

Review of Performance and Non-Performance Measures in Payment of Bonuses in Refah Bank Branches in Isfahan Province from the Viewpoint of Financial Managers and Experts

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Abstract: This study aimed to evaluate performance and non-performance measures in payment of bonuses in Refah Bank branches in Isfahan province from the viewpoint of financial managers and experts. The study has applied purpose and is descriptive survey. The population consisted of 206 experts and managers of the Refah bank branches in Isfahan province in December 2015. Sample size was calculated 134 according to Cochran's formula and the convenience sampling was used. Theoretical foundations were collected using research library and survey method using a questionnaire in the form of five-item Likert spectrum. After distributing and collecting the questionnaires, the analysis of 124 questionnaires was used to evaluate and test the hypothesis. Face and content validity of the questionnaire were reviewed and approved by experts and construct validity was confirmed through confirmatory factor analysis and its reliability coefficient was calculated by Cronbach's alpha coefficient (967/0). The results showed that the components of performance measures contributed with staff, quality staff, employees, work hard, the monthly performance of staff as well as non-performance criteria contributed significantly more than average in the payment of bonuses to employees of Refah bank branches in Isfahan province. Friedman ranking test results also showed that the role of performance and non-performance criteria had significant difference in bonus payments and the role of performance measures was higher than non-performance measures and among the performance criteria components of "staff monthly performance", work quality of staff", "employee' effort", "work hard" and "staff skills" rank first to fifth in terms of impact on payment of bonuses to employees.

Key words: Performance measures, non-performance measures, bonus payments, Refah bank in Isfahan, Iran

INTRODUCTION

The reward system is a system by which a company drives its employees forward. Based on the theory of Adizes (2011) each phase of the organization' lifecycle (creation, infancy, growth, maturity, development and stability) has some sort of reward systems and it will be completed in the stage of development. According to this theory, there are two types of rewards including outer and inner reward. Intrinsic rewards included work, mission and ability. Work means that the person is interested in doing the work and mission is achieving high goal from the work and power depends on the potential and ability of the individuals to do their work (Adizes, 2011).

Today, the success of any organization is not dependent on the number of its manpower but it is linked to the quality and level of human resource capacity. The effort of organizations for the promotion and development of quality human resources is referred as empowerment and is considered as a strategic tool to gain competitive

advantage. Reward has been defined as "positive valuable of work for individuals" and providing e a happy outcome for the desired behavior of the individual in order to increase the likelihood of its recurrence (Armstrong and Taylor, 2014). While, efforts of employees have been recognized or rewarded enough, they cause employee dissatisfaction and lower commitment to customer service and strategic priorities of the organization. According to prospect theory, the effort, function, performance and reward are related variables. Performance evaluation is a series of activities to evaluate the staff, the development of competencies, their promotion and distribution of awards. An evaluation system will be effective when it creates greater incentive to improve performance and also helps employees acquire the necessary skills, providing growth and advancement within the organization. Evaluation development is complex and time consuming; however, through the exact knowledge of the organizational culture and climate, organization of other systems (such as salary, promotion, appointments, etc.)

and the continued allegiance of senior management this task will be carried out efficiently. Obviously evaluation plans would improve the job' behavior and will develop employees' personality. In addition, it improves product quality, facilitates organizational goals, customer satisfaction and guarantees the interests of shareholders. The term of reward management indicates that the benefits granted to employees as bonuses can be managed. Thus, reward management can be defined as: "the process of creating and implementing strategies, policies and systems help the organization in achieving its goals through the increased motivation and commitment to people. Reward systems are of great importance in organizations both in terms of employee satisfaction and the effectiveness of the organization. Lack of resources and time is one of the main reasons that some organizations don't evaluate their effectiveness of policies and rewarding their employees' performance (Armstrong and Taylor, 2014).

The use of evidence-based reward management can be used as a guide for managers so that the effectiveness of reward programs and employee activities can be measured. When the bonus is based on effective performance (performance in achieving organizational goals) and individual differences are taken into consideration, its flexibility is important or valuable from the perspective of personnel, valuable bonuses are granted repeatedly and openly and fairly distributed and people feel that there is a close relationship between performance and reward, then it will be effective and help achieving organizational goals. If the reward plans are well established and consistent with the objectives and structure of the organization, these plans motivate employee and force them to keep their functions in order to meet the goals of the organization. Reward management focuses preparation and management of reward plans designed by the organization in order to ensure that actions and functions of staff are appreciated in achieving the goals of the organization (Armstrong and Taylor, 2014). Reward indicators are classified into several groups including performance, the amount of effort, work experience, skills and hard work. In many cases, production and efficiency are proposed as an indicator of performance but sometimes performance is not easily measurable. In organizations where function is not significant, the effort is a useful index and is easily accessible compared to other indicators. One of its advantages is that there is no disagreement about the its meaning. The relationship between supply and demand in a particular skill in the community as well as the relationship between supply and demand for a particular profession can affect the amount of reward.

Non-performance reward is not equal and fair as employees receive the same bonuses despite of the fact that they work harder than others and they feel that the distribution of rewards is not fair and payment (bonuses) causing dissatisfaction for them). For effective non-performance reward and job satisfaction equity should be maintained. The amount of remuneration and bonuses is linked to performance and job satisfaction and reward can provide individual needs. Organizations reward individuals for incurred compensation, for the time and energy he spent in the organization and achieving the goals of the organization, retaliation for creativity in finding and applying procedures and newer and better working methods. Reward systems in organizations include both kinds of performance and rewards employees based on the principles and specific methods. In other words, the bonus system should be efficient and effective and allocation procedures of rewards should maximize efficiency in the organization. Recognition of strong employees and their rewarding and assessment of their performance for improving their performance are one of the main causes of performance evaluation. In the past, classical managers used performance evaluation for controlling of employees. While today, mentoring aspects of the action is very prominent. This issue is so important that in recent years much attention has been paid to the role of performance metrics across the organization and the need to address such issues is due to inefficiency of old patterns and inappropriateness of the current human resources and general management. Due to widespread recognition and the use of various tools such as feeling, observation, perception, experience and power of belonging and thinking on various issues, particularly in the evaluation of the behavior and performance of employees human is critical and all these factors have overshadowed managers to evaluate effective performance. The survival of organizations like Refah bank depends on the organizational satisfaction and applying new methods on different aspects of the organization. Refah bank in Isfahan province is the leading provider of services to different members of society and satisfaction and motivation of the bank 'personnel are the utmost importance. Creation of motivation in staff and then job satisfaction reduce problems such as job exhaustion and organizational dissatisfaction. The research is planned to improve organizational performance through performance and non-performance metrics in bonus payment in Refah bank and given that traditional reward system in the bank is not fair, creation a fair reward system based on performance and non-performance metrics of employees in the Refah bank appears necessary and research has shown that

performance and non-performance metrics play an effective role in rewarding employees. Therefore, this study aims to examine the role of performance and non-performance metrics in payment of bonuses to employees.

Literature review: Hashemi (2015) conducted a research titled as reviewing performance and non-performance metrics in payment of organizational bonuses and its impact on the employees' motivation in Keshavarzie bank branches of Ardebil Province. The results showed that there is a significant and positive relationship between corporate bonus payments and employees' motivation in the performance measures and there is a significant and inverse relationship between corporate bonus payments and employees' motivation in non-performance measures, thus, all hypotheses were confirmed. Zadeh (2014) conducted a research titled as comparison of performance and non-performance in corporate bonus payments and its impact on staff motivation in North West of Tehran Health Center. The results showed that there is a direct and significant correlation between institutional bonuses based on performance and non-performance metrics and motivation in staff of North West of Tehran Health Center. Roghanie in a research has identified key indicators of performance measurement for the payment of bonuses in Satha's company and provided an appropriate model. The results showed that in general indicators of individual performance, perceptual skills had the highest score including welcoming new ideas, effective proposals for the organization and the ability to think and creativity and performance management elements had the lowest score by five index. Generally, according to the results a specific pattern of individual performance-based reward system in five tables with 15 general indicators of individual performance and five strategic criteria were presented based on relevant organizational units. Heravi (2011) conducted a study titled as identification of factors related to the development of reward system in the Maskan bank based on strategic reference points. The results stressed the need to use committed strategy to professional and managerial jobs and states that the organization must be rewarded according to four dimensions including original choices, internal equality, external equity and equality of staff for choosing an effective contingent factors so that in the bonus system design risk-taking, skills and competence, payment equal to the market, overt payments and ultimately assessment of long-term performance (observance of the principle of equality within the organization) are stressed. Eyli in an article titled as "Differences Between Industry and the Relationship

Between Remuneration and Company Performance Variables" investigated the effect of company's environment on the relationship between reward and performance measures. In order to evaluate the performance four performance measures including return on equity, return on assets, sales revenue and net profit (as independent variables) were used. The results showed that there is no significant difference among the use of four variables among the industries. The relationship between reward and performance variables is different in industries. However, changes in the reward significantly related with changes in return on assets and stock returns. Antel and Smith in an article entitled "Experimental Study of Performance Evaluation Relationship in Rewarding Managers" examined the relationship between performance measures and rewarding managers. The results showed that there is a cumulative association between reward and performance criteria based on the accounting (rather than linear).

Concepts, opinions and theoretical foundations

Performance management: Performance is what the organization has hired someone to do it. Some researchers suggest the term performance for process work and how they have applied tasks (management services managers of Iran Khodro Company, 2008). Each person's performance is emerged from one's own features and characteristics of the workplace. Thus, the equation would be expressed as: According to this equation, P, (the performance) is the product of a function of three factors: A (ability) and S (skills) and E (effort) to fulfill obligations. The three works exponentially increase or decrease the performance of the organizations and their impact must be considered in the evaluation (Hashemi, 2015). So, what seems to be important in employee performance is optimum system design to develop performance measures and appropriate assessment criteria which can be achieved in the form of performance management. A performance management is a strategic and integrated process which gives rise to successful sustainable for organization through improved performance and capabilities of education teams. The main process is evolved from human resources management, performance management and performance appraisal system and it can be considered in evaluating the performance of a changed paradigm.

Neo defined performance management consisting of all procedures and laws that determine the performance of an organization. Today in the organization, a robust performance management system is considered to be the main driver for progress while this system is a subset of the talent management strategy. In other words, talent

management is such an environment in which performance management will achieve its highest quality as far as some scientists suggest that one way to use optimized performance management is combining it with talent management. An organization that has implemented an effective talent management and used employee rankings and has invested in raising them will benefit from organizational performance and people with high potential (Matin *et al.*, 2015). One of the roles and responsibilities of managers is logical and clear communication between units and individual components of the organization. Organizational communication is a two-way process in the transmission of messages between managers and employees managers recognize that empowered employees are collaborative employees. If employees do not understand business issues, they are not able to create value for their organization. Ability is defined as the knowledge and skills of subordinates to successfully accomplish a task. It includes knowledge of tasks, analysis of the task and functionality related to the task. The importance of the human factor in creating effective knowledge management practices, especially knowledge creation and sharing, necessary preparations to participate actively in measurements of knowledge management has necessitated knowledge management (Hersey and Blanchard, 2010). Some of organizational support, including funding, equipment and facilities are necessary to complete the task. Other necessary support includes the availability of the product and its quality adequate organizational reserve. Organizational support can be direct or indirect. Supportive behaviors of leadership as well as organizational climate can provide perceived organizational support. Organizational support implies extended emotions and beliefs of the organization in the direction of the cooperation and assistance and support from its members and their future happiness.

Labor productivity: In today's competitive world, productivity as a philosophy and viewpoint-based improvement strategy is one of the most important goals of any organization and can be a chain of activities in all sectors of the population so that, the main objective of any organizational management is effective and optimized use of diverse resources and facilities as labor, capital, materials, energy and information. The efficiency is a dynamic term always subject to evolution and change. Undoubtedly, the process of labor productivity is not affected by certain factors but it is result of evolution and combination of various factors. Since, productivity is not an abstract concept and should not necessarily be practical, organizational management play an important

role in providing the appropriate context in order to institutionalize and enhance it. Labor productivity is the most important measure of productivity because an essential element of any effort to improve efficiency is its manpower. Alfred Marshall suggests human resources development as the most valuable investment. In the history of productivity, little attention was paid to labor productivity. Changed approach to human resources and attaching importance for it was the result of shift from traditional human resource management to strategic human resource management in such a way that the current approach, recognition of the strategic role that HR can increase the efficiency of organizations has emphasized.

Factors affecting service quality and customer expectations: The concept and definition of service quality is affected by practical work of Parasuraman. Keles believes that service quality includes three dimensions: physical, situational and behavioral. On the other hand he believes that service quality is to focus on something that will be delivered to the customers, the situation where the services are offered and that how services are provided. Service quality is the degree of difference between expectations and customers' perceptions of services received. This is sometimes shown by the equation $Q = P - E$ which represents the customer's perception of the relationship between P and E reflects the expectations and Q represents the quality of services received. The views of different customers show some key factors that influence in shaping customer expectations. Several studies in this field show that four factors are influential in shaping customer expectations. The first factor that potentially determines customer expectations is sayings of other customers and it is called "verbal communication".

The second factor that actually modifies the customers' expectations to a certain extent is the result of conditions and specific requirements of each customer which generally named as "personal needs" of customers. The third factor affecting the customers' expectations is their' previous experience. Customers with more experience expect better services from organizations. "Propaganda and external communications" by the service providers play an important role in shaping customer expectations and are considered as the fourth factor in customers' expectations formation. External communications include all direct and indirect messages from the supplier to the customer. For example, a poster of a bank that indicates intimate behavior of bank teller transmits such messages.

Job satisfaction: Job satisfaction is the extent of positive emotions and attitudes that people have towards their jobs. When a person says I have high job satisfaction, this means that he really loves his job and feels well about his job and it is of great value. Research results show that employees with higher job satisfaction are in good condition in terms of physical and mental strength. Job satisfaction is the result employee' perceptions of job, it is something that is valuable for the employee. Job satisfaction is a positive emotional state resulting from job evaluation or experience. The positive emotional state will help a lot in physical and mental health. Organizationally, the high level of job satisfaction reflecting very favorable organizational climate that is conducive to attracting and survival employees.

Rewards and recognition: Reward management encompasses strategies, policies and processes that ensure employees' values (Armstrong *et al.*, 2011). Bonus is each form of payment and value that the employer pays for the work. The goal of designing an appropriate reward system in the organization is attracting and retaining qualified employees and increasing their motivation which is discussed below.

Appropriate personnel: Job applicants usually get information about the amount paid for similar jobs in different organizations and to compare payments. Many qualified applicants pay attention to the other items such as services and opportunities for advancement that the organization offers. Thus, non-financial reward payment system must also be designed in an appropriate way to provide growth and development of talented staff.

Retaining qualified staff: after recruiting suitable applicants, the system should retain creative and productive persons. Many factors may contribute leaving the organization but the most important factor in turnover and transfer is inadequate reward system. Therefore, human resources professionals must ensure that the system of payment is fair and incentives because if the employees feel that their reward system is not appropriate reduce their organization's efforts and eventually leave the organization.

Augmenting talented employee's motivation: Employees who achieve a desired level of performance, expect the rewards are commensurate with their performance. Staff investigate the relationship between performance and reward system of organizations for whom it is intended and form their new expectations and goals according to the results of their previous experiences. If the employees

perceive that their hard work and excellent performance is considered, then they will show a high level of performance. If the relationship between performance and reward is low, the staff will work so that they can only retain their jobs. Rewards are divided into two financial and non-financial categories. Financial rewards include cash and benefits and non-financial rewards include gratitude, acknowledgement, learning and development opportunities and increased job satisfaction. The purpose of payment of bonuses is achieving business goals through high performance, identifying behaviors and outcomes important to the organization. Robbins (2011) has stated that compensation is allocated in the organization based on several factors which these factors vary according to the nature of the organizations to adopt different priorities. In many organizations, the bonus is paid based on the amount of effort being made to work. If it is believed that those who have tried to be encouraged, in that case the amount of work or effort will determines a real bonus. One of the ways for organizations to reward individuals is based on the skills of employees. Talented and qualified individuals who possess special skills should receive more rewards. Difficulty and complexity can also be considered as an indicator to determine bonuses. A talented person is deserved to have the highest reward for his/her competence. In a traditional reward system, different levels of talent (A-C) have the same salaries. In such a traditional system, Type A is resentful because they don't receive high payment for their talents. Type B and C who have lower performance, receive the same reward for their performance and refrain good performance. At the same time, Type C that appears to be rewarded for their bad habits at work reinforce bad habits rather than eliminate it. A fair reward system is a system in which individual differences in performance are considered and they are granted rewards and recognition. Such plans should be sensitive and are conducted in a transparent manner because it will be very effective for motivation and boosting morale in talented employees. Goleman defined organizational rewards as just and fair compensation based on quality of work and level of effort and encouragement of employees to work hard. He suggested that reward is as an important aspect of organizational climate which is influential in the adjustment of factors such as organizational flexibility, responsibility, organizational standards, rewards, clarity and organizational transparency and effective organizational commitment.

Reward satisfaction: If staff and members of organizations assume that their work will be evaluated accurately and if the reward is consistent with their job,

we can say that the organization lies in the most favorable conditions in terms of motivation (in the view of policies related to performance evaluation and possible payment). Accurately we say that the following conditions must be considered effective in improving performance and increasing job satisfaction:

- When he observes that the principle of equality is followed
- When there is a reasonable relationship between the remuneration and performance
- Finally, there is a reasonable relationship between bonuses and performance

In an organization where such conditions exist, the job satisfaction of employees and members of the organization will not be reduced. They feel confident and their commitment to the organization will be increased. In general, if staff and members of such organizations assume that their efforts are not commensurate with the rewards and on the other hand they feel that there is little likelihood that they can be employed elsewhere, they will not leave the organization, but their amount of effort and speed will be reduced and all their abilities will not be realized (Robbins, 2011). Taken together of previous studies and research goals, conceptual model is presented in Fig. 1.

Hypotheses

The first hypothesis: Performance criteria contribute more than the average level in the payment of bonuses to employees of Refah bank branches in Isfahan Province. Secondary hypotheses are as follows:

- Employees' skill contributes more than the average level in the payment of bonuses to employees of Refah bank branches

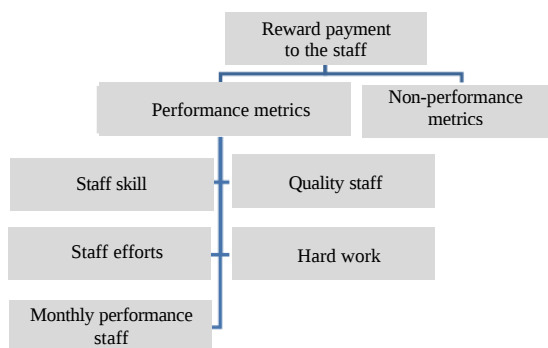


Fig. 1: Conceptual model

- Indicators for staff quality contributes more than the average level in the payment of bonuses to employees of Refah bank branches
- Employees' efforts contribute more than the average level in the payment of bonuses to employees of Refah bank branches
- Hard work more contribute more than the average level in the payment of bonuses to employees of Refah bank branches
- Monthly performance indicators contribute more than the average level in the payment of bonuses to employees of Refah bank branches

The second major hypothesis: Non-performance criteria contribute more than the average level in the payment of bonuses to employees of Refah bank branches.

The third major hypothesis: There is a significant difference between the role of performance and non-performance metrics in the payment of bonuses to employees of Refah bank branches.

MATERIALS AND METHODS

The aim of this research is applied and is descriptive survey. The population in this research includes 206 managers and financial experts of 38 Refah bank branches in Isfahan Province in December, 2015. A sample of 124 managers and financial experts was selected using the convenience sampling. To collect statistical data in this study, the researcher used researcher-made questionnaire on performance and non-performance metrics in the payment of bonuses to bank staff based on the Likert scale and five performance criteria including employees' skills, "work quality of staff", "employees' efforts", "hard work", "staff monthly performance" were measured. Face and content validity of surveys were confirmed by experts and specialists and construct validity was reviewed and affirmed using confirmatory factor analysis. Reliability of questionnaire was calculated 967/0 based on Cronbach's alpha coefficient. To analyze the results in this study, SPSS and LISREL were used in two levels of descriptive and inferential statistics. In descriptive statistics, measures of central tendency and distribution and in inferential statistics confirmatory factor analysis, univariate t-test and Friedman rank test were used, respectively.

RESULTS AND DISCUSSION

Descriptive demographic findings show that 79% were male and 21% female. The largest number of

respondents, i.e., 8/54% was in the age group 35-45 years while the lowest number of respondents, i.e., 2/20 was over 45 years. Also, 25% were in the age group under 35 years. The 55% of respondents to the questionnaire had a bachelor degree and 7/1 were post graduate. The largest number of respondents, i.e., 8/46% had 10-20 years of service and the lowest number of respondents, i.e., 9/8% had <10 years of experience in public service. The largest number of respondents, i.e., 3/41% studied in economics and the lowest number of respondents, i.e., 8/5 was from other disciplines. The 2/53% of respondents were experts, inspectors, technicians, etc. and 8/46% in the fields of management.

Analytical findings

Factor analysis model: Using factor analysis, variables were measured by questionnaire questions. Results of fitness factor analysis by LISREL Software showed that RMSEA value is computed 0.062 and because the value is small (<0.08) therefore, the model has little error.

Root mean square residual of RMR index is equal to 0.028 and the value is small representing an acceptable fit. Chi-square is equal to the ratio of 2.64 based on degrees of freedom and is a value between 2 and 3 and represents a broadly appropriate model. The Fit Index (GFI) is also calculated 0.91 and the value is close to 1. The AGFI values and PGFI have been calculated 0.82 and 0.80, respectively and are close to one. Indices IFI, CFI also have high levels of 9.0 and close to one. The RFI, NFI, PNFI, NNFI indices also have good values indicating an important loss of utility model. It can be said that questionnaire questions measure variables very well. All

t-values corresponding to the factor loadings for each of the items of the questionnaire represent large amounts of data and an absolute magnitude of 1.96 is higher than the critical value therefore, all factors (multipliers) at 0.05 error level are significant. Large amounts of factor loadings for each of the items of the questionnaire (standardized coefficients) were confirmed using confirmatory factor analysis.

Normality and variables: The data normalization with respect to the variables, significant levels of normality test is 5% at the error level and this means that the data are normal (Table 1).

Test hypotheses: The main hypothesis: performance criteria contribute more than the average level in the payment of bonuses to employees of Refah bank branches. The results of the test in Table 2 showed that since the mean response of the questions is >3, it means that it is significant at the level of error of 0.05. In other words, the role of performance measures in the payment of bonuses to employees is significantly more than the average. The hypothesis test result is consistent with previous results by Hashemi (2015) by comparing its results with other research hypothesis it can be inferred that in line with reward system planning bank's management should consider for employees, performance criteria including staff skills, work quality of staff, employees, work hard and paying attention to the staff monthly performance and strengthen the role of performance measures mentioned in the payment of bonuses to employees.

Secondary hypothesis 1: Employee's skills contribute more than the average level in the payment of bonuses to employees of Refah bank branches.

The results of the test in Table 3 showed that since the mean response of the questions is larger than 3, it means that it is significant at the level of error of 0.05. In other words, the role of performance measures in the

Table 1: Results of normality test (n = 124)

Variables	KS-statistics	p-significance level
Non-performance metrics	1.121	0.162
Staff skills	0.856	0.456
Staff 'work quality	1.293	0.097
Employees 'efforts	1.345	0.078
Hard work	0.987	0.284
Monthly performance of staff	0.935	0.347

Table 2: Results of the first main hypothesis based on t-test

Variables	Mean	SD	t-statistic	df	p-value	Confidence interval at 95%	
						High level	Low level
The role of performance metrics in payment bonuses to employees	3.55	0.54	11.41	123	0.000	3.46	3.65

Table 3: Results of the first secondary hypothesis based on t-test

Variables	Mean	SD	t-statistic	df	p-value	Confidence interval at 95%	
						High level	Low level
The role of performance metrics in payment bonuses to employees	3.41	0.74	6.06	123	0.000	3.27	3.54

Table 4: Results of the second secondary hypothesis based on t-test

Variables	Mean	SD	t-statistic	df	p-value	Confidence interval at 95%	
						High level	Low level
The role of performance metrics in payment bonuses to employees	3.54	0.77	7.81	123	0.000	3.41	3.68

Table 5: Results of the second secondary hypothesis based on t-test

Variables	Mean	SD	t-statistic	df	p-value	Confidence interval at 95%	
						High level	Low level
The role of performance metrics in payment bonuses to employees	3.52	0.82	6.99	123	0.000	3.37	3.66

Table 6: Results of the fourth secondary hypothesis based on t-test

Variables	Mean	SD	t-statistic	df	p-value	Confidence interval at 95%	
						High level	Low level
The role of performance metrics in payment bonuses to employees	3.44	0.74	6.59	123	0.000	3.31	3.57

payment of bonuses to employees is significantly more than the average. The hypothesis test result is consistent with previous results by Heravi (2011), Roghanie (2012) and Vaksie (1994) and by comparing its results with other research hypothesis it can be inferred that in line with reward system planning, bank's management should consider for employees, staff skills including, communication with coworkers, how to deal with clients, problem solving and decision making, critical thinking and emotional control and mental stresses as performance measures and strengthen the attitude of employee to the role of skills as a performance measure in bonus payments to staff.

Secondary hypothesis 2: Work quality indicators contribute to the payment of bonuses to employees of Refah bank branches.

The results of the test in Table 4 showed that since the mean response of the questions is >3 , it means that it is significant at the level of error of 0.05. In other words, the role of performance measures in the payment of bonuses to employees is significantly more than the average. The hypothesis test result is consistent with previous results by Hashemi (2015) and by comparing its results with other research hypothesis it can be inferred that in line with reward system planning, bank's management should consider for employees, work quality staff including, precocious work, staff accountability in service delivery, staff empathy with customers, pleasant working environment and staff appearance and speed of work and strengthen the attitude of employee to the role of skills as a performance measure in bonus payments to staff.

Secondary hypothesis 3: Employees' effort indicators contribute to the payment of bonuses to employees of Refah bank branches.

The results of the test in Table 5 showed that since the mean response of the questions is >3 , it means that it is significant at the level of error of 0.05. In other words, the role of performance measures in the payment of bonuses to employees is significantly more than the average. The hypothesis test result is consistent with previous results by Hashemi (2015) and by comparing its results with other research hypothesis it can be inferred that, in line with reward system planning, bank's management should consider for employees, employees' effort including, precocious work, creative planning on working on achieving the goals of the organization, trying to make sense of collaboration between employees, organizing matters within the responsibility and strengthen the attitude of employee to the role of skills as a performance measure in bonus payments to staff.

Secondary hypothesis 4: Hard work contribute to the payment of bonuses to employees of Refah bank branches.

The results of the test in Table 6 showed that since the mean response of the questions is >3 , it means that it is significant at the level of error of 0.05. In other words, the role of performance measures in the payment of bonuses to employees is significantly more than the average. The hypothesis test result is consistent with previous results by Hashemi (2015) and by comparing its results with other research hypothesis it can be inferred that in line with reward system planning, bank's management should consider for employees, employees' hard work including, the complexity of the assigned tasks and responsibilities, operational risk, exposure to various types of fraud, the amount of duties and responsibilities assigned and strengthen the attitude of employee to the role of skills as a performance measure in bonus payments to staff.

Table 7: Results of the fifth secondary hypothesis based on t-test

Variables	Mean	SD	t-statistic	df	p-value	Confidence interval at 95%	
						High level	Low level
The role of performance metrics in payment bonuses to employees	3.71	0.59	13.39	123	0.000	3.60	3.81

Table 8: Results of the second secondary hypothesis based on t-test

Variables	Mean	SD	t-statistic	df	p-value	Confidence interval at 95%	
						High level	Low level
The role of performance metrics in payment bonuses to employees	3.52	0.82	6.99	123	0.000	3.37	3.66

Table 9: Results of the second main hypothesis based on t-test

Variables	Mean	SD	t-statistic	df	p-value	Confidence interval at 95%	
						High level	Low level
The role of performance metrics in payment bonuses to employees	3.38	0.71	5.93	123	0.000	3.25	3.50

Secondary hypothesis 5: Monthly performance indicators of staff contribute to the payment of bonuses to employees of Refah bank branches.

The results of the test in Table 7 showed that since the mean response of the questions is larger than 3, it means that it is significant at the level of error of 0.05. In other words, the role of performance measures in the payment of bonuses to employees is significantly more than the average. The hypothesis test result is consistent with previous results by Hashemi (2015) and by comparing its results with other research hypothesis it can be inferred that in line with reward system planning, bank's management should consider for employees, employees' hard work including, increased resources, increased fee income, lower (factor) content, increased profits or reduced losses, reduced rate of cost of resources and strengthen the attitude of employee to the role of skills as a performance measure in bonus payments to staff.

Main hypothesis 2: Non-performance criteria contribute to the payment of bonuses to employees of Refah bank branches.

The results of the test in Table 8 showed that since the mean response of the questions is >3 , it means that it is significant at the level of error of 0.05. In other words, the role of performance measures in the payment of bonuses to employees is significantly more than the average. The hypothesis test result is consistent with previous results of Hossainzadeh and Antel and Smith and is inconsistent with the results of Hashemi (2015) and by comparing its results with other research hypothesis it can be inferred that in line with reward system planning, bank's management should consider for employees,

Table 10: The results of the third main hypothesis based on Friedman test (n = 124)

Factors	Friedman mean rate	Friedman test	Sig.
Non-performance metrics	2.992	34.11	0.000
Staff skills	3.089		
Staff work quality	3.839		
Employees' efforts	3.815		
Hard work	3.270		
Monthly performance of staff	3.996		

non-performance criteria including the type and nature of job, education, organizational position, justice and fairness, the relationship with superiors and help compensate for cost of living and strengthen the attitude of employee to the role of skills as a performance measure in bonus payments to staff (Table 9).

The third major hypothesis: There is a significant difference between the role of performance and non-performance metrics in the payment of bonuses to employees of Refah bank branches.

The results of the third main study hypothesis in Table 10 showed that there were significant relationship between the role of non-performance and performance metrics and payment of bonuses to employees of employees of Refah bank branches and generally performance measures had higher roles in bonus payments in Refah bank branches. Friedman ranking test results showed that the rank of performance non-performance and performance metrics in bonus payments to employees is not the same. Average rating Friedman showed that "the monthly performance of staff" with the highest average rating had the highest role and the role of "quality staff" ranked second in importance and "employees" ranked third in importance. Finally, the role of non-performance criteria had the lowest rank.

CONCLUSION

In conclusion, it can be said, in order to institutionalize productivity through innovation, legal structure and flexibility must be created that encourage managers and staff to improve the service, also the staff should become aware of the progress of technology and the resulting changes and suggestions and ideas should be provided for employee and officials use the power of creativity and initiative to create spaces for culture and create the enable environment for creativity and innovation. Then the new thinking and creativity of staff should be encouraged and to institutionalize a culture of creativity and innovation in organizations and industries, appropriate incentives should be considered because in the present competitive world, productivity as a philosophy and viewpoint-based improvement strategy is one of the most important goals of any organization and can include the activities in all sectors of the population. The main objective of the management is effective and efficient use of resources and diverse facilities as labor, capital, materials, energy and information. Because of this in all countries productivity and correct use of production factors (including goods and services) has become a national priority and all societies believe that the survival of any society is not possible without considering the issue of productivity. In order to create job satisfaction, factors job satisfaction and job dissatisfaction should be separated from other. So that, the manager is able to identify factors creating job dissatisfaction and provide relief and relaxation for staff. When the policy and management, supervision, interpersonal relations, working conditions and salary are enough people will be satisfied. If we want to stimulate motivation in the organizations, we should emphasize in responsibility and growth, these are features creating internal reward for employees. On the reward payment design, non-material rewards system, risk-taking, skills and competence, payment equal to the market, open payments and ultimately assessment of long-term performance and consistency (observance of the principle of equality within the organization) should be emphasized.

RECOMMENDATIONS

According to the findings of the study, the following is recommended. Performance metrics should be taken into consideration through the skills of employees, the payment of bonuses to employees in Refah Bank based on skills in communicating with colleagues, dealing with clients, problem solving and decision making skills, assertiveness skills in critical thinking, emotional and stress control skills.

Performance metrics should be taken into consideration through the quality of work in the payment of bonuses to employees of Refah Bank based on pleasant appearance in the work environment and employee well-being, creating customer confidence to do the job properly, performance speed, precocious work, responsibility, staff services, staff empathy with customers.

Performance metrics should be taken into consideration through the employees' efforts, the payment of bonuses to employees in Bank Refah based on creativity in planning, organizing matters within the responsibility, trying to make sense of collaboration between employees, efforts in achieving organizational goals, tracking tasks.

Performance metrics should be taken into consideration through hard work, the payment of bonuses to employees based on the complexity of tasks and responsibilities assigned in Refah Bank, the volume of assigned duties and responsibilities, noise pollution caused by congestion of customers, ongoing contact with infected cash, the need for continuous presence and settlement in one position for a long time, high operational risk and dealing with finance and monetary resources, legal consequences arising from possible errors, encountering a variety of fraud, forgery and dealing with a variety of securities, theft. Performance metrics should be taken into consideration through monthly performance indicators on pay staff bonuses to bank employees based on the following criteria:

- Increased resource cost (current, deposit guarantee and advance cash receipts)
- Increased expensive resources (time deposits)
- Increased the loan resources
- Increased fee income

Reduced (factor) demands:

- Increased profits or reduced losses
- Reduced rate of cost of resources
- Payroll and received premium
- Increase of sales terminals
- Reduced the cost terminals
- Spread of internet banking payment gateway
- Spread of mobile banking and internet banking

Non performance criteria including "the type and nature of job, education, organizational position, justice and fairness, helping to compensate for cost of living, the payment of bonuses to employees of banks should be taken into consideration.

Accurate application of performance and non-performance metrics in reward payment system in Refah bank branches will be surely face challenges. Therefore, it is suggested the use of performance and non-performance challenges in the reward payment system in Refah bank should be examined.

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