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Fringe Benefits and Performance of Hotels in South East, Nigeria

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Abstract

This study examined the relationship between fringe benefit and performance of hotels. The purpose was to find out if improved employees fringe benefit would add value to organizational good. The study was anchored on Equity theory. The study adopted survey method. Primary data were collected through questionnaire. The population of the study consisted of the employees of three Star Hotels in the South East, Nigeria. The analysis of data was conducted using percentages, bar chart and mean statistics. The hypotheses were tested using Pearson Product Moment Correlation Coefficient (through SPSS version 23.0). Findings from the study revealed that there is significant association between fringe benefit and customer patronage, there is significant relationship between fringe benefit and customer acquisition, Fringe benefit relate with customer referral to a significant extent. The study concludes that the achievement of organizational performance is enhanced by effective implementation of fringe benefit packages for employees. It was recommended that employees of hotel firms should be made to have designated fringe benefit like transport and accommodation to make them to be very committed toward enhancing customer patronage.

Keywords: fringe benefit, performance, customer patronage, customer acquisition, customer referral

Introduction

Employees wants to get the best from the organization where they work, as such will encourage them to give the best to the business. One of the best strategies for encouraging staff performance and overall organizational growth is through fringe

benefits (Ukeh, 2025). Gunu (2017) states that to attract good and committed employees; organizations like hotels must have appealing fringe benefits practices. Ideally hotel representatives (e.g. employees) should be offered fringe benefits in such a way that what they want to do for personal interest and gain is in the company's interest too. It's good for hospitality organizations (like hotel firms) to have attractive fringe benefits practices so as to have effective and committed workforce which will make the organization achieve its goals. Organizations may compensate employees with wages and salaries, incentives, bonus, profit sharing and fringe benefits. However, this work focused on fringe benefits. Some employees get fringe benefits as compensation. **Fringe benefit is** any nonwage payment or benefit (e.g. pension plans, profit-sharing programs, vacation pay, free medication, housing scheme and insurance programs) granted to employees by employers.

The goal of all the fringe benefits practices in the organization is to achieve improved performance of the employees, which normally lead to improved organizational performance for hotels firms (Obinnanya, 2021). Here, fringe benefits is important to both employees and employers, with each striving to achieve the best deal for themselves. Improved fringe benefits will also improve performance of business firms like hotels. Performance is concerned with the overall growth of an organization in terms of patronage, customer acquisition, customer retention, and profitability of the business (Yapa, 2023).

In addition, workers perform well when they enjoy fringe benefits from the organization. The idea is that when employees are enjoying fringe benefit, they will be happy, take the organization as theirs and therefore perform excellently in their day to day functions (Akpanabia 2015; Ihemereze, 2020). Therefore, fringe benefit if properly done as compensation practice can add positive value to improve customer acquisition, customer referral, and customer patronage. Effective implementations of fringe benefit practices are the solution for all round performance of hotel organizations. On this note, this study focused on relationship between fringe benefit and performance of hotels in South East, Nigeria.

Statement of the Problem

When employees are not getting work incentives (like fringe benefit), they may not feel happy towards the management. In the hotels in South East, this situation may be occurring beyond anyone's imagination as it is observed that some hotel firms in Nigeria pay little or no attention to employee fringe benefit as reported by Okeke, (2024). When the workers are not really happy in the organizations, the challenges of performance including low level of sales volume, customer referral, customer acquisition confront their organizations. The researcher believes that improved compensation practices (especially fringe benefit)will enhance performance of hotel businesses. Ikwuagwu, (2023) and Ugwu (2019) stated that most private sector business firms (including hotels) do not do not offer attractive fringe benefit. To them, such organizations have always neglected bonuses, commission and fringe benefits as compensation practices.

Previous studies relating to fringe benefit were not exactly focused on fringe benefit and performance of hotels in South East states. For example, Enyioko and Ikoro (2018) examined

the effect of compensation plan on staff retention in telecommunication industry in Nigeria with a case study of MTN Nigeria, Abia State. This study focused on telecom firms, and did not cover hotel firms, it also used compensation instead of specifically fringe benefit.
Ike and Dike (2022) studied relationship between fringe benefits and staff performance of Federal Universities in South-East, Nigeria. The study did not cover hotels. Anieke (2024) who focused on compensation system and sales performance of hotels in Enugu used salary, and allowances as the indices of compensation. The work did not cover the entire South Eastern states, and was not specifically on fringe benefits. The gap/ problems on geographical location, dependent and independent variables and organizations of study necessitated this work as the researcher did have a deeper and holistic view of fringe benefit in South East, Nigeria.

Objectives of the Study

The main objective of this study was to investigate the relationship between fringe benefit and performance of hotels in South East. The specific objectives were to:

1. examine the association between fringe benefit and customer patronage;
2. evaluate the relationship between fringe benefit and customer acquisition; and
3. evaluate the extent fringe benefit relates with customer referral.

Research Questions

Based on the objectives, the following research questions were formulated and used:

1. What is the extent of association between fringe benefit and customer patronage?
2. What is the strength of relationship between fringe benefit and customer acquisition?
3. To what extent does fringe benefit relate with customer referral?

Statement of Hypotheses

In line with the research objectives and questions, the following null hypotheses were tested:
H_{o1}: There is no significant association between fringe benefit and customer patronage
H_{o2}: There is no significant relationship between fringe benefit and customer acquisition.
H_{o3}: Fringe benefit does not relate with customer referral to a significant extent.

Scope of the Study

Content Scope: The content scope of this study focused on fringe benefit and performance. Fringe benefit was the independent variable, and while the dependent variable was performance measured by customer patronage, customer referral, and customer acquisition.
Geographical Scope: Geographically, the study was delimited to the hotels in South-East Nigeria. They are Imo, Enugu, Abia, Anambra and Ebonyi States.

Unit Scope: The unit scope was the senior and middle level staff of the three star hotels in the study area. The researcher chose five hotels from each State of the South East, Nigeria.

Conceptual Review

The operational conceptual framework Fig. 1 below presents the independent variable which is fringe benefit; and the dependent variable which is performance and its metrics (Customer Patronage, Customer Acquisition and Customer referral):

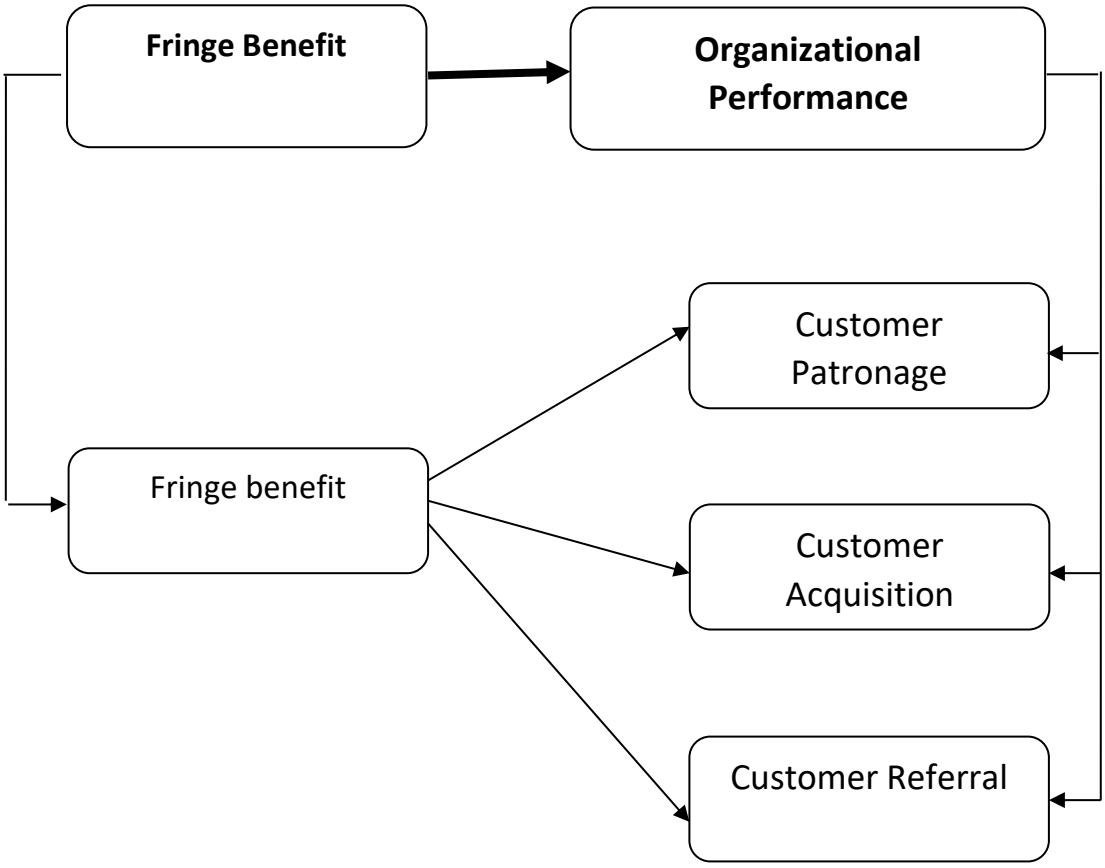


Fig. 1: Operational Conceptual Framework of fringe benefit and performance of hotels in South East, Nigeria.

Source: The Researcher Desk, 2025

Concept of Fringe Benefits

According to Yapa (2023), the purpose of fringe benefits is to increase the economic security of employees and in doing so improve worker retention across the organisation. As such, it is one important component of rewards. Fringe benefits are the additional benefits offered to an employee, above the stated salary for the performance of a specific service. Some fringe benefits such as social security and health insurance are required by law, while others are voluntarily provided by the employer. Chan, Gee and Steiner (2010) describe fringe benefit as various types of non-wage compensation provided to employees in addition to their normal salaries. Examples of fringe benefit include employer – provided housing, group insurance, retirement benefits, sick leave, paid vacation, profit sharing, domestic help (servants) and other special benefits. **In this case, fringe benefit is** any nonwage payment or benefit

(e.g. pension plans, profit-sharing programs, vacation pay, and company-paid life, health, and unemployment insurance programs) granted to employees by employers (Ike, 2019). It may be required by law, granted unilaterally by employers, or obtained through collective bargaining. Employers' payments for fringe benefits are included in employee-compensation costs and therefore are not usually liable to corporate income tax. If the cost of fringe benefits were paid directly as wages, workers would pay personal income tax on this amount and therefore have less to spend on such benefits as they might elect to furnish for themselves.

Performance

Gituma (2022), performance is concerned with improve sales, patronage, high customer base, and improve profitability. That is why Ugwu (2013) was of the view that performance could be measured through improved customer relations i.e. loyalty, patronage, acquisition and retention. Richard (2015) highlights performance in terms of four perspectives which are the financial, customer, internal processes and innovativeness.

The financial perspective identifies the key financial drivers of enhancing performance which are profit margin, asset turnover, leverage, cash flow, and working capital. The customer focus describes performance in terms of brand image, customer satisfaction, customer retention and customer profitability. Internal processes involve the efficiency of all the systems in the organization while innovativeness is concerned with the ease with which a firm is able to adapt to changing conditions. Various indicators such as effectiveness, efficiency, financial viability and relevance to stakeholders can be used to measure marketing performance. Fubara (2019) further argued that the common measures used include financial measures such as return on assets, return on equity, amongst others.

Additionally, the performance of an organization can also be measured by qualitative measures such as research and product quality, product viability/ acceptability, increase customer acceptability, and overall employee effectiveness. Bescos and Cauvin (2020) viewed it as an actual output or results of an organization as it concerns the extent of patronage, the extent of customer acquisition, the extent of customer loyalty, and the extent of customer satisfaction. Here, when there is improved sales performance for marketing business, the above variables will be positive. According to Salleh and Kamaruddin (2022) performance can be evaluated using a sales volume analysis, marketing cost analysis and profitability analysis whereby a sales volume investigation is conducted by a careful study of an organization's records of its profits and loss statement on the product lines, territories and key accounts of the customers.

Measures of Performance

There are many indices which could be used and measure performance. For this study, customer patronage, customer acquisition, and customer referral are employed.

a. **Customer Patronage:** Patronage is the support, encouragement, privilege, or aid that an organisation or individual bestows to another (Zaman, 2018). Patronage is borne out of a desire to be committed to an organisation either based on its service quality or perceived

service qualities. Hence, the extent to which a customer will patronise the services of a bank depends on how the customer perceives the banks services (Scanzoni, 2019). According to Degenova (2019) patronage is the impulse desire and consideration with the consumer or customer which induce the purchase of goods or services from certain organisation. According to Onu (2010), patronage can be said to mean the material help and encouragement given by a patron (in this instance the patron in seen to be a customer) in an exchange transaction. It could also mean the act of being a regular customer to a particular business firm.

b. **Customer Acquisition:** A firm is achieving customer acquisition when it continued to attract new customers and retain/satisfy the old ones so as to achieve high performance. When a business adopt customer focus strategy, new customers will continue to request for its product, buy and use it and even help the firm to expose the product to other prospective customers. Customers focus strategy emphasizes positioning of the customer as the primary basis for organising all organisational activities with the aim of increasing customer acquisition and loyalty (Gebauer & Kowalkowski, 2012). In this direction effective employee compensation is a key to woo, attract and retain customers for the market growth of the firm (Panda, 2014). Even when new products are developed or old product modified, employees play critical role by exposing the product to the public. That is why Boush (2011) stated that any firm/product that wants to penetrate the market should always pay attention to customer acquisition. When employees are well compensated, there will be high level of customer acquisition because they will play their functions beyond expectation. For Joseph (2019), customer acquisition may be achieved in the business sector when the operators are willing to offer best products with affordable price to the customers.

c. **Customer Referral:** Referral is an organizational activity which is used to provide incentives to existing customers or staff to bring in new customers. An important requirement for such is that individual purchase histories are available so the firm can ascertain whether a referred customer is indeed a new rather than an existing or a former customer. According to Bekee (2022) activities have three distinctive characteristics. First, they are deliberately initiated, actively managed, and continuously controlled by the firm, which is impossible or very difficult with organic Words of Mouth (WOM) activities such as spontaneous customer conversations. Second, the key idea is to use the social connections of existing customers with noncustomers to convert the latter. Third, to make this conversion happen, the firm offers the existing customer a reward for bringing in new customers. Customer referrals are an essential marketing and sales tool for many businesses (Nwankwo, 2021).

Equity Theory

The focus of Adams' (1963) Equity theory was founded on a comparative study by an employee of the benefits he obtains in comparison to those of others in a similar position, with equivalent credentials, and carrying out similar activities in terms of effort, time, and skills

necessary. Through effort evaluation, the employee creates a sense of the rewards, which influences his behaviour toward work and the organisation. Any disparity in effort and reward resulting from the comparison will be viewed as unfair, leading to discontent and low levels of commitment to work and the organisation. Employees are expected to take action to restore equity as a result of their views of inequity. Employees who believe they are underpaid will be distressed and disappointed, and they may not be committed to their core obligations. The theory's primary goal is to ensure that remuneration and benefits are distributed fairly to all members of the organisation. Employees are content or dissatisfied with their compensation based on comparisons of their perks to those experienced by others in the same field, rather than the overall amount earned. Employees' attitudes and inactions will be influenced by how they perceive their pay in contrast to their co-workers. Onuorah, Okeke and Ibekwe (2019) noted that perceived inequities result in dissatisfied behaviours, diminished commitment, psychological stress, lower quality of output, or reduced effort in an attempt to rationalise inequality. Sarpong and Darko (2024) went on to say that organisations must practise equity in compensation by conducting wage market surveys, implementing a pay-skill-performance system, clearly disclosing the organisation's compensation policy, and immediately dealing with salary disputes.

Human Capital Theory

This theory was developed by Resick (2007). Human capital signifies the combined brainpower and experience of staff as a source of competitive improvement that cannot be imitated by rivals (Resick, 2007). This theory advocates for attracting, engaging, repayment and developing people in organizations. In the context of business and marketing, some of the employee compensation practices in this research are meant to ensure that the performance of employees is improved therefore this theory is relevant. Scholars have argued that ultimately, it's only the characteristics that improve employee performance. Employees can be rewarded for their efforts if such efforts are given positive results.

The employees in the hotel firms are the major human capital which can work to realize the organizational objective or mar it. Therefore, the extent to which hospitality like hotel firms take care of its human resources determines the commitment of the staff in performing their daily functions which will have positive or negative impact on the performance of the organization. Therefore, there is need for improved salary, bonuses, commission and fringe benefits for the staff of the organization so as to enable them to be committed which will encourage growth of the organizations. Human capital theory emphasizes that the neglect of employees will affect the organization negatively as organizational performance depends on employee performance. This theory will be used because when workers are well compensated through increased salaries, allowances, bonuses, commission and fridge benefits, it means they are being empowered and such will lead to improved performance in the organization.

Herzberg Two Factor Theory

Herzberg (1959) propounded the two-factor theory of motivation, also known as the motivation-hygiene theory. This theory suggests that job satisfaction and dissatisfaction are influenced by two distinct sets of factors: motivators and hygiene factors. Motivators, like recognition and achievement, lead to job satisfaction, while hygiene factors, like salary and working conditions, prevent dissatisfaction but don't necessarily lead to satisfaction.

Herzberg's Two-Factor Theory of Motivation proposes that job satisfaction and dissatisfaction are driven by different factors. These factors are categorized as hygiene factors (or dissatisfiers) and motivators (or satisfiers). Hygiene factors, if deficient, can lead to dissatisfaction but don't necessarily motivate employees to higher performance. Motivators, on the other hand, drive job satisfaction and are intrinsic to the work itself. Hygiene Factors (Dissatisfiers): Prevent Dissatisfaction: These factors, when present, can prevent employees from becoming dissatisfied, but they don't necessarily motivate them to higher performance or satisfaction. **Examples:**

i. Job Security: Feeling safe and secure in their employment.
ii. Salary and Benefits: Adequate compensation and a good benefits package.
iii. Working Conditions: Safe and comfortable work environment.
iv. Company Policies: Fair and reasonable policies.
v. Supervision: Effective and supportive supervision.
vi. Interpersonal Relations: Positive relationships with colleagues and supervisors.
vii. Motivators (Satisfiers):
viii. Drive Satisfaction: These factors are intrinsic to the work itself and contribute to job satisfaction and motivation.

Equity Theory

This research is anchored on Equity theory. The theory was used because it suggests employees are motivated by a sense of fairness in their compensation so as to achieve higher organizational performance. Here, when workers feel that they are well compensated through fringed benefits, they will likely perform effectively since they feel farness in work benefits. The theory was adopted because it posits that employees compare their inputs (effort, skills, experience) and outputs (rewards, recognition, compensation) to those of others. When employees perceive an imbalance or inequity, it can lead to demotivation and dissatisfaction, hence poor performance. Perceived inequity, where an employee feels they are not fairly compensated for their contributions, can negatively impact performance, leading to demotivation and dissatisfaction. Conversely, a perceived fair balance between inputs and outcomes can enhance employee motivation and satisfaction, ultimately contributing to better business performance. For that, hotel employees will like to get more compensation to compare to their counterparts in similar organizations.

Empirical Review

The researcher summarized 12 previous researches.

Agina and Chennam (2025) studied the fringe benefits and employee benefits in banks, Rivers State, Nigeria. The study collected data through focus group discussion and analysed data using ANOVA. It found that fringe benefit through housing scheme and insurance benefits enhances employee performance.

Ibrahim and Musa (2025), researched on fringe benefits and employee retention in telecom business sector in Abuja, Nigeria. The study used Correlational research approach, and primary data were collected and analyzed using percentages and Pearson product moment correlation coefficient. The study found that poor employee retention is based on poor fringe benefit.

Uzonndu, and Ogene (2025) analysed the impact of employee retention through fringe benefit for workers: A study of selected manufacturing companies in Lagos state, Nigeria. The study adopts questionnaire based primary data approach, and management staff of selected companies were used. Data analysed were done using percentages and ANOVA. It was found that employee retention through medical scheme, transportation benefit and housing encourages retention.

Bemidele (2024) investigated fringe benefits and hotels survivals in hotel firms in Delta and Edo States, Nigeria. The study used employees as the focal points and collected data through interview scheduled. Data was analyzed using Two-way ANOVA. The study discovered that poor fringe benefits have negatively affected the sustainability of hotel firms in the study area.

Mosoma (2024) investigated challenges of fringe benefit implementation and survival of selection manufacturing firms in Tanzania. The paper utilizes data generated in two phases. The initial data was originally collected by the author during postgraduate diploma studies at the University of Dar es salaam in 2007. Supplementary data was collected between June and December 2022 using semi-structured and descriptive study. A sample of 79 respondents was selected purposive. T-test was used for data analysis. On the basis of these it found that lack of implementation of policies (for insurance, housing and medical scheme), affects survival of business firms.

Mousavi and Jahromi (2024) studied on examining the relationship between fringe benefits and customer retention (a case study of selected cosmetics firms in Shiraz city, Indiana. In line with the above, the researcher formulated 3 research objectives, 3 research questions and 3 hypotheses for the study. Survey design was used and questionnaire served as the instrument of data collection. The data collected were presented in tables and analyzed using simple percentage and Pearson correlation statistics. The findings revealed that employees' who enjoy fringe benefits work effectively for the organization, help to attract more customers to the business and encourage customers to continue patronizing he organization.

Ike and Dike (2022) studied relationship between fringe benefits and staff performance of Federal Universities in South-East, Nigeria. The study used survey research design, and questionnaire served as the instrument of data collection. The data collected in this study were analyzed using mean statistics and Pearson Product Moment Correlation Coefficient (PPMCC) at 0.05 level of significance through Statistical Package for Social Sciences (SPSS

version 21.0). It was discovered that there is significant correlation between fringe benefits and employee retention with a correlation and mean of 0.88 and 3.5.

Gituma (2022) determined the effects of fringe benefits on performance using Unga feeds Ltd Nairobi as the focal point. Descriptive research was used in the study. Target population was 127 middle level staff at Unga Group Limited. Stratified random sampling was used to select a sample size of 96. Structured oral interview were used to collect data. Descriptive and inferential statistics was used to analyze data. Tables and figures were used to present data. Statistical Package for Social Sciences (SPSS) software was used to analyze the data. It was established that majority of respondents agreed that fringe benefits make employees to work harder to achieve improved performance.

Onuorah, Okeke and Ibekwe (2019) examined the effect of fringe benefits in Nigerian organizations. The study adopted a descriptive survey research design. The population of the study comprises 257 public secondary schools in Anambra State. The sample size for the study consists of 257 employees drawn from the population of the study. The sample consists of entire population. The instrument for data collection is a structured questionnaire. The instrument was trial-tested on a representative sample of 20 employee randomly selected of Anambra State. Findings show that equity based fringe benefits has no negative significant effect on employee performance in Nigeria organization.

Enyioko and Ikoro (2018) examined the effect of fringe benefits plan on growth of telecommunication industry in Nigeria with a case study of MTN Nigeria, Abia State. The methodology that was used for the study was survey design, primary and secondary sources of data were adopted, with a sample size of 133 which was selected among managers and other senior staff of MTN. ANOVA was used for data analysis. The study revealed that if employees are well compensated by way of fringe benefits, they will increase their performance.

Kancheva and Marinov (2014) studied fringe benefits and productivity in Germany. This paper is aimed at present-day Bulgarian public organizations. A convenience sample of 215 respondents was used from a population of 5673. Questionnaire was used to collect data and the data was analyzed using graph. It was discovered that fringe benefits some time do not lead to workers productivity.

Gap in Literature

From the empirical review, the exact subject matter has not been covered. There exist gaps between existing studies and this present study. Such gap covers the geographical gap, and gap in the indices.

On **geographical gap**, none of the past studies, to the best of the researcher's knowledge studied hotels in South East Nigeria. Some studies which covered Nigeria organizations did not cover the hotels examined in this study.

More so, the **indices in the objectives** were not exactly covered by previous studies. The researcher fringe benefit as independent variable, and dependent variable (performance) was measured by customer patronage, customer referral, and customer acquisition, which were not exactly covered by previous researches.

Research Design

The survey research design was adopted in this study. Survey is a research method in which primary data is used, and the researcher collect data directly from the population. This work used survey so as to collect primary data through questionnaire from the specified population.

Population of the Study

The total population was 273. The researcher studied five hotels each from the five South East States, making a population of 25 hotels in all. In the population, Imo has 64; Abia has 48; Enugu has 60; Anambra has 54 and Ebonyi has 47. The population of the study covered the management and senior staff of the hotels under study. The management and senior staff of the hotels were the responds because they are the major permanent staff of the hotels, who can remain in the hotels and perform their functions if they have better compensation. The hotels selected were the three- star hotel standards, the hotel that has up-to-date tax payment with the state government (registered hotels); the hotels that have been in existence for up to five years and above, the hotels that have online visibility and those that belong to the registered hotel union.

Sample Size Determination

To determine the sample size, the formula of Taro Yamane was used. The formula is given as follows:

$$n = \frac{N}{1+N(e)^2}$$

Where

n = the sample size

N = population. An estimated population of 273 is used.

e^2 = square of maximum allowance for sampling error at 5% level of significance.

$$n = \frac{273}{1+273(0.05)^2}$$

$$n = \frac{2.73}{1+273(0.0025)}$$

$$n = \frac{273}{1+0.6825}$$

$$n = \frac{273}{1.6825}$$

$$n = 162.3$$

The sample size (n) = 162

Sampling Techniques

The sampling technique that was used in this study is the purposive sampling technique. The researcher used purposive sampling technique so as to use her initiative to select the people who can provide proper information for the study. According to Anyanwu (2016), purposive method is under non-probability sampling technique which encourages a researcher to apply personal ability in chosen people who formed the sample from the population.

Instrument for Data Collection

A structured questionnaire was used as data collection instrument in this study. The questionnaire contained the four-point balanced likert scale normally used in measuring responses with the options of Strongly Agree (SA = 4), Agree (A =3), Disagree (D = 2), and Strongly Disagree (SD = 1). The questionnaire was divided into two parts (sections A and B). Section A contains the socio-demographic variables of the respondents such as gender, age, educational qualification, and experience. Section B on the other hand, contained general questions on the variables of the study. The researcher used construct base questionnaire as each of the proxies (basic salary, bonus, fringe benefit and commission) for the independent variable (compensation practices); and the patronage, customer acquisition and customer referral (organizational performance) was used to develop five item questionnaire each.

Validity of the Instrument

Validity is the degree or extent to which an instrument adequately and consistently measures what it is supposed to measure (Asika, 2008). It is the extent to which the instrument can be considered as accurate and precise in measuring the construct it purports to measure. To ensure the validity of the instruments for this study, the content and face validity methods were adopted in ascertaining the extent to which the instrument can be said to be accurate and precise in the measurement of the variables/indices under investigation. The content validity describes the extent to which the instrument can be described as reflecting all key aspects and features of the variables/indicators of interest. The face validity on the other hand describes a form of instrument validation which is anchored on the review or face assessment of the instrument and upon which justifications are drawn with regards to its reflection of the properties of the construct. In all, the instruments for the study were reviewed by the supervisors and other experts in the field within the hospitality discipline before administration to the target participants.

Reliability of the Instrument

Nwodu (2006) describes reliability as referring to the consistency of the instrument in measuring what it is produced to measure. Here, reliability concept dealt with how repeatable and replicable the instrument for the study is given similar contextual or contingency factors. The Cronbach alpha was adopted in assessing the reliability of the study instrument. Here,

since the work has items with return alpha coefficients of 0.8, which is above 0.7, it is considered as being suitable and adequate for inclusion in the analysis. Bryman and Bell (2003) described the Cronbach alpha as an intra-rater form of reliability test which is highly convenient and effective in demonstrating instrument clarity and reliability through its assessment of response consistency across data distributions or sets.

Method of Data Analysis

The collected data were analyzed using descriptive statistics such as simple percentage, and mean; and inferential statistics such as Pearson product moment correlation coefficient (at 0.05% level of significance) through SPSS version 21.0. To be specific, Simple percentage will be used to analyze the demographic data from the field work. In addition, Mean was applied to determine the level of rejection and acceptance of each questionnaire construct in line with the research objectives. In addition, Pearson product moment correlation coefficient (at 0.05% level of significance) through SPSS version 21.0 was used to test hypotheses. The table below presented the decision rule for Pearson product moment correlation coefficient.

Table 1: Pearson (r) interpretation and decision rule

Coefficient Range	Strength of Association/Relationship
0.800 – 1.00	Very Strong relationship
0.600 - .799	Strong relationship
0.400 - .599	Moderate relationship
0.200 - .399	Weak relationship
0.000 - .199	Very weak relationship

Source: Alvin & Ronald (2010)

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

It should be noted that out of 162 copies of the questionnaire distributed, only 152 were returned and used.

Table 2: Questionnaire return rate.

Question	Response	Respondents	
		No	**%**
Questionnaire return rate	No distributed	162	**100**
	Returned and used	152	93.8
	Not returned	10	6.2
Total		**152**	**100**

Source: field survey, 2025

The Table 2 above shows that 162 copies of the questionnaire were distributed to the respondents, 152 copies were duly completed and returned giving a return rate of (93.8%) while 10(6.2%) copies of the questionnaire were not returned.

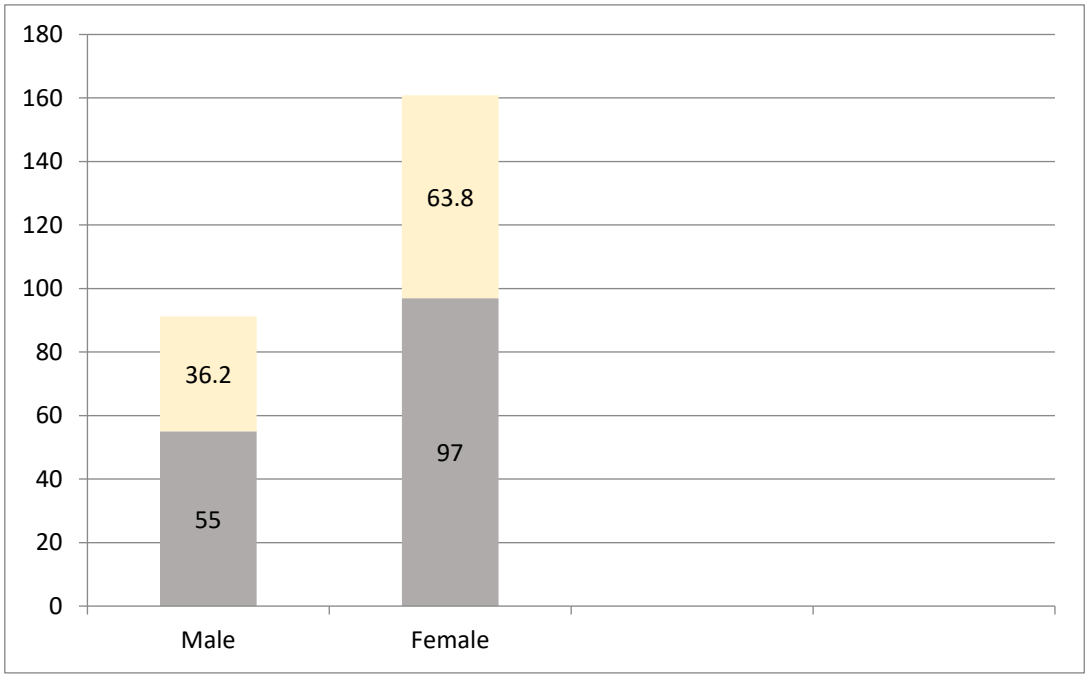
Data Analysis

Section A: The Biographic Data of the Respondents

Table 3: Gender distribution of the respondents

Question	Response	Respondents	
		No	**%**
Sex	Male	55	36.2
	Female	97	63.8
	Total	**152**	**100**

Source: field survey, 2025

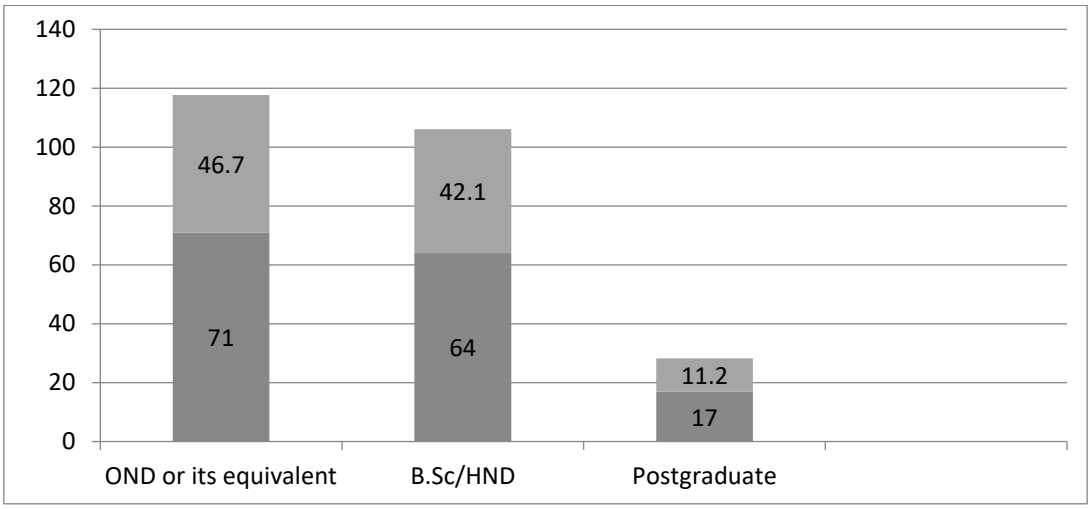


From the Table 3 above, it can be seen that 55 or (36.2%) of the respondents are male while 97 or (63.8%) of the respondents are female.

Table 4: Academic qualification distribution of respondents

Question	Response	Respondents	
		No	**%**
Academic qualification possessed by respondents	OND or its equivalent	71	46.7
	B.Sc/HND	64	42.1
	Postgraduate	17	11.2
	Total	**152**	**100**

Source: field survey, 2025

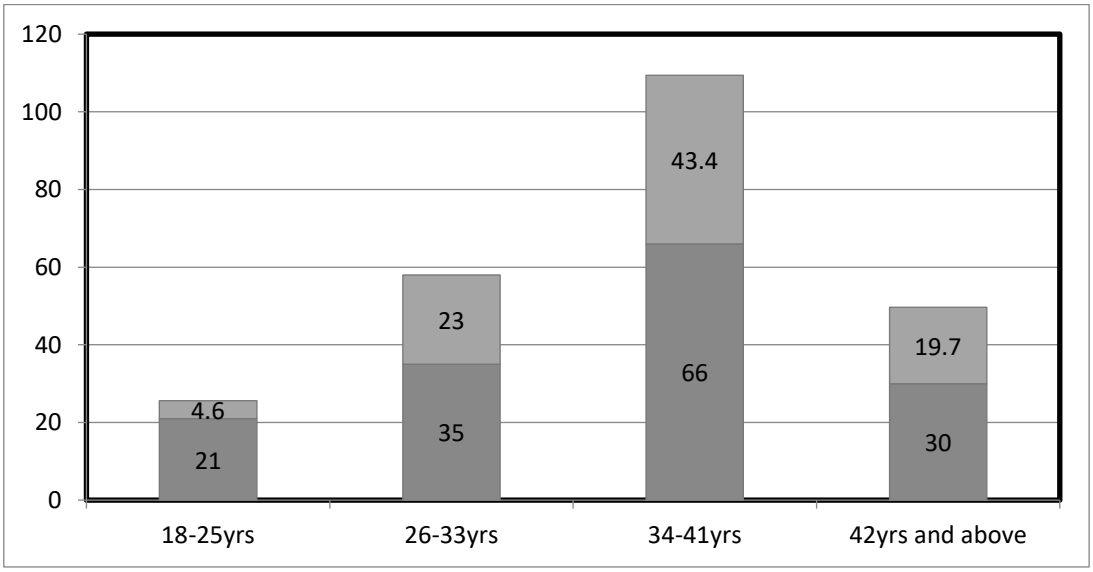


The Table 4 above shows that 71 or (46.7%) has an OND or its equivalent, 64 or (42.1%) holds either B.Sc or HND, while 17 or (11.2%) holds post graduate qualifications.

Table 5: Distribution of respondents by age

Question	**Response**	**Respondents**	
		No	**%**
Age range of respondents	18-25yrs	21	4.6
	26-33yrs	35	23.0
	34-41yrs	66	43.4
	42 years and above	30	19.7
Total		**152**	**100**

Source: field survey, 2025

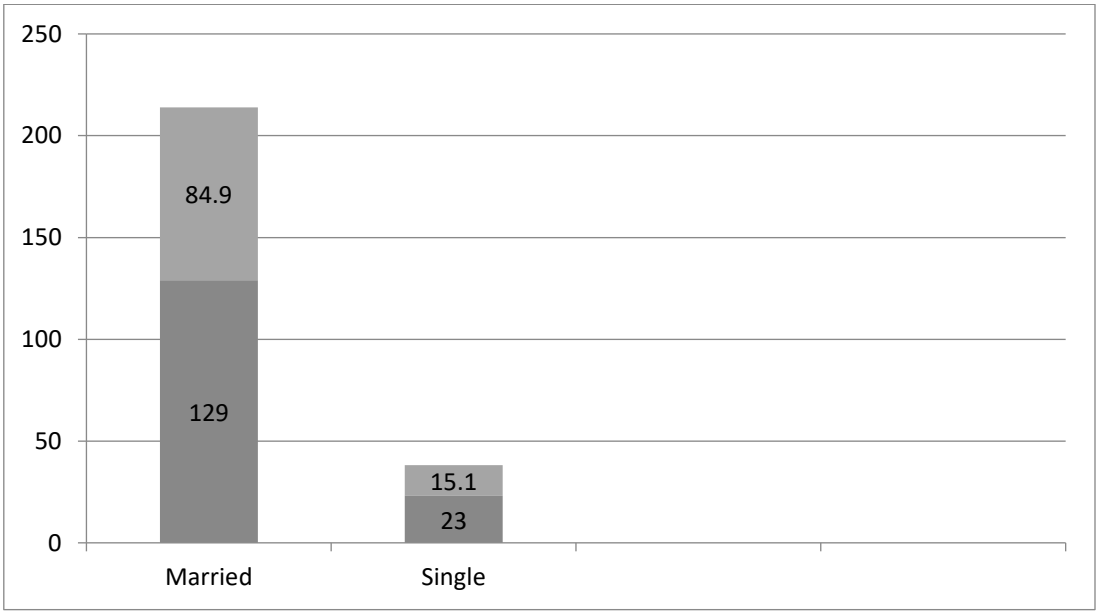


It can be seen from the Table 5 above that 21 or (4.61%) of the respondents falls within the age bracket of 18-25 years, 35 or (23.0%) are within the ages of 26-33 years, 66 or (43.4%) are within the ages of 34-4l years while the number of respondents within 42 years and above is 30 or (19.7%).

Table 6: Distribution of the respondents by marital status

Question	Response	Respondents	
		No	%
Marital status	Married	129	84.9
	Single	23	15.1
Total		**152**	**100**

Source: field survey, 2025

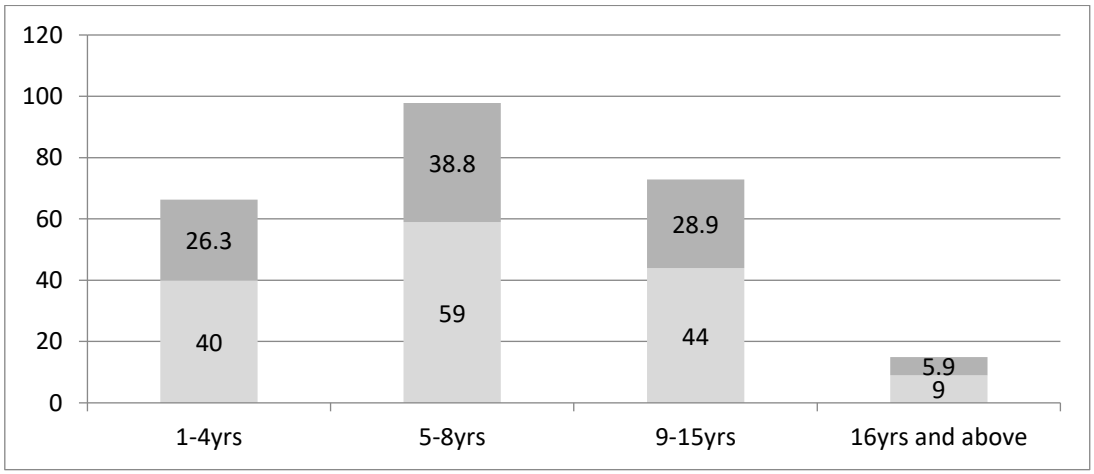


It can be seen from the Table 6 above that 129 or (84.9%) are married while 23 or (15.1%) of the respondents are single.

Table 7: Distribution of respondents by duration of service in the organisation

Question	Response	Respondents	
		No	%
Length of service	1-4yrs	40	26.3
	5-8yrs	59	38.8
	9-15 yrs	44	28.9
	16 years and above	9	5.9
Total		**152**	**100**

Source: field survey, 2025



The Table 7 above shows that 40 or (26.3%) of the respondents have worked in their respective organisation between 1-4 years, 59 or (38.8%) worked between 5-8 years, 44 or (28.9%) 9-15 years, while 9(5.9%) of the respondents has worked for between 16 years and above.

Section B: The Subject Matter

Item 1: Fringe benefit construct.

Table 8: Responses on fringe benefit.

S/N	Questionnaire Items	SA (4)	A (3)	D (2)	SD (1)	n	∑X	$\bar{X}$	Dec.
1	The company gives me medical benefits	10 40	6 18	68 136	68 68	152	262	1.7	Unsatisfactory
2	I enjoy accommodation and or its allowances from my organization	13 52	8 24	102 204	29 29	152	309	2.0	Unsatisfactory
3	I get good transport allowances	25 100	16 48	71 142	40 40	152	330	2.2	Unsatisfactory
4	Provision of fringe benefits help me to be effective on my job	55 220	59 177	26 52	12 12	152	461	3.0	Satisfactory
5	Fringe benefits makes me feel motivated and valued	101 404	33 99	11 22	7 7	152	532	3.5	Satisfactory
	Grand mean							**2.5**	**Satisfactory**

Source: field survey, 2025

The analysis on table 8 above shows that not all items that measured the construct of fringe benefit yielded a positive result. The grand mean of 2.5 suggests that employees' expectations regarding fringe benefits barely meet employees' expectation therefore limiting their contribution to hotel performance.

Item 2: Customer patronage constructs.

Table 9: Responses on customer patronage.

S/N	Questionnaire Items	SA (4)	A (3)	D (2)	SD (1)	n	∑X	$\bar{X}$	Dec.
1	Our hotel enjoys high customer patronage	50 200	77 231	15 30	10 10	152	471	3.1	Satisfactory
2	My commitment to work has contributed to improve patronage	71 284	40 120	25 50	16 16	152	470	3.1	Satisfactory
3	Most customer patronize our hotels because of the ways we attend to them	68 272	84 252	- -	- -	152	524	3.4	Satisfactory
4	I will continue to do my best to encourage customer to patronize our firm to achieve my the hotel business goals	66 264	83 249	- -	- -	152	513	3.4	Satisfactory
5	My ability to resolve customer complaints efficiently has improved customer patronage	68 272	68 272	10 20	6 6	152	502	3.3	Satisfactory
	Grand mean							**3.3**	**Satisfactory**

Source: field survey, 2025

The analysis on table 9 above reveals that all items that measured the construct on customer patronage yielded a positive result. Grand mean score of 3.3 indicates that customers' positive responses and loyalty positively influence employee motivation, job satisfaction leading to improved performance.

Item 3: Customer acquisition constructs.

Table 10: Responses on customer acquisition.

S/N	Questionnaire Items	SA (4)	A (3)	D (2)	SD (1)	n	∑X	$\bar{X}$	Dec.
1	Most of my colleagues in the hotel do not help to attract customers	11 44	139 417	- -	2 2	152	463	3.0	Satisfactory
2	Incentives for existing customers and employees have significantly contributed to acquiring new customers in our organization.	57 228	89 267	4 8	2 2	152	505	3.3	Satisfactory
3	My organization proactive approach to addressing customer concerns helps build trust with customers thereby enhancing customer acquisition.	60 240	50 150	22 44	20 20	152	454	3.0	Satisfactory
4	Most of our hotels customers come to patronize us on their own, we only work hard to retain them	5 20	10 30	68 136	69 69	152	255	1.8	Unsatisfactory
5	Our customer acquisitions are based on the customer benefits programme we have in the hotels.	68 272	84 252	- -	- -	152	524	3.4	Satisfactory
	Grand mean							**2.9**	**Satisfactory**

Source: field survey, 2025

The analysis on table 10 above shows that not all items that measured the construct on customer acquisition yielded a positive result. Overall mean score of 2.9 indicates that customer' acquisition and customer benefit programmes depend on organizational effective marketing and sales initiatives which in turn drives employees' motivation.

Item 4: Referral Construct

Table 11: Responses on Referral Construct

S/N	Questionnaire Items	SA (4)	A (3)	D (2)	SD (1)	n	∑X	$\bar{X}$	Dec.
1	Our hotel has referral programmes which serve a motivation to employees	67 268	45 135	14 28	26 26	152	457	3.0	Satisfactory
2	Most of our customers play good roles in referring other people to us	54 216	49 147	24 48	25 25	152	436	2.9	Satisfactory
3	The benefit customers get for referral activities is very high	6 24	8 24	100 200	38 38	152	286	1.9	Unsatisfactory
4	Most of our customers have continued to refer people to us because of the high benefits they get	11 44	9 27	120 240	12 12	152	323	2.1	Unsatisfactory
5	Customers only get benefit for referral if they are consistent in doing that and if they demand for such benefits	45 180	40 120	57 114	10 10	152	424	2.8	Satisfactory
	Grand mean							**2.5**	

Source: field survey, 2025

The analysis on table 11 above shows that not all items that measured the construct on customer referral yielded a positive result. Overall mean score of 2.5 indicates that customer referrals can be incentivized through rewards or loyalty programs, and they can drive new customer acquisition, increase trust, and boost credibility.

Test of Hypotheses

Hypothesis one

H_{o1}: There is no significant association between fringe benefit and customer patronage

Fig. 2: To test the hypothesis one, data in Tables 8 and 9 were used.

$H0_1$	**There is no significant association between fringe benefit and customer patronage**	**Pearson Correlation = 0.792** **Critical value = 0.05** **P –Value 0.000** **N = 152** **Mean for table 8 = 2.5** **Mean for table 9 = 3.3** **Genera mean = 2.9**	Accept

Source: Data in Tables 8 and 9

Hypothesis seven analysis shows the Pearson correlation coefficient (r) result was obtained as 0.792 (and general mean of 2.9) with a corresponding P-value of 0.000. Since the P-value of 0.000 is less the critical value of 0.05, we reject the null hypothesis and conclude that there is significant association between fringe benefit and customer patronage.

Hypothesis two

H_{o2}: There is no significant relationship between fringe benefit and customer acquisition.

Fig. 3: To test the hypothesis two, data in Tables 8 and 10 were used.

$H0_2$	**There is no significant relationship between fringe benefit and customer acquisition**	**Pearson Correlation = 0.752** **Critical value = 0.05** **P –Value 0.000** **N = 152** **Mean for table 8 = 2.5** **Mean for table 10 = 2.9** **Genera mean = 2.7**	Accept

Source: Data in Tables 8 and 10

The analysis above shows the Pearson correlation coefficient (r) result was obtained as 0.752 (and general mean of 2.7) with a corresponding P-value of 0.000. Since the P-value of 0.000 is less the critical value of 0.05, we reject the null hypothesis and conclude that there is significant relationship between fringe benefit and customer acquisition.

Hypothesis three

H_{o3}: Fringe benefit does not relate with customer referral to a significant extent.

Fig. 4: To test the hypothesis three, data in Tables 8 and 11 were used.

$H0_3$	**Fringe benefit does not relate with customer referral to a significant extent.**	**Pearson Correlation = 0.701** **Critical value = 0.05** **P –Value 0.000** **N = 152** **Mean for table 8 = 2.5** **Mean for table 11 = 2.5** **Genera mean = 2.5**	Accept

Source: Data in Tables 8 and 11

The analysis above shows the Pearson correlation coefficient (r) result was obtained as 0.701 (and general mean of 2.5) with a corresponding P-value of 0.000. Since the P-value of 0.000 is less the critical value of 0.05, we reject the null hypothesis and conclude that fringe benefits relate with customer referral to a significant extent.

Fringe Benefit and Customer Patronage

In hypothesis seven, this study showed that there is significant association between fringe benefit and customer patronage with a grand mean of 2.9 and Pearson r of 0.792. The above result is in agreement with research by Okeke (2024) who stated that employer' benefits or fringe benefits serve as motivation for hotel staff to be very active in attracting sales increase

for the organization. Such benefits included in employee-compensation costs and therefore are not usually liable to corporate income tax; hence encouraging them for higher performance. It encouraging workers to improve sales; hence employers can obtain more benefits for employees through fridge benefits (Gituma, 2022). Also, the result supports (Gituma, 2022) research, to Him, employees' fringe benefits has a significant positive impact on customer patronage by influencing employee performance, loyalty, and overall customer experience. When employees are satisfied with their benefits, they are more likely to be motivated, productive, and engaged, leading to improved service quality and a positive impression on customers. This, in turn, can drive customer loyalty and repeat business.

Fringe benefits, such as health insurance, retirement plans, and flexible working hours, can boost employee morale and job satisfaction, leading to increased productivity and a higher quality of work (Ike & Dike, 2022). Motivated and engaged employees are more likely to provide excellent customer service, leading to positive customer experiences and increased customer satisfaction. When customers have positive interactions with employees who are well-compensated and satisfied with their jobs, they are more likely to develop loyalty towards the business.

Fringe Benefit and Customer Acquisition

In hypothesis eight, this study showed that there is significant relationship between fringe benefit and customer acquisition with a grand mean of 2.7 and Pearson r of 0.752. The above result is consistent with Ike and Dike (2022) observation that the purpose of fringe benefits is to increase the economic security of employees and in doing so improve worker retention and customer acquisition across the organisation. Some fringe benefits such as social security and health insurance are required to make workers to effectives in customer focus approaches (Shrewdmann, 2023; & Ndu, Uche and Ibeh, 2023). To them, Fringe benefits, while not directly tied to sales numbers, can significantly impact customer acquisition indirectly through their influence on employee morale, engagement, and performance. Satisfied and motivated employees are more likely to provide excellent customer service, which in turn can lead to increased customer satisfaction, loyalty, and ultimately, acquisition of new customers.

Fringe benefits like health insurance, retirement plans, and paid time off can boost employee morale and job satisfaction (Gituma, 2022). Strong benefit packages can make employees less likely to leave for other opportunities, leading to greater employee retention and reducing the costs associated with hiring and training new staff. Motivated employees are often more productive, leading to better quality products and services, which can attract and retain customers. When employees feel valued and supported by their company, they are more likely to provide excellent customer service, which can lead to positive word-of-mouth and repeat business.

Fringe Benefit and Customer referral

In hypothesis nine, this study revealed that Fringe benefit relate with customer referral to a significant extent with a grand mean of 2.5 and Pearson r of 0.701. This finding is in line with

Uko (2023) research which state that when employees enjoy good fringe benefits, they will be effective on their job, and they will educate the customers on existing referral programmes for the organization and such will add positive values to the business. Furthermore, the results also support Ike and Dike (2022) perspective that customers' effectiveness on referral programmes depends on the extent they are motivated to perform their functions well and be very customer focused in their activities.

Also, research by Zaman (2018) is in line with the result above. To him, fringe benefits can positively impact customer referrals by boosting employee morale and loyalty, leading to increased advocacy and positive word-of-mouth. Satisfied and engaged employees are more likely to recommend their company's products or services to others, including friends and family, which can significantly impact customer acquisition and brand perception. Fringe benefits like health insurance, paid time off, and retirement plans contribute to employee well-being and job satisfaction. When employees feel valued and taken care of, their morale increases, which can translate into a more positive attitude towards their work and the company (Ndu, Uche & Ibeh, 2023). Strong fringe benefit packages can foster a sense of loyalty and commitment among employees. Loyal employees are more likely to stay with the company long-term and actively promote its interests, including customer referrals.

Application to the Theory

The findings from hypotheses 7, 8 and 9 of this study are in agreement with Equity theory as the anchor theory of this work. The hypotheses indicated the extent fringe benefits relates with three performance indicators (customer patronage, customer acquisition and customer referral). The results of the hypotheses stipulate include that there is significant association between fringe benefit and customer patronage with correlation of 0.792 and mean of 2.9; there is significant relationship between fringe benefit and customer acquisition with correlation of 0.752 and mean of 2.7 and fringe benefit relate with customer referral to a significant extent with correlation of 0.701 and mean of 2.5. Based on that, its good to note here that employees who enjoy equitable benefit like housing scheme, insurance scheme, transportation scheme and other benefits will likely take the hotel business as their own; hence they feel equitably fulfilled and contribute more for the overall stability of the organization.

Conclusion

An organisation that wants to achieve sustainable performance should always consider employee welfare in its system. Based on that, fringe benefit, in most cases add value to employee effectiveness leading to performance in the organisation. The idea is that when employees are enjoying fringe benefit from their hotel organisations, they will be happy, take the organisation as theirs and therefore, perform excellently in service organizations like hotels.

Therefore, employee's bonuses if properly done can add positive value to improve customer, referral, and customer patronage; hence, the employees are happy and making extra efforts to

see their organizations succeed. This study concludes that the achievement of organizational performance depends on implementation of fringe benefit packages for employees.

Recommendations

Based on the findings and conclusions of this study, the following recommendations are:

1. Employees of hotel firms should be made to have designated fringe benefit like transport and accommodation to make them to be very committed toward enhancing customer patronage.
2. Employees should be made to enjoy fringe benefits like insurance package so as they can attract more customers to the organisation.
3. There should be regular review of fringe benefits as a strategy to achieve employee commitments and overall customer referral.

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