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Bonus and Performance of Hotels in South East, Nigeria

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Abstract

This study examined the relationship between bonus and performance of hotels in South East, Nigeria. The purpose was to find out if improved employees bonus would add value to organizational good. The study was anchored on Equity theory. The study adopted survey method and 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 bonus relates with customer patronage to a significant extent, there is significant relationship between bonus and customer acquisition and bonus significantly relates with customer referral. The study concludes that the achievement of organizational performance can be enhanced by implementation of bonus packages for employees. It was recommended that workers should be made to enjoy bonuses as a motivational strategy to achieve improved performance through customer acquisition.

Keywords: Bonus, performance, customer patronage, customer acquisition, customer referral

Introduction

Background of the Study

Organizational objectives cannot be achieved in any business organization without the employees performing their function very effectively. On the other way round, for employees to perform their functions well,

they demand the best from the organization (Dele & chukka, 2025; Dungus & Ibrahim 2023). One of such employees demand is improve compensation, especially through bonus in the business. For that, there is need to effectively motivate the employees through improved bonus for organizational workers.

Employee bonus plays a useful role in the exchange relationship between an employer and employee. The employee has at his disposal knowledge, skills, attitudes, experience and qualification while the employer has at his disposal pay benefits and incentives (like bonus). Anugwom (2000) posits that in order to attract the employee to work for the organization and become her member, the employer uses pay, benefits and incentives whereas (such as bonus); the worker uses his skills, attitudes, knowledge, experience and qualification to stimulate the organization interest in the worker. Employee bonus therefore is a programme designed to attract capable employees to the organization to motivate them towards enhancing performance and to retain their service loyalty over an extended period of time. Hotels may not achieve high patronage, customer referral and increase customer base if its staff are not enjoying any form of bonus. In this direction, bonus for employees should be a great concern for any hotel that wants to achieve its goals.

Agu (2023) asserts that compensation practices typically rely heavily on incentives like bonus. Okoro (2018) recognized that many organizations also compensate their employees through bonuses. Mainly, bonuses are only paid to hard working employees i.e. employees who have performed excellently within a particular time. Bonuses are not necessarily paid at the end of every month, but depend on a particular organizational package for compensation system (Zaman, 2018).

Employees that enjoy a regular and improved bonuses in most cases will be committed in performing their functions. When this is done, they will give the best services to the hotel customers thereby improving customer patronage and customer acquisition of new customers (Obinnanya, 2021). In addition, they will refer other people to go and patronize the organization because of quality services and products offered by the hotels. Customer acquisition and patronage will increase as a result of quality product and effective services which are positive based on improved salary.

Employees who are aware that they will get bonus for improved work input will always try as much as possible to adopt varying work strategies so as to improve patronage and customer acquisition (Ugwu, 2019). The bonus the employees receives for such work serve as motivating factor for them to do extra thing to achieve improved performance of the hotels. More so, some hotels use bonus as the basic compensation plan after salary. The benefit here is that workers who know that they will get extra financial or material benefit from the hotels (if they perform above expectation) will always increase productivity in job performance so as to attract and get the required bonus (Atambo, 2014; Ikwuagwu, 2023). Such bonuses therefore serves as an incentive for improved customer acquisition and customer patronage because when workers are given the right bonus, they show commitment to the organisation,

encourage customer sustainability. Based on the above, this study focused on the relationship between bonus and performance of hotels in South East, Nigeria.

Statement of the Problem

When employees are not getting work incentives (like bonuses), they may not feel happy towards their 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 bonuses 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 bonus)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 bonus. To them, such organizations have always neglected bonuses, commission and fringe benefits as compensation practices.

Previous studies relating to compensation practices were not exactly focused on bonus 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 use compensation instead of specifically bonus. Ibanga and Uyi (2024) examine staff bonuses and staff productivity in Akwa-Ibom state, Nigeria. The study did not cover hotel, and did not use performance as dependent variable.

More so, Fubara (2019) examined the relationship between compensation and employee commitment in hotels operating in Port Harcourt. This study used employees' commitment as dependent variable and not performance, and it did not cover South East states. The gap/ problems on geographical location, dependent and independent variables and organizations of study necessitated this work.

Objectives of the Study

The main objective of this study is to investigate the relationship between bonus and performance of hotels in South East, Nigeria. The specific objectives are to:

1. investigate the extent bonus relates with customer patronage;
2. assess the relationship between bonus and customer acquisition;
3. assess the extent bonus significantly relates with customer referral;

Research Questions

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

1. To what extent does bonus relates with customer patronage?
2. What is the relationship between bonus and customer acquisition?
3. To what extent does bonus significantly relates with customer referral?

Research Hypotheses

In line with the research objectives and questions, the following null hypotheses were tested:

H_{o1}: Bonus does not relate with customer patronage to a significant extent.

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

H_{o3}: Bonus does not significantly relate with customer referral.

Scope of the Study

Content Scope: The content scope of this study focused on bonus and performance. The researcher used bonus as independent variable, and dependent variable (performance) was measured using customer patronage, customer referral, and customer acquisition. **Geographical Scope:** Geographically, the study was delimited to five three (3) star hotels in each State 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 under study. The researcher used 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 bonus; and the dependent variable which is performance and its metrics (Customer Patronage, Customer Acquisition and Customer referral):

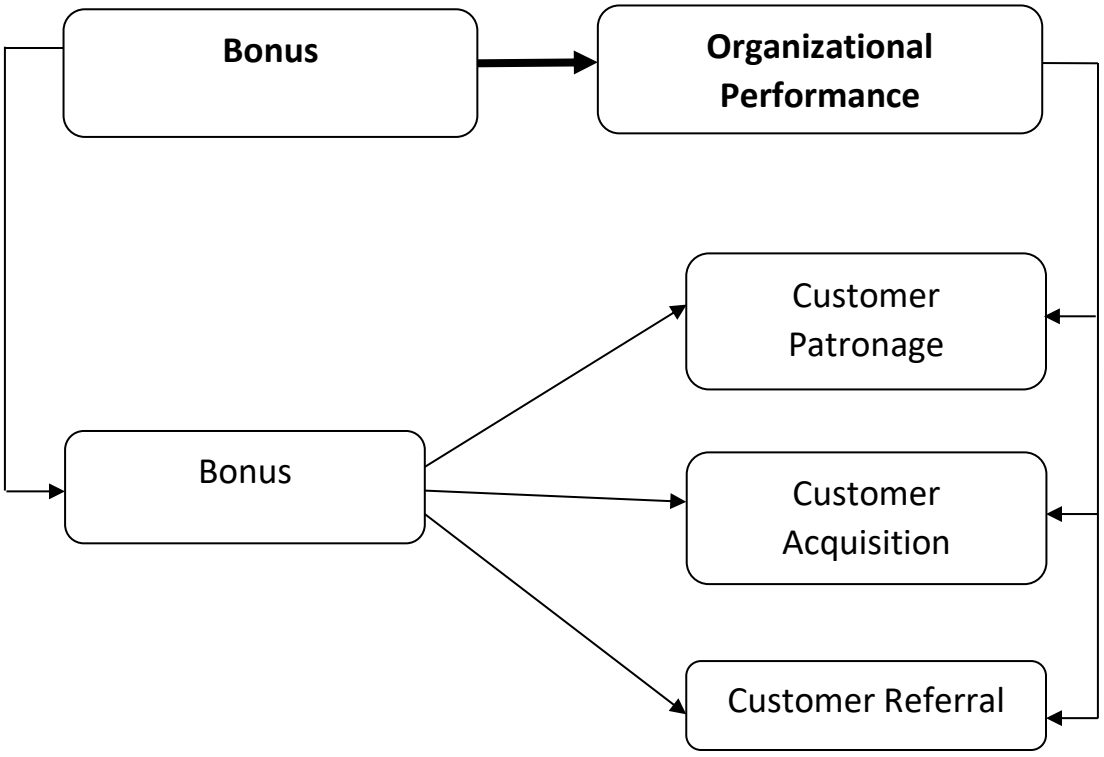


Fig. 1: Operational Conceptual Framework for Bonus and Performance of Hotels in South East Nigeria.

Source: The Researcher Desk, 2025

Concepts of Bonus

Yapa (2023) define bonus as an extra amount of money added to an employee's salary/wage as a reward for the employee's ability to reach a stipulated target. It enables employees to put in all endeavours in order to achieve more than just a satisfactory performance. Many organisations administer their bonus annually. The modality for bonus varies from organisations to organisations. The issue of given bonus to performing employees depends on the organisation. This means that some organisations do not have bonus as one of the basic compensation plan (Bob, 2011). For Dessler (2021), while salary is compulsory and its paid to every employee at the end of the month as the major compensation, bonuses are only paid to hard working employees i.e. employees who have performed excellently within a particular time. Bonuses are not necessarily paid at the end of every month, but depend on a particular organisational package for compensation, and improved firm performance. Also, the exact amount to be paid may not be certain, as it many depends on some factors within the organisation (Gunu, 2017). Most organisations administer their bonus based on employee's level of performance in the organisation. Gituma (2022) notes that managers should be cautious in offering bonus to avoid killing the morale of other employee who may not benefit.

Performance

Performance is concerned with the overall growth of an organization in terms of stock turnover, acquisition of customers, profitability, level of turnover rate, market expansion, and market share (Shrewdmann, 2023). The concept of performance is core to business because the major objective of businesses is to grow (Ike, 2023). Ugwu (2013) believed that performance depends on employee effectiveness and efficiency.

Oladejo and Yinus (2023) defined organisational performance as a method of measuring business success and how business units have met their established goals and objectives over time. Ihemereze (2020) defined organisational performance as a set of financial and non-financial indicators that provide information on the degree of achievement of objectives and results; it is also dynamic and requires judgement and interpretations; and it may be understood differently depending on the person involved, that is, performance can be understood differently from a person within the organisation as a competitor. Broader indices of organisational performance include productivity, quality, consistency, growth, and efficiency. There is no uniform set of performance measures or rationale for determining performance standards. As a result, each organisation develops its own performance measurements based on the industry in which it operates. Performance indicators are essential to analyse what results are being achieved, regardless of which evaluation approach an organisation chooses to adopt. Higher profitability, dividend payments, bonus issuing, cost reduction, service efficiency, and leadership in corporate social responsibility are some of the performance indicators in the banking industry (Ihemereze, 2020). One of the most important concepts in management research is organisational performance. Organisational performance

measurement is still primarily focused on financial data for the objectives of coordination and control (Mollen, 2021).

According to Nwosu (2021) financial performance measurement is free of subjectivities since it is quantitative and can be validated, as opposed to non-financial indicators that can be interpreted differently. Making the connections between performance strategies, according to Odebode (2025) is a difficult task given the complexity of organisational management and the need to balance the interplay of meeting organizational primary objectives and the pressure to meet or conform to external demands, which would deplete resources that could have been channelled to other productive ventures. Employers, employees, customers, government and other agencies, and the near environment all benefit from organisational performance in different ways. Organisations that function well will inspire their personnel in order to maintain productivity and morale. It also guarantees that staff are properly trained in order to develop their skills.

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:** Customers are the recipient of products and services. Patronage is the extent to which end users patronise a particular product or services (Berg & Teigen, 2019). Such patronage could be high or low depending on many factors. According to Berg and Teigen (2019), Patronage is the act of buying product or receiving service from a firm. In this case, patronage occur when people, organisations and even government show high interest in a particular (or some) business, product of a firm, service of a firm, etc. According to Workalemahu (2018) the word patronage mean a person or thing that buys, eats or uses something or a person who buys goods and services for personal consumption or use. People patronise organisations products/services at one time or the other.
b. **Customer Acquisition:** Business firms that fail to attract new customer cannot achieve sustainability. This reason has made it possible that companies are using numerous strategies to acquire customers and achieve marketing performance. For that, customer acquisition according to Akenna (2022) is a business strategies adopt by firms to woo new customers so as to achieve improved patronage, profitability and overall organisational performance. Customer acquisition entails the extent a business firm attracts new customers regularly, retain them and utilise them for business promotion and business performance (Emery, Ault & Agee, 2014).
c. **Customer Referral:** customer referral is all about using your current customers and staff to spread the word about the brand to new customers so as to have increase customer base (Oladejo & Yinus, 2023). For Bekee (2022), a referral is a marketing strategy used by many business brands to incentivize existing staff/customers to recommend the brand and its products to their family, friends, and associate. Here, a referral program is a deliberate,

systematic way of getting people to make referrals to your business. Referral programs are often called word-of-mouth marketing, because they reward existing customers for sharing and incentivize new customers to try out your brand. According to Ebuka (2021), in customer referral, customers are rewarded with referral incentives, such as free cash, major discounts, or a free month of subscription. While there is an upfront cost to the business, referral significantly increases long-term revenue by making loyal customers out of your existing customer base.

Equity Theory

Equity theory was propounded by J. Stacey Adams in the 1960s. He developed the theory to explain how people are motivated in the workplace, focusing on the idea that fairness and balance are crucial. In essence, Adams' theory suggests that individuals are motivated when they perceive fairness in the exchange of their inputs (e.g., effort, skills, time) for outputs (e.g., rewards, recognition, salary) in relation to others. If they feel they are being unfairly treated compared to others, their motivation can be negatively impacted.

The theory explains how individuals evaluate the fairness of rewards relative to their contributions in social exchange relationships, such as work. It suggests that people compare their "input" (what they put into a relationship, ie work performance of hotel staff) to their "output" (what they receive in return) and then compare that ratio to others in similar situations (Shrewdmann, 2023). If someone perceives an inequitable ratio, they may experience negative emotions and take actions to restore balance, such as reducing their input or seeking a change in the output. The basic issues in this theory are:

i. *Input***:** The contributions an individual makes to the relationship, such as effort, skills, education, and experience.
ii. *Output:* The rewards or benefits an individual receives, such as salary, benefits, recognition, and opportunities for advancement.
iii. *Comparison Other***:** Individuals compare their own input-output ratio to that of others they consider similar, creating a "social comparison".
iv. *Perceived Inequity***:** If an individual feels their input-output ratio is disproportionate to others, they may experience negative feelings and motivation may decrease.
v. *Comparing Ratios***:** Individuals assess the fairness of their own input-output ratio compared to others.
vi. *Perceived Inequity:* If there's a perceived imbalance, it can lead to negative emotions like dissatisfaction or resentment.
vii. *Motivation***:** A sense of fairness (equity) is a key motivator. When employees feel they are being fairly treated, they are more likely to be motivated and perform well.
viii. *Job Satisfaction:* Perceived inequity can lead to lower job satisfaction and a decrease in overall well-being.

Strategic Compensation Model

The strategic compensation model was developed by Baker, Jensen and Murphy (1988). The model states that there are three strategies to which compensation is based. The strategies include performance-based compensation, competency-based-compensation and equity based-compensation.

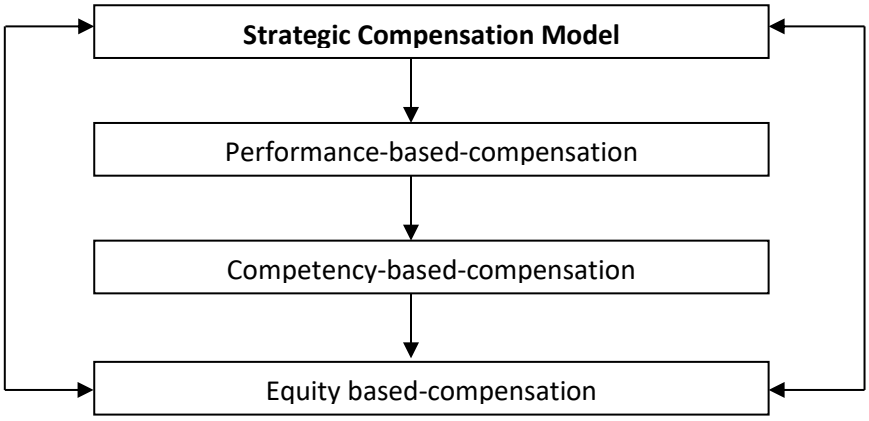


Fig. 2.2: Strategic compensation model.
Source: Baker, Jensen & Murphy, 1988 cited in Scanzoni, 2019

a. **Performance-Based-Compensation:** In 1988, Baker, Jensen, & Murphy provided an explanation on performance-based compensation plan, indicates that explicit financial rewards are an important part of a worker's compensation. They demonstrated performance-based compensation as the single strongest predictor for job performance. Besides that, Banker, Lee and Potter (2010) focused on performance-based compensation which increases an organization's overall productivity by attracting and retaining more productive employees. In contrast, individual performance evaluation may involve discretion and subjectivity, as well as nonfinancial and financial performance criteria which also concerns with the compensation policy and strategy.
b. **Competency-Based-Compensation:** Competency is an underlying characteristic of an individual which is causally-related to effective or superior performance. According to Liebegott (2015), competency-based compensation policy is a pay structure that rewards employees based on how well they perform in the workplace, rather than the hierarchy of their position or years of experience. With a competency-based compensation policy, the only thing standing between the employees and a greater wage is how much they contribute and how well they perform. With this method, employees often more likely to take a greater initiative and contribute competitive advantage for the organization. For creating a culture of self-improvement and wide productivity is through a competency-based compensation policy or structure. This compensation structure offers a tangible reward for the

employees who are dedicated to growing their skills and improving themselves. When the employees dedicate their time- even outside of the 40-hours per week to growing

c. **Equity Based-Compensation:** The general idea of equity based compensation is to offer employees a share of the company's future profits in exchange for lower (or sometimes zero) salaries up front. For maintaining equity – based compensation policy a consulting lawyer is needed before making any formal offers. Equity based compensation not only lessens the up-front financial burden of paying out sky-high salaries, but it also attracts employees who are committed to working harder in order to ensure their financial wellbeing and the success of the company. Equity compensation, no matter the form, is typically subject to restrictions. Most importantly, equity compensation is usually subject to vesting, which means that an employee must hit certain performance or time-based (more common) milestones in order for all of the stock. How much of one's compensation is in salary and how much is in equity depends less on the role (business development, engineer) and more on company maturity.

This model was used because it discussed the basic strategic model for organizational employees. This means that organizations like hotels firms can compensate their employees depending on many factors. Such factors include the level of performance of the worker in their day-to-day activities, the competency of the worker in performing their daily functions and equity consideration (making the worker to have shares and other benefits in the organization). In Nigeria today, some employers of labour compensate their employees on the basis of employee performance in the work they do, employee commitment and employee productivity. In this case, some workers may get promotion which will have positive impact on their salary because of their level of performance in the organization.

More so, some workers may get appropriate bonus in line with their commitment level (performance based compensation). On the competence based compensation, some workers are employed in the organization on the basis of their skills, professionalism and qualification to deliver specific functions for the organization. Competence based compensation enable workers to have fringe benefits (like housing, official car, free medical services and insurance scheme) as the case may be. Some employers of labour emphasized equity based compensation for employees, especially those who have stayed long in the hotels. This compensation is done to motivate and encourage employees to take the hotels as theirs and therefore contribute for the overall stability and growth of the hotels.

Social Exchange Theory

Social exchange theory was developed by George C. Homans, in 1958. He first introduced the concept in his work "Social Behavior as Exchange". Homans' theory suggests that social interactions are based on an exchange of rewards and costs, similar to economic transactions. He posited that individuals in social groups (like hotels employees) seek to

maximize rewards and minimize costs, and that these rewards and costs can be tangible or intangible.

Social Exchange Theory refers to one of the main approaches in the analysis of social interaction and social structure. It views social relations in terms of the costs and benefits exchanged during interaction, and social structures as networks of connected relationships (Kancheva & Marinov, 2022). The theory explores the behavior of individuals in terms of reinforcement principles and cognitive concepts, and it also focuses on the study of power and its structural bases. It suggests that individuals engage in exchanges, whether tangible or intangible, and evaluate the outcomes of these exchanges based on a cost-benefit analysis. The Social exchange theory suggests that people will typically end something if the costs outweigh the rewards, especially if their efforts are not returned.

Homans defined social exchange as the exchange of activity, tangible or intangible, and more or less rewarding or costing between at least two persons. After Homans founded the theory, other theorists continued to write about it, particularly Peter M. Blau and Richard M. Emerson, who in addition to Homans are generally thought of as the major developers of the exchange perspective within sociology. Homans' work emphasized the individual behavior of actors in interaction with one another. Although there are various modes of exchange, Homans centered his studies on dyadic exchange. People evaluate the ongoing rewards and costs of their relationships and may choose to continue, change, or end them based on this evaluation. Employees may be more likely to participate in team projects if they perceive the rewards (social recognition, learning opportunities, and career advancement) as outweighing the costs (increased workload, potential for conflict).

Social Exchange Theory (SET) explains how compensation and employee performance are intertwined in hotels. The theory suggests that employees and employers engage in a reciprocal exchange, where employees contribute their time, effort, and skills in return for compensation (like salary, benefits, and recognition) and organizational support. A positive exchange, characterized by fairness, trust, and mutual benefit, can lead to higher employee performance and engagement. Hotels provide employees with compensation, which includes salary, benefits, and recognition programs, as a reward for their work. Employees contribute their skills, knowledge, and effort to deliver customer service and maintain the hotel's operations. A positive exchange, driven by fair compensation and organizational support, can lead to higher employee performance, engagement, and reduced turnover.

Beyond financial compensation, hotels can use recognition programs to acknowledge employee contributions and further strengthen the social exchange relationship. Happy and engaged employees, who feel valued by their employer, are more likely to provide excellent customer service, which can positively impact customer satisfaction and hotel reputation. The tenets of the theory include:

a. **Cost-Benefit Analysis:** Individuals weigh the potential rewards (benefits) of a relationship or action against the potential costs (negative outcomes).

b. **Rewards and Costs:** These can be tangible (like material goods or financial gain) or intangible (like emotional support, social status, or companionship).
c. **Reciprocity:** People expect a fair exchange of rewards and costs in their relationships, meaning that what they give should be comparable to what they receive.
d. **Equity:** Individuals strive for a sense of fairness in their relationships, where the ratio of inputs (costs) to outputs (rewards) is balanced for both partners.
e. **Comparison Levels:** Individuals have expectations about the rewards and costs they should receive in different types of relationships, and these expectations influence their decision-making.
f. **Comparison Alternatives:** Individuals evaluate their current relationships against the potential benefits and costs of alternative relationships or options.
g. Social interactions are often characterized by reciprocal exchanges, where individuals provide something in return for something else.
h. **Reciprocity:** Employees expect to be rewarded for their contributions, and organizations are expected to reciprocate with fair compensation and support.
i. **Trust:** When employees trust their employer, they are more likely to invest their effort and perform well.
j. **Fairness:** Employees perceive that the compensation and support they receive are fair in relation to their contributions and the contributions of their peers.
k. **Mutual Benefit:** Both the employee and the organization benefit from the exchange, with employees gaining compensation and support, and the organization gaining performance and engagement.

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 bonuses,, 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. The performance of hotel staff will likely improve if the employees bonuses is very attractive to the workers. This theory was used because:

1. ***Inputs vs. Outcomes*:** Employees assess their contributions (inputs) and the rewards they receive (outcomes) in their jobs.
2. ***Comparison to Others*:** They then compare their own input-outcome ratio to that of their colleagues, or even individuals outside the organization.
3. ***Perceived Inequity:*** If employees feel they are not being compensated fairly relative to others, it can lead to feelings of injustice and dissatisfaction.
4. ***Motivation and Performance:*** Perceived inequity can lead to decreased motivation, effort, and ultimately, lower productivity and performance.
5. ***Equity and Performance:*** When employees perceive fairness in their compensation, they are more likely to be motivated, engaged, and committed to the organization, resulting in higher performance.
6. ***Impact on Retention:*** Equity theory also has implications for employee retention. Employees who feel unfairly compensated may be more likely to seek employment elsewhere, leading to higher turnover and associated costs.
7. ***Internal Pay Equity*:** Hotels should ensure that compensation is fair and consistent across different roles and departments within the organization.
8. ***External Pay Equity*:** It's important to benchmark compensation against industry standards and the external job market to ensure that employees are being compensated competitively.
9. ***Performance-Based Compensation:*** Linking compensation to performance can help employees feel that their rewards are directly related to their contributions, thus fostering a sense of equity.
10. ***Non-Monetary Rewards*:** Recognizing and rewarding employee contributions through non-monetary means, such as promotions, increased responsibilities, or opportunities for development, can also contribute to a sense of equity.

Empirical Review

The researcher summarized 9 previous researches.

Dele and Chukka (2025) studied employee compensation and employee commitments to work in hotels in Lagos Nigeria. The study used only primary data, which were analyzed using Pearson correlation coefficient – the computer based analysis. The findings revealed that there is significant impact of prompt payments of salaries on employee productivity.

Ukeh (2025) focused on hotel staff compensation and retention using selected hotels in Abia State. The work used focused group discussion to collect data which were analyzed using t-test. It discovered that high compensation leads to employee retention.

Ibanga and Uyi (2024) examine staff bonuses and staff productivity in Akwa-Ibom state, Nigeria. Descriptive survey research design was used and questionnaire served as the instrument of data collection. Analyses of data were done using chi-square. It found that bonus increase leads to improved productivity of employees.

Okeke (2024) examined the effect of compensation management and employee performance in hotels in Owerri, Imo State. The study adopted a descriptive survey research design. Data analysis was done using ANOVA. Findings show that equity based compensation has no negative significant effect on employee performance in organizations and competency based compensation has no negative significance effect on employee performance in Nigeria organizations.

Uko (2023) examined the effect of staff compensation on productivity in selected hotels in Calabar, Cross River State. The researcher adopted survey research design and questionnaire served as the instrument of data collection. Data collected were analyzed using simple percentages and mean statistics. Pearson product moment correlation coefficient, with the help of SPSS 21.0 and Microsoft Excel software, were used to test the hypotheses. The findings indicated that there is significant relationship between salaries and customer patronage.

Ugwu (2019) carried out a research on the impact of employee incentive on job satisfaction using selected banks in Owerri, Imo State. The objective is to determine the impact of compensational variables like salary increase, bonuses, and job security on employee job satisfaction. The population covers 40 staff of first bank and UBA, Owerri. The researcher employed descriptive survey research design as questionnaire served as the instrument of data collection. The data collected were presented in tables and analyzed using Analysis of Variance (ANOVA). The result revealed that salaries, bonuses, and job security enhance job satisfaction.

Zaman (2018) examined the relationship between wage increase, bonuses, and fringe benefits on employee commitment in service firms in Zambia. The objectives are to identify the extent wage increase, bonuses, and fringe benefits leads to employee commitment in service organizations. Hundred respondents were sampled in communication firms, with the population of 670. It used the questionnaire, and the analysis was carried using mean and statistical software tool (SPSS). It found a strong correlation between bonuses, fringe benefits and employee commitment in service firms at ($p = 0.825$) and a low relationship on fringe benefits.

Muhammad and Huma (2016) investigated the consequences of employees' bonuses on customer loyalty in selected business in Multan Pakistan. The data used in the present study was collected by using a self – administered questionnaire. Data were collected from telecom industry of Pakistan; more specifically data source is the telecom users in Multan. Sample size was 400 and copies of the questionnaires were distributed to collect data among top universities located in Multan. Out of 400 copies of the questionnaires, 330 were selected for analysis. SPSS (version 20.0) was used for analysis and statistical tools like ANOVA. The result of the present study shows that there exists a direct relation between payment of employee commission and customer loyalty.

Kalwala and Chirunomula (2015) examined the benefits of sales bonus and sales performance selected supermarket in Ghana (2010-2015). It used ex-post facto design and data were

analyzed using regression statistics. The work discovered that sales bonus leads to higher profitability in supermarket.

Gap in Literature

From the empirical review, the exact subject matter has not been covered. There exist so many 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 researchers knowledge) used hotels in South East Nigeria. Some studies which covered Nigeria organizations did not cover the hotels used in this study.

More so, the **indices in the objectives** were not exactly covered by previous studies. The researcher used bonus as independent variable, and dependent variable (performance) was measured using 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 is 273. The researcher used 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 was used 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 are those up to three star hotels standards, the hotel that has up-to-date tax payment with the state government (registered hotels); the hotel that has been in existence for up to five years and above, the hotel that has online visibility and hotels 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 contained 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 was 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 copies 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 given a return rate of (93.8%) while 10(6.2%) copies of the questionnaire were not returned.

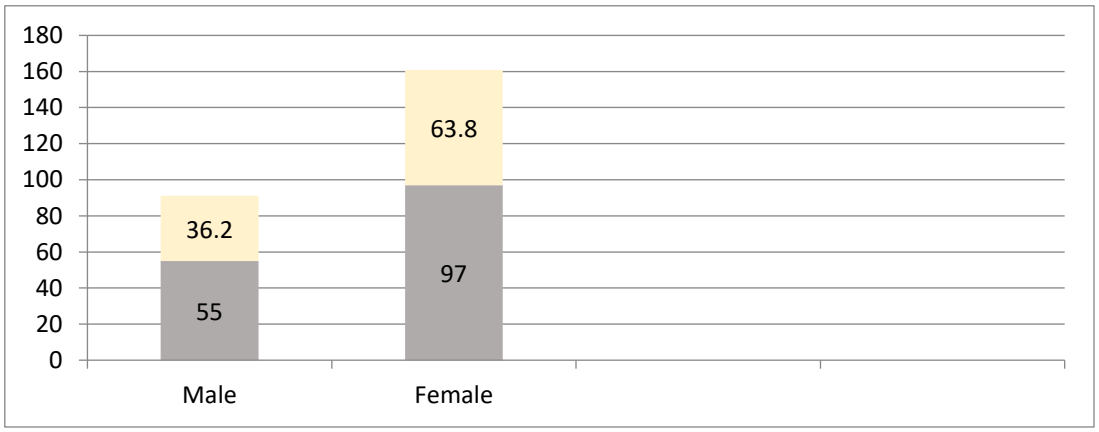
Data Analysis

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

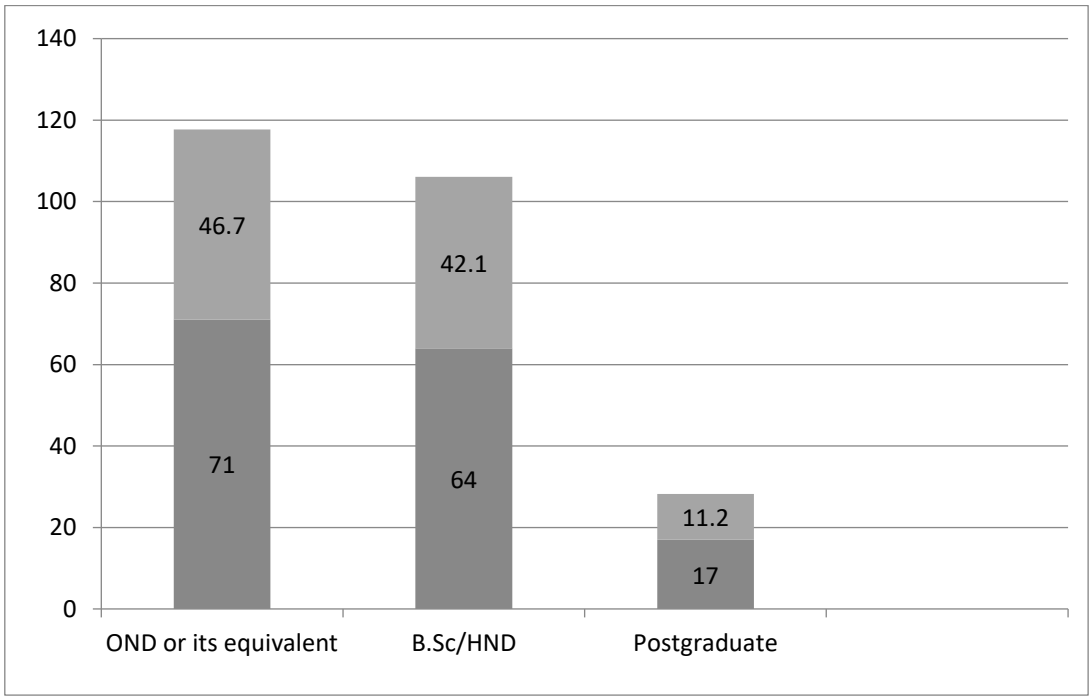


From the Table 3 above, it can be seen that 55 or (36.2%) of the respondents are male while 97 or (63.8%) of the respondents are female.

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

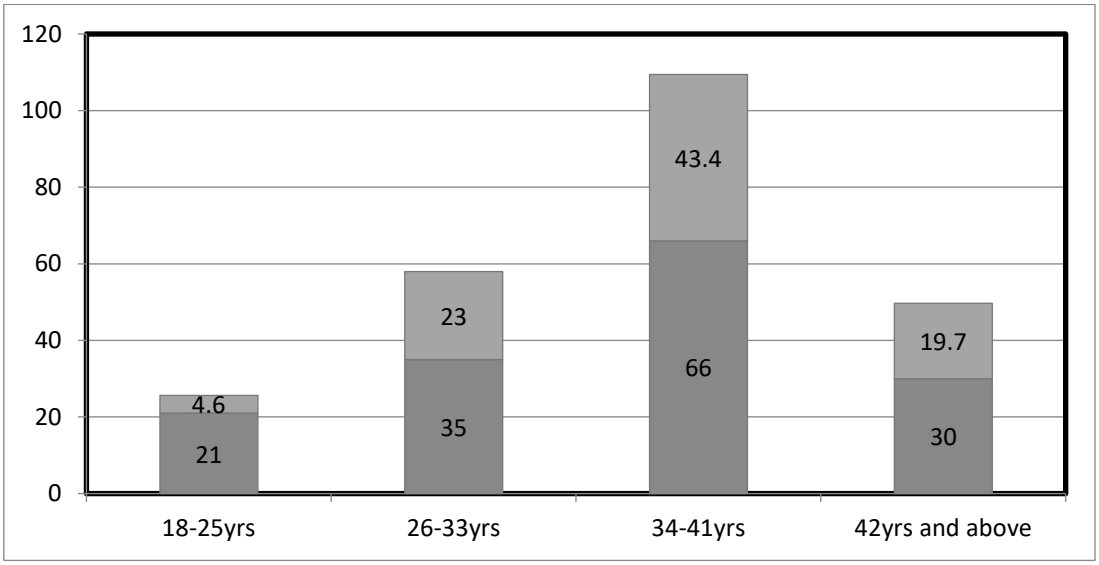


The Table 4 above shows that 71 or (46.7%) has an OND or its equivalent, 64 or (42.1%) holds either B.Sc or HND, while 17 or (11.2%) holds post graduate qualifications.

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

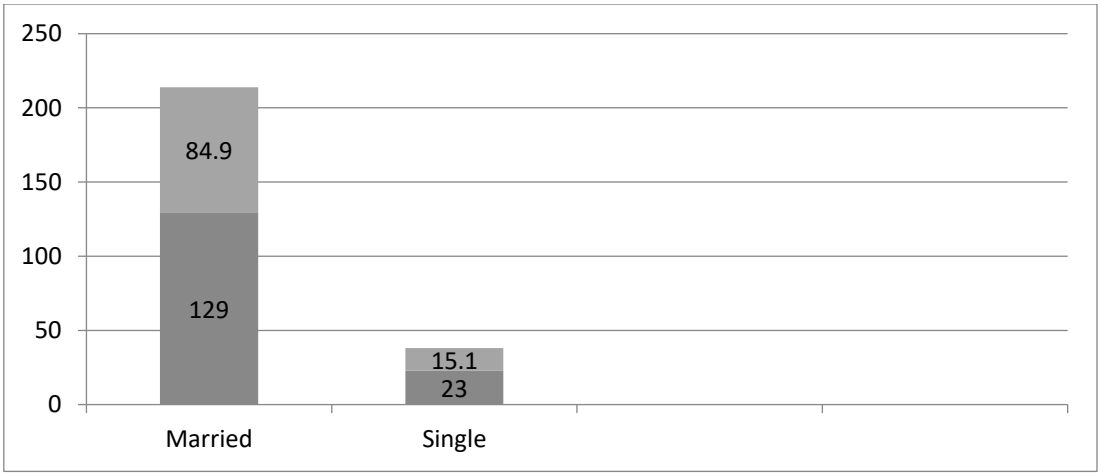


It can be seen from the Table 5 above that 21 or (4.61%) of the respondents falls within the age bracket of 18-25 years, 35 or (23.0%) are within the ages of 26-33 years, 66 or (43.4%) are within the ages of 34-4l years while the number of respondents within 42 years and above is 30 or (19.7%).

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

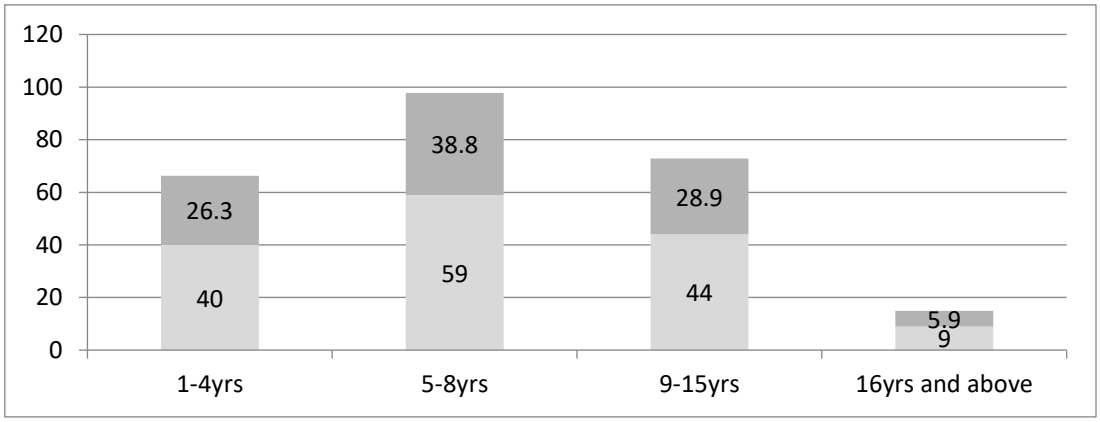


It can be seen from the Table 6 above that 129 or (84.9%) are married while 23 or (15.1%) of the respondents are single.

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: Bonus construct.

Table 8: Construct on bonus.

S/N	Questionnaire Items	SA (4)	A (3)	D (2)	SD (1)	N	∑X	$\bar{X}$	Dec.
1	I am not getting bonuses as expected	5 20	9 27	15 30	123 123	152	200	1.3	Unsatisfactory
2	Increase bonuses will add value to our commitments	139 556	11 33	2 2	- -	152	593	4.0	Satisfactory
3	The organization has promised for more bonuses but yet to implement it	89 356	45 135	12 24	6 6	152	521	3.4	Satisfactory
4	Neglect of bonuses reduce effectiveness of some workers	7 28	4 12	69 138	72 72	152	250	1.6	Unsatisfactory
5	I will seek for job in other companies if poor bonuses continues	8 32	10 30	30 60	104 104	152	226	1.5	Unsatisfactory
	Grand mean							**2.4**	**Unsatisfactory**

Source: field survey, 2025

In table 8, the result of the analysis reveals that not all items that measured the construct on bonus yielded a positive result. The mean score of 2.4 reveals that the current bonus structure is not an effective motivator, potentially limiting its impact on driving employee performance, enhancing customer satisfaction, and ultimately affecting hotel performance.

Item 2: Customer patronage constructs.
Table 9: Construct 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

In table 9, the analysis above reveals that all items that measured the construct on customer patronage yielded a positive result. A 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: Construct 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

In table 10, the analysis 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 benefits programmes depend on organizational effective marketing and sales initiatives which in turn drives employees' motivation.

Item 4: Referral Construct

Table 11: Construct 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

In table 11, the analysis 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.

Hypothesis One

H_{o1}: Bonus does not relate with customer patronage to a significant extent.

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

$H0_1$	**Bonus does not relate with customer patronage to a significant extent.**	**Pearson Correlation = 0.791** **Critical value = 0.05** **P –Value 0.000** **N = 152** **Mean for table 8 = 2.4** **Mean for table 9 = 3.3** **Genera mean = 2.9**	Accept

Source: Data in tables 8 and 9

The analysis above shows the Pearson correlation coefficient (r) result was obtained as 0.791 (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 bonus relates with customer patronage to a significant extent.

Hypothesis two

H_{o1}: There is no significant relationship between bonus 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 bonus and customer acquisition**	**Pearson Correlation = 0.752** **Critical value = 0.05** **P –Value 0.000** **N = 152** **Mean for table 8= 2.4** **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 bonus and customer acquisition.

Hypothesis three

H_{o3}: Bonus does not significantly relate with customer referral

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

$H0_3$	**Bonus does not significantly relate with customer referral**	**Pearson Correlation = 0.701** **Critical value = 0.05** **P –Value 0.000** **N = 152** **Mean for table 8= 2.4** **Mean for table 11 = 2.5** **Genera mean = 2.5**	Accept

Source: Data in table 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 bonus significantly relates with customer referral.

Bonus and Customer Patronage

In hypothesis four, this study revealed that bonus relate with customer patronage to a significant extent with a grand mean of 2.9 and Pearson r of 0.791. The results above are linked to Ifanga (2024) research which revealed that if workers know that they will get bonus, they will be effective in sales functions. This study's outcome also corroborates Muhammad and Huma's (2016) perspective that while salary is compulsory and its paid to every employee at the end of the month as the major compensation, bonuses are only paid to hard working employees i.e. employees who have performed excellently within a particular time.

Furthermore, it also support Ibanga and Uyi (2024) view that employee bonuses can positively impact customer patronage by motivating employees to provide better service, leading to increased customer satisfaction and loyalty. When employees are financially incentivized, they are more likely to be engaged, productive, and dedicated to their work, which directly reflects in their interactions with customers. This can translate to improved customer service, increased sales, and a stronger overall customer experience. Bonuses act as a tangible reward for good performance, motivating employees to go the extra mile to meet and exceed customer expectations. Motivated employees are more likely to be attentive, helpful, and friendly towards customers, leading to a more positive customer experience (Zaman, 2018). Bonuses tied to sales targets can incentivize employees to actively pursue sales opportunities and increase revenue.

Bonus and Customer Acquisition

In hypothesis five, this study showed that there is significant relationship between bonus and customer acquisition with a grand mean of 2.7 and Pearson r of 0.752. The above findings are linked to the research by Ibanga and Uyi (2024), their study showed that some organisations that give Christmas or festive bonus are likely to achieve improved sales based on employee effectiveness. Employee bonuses can positively impact customer acquisition by incentivizing behaviors that lead to attracting and retaining customers. When employees are motivated by bonuses, they may be more likely to provide excellent service, go the extra mile for customers, and focus on initiatives that drive customer acquisition. However, the effectiveness of bonuses depends on factors like the bonus structure, the type of work, and the overall organizational culture. Many organisations administer their bonus annually. This result is also supported by Muhammad and Huma (2016) in their research which noted that managers should be cautious in offering bonus to avoid killing the morale of other employee who may not benefit.

Bonus and Customer referral

In hypothesis six, this study revealed that bonus significantly relate with customer referral with a grand mean of 2.5 and Pearson r of 0.701. This finding reinforces Dele and chukka (2025) assertion that customers will continue to buy from a business and refer others if they get the best from the business. Furthermore, the result substantiates with Ifanga (2024) argument that no customer will refer other people if he or she sees the firm as promoting low

quality of products, and such has indicated the need for improved service quality which can be achieved when employees enjoy good work benefits like bonuses.

This perspective converges with Ibanga and Uyi (2024) view that customers of a business can refer as many people as possible to the firm or its products if they enjoy high quality from the firm. Moreover, the findings complements Muhammad and Huma (2016) assertion that bonus significantly impact customer referral programs by incentivizing existing customers to recommend a business to their network, leading to increased brand awareness, customer acquisition, and potentially higher sales. While monetary rewards are common, the effectiveness can vary based on the type of product, perceived value of the reward, and the customer's motivation for referring. Bonuses incentivize customers to actively participate in referral programs, resulting in a larger pool of potential new customers. Referrals can be a more cost-effective way to acquire new customers compared to traditional advertising methods. Referral programs expand brand visibility as customers share their positive experiences with their social circles.

Application to the Theory

The equity theory that was adopted in this study is in line with hypotheses 1, 2, and 3. The three hypotheses mentioned above focused on the relationship between bonus and customer patronage, customer acquisition and customer referral. The results of the hypotheses are bonus relate with customer patronage to a significant extent with correlation of 0.791 and mean of 2.9; there is significant relationship between bonus and customer acquisition with correlation of 0.752 and mean of 2.7 and bonus significantly relate with customer referral with correlation of 0.701 and mean of 2.5.

On this note, equity theory stipulates that if workers feel that they are well compensated through bonuses, it is likely that their level of commitments and effectiveness on the job will be very high. Here, if people who works in some hotels enjoy financial bonuses based on their effectiveness on the job, workers in similar sector will expect such bonus and when they get it, it serve as a great motivation to their performance and effectiveness on the job. According to Asongo, & Ishongi (2015) equity theory stipulates that employees compare their inputs (effort, skills, experience) and outputs (rewards, recognition, compensation) to those of others and if they get better benefits, they perform more better thereby encouraging more customer patronage/referral and acquisition of new customer for business sustainability.

Conclusion

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

Therefore, employees 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 bonus packages for employees.

Recommendations

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

1. Employee compensation plans should be done through bonuses to enhance performance and firm growth.
2. Workers should be made to enjoy bonuses as a motivational strategy to achieve improved performance through customer acquisition.
3. Hotel employees should be paid attractive bonuses as that will encourage them to be very committed and help the organisation to implement referral programme.

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