

Compensation and Work Attitude: A Moderation Role of Organisational Size in Oil and Gas Multinational Companies in Nigeria

¹Opara, Dumo Nkesi Ph.D and ²Ossai, Ignatius Onwusa

¹Department of Employment Relation and Human Resource Management, ²Department of Management, ^{1,2}Faculty of Business Studies, Ignatius Ajuru University of Education, Rumuolumeni, Port Harcourt, Nigeria

Email: dumopara@gmail.com, ossaignatius@gmail.com

Abstract: *This work examined the relationship between compensation and work attitude a moderating role of organizational size in oil and gas multinational companies in Nigeria. A survey of literatures and qualitative content analysis was done and the result of the analysis indicates that there was strong correlation between the compensation and work attitude. The study adopted a cross sectional survey design. The population of the study was 11,132 permanent staff on companies' register and it used questionnaire to collect data from the 375 employees drawn as sample size using the Krejcie and Morgan sample size determination table of 1970. The Spearman's Rank Order and the partial correlation coefficient at a 0.05 level of significance was used as the benchmark for assessing the relationships between the variables. Compensation was found to be pertinent and imperative to work attitude outcomes such as job satisfaction, job commitment and job involvement. This work recommend that oil and gas multinational companies should pay attention to the implementation of welfare scheme to attract the needed workforce that will give the desired best behaviour for organizational effectiveness and productivity.*

Keywords: *Compensation, Work Attitude, Organizational Size.*

Introduction

Employee compensation and work attitude which is the title of this work implies, those activities carried out by employers in organizations to affect the employees work life to endear them to the organization and to motivate them to give their desired best behaviours for performance towards organizational effectiveness and productivity. Organizations have neglected its obligation to implement the needed employee compensation for the well-being of employees and to motivate them to give the desired best behaviour necessary for organizational effectiveness. The disposition of the employer and the lack in employees' commensurate compensation have resulted in grievances leading to lockdown, strike and loss of industrial peace and harmony. The significance of this study is to address the prevailing issues of employee's lack especially

in oil and gas multinational companies in Nigeria and the manifestation of the empirical investigation will be an addition to knowledge.

Employer's attitude is considered critical to the workers disposition towards work and overall performance; the lack of it has affected many organization's mission and goals attainment including the oil and gas multinational companies in Nigeria. Falaja (2009). In time past, working and looking forward to retirement gratuities, pension pay and other benefits were the prime motivations for employees' satisfaction, commitment (attachment) and involvement to the various organizations; especially within the public workforce and by extension, the Nigeria oil and gas sector. All these expectations have been elusive. Most oil and gas multinational companies thereafter

took advantage of the ugly development, not

only to profiteer but also to enslave the workers in the

saturated Nigeria labour market situation. This brought about several exploitative work arrangements such as contract staffing, casualization or outsourcing characterized by a loose or non-committal employer obligation to employees and staff of organizations.

This precarious situation has contributed to the increasing rate of conflict, union activities, agitations, loss of industrial peace and harmony and consequently malicious damages which have marred the operations and performance of most oil and gas multinational companies, especially within Rivers, Delta, Bayelsa states and the Niger Delta regions in general. These identified problem has generally affected worker's motivation and resulted in loss of satisfaction, commitment and involvement in organization. It is the opinion of the researcher that employee compensation programs are the sure way to bring back employees' satisfaction, commitment and involvement to

Concept of Employee Compensation

The term compensation suggests the reason why we work. The compensation we receive from our work brings meaning to our lives and give us opportunity to interact with interesting people and create friendship. Compensation can influence employees in different ways, and in turn, influence organization success. Pay scheme, benefit scheme and welfare scheme are part of employee compensation. Compensation is one of the most powerful tools organizations have to influence their employees. If compensation is managed well, it can play a major role in organizations successfully executing their strategies through their employees. Compensation may be viewed by different people from their different perspectives, for instance, society, stockholder, manager and employees but for the purpose and convenience of this study, compensation will be viewed and refer to as a form of financial reward, tangible services and benefits employees receive as part of employment relationship.

work in organization. Kuria (2012) supported that employee welfare programs help significantly in enhancing the self-confidence and intellectual capacity of employees to improve motivation making the employee to be challenged to take on more challenging tasks and responsibilities.

Munyoki (2010) also posited that welfare programs are essential to all employees. Job satisfaction is the reflection of a good treatment considered as an indicator of emotional well-being or psychological health (Spector, 2011). The dimensions of employee compensation are therefore imperatives for job satisfaction, work commitment and job involvement in organization. This study therefore investigates the correlation of employee compensation and work attitude in oil and gas multination companies in Nigeria and to proffer recommendations and suggest solutions.

The state of wellbeing implies wholesomeness of the human being. It is a desirable state of existence involving the mental, physical, moral and emotional factor of the human person. Adequate levels of earnings, safe and humane conditions of work and access to some minimum take home pay, medical, healthcare, safety and security benefits are the major qualitative dimensions of employment which enhance quality of life of workers and elicit their performance and productivity (Manju and Mishra, 2007).

Institutional mechanisms exist for ensuring that these are provided for workers in the organized sectors of the economy. These are being strengthened or expanded to the extent possible. However, workers within today's dispensation are to be studied periodically, whether they are satisfied with the compensation provided by their organization, as compensation are directly dependent on the economy in which the organization exist. Steps are therefore

required to be taken on a larger scale more regularly than before to improve the quality

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Welfare generally means the effort to make life worth living for workmen. Mwiti (2007) describes it as anything done for the comfort, improvement, intellectual or social wellbeing, of the employees over and above salaries and wages paid which is not a necessity of the industry. Hence, employee welfare include anything that is done for the comfort and improvement of employees which is provided over and above salaries and wages. Employee compensation helps in keeping the morale and motivation of the employees high so as to retain the employees for longer duration.

Employee compensation packages measures needs which may not be in monetary terms only but in any kind or forms ranging from both monetary to non-monetary. Employee compensation program also include monitoring of working conditions, creation of industrial harmony through infrastructure for health, industrial relations and insurance against diseases, accident and unemployment for the workers and their families. Employee compensation programs entails all those activities of employer which are directed towards providing the employees with certain facilities and services in addition to salaries and wages. It implies the setting up of minimum desirable standards and the provision of facilities like medicals, healthcare, food, clothing, housing, financial assistance, recreations, education, consumer cooperative stores, travel facility, etc.

Concept of Work Attitude

An attitude can be described as a psychological tendency that is expressed by evaluating a particular entity with some degree of favour or disfavour (Eagly and Chaiken, 1998). Attitude describes the way an employee feels inside. These are an employee's feelings toward his employer, his supervisor, co-workers and his position within the organisation. Attitude deals with how an organisation behaves. Management of work

of work life of the workers, including women employees (Mishra *et al*, 2007).

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Mwiti (2007) points out that naturally, welfare services may not directly relate to an employee's job role but the presence or absence of the services is noticeable through employee performance, work attitude, high or low morale and labour turnover. Workers are usually and constantly in check and transferring their services to organizations with better compensation programs and working conditions. It is argued that, employee compensation or services can be used to secure the labour force by providing proper human conditions of work and living standard through minimizing the hazardous effect on the life of the workers and their family members (Manzini and Gwandure, 2011).

Compensation services may be provided for matters concerning employees in terms of supplementing the income of the workers by providing services such as housing, medical assistance, canteens and recreation facilities (Mishra *et al*, 2007). Further, compensation facilities help in raising employees' standards of living. This makes workers to pay more attention towards work and thus increases their performance and productivity and foster better industrial relations, help organizations' visibility and popularity (Priti, 2009). Employee compensation program is a comprehensive term which refers to the various services, benefits and welfare facilities offered by the employer to employees with a purpose of enriching the life of employees and to keep them happy and contented (Mishra *et al*, 2007).

attitudes involves the directing of employees into improving organisational and personal effectiveness. It plays an enormous role in determining the attitudes of employees and their job satisfaction. When employees are happy, it is usually because they are satisfied with their work. This also improves the quality of their work life. Attitude and job satisfaction may not fall completely on the management but also partly on the

employees themselves. If employees enjoy

their work, they will not need external motivation from

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management, but instead the satisfaction they have attained from completing their work will motivate them (Robbins, 2004)."

Attitudes are propensities, or tendencies, to react in a favourable or unfavourable way towards an object. The object could be almost anything in the world around us. Attitudes reflect a person's likes and dislikes towards other persons, objects, events and activities in their environment. It makes sense to study and know about attitudes because strong attitudes will very likely affect a person's behaviour at work; attitudes towards supervision, pay, benefits, promotion or anything that might trigger positive or negative reactions. As a result, employee job satisfaction and attitude represent one of the key areas of measuring organisational effectiveness because of the importance of the links with tasks, contextual, and ethical performance with important measures of organisational effectiveness. One of the key goals of managers should be to create linkages between employee performance and their job satisfaction. However, it is not easy to change a person's attitudes about their work.

Work attitude describes the actions of employees towards their objectives and goals. Work attitude includes three major dimensions, which are as follows; affective work attitude, cognitive work attitude and individual work attitude. The affective work attitude includes the emotional factor, feelings of employees and values or norms. The cognitive work attitude focuses on the employee's belief about the right and wrong concept. Lastly, the behavioural work attitude shows the intentions and decision making will and power (Cho, Lee and Choi, 2012).

Armstrong (2006) posited that the factors of recognition for performing well are; chances for promotion, professional growth, compensation and incentives, perceived as motivating factors by many employees. He pointed out that the development of systems of rewards, recognition and career

opportunities is one of several critical tasks of management in the information-based companies and in their research, employees named respectful treatment and recognition as one of the six less costly and perhaps more effective management levels to be exercised by management in their efforts to attract, motivate and retain workers since employees consider such factors to be important. Work Attitude and job satisfactions at work can and do change, sometimes quickly, as events changes, employees who are happy and productive can become dissatisfied and resentful overnight as a consequence of some managerial actions. Work attitude can provide important information about the effectiveness of different management strategies. Job related attitudes play a major role in shaping the work behaviours of managers in organisations.

Lynn et al (1990) in Moon, M. J. (2000) describes the differential in relationship that organizational attitudes such as organisational commitment and satisfaction, job attitudes; job involvement and job satisfaction have with several behavioural intentions such as turnover, absenteeism and performance. Many researchers agree that job attitude has a positive impact on performance (Manikandan, 2002). Robbins and Coulter (2005), attitudes are evaluative tendencies that have three components; emotional, cognitive or affective and the intent. The emotional or feeling part of an attitude is the psychological concept an individual holds, the cognitive component is the belief an individual holds as the affective component, and the intent is the behavioural aspect which is the intention that an individual want to act or exhibit. From the above conceptualization, an attitude can therefore be referred to as a hypothetical construct representing an individual's degree of like or dislike for an item. Attitudes are generally positive or negative views of a person, place, thing, or event (Bagherian *et al*, 2009). These views are often referred to as the attitude object. In this instance the

attitude object is referred to as the individual view of the change and is not a physical

entity independent of the individual (Visagie, 2010).

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Employees, of course, do not have only one job attitude. The composition of attitude employees have about their job vary along many dimensions, most notably their target (e.g., their pay versus their supervision), their specificity (e.g., their most recent pay raise versus their job as a whole), and their nature (e.g., evaluative assessments versus behavioural propensities). Structurally, job attitude are hierarchically organized, with

perhaps an overall job attitude being the most general factor, followed by still relatively general job attitude such as overall job satisfaction, organizational commitment, and perhaps others, followed by more specific attitude such as job satisfaction facets, specific dimensions of organizational commitment, and so on (Eagly and Chaiken, 2005).

Organizational Size:

Size is the organization's magnitude as reflected in the number of people in its employment. Organization size has often been described as an important variable that influences structural design and as such the behaviour or work attitude. Organizations have growth as one of their goals. Daft (2000) offered three reasons for which organization desires for growth is strategic. These include organizational goals, executive advancement and economic health. Organizations merge to gain stronger market presence. There are many challenges and opportunities for advancement when employee population is expanding (Child, 1977). Greater size gives marketing-intensive companies power in the market place and increased revenues (Treece, 1993). Huge resources and economics of scale are needed for many organizations to compete globally. This is responsible for the mergers and acquisitions going on in the Nigerian banking sector. However, small and large organizations have their peculiar characteristics and effects on the culture and effectiveness of the organizations (Daft, 2000). Large organizations are standardized, often mechanistically and systematically run because of their complex interconnectivity. The complexity offers hundreds of functional specialties within the organization to perform complex tasks and produce complex products. Once established, large organizations can be a presence, a force that stabilizes a market for years. It provides longevity, vertical

movement and promotions on the hierarchical career ladder for employees to aspire to achieve their goals. Large organizations are associated with vertical and horizontal complexity, and are more decentralized (Geeraerts, 1984). Founders of organizations and senior managers do not have sufficient time and expertise to process all the decisions that significantly influence the business as it grows. Therefore, decision-making authority is pushed down to lower ladders, where incumbents are able to cope with the narrower range of issues under their control (Robey, 1991). The lower executives down the ladder carry out more written communications and documentations on behalf of their senior colleagues at the upper echelon. They have bureaucratic culture, which has an internal focus and a consistency orientation for stable environment. The culture supports a methodical approach to doing business (Daft, 2000). Symbols, heroes and ceremonies support cooperation, tradition and following established policies and practices as a way to achieve goals. There is high level of consistency, and collaboration among members. The organization succeeds by being highly integrated and efficient (Daft, 2000). Small organizations are responsive and flexible and this guarantees them success in a global economy. Research shows that as global trade has accelerated, smaller organizations have become the norm (Carroll, 1994). Huge

investments are giving way to flexible manufacturing and niche marketing as ways to succeed. There is a decrease in average organization size, as most service companies

remain small to be more responsive to customers (Carroll, 1994). Small organizations have flat and organic structure, free-flowing

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management style that encourages entrepreneurship and innovation (Daft, 2000; Deutschmann, 1991). Small size firm encourages motivation and commitment, which are needed for effectiveness. In small

organization's top managers can use their personal observation to control (Hsu *et al*, 1983; Geeraerts, 1984; Carter and Keon, 1989). This implies that small size eases the problem of control.

Employee Compensation and Work Attitude

Providing compensation to employees is associated with the motivation of the workforce of organization for better performance and productivity. However, what type and mix of welfare scheme or welfare packages to use is a challenge for the organizations. Several studies have demonstrated that compensation has a positive impact on the employee's behaviour and sense of placement. It is one of the factors that is believed to increase employee's involvement in the work place, which is the key element in the work performance among employees (Furtado *et al*, 2015; Lawler and Worley, 2016).

Dessler (2016) posit that welfare scheme offered are indirect financial and non-financial payments which employees receive for continuing their employment with the company. Bernardin (2013) states that benefits associated with welfare scheme are the indirect forms of compensation that are intended to maintain or improve the quality of life of employees. Indirect financial rewards come in form of subsidized benefits such as; retirement plans, paid sick leaves and purchase discounts. Benefits are also called indirect compensation as they are in most cases given to employees in the form of plans rather than cash to improve their performance; they provide security for employees and their immediate family members. As indicated by Dessler (2016) indirect financial rewards that could enhance employee performance comes in the form of subsidized benefits such as retirement plan, paid sick leaves, bonuses, incentives, allowances and purchase discounts. Employee benefits have equally been classified widely argued by different authors on context or circumstance. Cascio (2015) for example classifies benefits into four basic types, namely; supplemental pay benefits, life insurance benefits, retirement benefits, personal service and family-friendly benefits.

The rationale behind the use of various components of compensation programs is to galvanize employees and to motivate them to become satisfied in terms of fulfilling their wants, both financial and non-financial and thereby inspiring them to demonstrate improvement in their behaviour, attitudes and performance. Failure to do so, employees will be tempted to leave the organization (Azasu, 2017). In addition to employee fulfilling their wants, some employees' on one hand, like to receive intrinsic rewards in terms of praise and recognition for certain work accomplishments, while other employees are happy with extrinsic reward in terms of salary increases, bonuses and incentives offered to them in order to enhance their performance Sajuyigbe, Bosede and Adeyemi (2013) in Iyanda et al 2017. It is therefore clear that subjecting employee to various compensation programs and packages motivates them and consequently productivity.

Supplemental pay benefits provide for time not worked, they include: unemployment, insurance, vacation and holiday pay, severance pay and supplemental unemployment pay. Insurance benefits include, worker's compensation, group hospitalization, group life insurance, accident and disability insurance and retirement benefits which include social security and pension pay. Personal service and family-

friendly benefits include food services, recreational, crèche and child-care opportunities, legal advice, credit unions, educational subsidies, counselling and

employee cooperative shops. All these benefits put together enhances employee attitudes and actions in the organization.

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Cole (2012) classifies employee welfare programs into three key categories; security benefits like pension and life insurance, work related benefits such as subsidized meals and special training opportunities and finally status-related benefits such as prestige car and entertainment allowance. DeNisi and Griffin (2014) argues that although most of the above identified benefits are designed for all the employees in an organization with varying levels, some organizations have developed a cafeteria style benefits plans which allows the employees to choose the benefits that fits them better. Such organizations believe that offering employees' freedom to choose benefits that best fits their needs is tantamount to motivating their employees to reach satisfaction and with a high probability of reciprocating the overall company loyalty to them by demonstrating exemplary performance and productivity.

One of the company's goals of providing welfare scheme (compensation) is to make employees work constantly (Santos, 2016). Employee compensation affects their performance and productivity and reduces their tendency to turnover. If employees see that hard work and superior performance is recognized and rewarded by organization, they will increase performance with hope to gain a higher level of compensation (Simamora, 1997). Martoyo (2000) said that there is a motive, an impulse that became

the reason for someone to do something or work. Highly motivated employees are those who carry out substantial efforts in order to achieve objectives of production in their work unit, and in the organization where they work.

Non motivated employee only gives minimum effort to work. Every employee who gave useful possibilities into organization is arranged by leadership to realize that potentials. Efforts to realize these possibilities is using motivation. Motivation is intended to give power to employee in order to work with his own efforts (Manulang, 2002). Robbins and Judge (2013), stipulates that people do what they do to achieve goals. Before they work, they look for salary and benefits. There are many types of rewards, for example; increase in salary, employee benefits or preferred job assignments. All types of rewards are controlled by organization leadership. Dunette and Hough (1992) posit that important role of organizational control (discretion under control) is through that reward control to influence employee behaviour. (Santos, 2016) put forward that welfare benefits are divided into two types of benefits; these are in the form of extrinsic and intrinsic rewards. Robbins and Coulter (2005) further divided extrinsic rewards as follows: (a) Direct Compensation, (b) indirect compensation and (c) non money reward.

Concept of Social Exchange Theory

Social exchange process begins when an organizational actor or perpetrator, usually a supervisor, manager or co-worker, treat a target individual in a positive or negative fashion (Eisenberger, Lynch and Aselage, 2005; Rusbult, Farrell, Rogers, and Mainous, 1988; McLean Parks, 1997).

For clarity, in this study perspectives, actions on the part of the organization are referred to as initiating actions. Positive initiating actions may include activities such as providing employee compensation or organizational support (Riggle, Edmondson and Hansen, 2009; Cropanzano and Rupp, 2008). Negative initiating actions might

involve abusive supervision (Tepper, Carr, Breaux, Geider, Hu, and Hua, 2009); incivility (Anderson and Pearson, 1999; Pearson, Anderson, and Porath, 2005), or bullying (Lewis, 1999 and 2014; Ryan and Keashly, 2005). In response to the initiating action, the target, often an employee; a subordinate

or co-worker, may then choose to reciprocate to his treatment with good or bad attitude of his or her own (Eisenberger, Cotterelland and Marvel, 1987; Gergen, 1969; Gouldner, 1960). Collectively, these behaviours can be referred to as

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reciprocating responses. Social exchange theory predicts that, in reaction to positive initiating actions, targets will tend to reply in kind by engaging in more positive reciprocating responses or fewer negative reciprocating responses.

Speaking loosely, these responses can be broadly organized into two types – relational responses and behavioural responses. Notably, one type often causes the other. Speaking very generally, a series of successful reciprocal exchanges may transform an economic exchange relationship into a high-quality social exchange relationship. In this way, people may become affectively committed to the organization (Meyer, Stanley, Herscovitch and Topolnytsky, 2002), more trusting (Konovsky and Pugh, 1994). Presumably, a negative social exchange relationship would be less likely to develop, e.g., low commitment (Schyns and Schilling, 2013). It is also possible that the resulting exchange could be economic, as individuals are less apt to find close and open-ended associations with those who hurt them. In either case, the quality of the relationship would be low, as mutually beneficial interchanges are less likely to be engendered when people are transacting in harm.

Exchange theorists have shown that individuals invest in relationships and expect to receive gains in return (Chadwick-Jones, 1976). Rather than merely investing monetary currency, however, investments may include time, energy, love, face-work, and countless other life currencies. Theorists who take this perspectives tend to assume that individuals are motivated by a desire to improve their own situations while also minimizing the amount of effort to do so (Dunbar, 2015). In comparing relationships to an exchange, scholars have hoped to

understand what factors influence and why a relationship begins, how long it will last, and when it will end (Rusbult, Martz, and Agnew, 1998).

The social exchange theory has validated these assumptions across a variety of disciplines. Applications of this theory has increased understanding between organizational actions such as welfare scheme benefit and relationship expectations (Sprecher, 2001; Molm, Takahashi, and Peterson, 2000 as well as power and expectations (Dunbar, 2015). Important research grounded in the social exchange theory has also sought to include emotion (Lawler and Thye, 1999), workplace benefits and resultant employee behaviour or actions (Ko and Hur, 2014; Cropanzano and Mitchell, 2005), intercultural relations (Coulson, McLaren, McKenzi and O’Gorman, 2014; Blanchard, Welbourne and Boughton, 2011).

Following the focus and interest of this study, which is on the relationship between employee compensation and work attitude, the implications of the social exchange theory are that employees exhibit positive or negative attitude as a response to the treatment they receive from their employers. This treatment can come in the form of employee compensation (pay, benefits and welfare) schemes provided by their employers or organization. This is as Greenberg and Scott (1996) opined that the central aspect of this theory is the norm of reciprocity. A strong social exchange relationship between the employer and employee will help maintain positive work relationships and would elicit positive sentiments such as satisfaction, commitment, involvement and trust which in turn will move employees to engage themselves in favourable performance and productivity. Social exchange theory proposes that the

relationships in which organizations or individuals choose to create and maintain are the ones that maximize their rewards and minimize their costs.

Individuals and workers are more self-centred and not necessarily concerned with the growth or wellbeing of the organization.

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so that they can give their desired best behaviour towards organizational goal attainment. Employers are generally selfish and tend to maintain a type of master and servant relationship with employees. If production targets can be achieved and maintained without fear of employees' negative attitudes, employers may be unconcerned with initiating programs to motivate workers by way of benefits and welfare programs. This was the situation in the pre-industrial relation era. Greenberg et al (1996) in Cropanzano and Mitchell 2005 assert that the social exchange theory is

CONCLUSIONS/RECOMMENDATIONS

The study reveals that employee compensation and the measures of work attitude significantly correlated with work attitude and as such impacts on its measures such as job satisfaction, job commitment and job involvement. Employee compensation is the single most expensive item of costs. Hence the need to ensure efficient management, that is, ensuring that rewards are paid for services actually rendered. Employee remuneration package is a major factor in attracting, retaining and motivating good performance. It represents a component and a determinant of the nation's purchasing power and hence has direct influence on many other macro-economic variables. Pay is a significant predictor of attitude to work within the context of the oil and gas multinational companies in Nigeria. Considering the importance of money to both employer and employees, management must devise an effective compensation program that meets employees' expectations and aspirations as well as satisfies the organization's profitability and growth

The basic idea is that relationships that give the most benefits for the least amount of efforts are the ones workers value the most and are likely to keep long term. In the same spirit, organization initiate programs to motivate employees to release their behaviour

most commonly used by the studies in predicting work behaviour in the field of organizational behaviour. Employers need to treat their employees fairly such that they can reciprocate with good gesture in the form of behaviour such as satisfaction, commitment and involvement which contributes to organizational influence and effectiveness. The social exchange theory also has its fair share of criticism. Miller, 2005 in Rosenfeld 2005 postulated that the theory reduces human interaction to a purely rational process that arises from economic needs.

objectives. Hence, activities geared towards providing and sustaining pay scheme to workers is considered as imperative for enhancing job satisfaction, job commitment and job involvement within the identified oil and gas multinational companies in Nigeria.

Organizational Factors such as size significantly moderate the relationship between employee compensation and work attitude within oil and gas multinational companies in Nigeria. This affirms the position that organizational factors such as size play crucial roles in the actualization and practice of employee compensation as well as the extent to which it impacts on work attitude within the identified oil and gas multinational companies in Nigeria. Organizations should ensure that pay policies and pay levels are fair and applied across board uniformly and consistently with no regards for favouritism or discrimination thereby creating interpersonal and intergroup frictions.

Organizations should ensure that compensation policies and practices are not only consistent with the requirements of the government but also with public interest. It is also very important to ensure that employees of the same education, training, and skill set doing similar work earn equal pay for the avoidance of dissatisfaction.

Organizations should permit distribution justice. Employees should be remuneration based on industry index and company viability. Employee's judgment about his pay in comparison with his co-equals should be right. Equity should be applied in the administration of pay.

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