary, or economic component. Since wages and salaries are among the basic necessities to meet human needs, this incentive is also the most popular and significant one among other types of incentives. This is what some people emphasise when they claim that the

wage earned by individuals in monetary units can be considered a form of incentive for work. However, money is only a basic incentive or a component of basic incentives, and it has no intrinsic value. Given that the incentive value expires at the end of the time spent enjoying it, the degree to which wages satisfy human wants and the degree to which they are consistent with individual needs and desires as well as their relationship to production define this value. Wages, on the other hand, are not incentives since incentives are anything that encourages people to put up greater effort at work, whereas wages will be received by workers regardless of whether they work hard or not because wages are an acquired right. The following categories can be applied to financial incentives:

2.10.1. Monetary incentives

Monetary incentives are those that are compensated with money and are discussed in this review. Gain sharing and profit sharing are the two types of financial incentives that are most frequently used. The most thoroughly studied type of incentive is money, and numerous studies have examined how money influences performance and motivation. Numerous academics have discovered an association between financial incentives and performance that is favourable. An empirical investigation was carried out by Stajkovic and Luthans (2015) in two facilities that were kilometers apart but performed identical tasks. The study found that receiving financial incentives increased performance over (30%) compared to those who did not. Also, other academics have carried out comparable empirical investigations and discovered that performance increases in groups with monetary bonus schemes, whereas performance typically remains at the same level in control groups (Pelty, Singleton & Connell, 2017).

Additionally, Locke et al. (2018) discovered that monetary rewards are the most effective when comparing individual pay incentives, job enrichment, and employee participation. Additionally, some studies have produced outcomes that varied from one another. These studies have indicated that financial incentives either have no effect or have an adverse influence on performance. In their analysis, Camerer and colleagues discovered that the most typical conclusion from studies investigating monetary incentives was that such incentives have no impact on mean performance. Pfeffer's example also shows that money's motivating power is bad.

Southwest Airlines is the most productive company in the sector where financial incentives are frequently utilized, according to Pfeffer (2018), and they have never employed monetary incentives to boost performance. Additionally, fixed compensation in Jamer's study from 2017 generates greater effort than financial incentives given based on employees' performance. Money's ability to motivate people is supported by some motivating ideas while it is not by others. Money can meet lower needs in Maslow's hierarchy. For instance, financial resources can be used to buy clothing and food to satisfy physiological needs. Further, a few empirical studies back up Maslow's idea.

Canerer and Hogarth (2019) claim that financial incentives encourage perseverance and diligence in dull, routine tasks where intrinsic motivation is typically low. In this sense, financial incentives enhance performance in routine and uninteresting professions. Jobs are typically more routine and dull at lower income levels than at higher income levels. The findings of the study thus lend credence to Maslow's theory. In addition, employment is more frequently psychical at lower income levels than at higher income levels. This explains why financial incentives work better for psychical work than for mental effort (Bonner & Sprinkle, 2017).

According to Maslow's theory, higher level motivation is not caused by money. For instance, Rynes et al. (2017) found that the diminishing marginal value at higher income levels causes the motivational effect of money to wane. Studies that claim that money motivates people at higher income levels place an emphasis on the symbolic meaning of money. Money can represent status and elevate your social standing. Thus, relative compensation is more crucial in motivating than absolute pay levels (Rynes et al., 2019). Additionally, those academics who consistently contest the effectiveness of money as a motivator have acknowledged that it can serve as a sign of recognition and reward for employees who consider financial incentives as an endorsement of their skills and morale at work (Frey, 2017).

If money represents a person's skill, the cognitive assessment theory likewise supports the motivating influence of money. According to the cognitive assessment theory, a person's fundamental requirements are autonomy and competence.

Deci et al. (2017) stress that in order to satisfy a desire for competence, financial incentives must be informational. The question is whether non-financial social acknowledgment can produce the same results more effectively than money if the

motivating effect of money at higher income levels is primarily dependent on social recognition and its symbolic significance.

The motivational power of money is also supported by goal-setting and agency theory. Financial incentives enable the employees to know what the company values. More specifically, monetary incentives, which are typically granted depending on a certain indicator, can also explain an organization's aims. These elements aid workers in achieving the objective (Gupta & Shaw, 2018). Whether financial incentives lead to high commitment or not, the results are conflicting.

In their study, Hanlon and Taylor (2017) revealed through their empirical investigation that there was a two-fold increase in commitment in the group with a bonus system compared to the group without one. According to the notion of goal-setting, dedication to the goal is crucial in deciding the amount of effort. According to the Agency Theory, personal motivation is primarily driven by self-interest, which is the result of income and leisure. Theoretically, financial incentives encourage behaviour since they allow individuals to maximise their wealth. Money can be also a demotivator if individuals want to prioritise their pleasure over their wealth. According to certain studies, financial incentives can be used to control the amount of work that is put out. It is socially acceptable for employees in fixed-pay systems to put in an honest day's labour in exchange for an honest day's compensation. People may feel that they can put up less effort because they get rewarded according to performance under bonus payment systems. This goes against the interests of the business because there are numerous fixed costs that remain.

Money can inspire if it is considered as an acknowledgment of competence, but it can be also seen as controlling, according to the cognitive assessment theory. Money in this situation does not serve as motivation since the individual's fundamental demand for autonomy is violated (Jamer, 2017). According to the expectancy theory, motivation is a result of two factors: the allure of the reward and the anticipated link between effort and result. In turn, a variety of factors affect how appealing a reward is. Typically, it is assumed that people find monetary rewards appealing since they may spend money to purchase a variety of goods.

However, Rynes et al. (2015) discovered that those who have a high demand for performance and higher levels of self-efficacy find monetary incentives to be more

alluring. This finding is consistent with Bandura's self-efficacy hypothesis, which holds that an individual's self-esteem is a key factor in determining their level of effort. It is crucial that a person believes that the efforts are having an impact on achieving a goal (Rynes et al., 2015).

Because people believe they can influence whether a goal is attained, individual incentive systems are typically more effective than group-based incentive systems. Due to the wide scope of the aim and the fact that profit-sharing incentives are based on the company's pre-tax earnings, an individual may feel as though the performance is unimportant. In that instance, financial incentives fail to inspire.

Rynes et al. (2015) also mentioned Kaufman's study, in which he discovered that productivity falls by about (50%) when the number of employees participating in gain sharing is doubled.

Further, Condly et al (2017)'s research revealed that team-based financial incentives outperformed individual-based ones. Individual-based incentives only enhanced performance by (19%), whereas team-based incentives raised performance by 48%; social pressure and collective drive may be to blame for this consequence (Condly et al., 2019). The closer incentive compensation is tied to performance, the more individuals believe that their efforts are contributing to the achievement of a goal. Performance is typically improved more by contingent incentives than by non-contingent ones. Studies have also shown that rewards that are more dependent on performance are detrimental to intrinsic motivation due to how easily controlling incentives are recognised when they are contingent (Frey, 2017).

2.10.2. Non-Monetary Tangible Incentives

Since recipients gain economically from them, non-monetary tangible incentives and benefits are also regarded as financial incentives. Similar to monetary incentives, benefits and tangible non-monetary incentives are also forms of extrinsic rewards. However, there are fewer studies on non-monetary tangible rewards and how they affect performance. One of the reasons could be that it is very difficult to determine the true monetary value of non-cash tangible incentives, thus resulting in research that is inconsistent (Condly et al., 2018).

In their study, Condly et al. (2017) discovered in their meta-analytic analysis that non-monetary tangible rewards increased performance on average by (13%). Non-monetary physical rewards, according to Jeffrey and Shaffer (2017), are successful because they are highly visible. Besides, non-monetary tangible incentives have a stronger symbolic value than other incentives due to their appearance. Non-monetary tangible rewards can be also successful because they are frequently given out immediately following the performance. Instead, it may take weeks or even months before staff receive financial incentives. In contrast to situations where rewards are given immediately after the performance, this one has a looser reward-compensation relationship. This may impact performance and motivation. Additionally, according to Jeffrey and Shaffer (2017), financial incentives are simply seen as a component of a baseline salary. In this situation, financial incentives risk losing their motivating power. In contrast, non-monetary tangible incentives are actually noticed and seen as an additional reward by employees. Because of this, non-monetary tangible rewards often have a greater impact than monetary ones. The fact that people have varying tastes makes non-monetary tangible incentives problematic (Jeffrey & Shaffer, 2017). One can be inspired by football tickets, while the other may find a vacation more alluring. Choosing which incentive would be suitable in various circumstances is difficult for managers. Another issue is that non-monetary tangible rewards may be viewed as useless at lower income levels due to the need for money (Jeffrey & Shaffer 2017).

Non-monetary tangible incentives are frequently given out at an unexpected time. This indicates that there is no specific incentive scheme that determines how the incentives are given out. However, non-monetary tangible incentives do not have the same detrimental impact on intrinsic motivation as monetary incentives do since they are unexpected (Deci et al., 2019). People do not regard non-monetary tangible rewards as controlling, for instance, because they are not obviously based on performance. Due to their unexpectedness, non-monetary tactile rewards are not as problematic as monetary ones (Deci et al., 2019). For instance, unlike the case of monetary incentives, non-monetary physical rewards do not frequently result in situations where employees fail to achieve the short-term objective so that employees can achieve the purpose that is intended for them. It is crucial to keep in mind, nevertheless, that non-financial physical incentives typically have little impact on performance due to their

unexpectedness (Deci et al., 2019) because the incentives do not influence how the employees behave, and such a conclusion is supported by the goal-setting hypothesis.

2.10.3. Benefits

The impact of benefits on performance has not been thoroughly studied. Studies on perks typically look at how perks affect workers' job satisfaction and what perks they find desirable. Benefits are typically seen as something that makes an employer and workplace appealing. Instead of giving its employees financial incentives, which are common and popular in the industry, the computer software company SAS Institute offers its staff members first-rate benefits. Because of the advantages, The SAS Institute has a far lower turnover rate than the industry norm, and its staff members are exceptionally committed to the company (Pfeffer, 2017).

Commitment is a significant component impacting effort and motivation, according to the goal-setting theory. According to Tremblay, Sire, and Pelchat's (2018) research, employees prefer flexible benefits to traditional ones. Employees can select their own benefits packages from among those that the company has supplied under a flexible benefits scheme. In other words, the employee can select the advantages that they find most alluring. The beauty of the reward is a key factor in determining motivation, and the expectation theory states that this boosts motivation. In addition, it was discovered that flexible benefits' allure motivates employees to exert more effort. One issue with perks is that they are sometimes not seen as rewards by the employees. Instead, workers believe that they are automatically qualified to get benefits. This may lessen the motivational impact of advantages. Additionally, employees can anticipate receiving more benefits in the future than they did in the past (Williams, 2019).

2.11. The Relationship between All Variables

2.11.1. The Relationship between the Financial Incentive and Employee Performance

Generally, a person is employed in order to receive a financial reward to satisfy his daily needs. Because of this requirement, an employee will work tirelessly and demonstrate his commitment to the company. In order for the corporation to compensate him in the form of remuneration, the high remuneration offered by the company will

have an impact on the increased workload or employee's work objectives (Pradita, 2017). All types of financial compensation, including basic wages, incentives, and other perks, are offered by the firm to its employees as part of financial compensation (Ermawati & Amboningtyas, 2017). When employees request better salaries, the company will also expect them to increase their performance. The workload assigned to the employee must be completed by the employee; if it is not, the employee's performance will suffer, and high remuneration will be impossible to be obtained.

Therefore, it can be argued that financial motivation is the key to successful employee performance. The relationship between financial motivation and employee management can be explained by the following three points:

1. Financial motivation is the driving force for employees to do their best at work, which will result in better performance.

2. When employees are motivated financially, they will show more commitment and loyalty to their employers because they are satisfied with their work environment.

3. The higher are the financial rewards, the higher the level of performance of employees will be:

H1: financial Incentive is positively related to employee's performance

2.11.2. Employee Management mediates the relationships between Financial Incentive and employee's performance

In spite of the management's attempt to get the best performance from the employees, self-support is always the best incentive mechanism that supports the strength of employees and their ability to engage in the achievement of their goals, like higher values, for those who do not wait for any return of gratitude or thanks, because it has a profound effect on the system incentive praise and the what employees have of fidelity and integrity to implement their tasks and achieve the company's goals. Therefore, most companies create a system of high financial incentives for employees to enhance their performance level as their first priority and organizing concerns, which will raise the level of intensive job performance that can lead to improved performance of the organization by providing high-quality productivity according to the requirements of the customer (Shah, 2018).

In addition, the management is responsible for the financial motivation of the employees by paying the salaries on time without delay, giving a reward, and determining prizes for outstanding employees, thus motivating the employees to make a greater effort to obtain the reward, which increases their efficiency and performance. Therefore, it may be argued that the quality of the relationship between employees and their immediate supervisors, rather than pay, perks, or the working environment, is the single most crucial factor in determining employee performance. Companies need managers with managerial expertise and the capacity to deal with challenging situations (Verbeeten, 2018).

H2: Employee Management mediates the relationship between Financial Incentive and employee's performance

2.11.3. Employee Management mediates the relationships between Moral incentives and employee's performance

It is significant for managers to understand the relationship between motivational factors and employee performance:

1. Moral Incentive has a positively direct impact on employee performance.
2. Organizations can take steps to improve their employees' morale in order to increase their performance.

It is the duty of the management to produce an environment where employees are motivated to do their best. Since the management is the main responsible for the incentive of the employee, they should find out what motivates each individual and tailor their incentive packages accordingly. Further, the management should be aware of the moral incentive effect on employee management. The moral incentive effect is a phenomenon in which employees are motivated to work harder because they feel their efforts will be rewarded. Therefore, the management is the main responsible for the incentive of employee positivity. A company's culture and values can have a significant impact on how individuals feel about their work and its contribution to society. The moral incentive effect can be seen in many different ways within organizations.

H3: Employee Management mediates the relationship between Moral incentives and employee's performance

2.11.4. The Relationship Between the Moral Incentive and Employee Performance

When an employee has been taught that acting in a certain manner is the right, decent, or commendable thing to do, he may be motivated to do so. He might acquire an acceptance or even admiration from other members if he behaves in the way that others anticipate him to, which would also increase his self-esteem. When a worker misbehaves, he may be reprimanded, treated unfairly, made fun of, or even excluded from the group, which can cause unpleasant feelings of shame, embarrassment, or self-condemnation. Moral incentives are linked to psychological requirements, and interest in this area has grown since the emergence of human relations theories. Companies must respect their employees' sentiments, desires, and goals in order to provide moral incentives (Shala & Lima, 2020). Examples of moral incentives include cooperative decision-making, appreciation letters, and training for exemplary employees. It might also take the shape of writing a thank-you note to the employee or designating him as an honorary employee in the workspace. As a result, monetary incentives may not be sufficient unless they are accompanied by moral incentives. The priority given to moral incentives varies depending on the circumstances of the organization; therefore, depending on the circumstances of the organization, either monetary incentives or moral rewards are selected that are required to meet the individual's social demands. Moral incentives are thus related to the interior and external environments of the company, including management, fellowship, lighting, ventilation, noise, heat, decorations, and decision-making. People's spirits can be argued to be raised by positive moral incentives like job enrichment, holidays, health insurance, the right post, nature of supervision, belongingness, stability, job security, participation in decision-making, promotion, confidence in the firm's objectives, system proposals, inclusion in the panel of honor, social harmony, literary distinction, and moral distinction. Negative moral incentives are employed to deter irresponsible behavior, such as humiliation and blame (Aworemi, Abdul-Azeez et al., 2011).

H4: Moral Incentive is positively related to employee's performance.

2.11.5. Relationship Between Employee Management and Employee Performance

Understanding the connection between performance management and employee management is crucial to solving employees' subpar performance. Performance management can take many different forms, but it is mostly exhibited through managerial capacity and evaluation. Poor performance can be identified through weak levels of participation as a contributing factor (Elumah Lucas, Ibrahim Olaniyi et al., 2016).

The employee should not view performance management negatively, but rather as a mechanism that supports performance and works to improve it. Therefore, if the performance management is done correctly and effectively, it will be a direct factor in the correct performance of the employees. Management must understand the main drivers that contribute significantly to improving employee engagement (Mone & London, 2018).

Saver (2012) noted that some industries are affected by certain risks as a result of the moral interests of the employees in addition to their financial interests. These two influences require good organizational practices by management; therefore, managers pay relatively little attention to the moral incentives granted to employees, so studying the impact of these incentives on employee productivity is very necessary to develop the necessary plans to implement them and add sufficient values that enable management to use them.

In another study, Gizaw (2010) states that the main objective of improving the quality of the work provided by the employee is through performance management by enhancing the technical and professional competence of employees within the mechanisms and strategies of quality assurance. Further, Lunenburg (2011) emphasized that performance management includes harmonizing the organizational practices of human resource management so that the performance of employees is improved, thus maximizing the management of the organization. Performance management motivates managers to develop structured plans and high-quality strategies and monitor all activities within a single organization, which enhances the creation of a sustainable value for it (Armstrong, 2006; Wall, 2007).

H5: Employee's management is positively correlated with employee's performance.

2.12. The Conceptual Framework

The framework offers a foundation for data analyses while also assisting the researcher in considering the variables clearly (Mehta, 2013). It is defined as the arrangement of theories, wishes, convictions, and suppositions that provide evidence for the study (Ngai et al., 2015).

In this study, a framework is created to demonstrate the connection between the elements that affect how well employees are motivated. Based on that, it will be investigated how financial and moral motivation affect employee performance as mediated by employee management. Financial and moral incentives are included in incentives, which constitute an independent variable (I.V). Financial incentives encourage employees to behave in a desirable manner, which improves performance and boosts production efficiency. When salaries are fair and sufficient to meet the employee's needs, financial incentives are the most significant and determining variables in his or her motivation to work. Instead, poor remuneration that does not reflect the employee's job effort results in decreased performance. Salary, supplementary allowances, bonuses, financial allowances, profit participation, and other financial incentives are examples. While moral incentives can take the form of certificates of appreciation, training opportunities, praise and compliments, statements for the purpose of information and capacity development, and statements to improve the working environment, they can also take the form of participation in company decision-making, which is a moral motivational method according to Maslow's theory. In this regard, performance of the employee is a dependent variable (D.V).

Figure (5) presents the theoretical foundation for analyzing how employee management can help understand how financial and ethical incentives affect employees' performance.

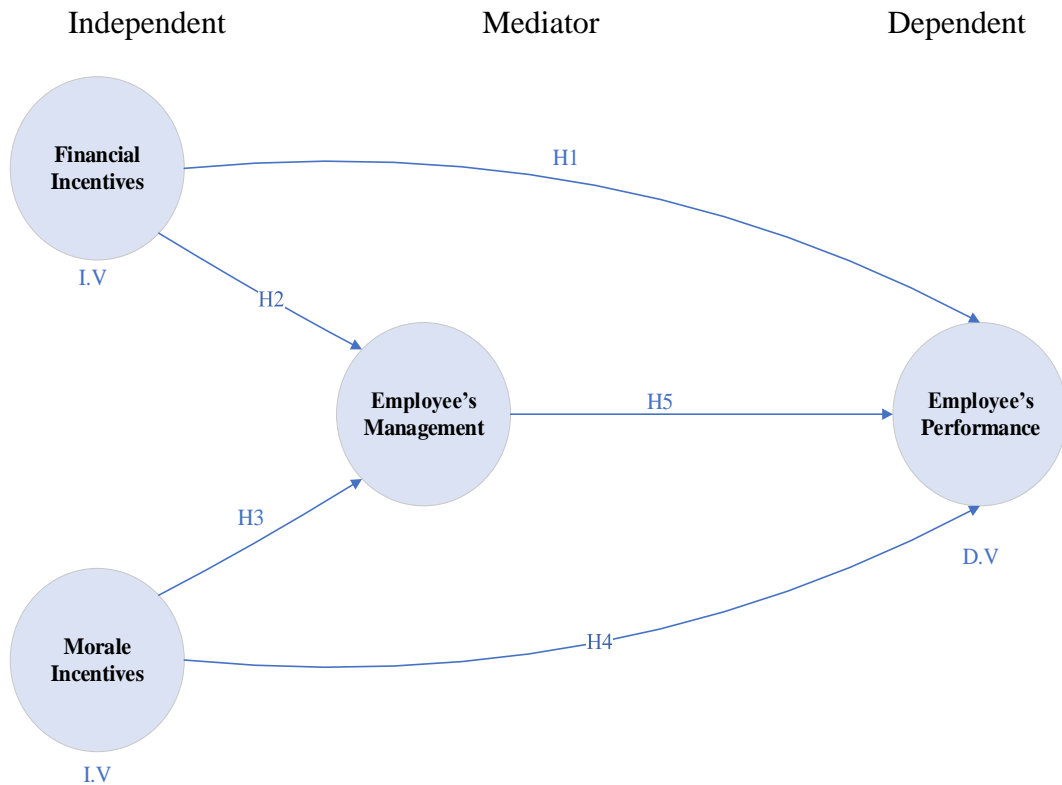


Figure 6. The Conceptual framework.

2.13. Summary

This chapter described the history of battery industry development in Iraq until the present. In addition, this chapter presents an introduction to motivation theories and how they affect employees. After that, the respondents were defined and their types were introduced. Some variables used in this study like the financial, moral incentives, and performance with the mediate variable (employee management) were presented. Then, the researcher highlighted the incentives theories. Also, the relationship between all the variables was discussed. Finally, the framework of this study was displayed in this chapter.

2.14. Research Gap

The problem of the study was indicated by previous studies through its recommendations (Sharrab, 2007; Abu Sharkh, 2010), where previous studies emphasized the need to improve employees' salaries and re-establish the incentive

system in place. Thus, this study fills this research gap. The global economy witnessed a transformation in various commercial, technological and financial fields that changed its structure and produced a new situation. Batteries, long considered one of the least interesting components of automobiles, may now be one of the most exciting parts of the automobile industry. Battery manufacture is still ripe for innovation even if auto manufacturing has not evolved significantly in 50 years and is not very profitable.

The research problem lies in the ambiguity of some of the features and development of small industries in Iraq and the lack of clarity in the relationship between the growth and development of production of small industries and some of the economic indicators that make the local industry in Iraq more fragile over time. As it faces intense competition with international institutions that have become dominant in the world, this competition affects the institutions of developing countries that target local markets. Also, it has become necessary to respond to these challenges by working to develop its competitiveness to ensure its continuity and survival, which is controlled by a set of determinants whose nature varies between price and regulation. As for the industrial sector in Iraq in the current stage, it inherited an industrial reality characterized by backwardness and shackled by many problems and obstacles that limit its activity and its ability to work in the new economy. The industry is linked to workers in the industrial sector, and as for these workers to provide something integrated and a good product, there must be incentives to help them perform well. Thus, incentives are considered important elements in motivating individuals to work, innovate, and give. Without incentives, ambition dies, and hopes for a decent life dwindle. Wherever the individual has incentives to perform, giving is distinguished (Mayih, 2021). Many researchers have conducted studies on the topic of the effect of motivation on the performance of employees in the organization and set motivational goals that affect the performance of employees in the organization, to bridge the research gap that is addressed by previous researchers. Our contribution to this type of study was the addition of a mediating variable and its effect on the relationship between incentives and employee performance.

3. CHAPTER THREE: METHEDOLOGY

3.1. Introduction

This chapter presents a clarification of the study approach, as well as identifies the study community and describes the characteristics of its members and their limits, and then presents how to build the study tool and ensure the ratification of the study tool (questionnaire), and how to implement the field study and statistical methods used in analyzing the data.

3.2. Research Design

In this study, the researcher used the descriptive analytical method, which is based on studying the phenomenon as it is in reality, describing it accurately, and expressing it qualitatively and quantitatively. The qualitative expression describes the phenomenon and clarifies its characteristics, whereas the quantitative expression is given numerically (Obeidat et al., 2001), showing the amount of the phenomenon or its size and the degrees of its relationship with other phenomena. A comprehensive survey was conducted and all the data collected were analyzed by answering the questionnaire questions approved. , It also does not stop collecting information about the phenomenon to investigate its various manifestations and its relationships, but rather includes analyses, linkage, and interpretation to reach conclusions based on the proposed scenario (Al-ssaf, 2000).

3.3. Population and Sample Size

The estimated population size for this research, as well as the sample size determination for this study, are explained in this section. In addition, the sample frame and sample approaches are emphasized in more detail to facilitate a better grasp of the subject matter.

3.3.1. Population Size

The population is defined as the total group of individuals, events, or things of interest that need to be investigated by the researcher (Sekaran & Bougie, 2016). Cresswell (2012) described the population as a set of persons who have identical features and other characteristics that the scholar can identify and study. Therefore, the population is the universal component, from which a sample is to be selected, as it consists of divisions such as households, or organizations, and people to which one needs to generalize the survey outcomes (Dillman, 2007).

The study population consisted of all Employees of the General Company for Vehicles and Equipment - Battery Factory. Based on the human resources department in a battery factory in Iraq (2022), the employees population is estimated to be (948) males and females. The target population of this study consists of Employees who work in the Battery Factory. The form of (3.1) work area for the entire population employed in this analysis is all employees of the battery factory.

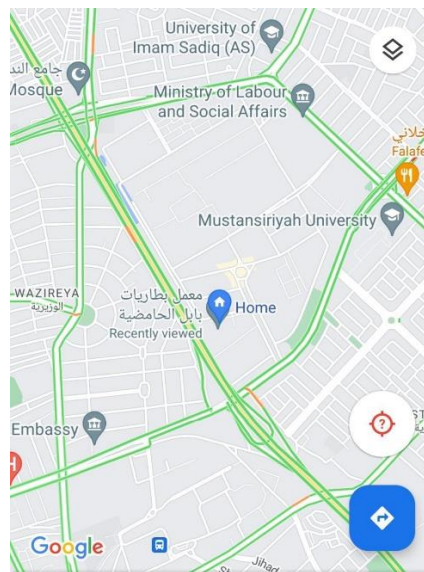


Figure 7. The Location of Battery Industry

3.3.2. Sample Size Determination

The sample size can be interpreted as a subgroup of the total population that is available for collection while carrying out sampling. It represents a fraction of the population that is chosen from the entire population or a sub-collection of interest.

Sekaran and Bougies (2016) maintained that data collection is one of the main reasons for carrying out the sampling procedure. Since it is challenging to subject an entire large population for information gathering, the sampling size determination becomes very vital in research. A reliable and better result will be obtained if the appropriate sample size is used, and it reduces errors in data collection.

The total population of Employees of the General Company for Vehicles and Equipment - Battery Factory was 948 in 2022. Hence, for sample size decisions using the sample determination table (Krejcie & Morgan, 1970), a number of 269 employees were selected to serve as the sample size intended for this study. In order to make the sample size more precise and reliable, to minimize errors in the sample size as well as to avoid the problems of lack of responses, which usually occurred while carrying out the survey research (Malhotra, 2012), the present study adopts the frequently used technique for fine-tuning sample size that was introduced by Bartlett (2001).

Table 1. Sample size calculation

N	S	N	S	N	S
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10 000	370
150	108	750	254	15 000	375
160	113	800	260	20 000	377
170	118	850	265	30 000	379
180	123	900	269	40 000	380
190	127	950	274	50 000	381
200	132	1000	278	75 000	382
210	136	1100	285	1 000 000	384

Source: “Research Methods for Business A skill-building approach” by (Bougie & Sekaran, 2019)

3.4. Sample Techniques

A simple random sample was employed in this study, as suggested by Bryman and Bell (2015) so that the researcher will have a broader view of the population. Sestet et al. (2016) argued that simple random sampling involves the process of randomly choosing a preliminary starting point on the list, and then subsequently every single n element is selected in the sample frame. In addition, Zikmund et al. (2013) explained systematic sampling as a method in which the starting point is carefully chosen by a random procedure and then every single number of population elements of each unit is selected from a given sample.

A systematic random sampling technique was used in the present study to allow generalizing of the study population (Bryman & Bell, 2015). Research conducted by Creswell (2012) recommends a randomized sampling technique, where individual entities within the population size may be selected on equal grounds. The emphasis in selecting a systematic randomized sampling is to enable the representation of the sample characteristics closer to the characteristics of the entire population (Sekaran & Bougies, 2016).

Using systematic random sampling is easy and straightforward, and it enables the examiner to add systematic elements into random subjects, and it reduces human error and bias in the selection of cases in the sample. It guaranteed the researcher that the population would be evenly sampled, and it allowed the statistical conclusion to be made within the sample (Hair et al., 2016; Sekaran & Bougies, 2016; Zikmund et al., 2013).

Several methods are available to select representatives, and they generally fall into probability and non-probability sampling techniques (Alsayad, 1989). The study sample is a stratified random group representing a group that includes directors, heads of departments, and executive engineers, in addition to employees in the General Company for Automobiles and Equipment - Battery Factory, using statistical equations to determine the size of the research sample.

3.5. Elements of Analysis

The elements of analysis denote the entities that are being examined within a particular case study. In the marketing study, the elements of analysis are subdivided into the organization, group, and individual (Creswell, 2012; Kumar, Abdul Talib, & Ramayah, 2013). Research methodology depends on the analysis of data using the descriptive analysis, depending on the SPSS program.

3.6. Data Collection Method

There are many methods of data collection in the survey; the primary data for statistical analysis in this study was collected through a questionnaire design among the individuals. The data collection method used in this present study has allowed for a comprehensive gathering of information at a particular time. The researcher also adopted a quantitative measurement to affirm the research findings and assist in the interpretation of the research results. Collecting the needed data for the research depends on the two sources mentioned previously which are the secondary and the primary sources in order to study the Impact of Financial Incentives and Moral Incentives on the Employee Performance through Management Mediation.

In order to be able to determine the appropriate method of analysis, the level of measurement must be understood. For each type of measurement, there are appropriate methods that can be applied. In this study, the researcher used ordinal scales, whereby previous scholars who analyzed the issue have mostly used physical questionnaires for survey conduction (Maduka & Okafor, 2014; Waqas & Saleem, 2014; Appelbaum & Kamal, 2000, etc). The ordinal scale is the arrangement or classification of data using integers in an ascending or descending order. To assess, analyze and interpret the evaluation of employee performance and motivation practice in the case of employees of the State Vehicle and Equipment Company - Battery Factory, closed questionnaires were distributed to the employees.

3.7. Measurement of Instruments

The questionnaire was carefully designed in order to facilitate the collection process in addition to maximizing the reliability and validity of data gathered from the respondents. The questionnaire is composed of the following sections

Table 2. Measurement Items for Moral Motivation

No	Measurement	Source
Moral Motivation	The management directs me to improve my performance.	Irum Shahzadi et al. (2014)
	The management appreciates my hard efforts at work.	
	Because of the good treatment I have received from the management, I am always ready to give it my best.	
	The management awards appreciation medals to those who deserve them.	
	The management gives honor promotions and appreciation certificates to those who deserve it.	
	The management's and colleagues' collaboration motivates me to make my performance better.	
	The management provides opportunities for employees to participate in training sessions in order to enhance their performance.	
	The performance is assessed based on a set of rules.	
At work, I observe the rules and instructions.		

Table 3. Measurement Items for Employee Performance

No	Measurement	Source
Employee Performance	I am interested in the result of my performance evaluation since they might lead to bonuses.	Ashraf Alfandi(2014) Obeidat&A L_Dwairi (2015) Irum Shahzadi et al. (2014)
	I notice that the employee who has weak performance will be penalized based on the results of the performance reports.	
	My good performance evaluation results encourage me to work harder.	
	I am ready to bring forth more effort.	
	I complete my assigned task, even if it takes more effort.	
	I complete my work in accordance with the established quality requirements.	
	Employees are capable of dealing with problems at work.	
	Satisfied employees are more productive than others.	
	Employee performance contributes to both personal and company goals.	
	Employee development and company success are among the objectives of employee performance.	
Employee performance is a result of employees who are motivated.		

Table 4. Measurement Items for Financial Motivation

No	Measurement	Source
Financial Motivation	Employees who do very well are rewarded with compensation increases.	(Obeidat & AL_Dwairi, 2015)
	Financial incentives encourage me to work and vice versa non-financial motives do not motivate me.	
	My current salary is sufficient for me.	
	I am comfortable with the company's lunch break, rest breaks, and leaving policy.	
	The company gives competent employees bonuses based on their performance.	
	The company spends enough to cover basic living expenses.	
	The company has a transferring system for those who live in distant areas.	
	The company is giving financial incentives to professional employees.	
	Rewards are given to employees based on their job and performance level.	

Table 5. Measurement Items for Employee Management

No	Measurement	Source
Employee Management	The management is concerned with evaluating the performance of each employee and giving promotions accordingly.	Irum Shahzadi et al. (2014)
	The management is concerned with the participation of its employees in decisions related to work and increase performance.	
	The management encourages employees to participate in training courses and increase performance.	
	The management has a tight system for disbursing hooves and giving letters of thanks and appreciation to employees.	
	The management monitors job performance by tracking the time of achieving the company's goals.	
	The company encourages creativity in doing business and rewarding the creators.	
	The company's management is not very interested in applying financial and moral incentives.	
	The company relies heavily on reports to evaluate the performance of employees in disbursing incentives.	

According to Creswell (2012), operational is a specification of how a researcher intends to define and measure all the variables in the study, which are peculiar to the study. The purpose of measurement is to explain the characteristics and properties of empirical events in a form that can be evaluated in the study. Measurement is the process that is employed to symbolically characterize the aspects of reality in the research's analytical world. Thus, measurement entails the assigning of numbers to experimental events based on certain rules.

3.8. Rating Scales for the Responses

The questionnaire's statement is developed and evaluated on a 1-5 Likert scale, where “5” shows strongly agree and “1” shows strongly disagree. Each paragraph of the axes is corresponding to a list bearing the following phrases: Strongly agree - Agree - Neutral – Not Agree – Strongly disagree (Sekaran, 2010). Each of the previous expressions has been given scores to be treated statistically as follows:

Table 6. Question alternative scores

Item	Scale
Strongly disagree	1
Not Agree	2
Neutral	3
Agree	4
Strongly agree	5

3.9. The Technique of Data Analysis

The researcher used data analyses: both qualitative and quantitative data analysis methods. The Data analysis was made utilizing (SPSS 25). The researcher utilized the following statistical tools:

1. Pearson correlation coefficient for Validity.
2. Cronbach's Alpha for Reliability Statistics.
3. Frequency and Descriptive analysis.
4. Stepwise regression.

5. Parametric Tests (One-sample T test, Independent Samples T-test and Analysis of Variance).

3.10. Assessment of the Statistical Package for Social Science (SPSS) Results

A- T-test is used to determine if the mean of a paragraph is significantly different from a hypothesized value of 3 (Middle value of Likert scale). If the P-value (Sig.) is smaller than or equal to the level of significance $\alpha = 0.05$, then the mean of a paragraph is significantly different from a hypothesized value 3. The sign of the Test value indicates whether the mean is significantly greater or smaller than hypothesized value 3. On the other hand, if the P-value (Sig.) is greater than the level of significance $\alpha = 0.05$, then the mean of a paragraph is insignificantly different from a hypothesized value 3.

b- The Independent Samples T-test is used to examine if there is a statistically significant difference between the two means among the respondents.

c. The One- Way Analysis of Variance (ANOVA) is used to examine if there is a statistically significant difference between several means among the respondents

3.11. Chapter Summary

In this chapter, the methods that were used to carry out the study were identified in addition to the sampling design, sampling frame, and sampling technique. The researcher conducted a case study and administered a questionnaire to each respondent. The study was based entirely on primary data collected from the respondents. After the data were collected, the researcher used SPSS to analyze and derive the findings. The next chapter examines the data collected and presents it in the form of graphs, tables and charts in order to ease understanding and interpretation.

4. CHAPTER FOUR: RESULTS AND FINDINGS

4.1. Introduction

The objective of this chapter is to analyze the data collected through the questionnaire in order to provide a true picture of the research tool. This chapter includes descriptive analyses (organizational and personal characteristics) which will be presented and discussed.

4.2. Response Rate and Demographic Profile

4.2.1. Response Rate

The researcher distributed (404) questionnaires to the research sample and obtained (274) questionnaires that are valid for statistical analyses and with a percentage (68%), whereas (130) questionnaires were not returned or not completed which represented (32%). Table (7) shows the response rate.

Table 7. The response rate

	Total	Present (%)
distributed questionnaires	404	100
Usable questionnaires	274	68
Unreturned questionnaires	130	32

4.2.2. Respondents' demographic characteristics

This shows a concept of the nature of the population and composition that the researcher used in collecting the data. This presents demographic characteristics of the respondents from which questionnaires were sent to including Gender , Age , Qualification , Years of experience , Job title , Monthly Income , marital status, and are acceptable for scientific research purposes shown in Table 8.

Table 8. Personal and Professional characteristics of the sample

Variable	Variable Category	N	%
Gender	Male	131	47.81
	Female	143	52.19
Age	From 20 - 30 years	30	10.95
	From 31 - 40 years	50	18.25
	From 41 – 60 years	194	70.80
Qualification	Diploma and less	187	68.24
	Bachelor	17	6.21
	Master	68	24.82
	PhD	2	0.73
Years of experience	From 2-5 years	10	3.61
	From 6 - 10 years	40	14.59
	From 11 – 20 years	70	25.55
	over 21 years old	154	56.21
Job title	Manager	1	0.36
	head of the department	28	10.22
	Implementation engineer	68	24.82
	employee	177	64.60
Monthly Income	Less than 500000	130	47.45
	500001 – 599999	33	12.04
	600000 – 699999	13	4.74
	700000 – 799999	12	4.38
	800000 – 899999	9	3.28
	900000 – 999999	8	2.92
	More than 1000000	69	25.18
Marital status	Married	200	72.99
	Single	70	25.55
	Divorced	3	1.20
	Widower	1	0.36

1- Gender

The study sample included (131) male individuals (47.81%) and (143) female members (52.19%), as represented by the following graph:

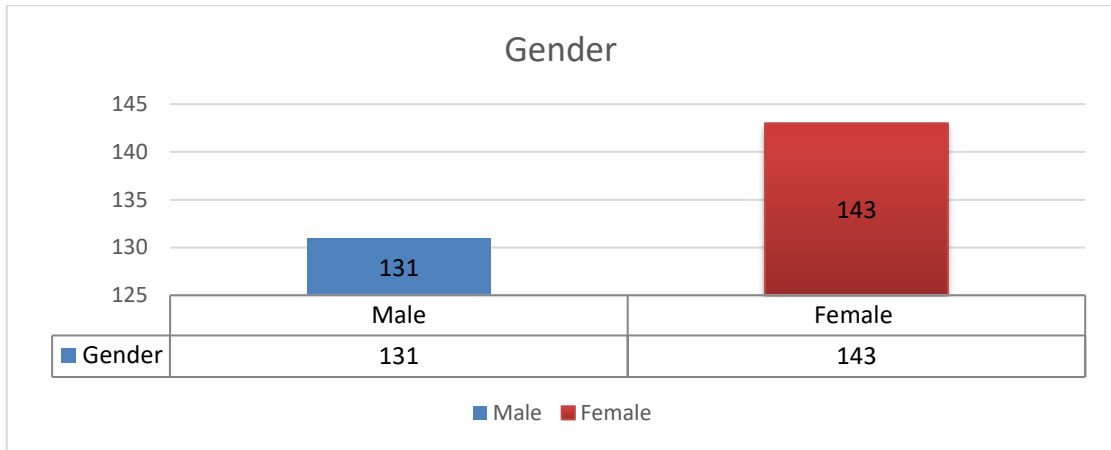


Figure 8. Distribution of the study sample based on Gender

2- Age

The level of the examination test for individuals from (20-30) years was (30) (28.571%) of the assessment test, whereas the level of the assessment test for individuals ranging from (31- 40) years was (50) (42.857%) of the assessment test, and the level of the assessment test of individuals whose ages were from (41-60) was (194) (22%). This result can be represented by the following graph.

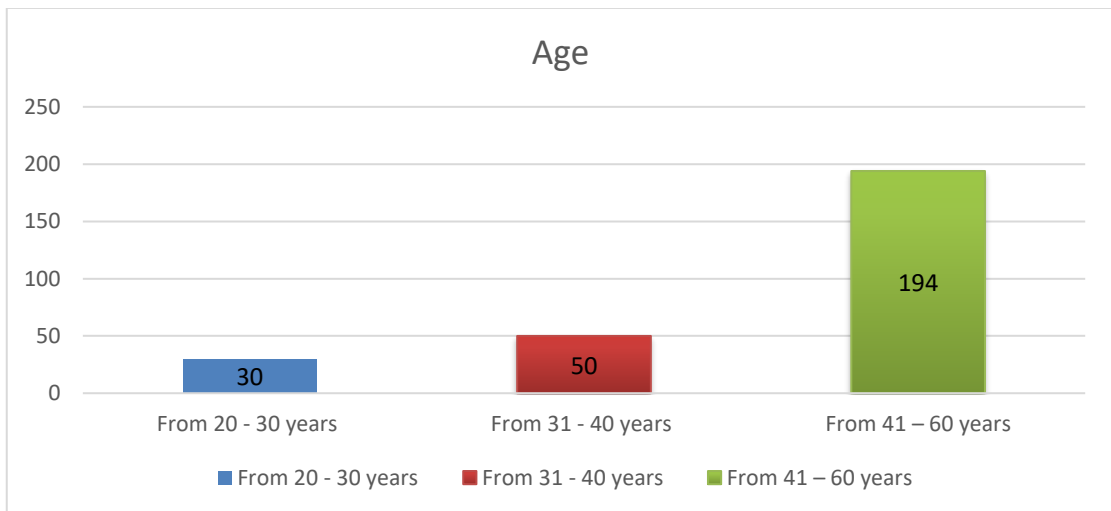


Figure 9. Distribution of the study sample based on age

3. Qualification

The assessment test was isolated by Qualification into 4 classes, and the number of the examination test who got a Diploma and less was (187) individuals, (68.24%) and the number of the examination test who got a Bachelor's degree was (17) individuals (6.21%), whereas the number of the assessment test who gained a Master's degree

reached (68) individuals, (24.82%) of the assessment test, and the number of the examination test who got Ph.D. (2) individuals (0.73%) of the examination test. This result can be represented by the following graph.

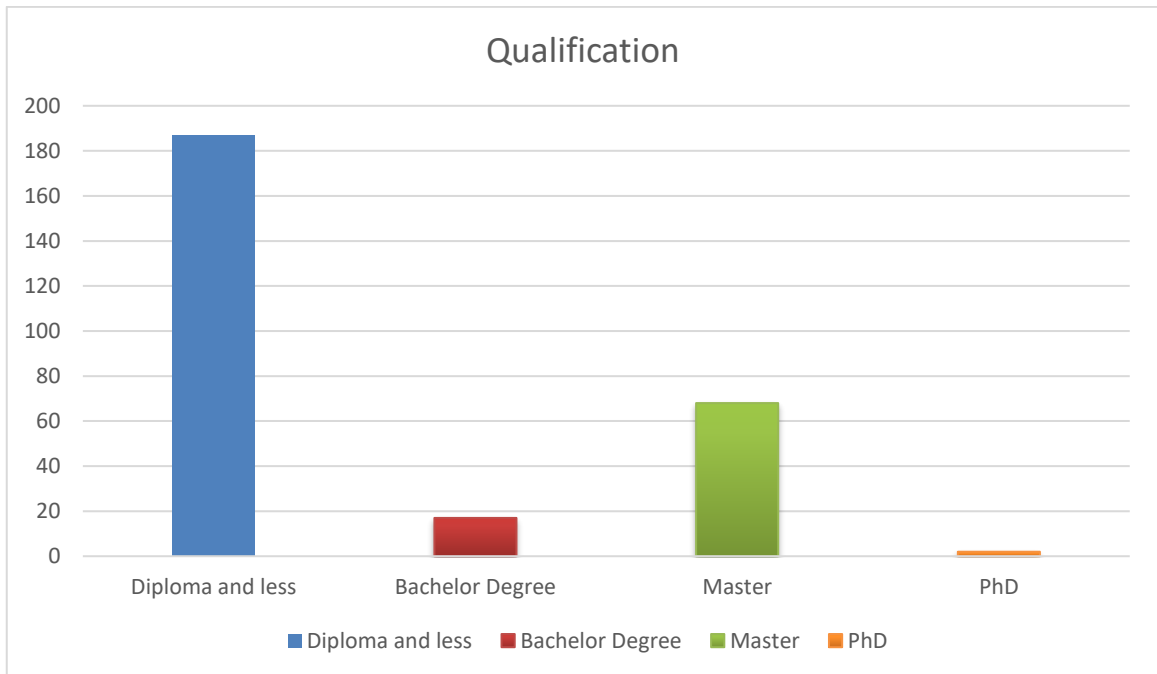


Figure 10. Distribution of the study sample based on Qualification

4. Years of experience

The response was divided according to years of service into 4 sections.

The number of people according to years of service from 2-5 years was (10), the number of people with a percentage of (3.61%) from 6 years to 10 years was (40), and people with a percentage of (14.59%) from 11 years to 20 years was (70), people with a percentage of (25.55%) and over 21 years was (154), and people with a percentage of (56.21%). This result can be represented by the following graph.

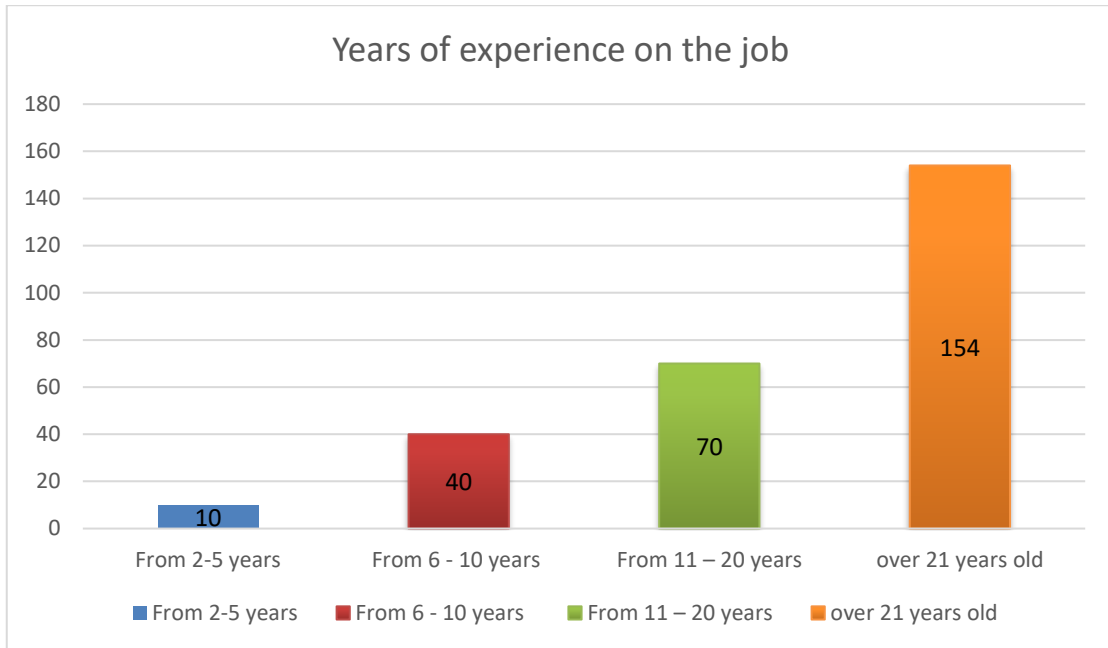


Figure 11. Distribution of the study sample based on Years of experience

5. Job title

The response was divided according to Job title into 4 sections.

The number of people with the position of a manager was (1) with a percentage of (0.36%), people with the position of the head of the department was (28) with a percentage of (10.22%). Implementation engineers were (68) people with a percentage of (24.82%) and employees were (177) with a percentage of (64.60%). This result can be represented by the following graph.

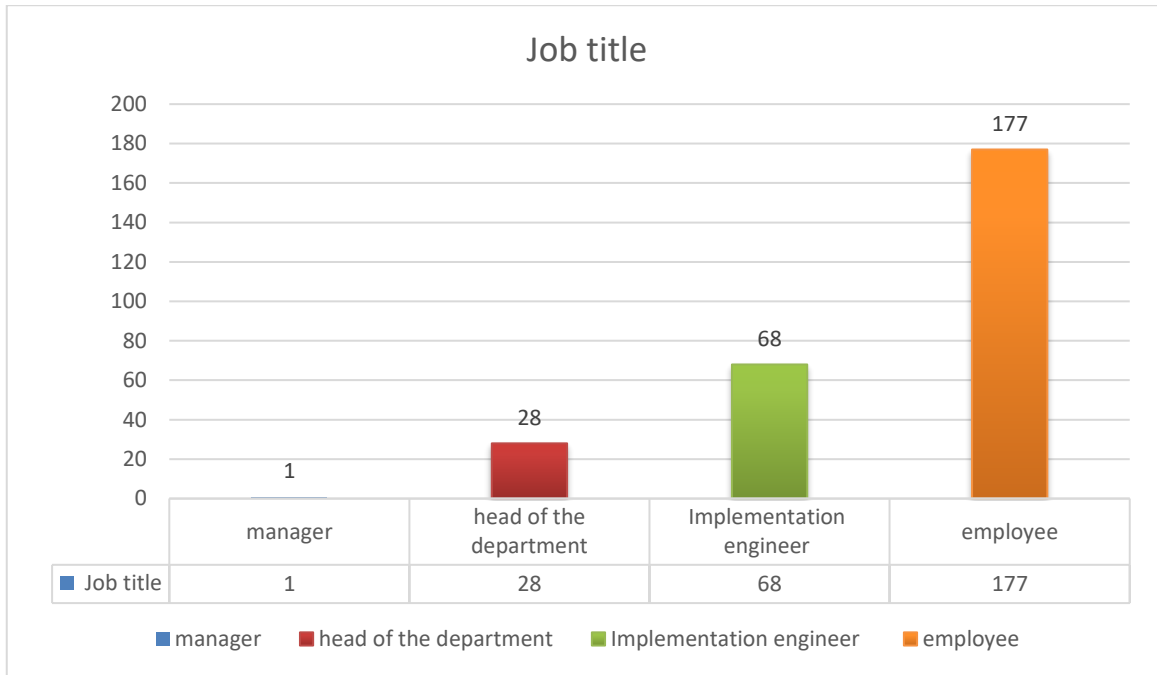


Figure 12. Distribution of the study sample based on the Job title

6. Monthly Income (Iraqi Dinar (Iqd))

The response was divided based on the Job title into 7 sections.

The number of people with a monthly salary (Less than 500000) was (130) people with a percentage of (47.45%), people with a salary (500001 – 599999) were (33) with a percentage of (12.04%), people with a salary (600000 – 699999) were (13) with a percentage of (4.74%), people with a salary (700000 – 799999) were (12) people with a percentage of (4.38%), people with a salary (800000 – 899999) were (9) with a percentage of (3.28%), people with a salary (900000 – 999999) were (8) with a percentage of (2.92%), and people with a salary with (More than 1000000) were (69) people with a percentage of (25.18%). This result can be represented by the following table:

Table 9. Distribution of the study sample based on Monthly Income

Monthly Income	N	%
Less than 500000	130	47.45
500001 – 599999	33	12.04
600000 – 699999	13	4.74
700000 – 799999	12	4.38
800000 – 899999	9	3.28
900000 – 999999	8	2.92

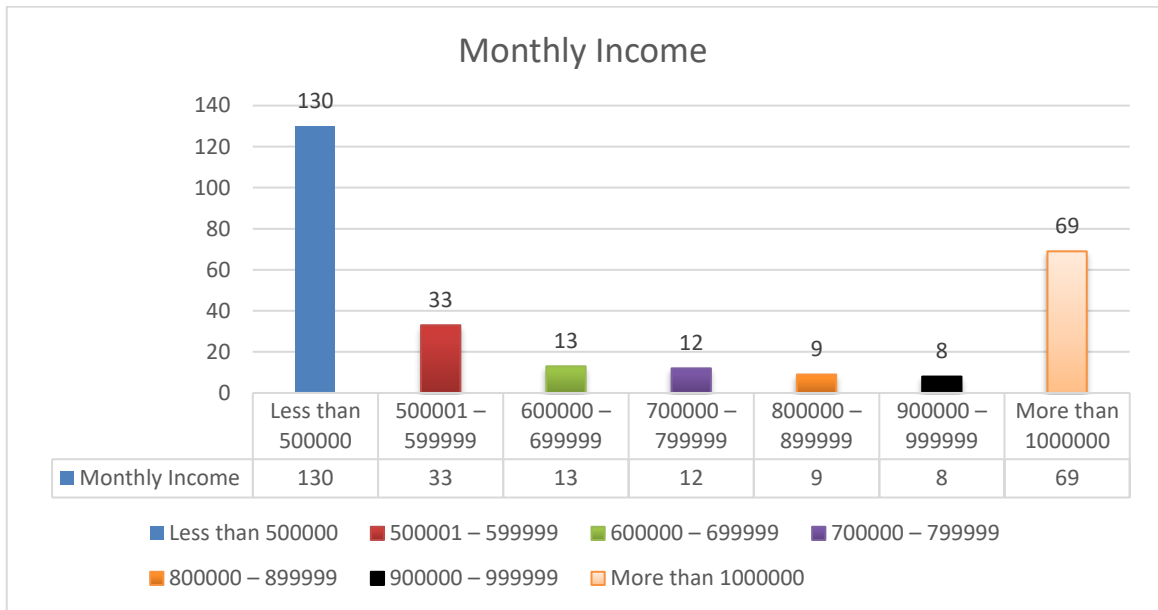


Figure 13. Distribution of the study sample based on the Monthly Income

7. Marital status

The assessment test related to the Marital status was divided into 4 classes; the number of Married people was (200) individuals (72.99%), the number of Single people was (70)(25.55%), whereas the number of Divorced people was (3) individuals (1.20%), and the number of widowers was (1) individuals (0.36%).

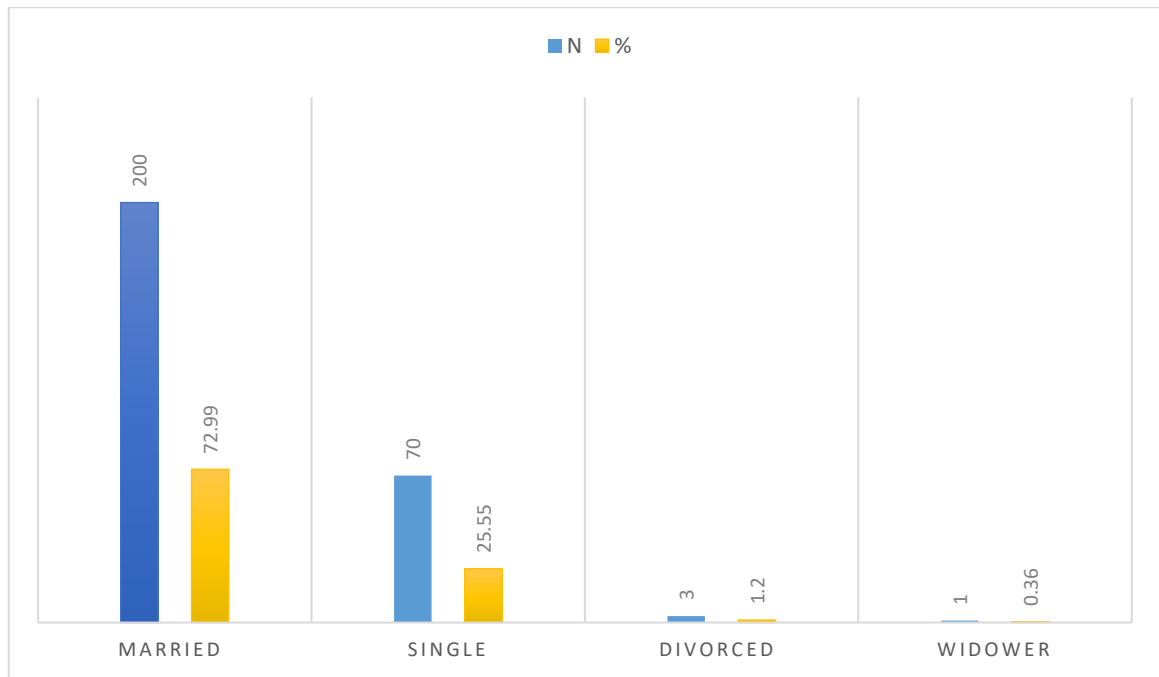


Figure 14. Distribution of the study sample based on Marital status

4.3. Reliability

“Consistency refers to the extent of accuracy, mastery, or consistency with which the test measures the phenomenon for which consistency or consistency in the results was established” (Gronback, 1960,.). To verify the internal consistency and stability of the questionnaire’s axes vocabulary, Cronbach’s alpha coefficient was used to check the reliability. An internal consistency technique based on Cronbach's alpha was employed to assess the data gathering instruments' reliability (Mugenda, 2008).

Table 10. The Variables reliability values

Variable	Item number	Reliability coefficients	Remarks
Moral Motivation	9	0.746	Acceptable
Employee Performance	11	0.806	Good
Financial Motivation	9	0.773	Acceptable
Employee Management	8	0.753	Acceptable
Total	37	0.902	Excellence

Table 10 demonstrate that the reliability values for Questioners aspect ranged (0.746- 0.806) whereas the reliability value for the tool at whole was (0.902). This value is appropriate for this type of studies.

4.4. Test of Normality

Several parametric variables in tests must be uniformly distributed. One may use the one-sample Kolmogorov-Smirnov test to verify the normal distribution of an interest-related variable (Thode, 2002).

The findings of the Kolmogorov-Smirnov test of normalcy are shown in Table 11.

Table 11. Test of Normality

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Variable	.031	274	.200*	.997	274	.823
*. This is a lower bound of the true significance.						
a. Lilliefors Significance Correction						

Table 11 shows that the sample data track natural distribution because the ratio (sig) is greater than (0.05) and Natural distribution shows the natural distribution of the sample responses.

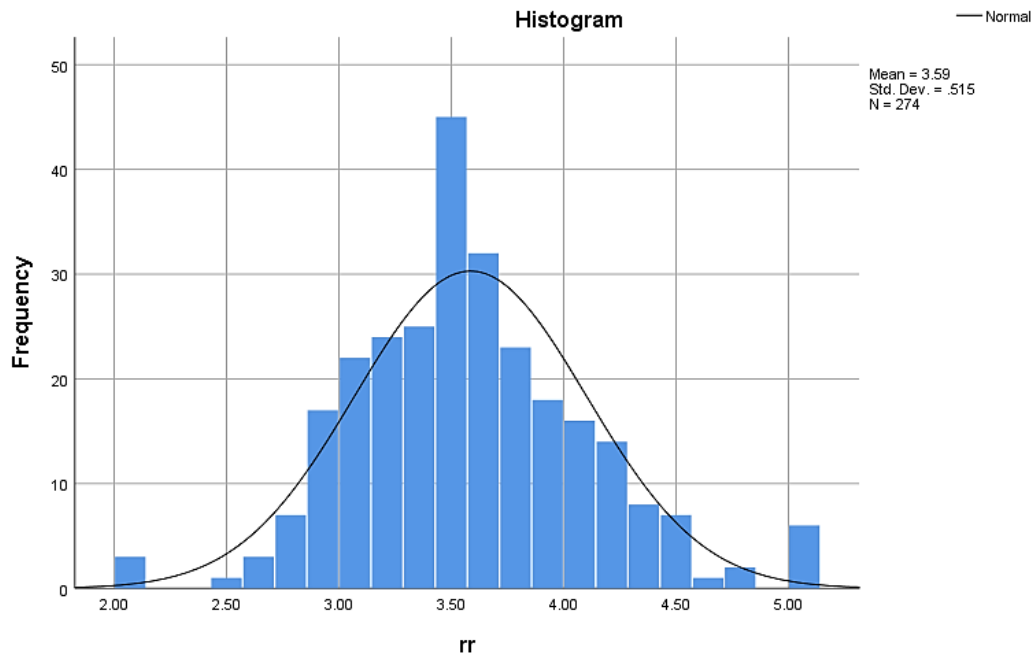


Figure 15. Natural distribution of the sample responses

4.5. Factor Analysis

Table (12) shows that the value (KMO and Bartlett's Test) is equal to (0.865) which is good and acceptable in terms of the minimum value of 0.60, which means that the measurement is excellent and the morale score (0.000) is less than the value (0.05); therefore, the validity of the data is obtained by the researcher and it is ready for statistical analyses.

Table 12. KMO and Bartlett's Test

KMO and Bartlett's Test			
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.865	
Bartlett's Test of Sphericity	Approx. Chi-Square	2997.51	
	df	5	
	Sig.	0.000	

4.6. Descriptive statistics for the study tool

4.6.1. Mean and standard deviation for the axis (Moral Motivation)

The results for the arithmetic mean and standard deviations for the axis (Moral Motivation) were as follows:

Table 13. Mean and standard deviation of the axis (Moral Motivation)

N.O	Statements	Mean	Standard deviation
1	The management directs me to improve my performance.	3.5657	1.21245
2	The management appreciates my hard efforts at work.	3.4270	1.13718
3	Because of the good treatment I have received from the management, I am always ready to give it my best.	3.6496	1.09002
4	The management awards appreciation medals for those who deserve it.	3.6679	1.12705
5	The management gives honor promotions and appreciation certificates for those who deserve them.	3.4234	1.07057
6	The management's and colleagues' collaboration motivate me to improve my performance.	3.2993	1.02971
7	The management provides opportunities for employees to participate in training sessions in order to enhance their performance.	3.3321	1.05313
8	The performance is assessed based on a set of rules.	3.6131	1.14353
9	At work, I observe the rules and instructions.	3.5839	1.08700
	General average	3.506	0.63589

Based on Table (13), the general arithmetic mean of the first axis is 3.506, whereas the general average of standard deviations was 0.63589.

4.6.2. Mean and standard deviation for the axis (Employee Performance)

The results for the arithmetic mean and standard deviations for the axis (Employee Performance) were as follows:

Table 14. Mean and standard deviation of axis (Employee Performance)

N.O	Statements	Mean	Standard deviation
1	I am interested in the result of my performance evaluation since they might lead to bonuses.	3.3613	1.03285
2	I notice that the employee who has a weak performance will be penalized based on the results of the performance reports.	3.5584	1.12508
3	My good performance evaluation results encourage me to work harder.	3.4088	1.04166
4	I am ready to bring forth more effort.	3.5693	1.11792
5	I complete my assigned task, even if it takes more effort.	3.7117	1.09982
6	I complete my work in accordance with the established quality requirements.	3.9234	1.11498
7	Employees are capable of dealing with problems at work.	3.5328	1.04163
8	Satisfied employees are more productive than others.	3.6642	1.14692
9	Employee performance contributes to both personal and company goals.	3.7701	1.06650
10	Employee development and company success are among the objectives of employee performance.	3.3358	1.07436
11	Employee performance is a result of employees who are motivated.	3.4161	1.02455
	General average	3.5683	0.63117

Table (14) shows that the general arithmetic mean of the axis Employee Performance is 3.5683, whereas the general average of standard deviations was 0.63117

4.6.3. Mean and standard deviation for the axis (Financial Motivation)

The results for the arithmetic mean and standard deviations for the axis (Financial Motivation) were as follows:

Table 15. Mean and standard deviation of axis (Financial Motivation)

N.O	Statements	Mean	Standard deviation
1	Employees who do very well are rewarded with compensation increases.	3.4453	1.07192
2	Financial incentives encourage me to work and vice versa non-financial motives do not motivate me.	3.2628	1.00380
3	My current salary is sufficient for me.	3.5092	1.05061
4	I am comfortable with the company's lunch break, rest breaks, and leaving policy.	3.5109	1.04910
5	The company gives competent employees bonuses based on their performance.	3.6022	1.08880
6	The company spends enough to cover basic living expenses.	3.6971	1.14171
7	The company has a transferring system for those who live in distant areas.	3.9161	1.09121
8	The company is giving financial incentives to professional employees.	3.9891	1.12736
9	Rewards are given to employees based on their job and performance level.	3.7664	1.14363
	General average	3.6326	0.65186

Table (15) shows that the general arithmetic mean of the axis Financial Motivation is 3.6326, whereas the general average of standard deviations was 0.65186.

4.6.4. Mean and standard deviation for the axis (Employee Management)

The results for the arithmetic mean and standard deviations for the axis (Employee Management) were as follows:

Table 16. Mean and standard deviation of axis (Employee Management)

N.O	Statements	Mean	Standard deviation
1	Management is concerned with evaluating the performance of each employee and giving promotions accordingly.	3.5036	1.04915
2	Management is concerned with the participation of its employees in decisions related to work and increase performance.	3.4672	1.11632
3	The Management encourages employees to participate in training courses and increase performance.	3.3978	1.07526
4	The Management has a tight system for disbursing hooves and giving letters of thanks and appreciation to employees.	3.6460	1.11049
5	The management monitors job performance by tracking the time of achieving the company's goals.	3.8285	1.13702
6	The company encourages creativity in doing business and reward the creators.	3.6825	1.15688
7	The company's management is not very interested in applying financial and moral incentives.	3.5511	1.12544
8	The company relies heavily on reports to evaluate the performance of employees in disbursing incentives.	3.8029	1.08833
	General average	3.6099	0.67068

Table (16) shows that the general arithmetic mean of the Employee Management axis is 3.6099, whereas the general average of the standard deviations was 0.67068.

4.7. Pearson Correlation Analysis

In this study, the importance of the linear relationship of two-variable relationship between independent factors and the dependent variable was measured with the help of Pearson link analysis. Table 17 presents the results of the analysis at the Battery and Automotive Company in Iraq. The Link analysis was conducted primarily

to determine the strength of the relationship between each independent variable and the child variable.

Table 17. Pearson’s Correlation Analysis of Variables

	Moral incentives	Employee Performance	Financial incentives	Employee Management
Moral incentives	1			
Employee Performance	0.607**	1		
Financial incentives	0.568**	0.661**	1	
Employee Management	0.511**	0.575**	0.551**	1
**. Correlation is significant at the 0.01 level (2-tailed).				

This study used the basic rule that R values of 0.10, 0.13 and 0.50 indicate a low, medium and strong relationship as recommended by Green et al. (1997). Based on this basic rule, in the case of the industrial company for battery in Iraq, all linkage transactions in the table are positive and important. The Independent variables are all positive and important relationships are registered (sub-variable). The results showed that independent variables were positively associated at 0.01 at their highest levels.

4.8. Hypothesis Testing Result of Direct Relationship of Variables

The researcher relied on a simple linear regression to clarify the effect of each dimension of the independent variable on the dependent variable:

H1. Moral incentives and financial incentives directly and positively correlate with the Employee Performance.

Table 18. The results of the application of the regression Moral incentives and financial incentives directly dan positively correlate with the Employee Performance.

Variables	B	t	Sig.	R	R Square	F	Sig.
Moral incentives	0.224	3.289	0.001	0.486	0.236	41.862	0.000
Financial incentives	0.342	5.156	0.000				

Table (18) shows that the effect of the independent variable (Moral incentives, Financial incentives) in the Intermediate Variable (Employee Performance) affects (23.6%), depending on the value of (R^2) and shows that the statistical value of the F test was 41.862 at an indicative level of (0.000) which is less than (0.05), thereby indicating an impact relationship between Moral incentives, Financial incentives. and Employee Performance. Therefore, the alternative hypothesis is accepted and the zero-zero hypothesis is rejected. In addition, the value of the T test is statistically indicative at sig ($p \leq 0.05$) and is therefore a moral value.

H2: Moral incentives and financial incentives directly and positively correlate with the Employee Management.

Table 19. The results of the application of the regression Moral incentives, and financial incentives directly and positively correlate with the Employee Management

Variables	B	t	Sig.	R	R Square	F	Sig.
Moral Motivation	0.339	6.649	0.000	0.718a	0.516	144.280	0.000
Financial Motivation	0.452	9.081	0.000				

Table (19) shows that the effect of the independent variable (Moral, Financial Motivation) in the Employee Management variable affects (51.6%), depending on the value of R^2 , and shows that the statistical value of the F test was 144.280 at an indicative level of 0.000, which is less than (0.05), thus indicating an impact relationship between Financial and moral motivation. Employee Management, therefore, accepts the alternative hypothesis and rejects the zero-zero hypothesis, in addition to the fact that the value of the T-test is statistically indicative at sig ($p \leq 0.05$) and is therefore a moral value.

H3: Employee Management is positively correlated with Employee Performance.

Table 20. The results of the application of the regression Employee Management directly and positively correlates with the Employee Performance

Variables	B	t	Sig.	R	R Square	F	Sig.
Employee Management	0.441	6.671	0.000	0.375	0.141	44.501	0.000

Table 20 shows that employee management's effect ratio in employee performance affects (14.1%) depending on the R2 value, and the statistical value of the F test is 44,501 at an indicative level of 0.000, which is less than (0.05), thereby indicating an impact relationship between Employee Management and Employee Performance Management. Therefore, it accepts the alternative hypothesis and rejects the zero-sum hypothesis, in addition to the fact that the value of the T-test is statistically indicative at sig ($p \leq 0.05$) and is therefore a moral value.

4.9. Testing the Mediating T-test

The effect of the (financial incentives) variable on the (Employee Performance) variable with the presence of the (employee management) variable is shown in Figure (16).

H4: Employee Management mediates the relationship between financial incentives, Moral incentives, and Employee Performance.

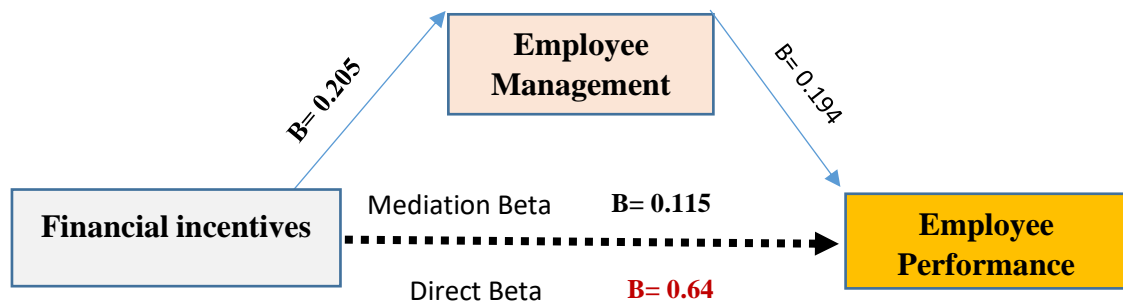


Figure 16. Financial incentives and Employee Performance

As illustrated in Figure (16), it is found that the type of mediation is partial because the direct effect B (0.598) is closer to (0) than the total effect (0.640) which is statistically significant.

The effect of the (Moral incentives) variable on the (Employee Performance) variable with the presence of the (employee management) variable is illustrated in Figure (16).

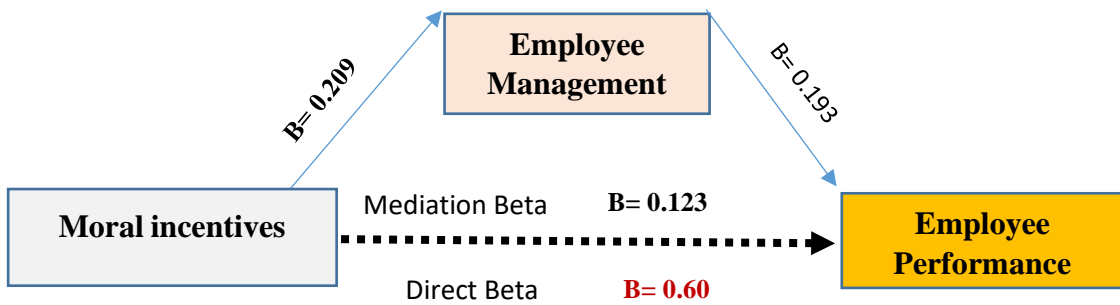


Figure 17. Moral Incentives and Employee Performance

4.9.1. VAF Mediator Calculator

Table 21. VAF mediator calculator

Variables	Std. Beta path a	Std. Beta path a	Indirect effect	VAF	Result
financial incentives	0.205	0.194	0.115	0.218	partial mediation
Moral incentives	0.209	0.193	0.123	0.236	partial mediation

Based on Table (21), it is found that the type of mediation in the current research variables is partial mediation, where VAF is greater than (20%) and less than (80%) and can be described as a typical partial mediation (Hair et al., 2016); VAF above (80%) refers to full mediation.

4.9.2. Regression

Table 22. Regression (Variables Entered/ Removed)

Variables Entered/Removed ^a			
Mode	Variables Entered	Variables Removed	Method
1	FIN, MO ^b	.	Enter
a. Dependent Variable: Employee Performance			
b. All requested variables entered.			

Table 23. Model Summary^b

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.718 ^a	.516	.512	.44086	1.845
a. Predictors: (Constant), FIN, MO					
b. Dependent Variable: Employee Performance					

Based on the results, it is clear that the impact of independent variables on the child variable is (51.6%) and is inferred from the R² value.

Table 24. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	56.085	2	28.043	144.280	.000 ^b
	Residual	52.672	271	.194		
	Total	108.757	273			
a. Dependent Variable: Employee Performance						
b. Predictors: (Constant), FIN, MO						

Table (24) shows that the value (F) was (144.28) and at an error rate (0.000), which indicates that it is a statistically moral value.

Table 25. Variables in the equation Coefficients a

Model			FIN	MO	Direct B
1	Correlations	FIN	1.000	.568	0.640
		MO	.568	1.000	
	Covariances	FIN	.002	-.001	0.602
		MO	.001	.003	
a. Dependent Variable: Employee Performance					

We note through the table that the value of the Correlations was (0.568) and the error rate is less than (0.05).

4.10. Summary of Findings

Through the results obtained by the researcher, there is a positive effect of financial motivation on the performance of employees. Further, there is also an impact of moral motivation on the performance of the employee, and the mediation of the management of employees has a positive impact on incentives motivation and moral motivation in addition to the performance of the employee.

Table 26. The Summary of findings

Hypotheses	The Results
H1	Supported
H2	Supported
H3	Supported
H4	Supported
H5	Supported

5. CHAPTER FIVE: CONCLUSIONS AND RECOMMENDATIONS

5.1. Introduction

Based on the data described in the previous chapter, the results of hypothesis testing are proposed in the fourth chapter dealt with in the previous chapter. In order to achieve the objectives of the study in line with the three research questions presented in the first chapter, the researcher discusses the results in relation to the basic hypotheses based on the results obtained and the previous results presented in the literature. This chapter also provides limitations, contributions, and ideas for further suggestions. This section presents a summary, a conclusion, and recommendations by analyzing the effect of motivation on employee performance in Iraq.

5.2. Discussion and Major Findings “Hypotheses”

It is concluded that the first hypothesis which is “H1: There is a positive and significant relationship between financial incentives and employee’s performance in Batteries Industrial company as the worker should be motivated to improve the performance then reach the goal of the company”. The results show that a little influence of financial incentives on employee performance will lead to an increase in (Employee’s performance) by the financial motivation that will be accompanied by a change in the employee’s performance). The researcher finds that the percentage of the annotated information from the employee’s performance in terms of the current regression model represented by determining the financial rewards (that is, the financial motivation dimension explains the changes in the employee’s performance and the rest of the changes are due to other independent variables that we have not yet addressed. As a result, there is a relationship between financial motivation and employee performance, allowing us to accept the alternative hypothesis while rejecting the null hypothesis.

The fourth hypothesis is “H2: It should be apparent that there is a constructive relationship between the employee's management and the financial incentives.

According to the researcher's findings, there is a relationship between staff management and financial incentives; therefore, any improvement in the employee will grow (the financial motivation), and once the employee's management is taken into account, it explains changes in the financial motivation; the remaining variations are attributed to other independent variables that were not taken into account. We address it later, and as a result, employee management mediation has an impact on financial incentives. Consequently, we can conclude that the null hypothesis is invalid and the alternative hypothesis is acceptable.

According to the third hypothesis, “H3: It should be perceived that the employee's management has a beneficial impact on moral incentives”. The results show that there is an effect of mediation in employee management on moral incentives which means that the regression is significant; therefore, we can use the simple regression model (currently represented by an independent variable. This means that any increase in the mediation of employee management will lead to an increase in (moral motivation) by the percentage of change in moral motivation that will be accompanied by a change in moral motivation. The annotated percentage of information from meditating in employee management in terms of the current regression model is represented by determining mediation in employee management. That is, after mediating in employee management, it explains the changes in moral incentives and the rest of the changes are due to other independent variables that we have not addressed. Yet, there is an effect of mediating employee management on moral incentives. Consequently, we can conclude that the null hypothesis is invalid and the alternative hypothesis is acceptable.

According to the hypothesis, “H4: Employee performance and motivation are positively correlated with each other in Batteries Industrial Company”. The results present that there is an effect of moral incentives on the employee's performance, thus implying that any improvement in the moral drive will result in an improvement in (employee performance). The percentage of change in the moral motive will be accompanied by a change in the employee's performance. The researcher annotated information from the employee's performance in terms of the current regression model represented by Defining the moral i.e. incentives that the dimension of the moral incentives explains the changes in the employee's performance and the rest. The changes are due to other independent variables that we have not yet addressed. As for the moral

motivation, it has an effect on the worker's output; therefore, we can say that we can accept the alternative hypothesis and reject the null hypothesis.

According to the fifth premise, “H5: We must recognize that employee management has a beneficial effect on employee performance”. The results show that there is an effect of mediation in employee management on employee performance which means that regression is important; therefore, we can use a simple regression model. This explains the changes, namely the relationship between personnel management and employee performance management. The null value is invalid and the alternative hypothesis is accepted.

Through the applied study, and the analysis of the questionnaire data, the performance level of the administrative workers in the General Company for Battery Industry is high based on the respondents' point of view. All material incentives obtained by the employees of the General Company for the Battery Industry do not affect the improvement of their level of performance, and the effective ones are limited only to “end of service bonus” and “overtime wage”. As for the rest of the material incentives, they have little effect, knowing that the material incentives of all kinds do not occur. It is paid to all employees and distributed according to jobs, as they used to receive all incentives and at high rates, while managers receive responsibility compensation only.

All moral incentives obtained by the employees of the General Company for the Battery Industry do not affect the improvement of their level of performance. The effective ones are limited to “expressions of thanks during work”, “honoring in official and unofficial occasions”, and “invitation to attend conferences and exhibitions related to the nature of the company’s work” to attend public seminars officially

There is a statistically significant result of the financial and moral incentives together on the performance of the workers in the General Company for the manufacture of batteries, where the effect of the material incentives on the performance of the workers was direct. Thus, the absence of moral incentives may not significantly affect the performance of employees as long as the material incentives are available, and the presence of these moral incentives does not mean that the performance of employees will improve significantly. This was supported by "Maslow's hierarchy of needs" idea." When the basic needs at the base of the pyramid are not satisfied, the higher needs in the pyramid lose their effect as the moral needs of others' appreciation.

5.3. Summary of Findings

Based on the findings, moral motivation has a positive influence on an employee's performance in addition to financial motivation, and that the management of employees has a positive influence on both financial and moral motivation in addition to employee performance. The majority of the battery firm's employees are motivated, according to the study's findings, when managers get to know them and value the job at hand. According to the observations, employees are inspired and motivated by taking on more responsibility while also being motivated and inspired to compare their performance favorably with that of others. Another way to put it is that happy workers who are given more responsibility and incentives inspire other unhappy workers. It has been suggested that managers frequently give people new responsibilities in an effort to motivate them.

5.4. Theoretical Implication

The General Company for the Battery Industry will be able to design programmers for monetary and moral incentives to increase staff performance thanks to the study's findings. Additionally, the study aimed to assess how well employees performed and identify the factors that influenced their performance as well as their strengths and weaknesses in order to prevent and rectify shortcomings as well as to identify and build on their strengths. The study made an evaluation of the financial and moral incentives program in the public company for the manufacture of batteries and their impact on the performance of employees. The study was conducted in an effort to identify the performance flaw in employees' work, the work system in terms of incentives, the issues that the study can point out, and the strategies for motivating employees to work effectively with high performance in order to meet the company's objectives.

We can argue that the results of this study help in making an administrative decision and increase the monetary mass of material incentives, increasing attention to moral incentives, and avoiding deficiencies and defects in the system positively on performance. Incentives, which improve the current stimulus process, and this is

reflected in the company's focus more on moral incentives, help it raise the level of performance among employees in addition to paying attention to other aspects of the motivation process, such as accurately determining what workers need in addition to its interest in the periodic evaluation of performance and evaluation of the motivation process through the feedback provided by the two scientists. Consequently, this study enables employees to make optimal use of the available human energies in the company especially since the largest group in the company is the youth by motivating them in ways that enable them to provide their best performance.

5.5. Limitation of the Study

The researcher experienced a number of methodological and practical issues while conducting the study. It was challenging to organize the gathered information into a formative and useful pattern. There are restrictions on this study, which may be looked at in other studies. They may choose Babel 1 and Babel 2 depending on the company's incentive system, and the results may differ. This study provided numerous important insights into issues concerning incentives. We hope that this study will inspire other researchers to carry out additional research in this area.

5.6. Study's Recommendation

The economy must rely on the moral and monetary incentives offered by the employees, i.e., rewards are given based on the exceptional performance produced by the employees for the capacity to inspire them to put in their full effort. Working on the formation of committees whose leadership is linked to the industry's senior management, the aim is to consolidate the principle of quality among workers through holding training courses and seminars for the ability to provide the best corporate services. Working to hold successive periodic meetings, the aim is to clarify the mechanisms approved by the company's management in granting incentives, with the necessity to listen to the opinions of the workers about the appropriateness of the mechanisms adopted for them. The application of this in itself is considered to be the participation of the employee in the decision-making process, which in itself will represent indirect moral incentives that encourage employees and strengthen their

relationships with admonishes and senior management. Focusing on moral incentives is essential because of how they help workers perform better by spreading the spirit of cooperation among workers to work as one team that seeks to achieve the objectives of the published organization. Since incentives and performance improvement are variables related to the human element, the researcher recommends the need for the industry to support the human resources management department by providing working cadres with a background in human resources management to be able to advance the reality of workers and divide activities among workers according to their capabilities and to work on designing incentive programs. It is necessary for the industry's management to conduct a comparison between the incentives offered in the industry and the incentives offered in other related industries operating in the same environment in order to be able to employ the incentives system adopted as a system to attract talents and experts in the corporate field to work in the company. It is advised that future research take into account demographic parameters due to the fact that different people have different motivational drivers. People will have varied expectations of a job and are influenced by diverse motivation variables depending on their gender, age, education level, occupation, position, money, and even their religious and philosophical beliefs. Employees of the Batteries Company were the focus of the research. Although the accuracy has not been more thoroughly investigated, the results are valid for the chosen sample set. Therefore, if additional research confirms the same findings, it would lead to a more reliable and comprehensive conclusion.

5.7. Conclusion

Incentives play a major role in the successful performance of the workers in the studied sample, as the majority of the sample stressed the importance of the Program of incentives to raise employee performance. According to the analysis of the respondents' responses, the workers are not happy with the incentives provided by their employer, with the sample members expressing dissatisfaction with the programmer. Besides, moral incentives have more impact on the performance of workers compared to physical incentives, and this was evident from a simple linear regression analysis, as moral incentives explain the changes of the variable dependent (the performance of workers), while physical incentives explain the changes in the performance of workers. . The

dimensions of the incentive system and the performance of employees do not differ according to the different demographic factors (gender, age, years of experience, educational qualification, marital status), after relying on the Independent Sample T Test analysis of the variables of gender and marital status, and ANOVA analysis of the variables (age, years of experience, educational qualification). The workers have sufficient skills to carry out their required work, as the respondents affirmed that the workers possess the skills necessary to carry out their work, and this justifies the workers' dissatisfaction with the incentives offered to them in their company. Opportunities for promotion depend on seniority in the job, regardless of the specialization and the scientific certificate that the worker possesses, as about half of the respondents confirmed that there is no fairness in the promotion process carried out by the company.

5.8. Suggestions for Further Studies

The researcher suggests the following future studies:

1. A comparative study between the incentive systems applied in public institutions.
2. A proposed study to improve the incentive system, such as rewards for battery companies and their subsidiaries.
3. Studying the effects of employees' participation in designing performance incentive systems in companies and branches of the Battery Company.

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