Analysis of Human Resource Accounting Method on Civil Servants' Motivation in the Department of Tourism, Kenya

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Abstract
It is highly complicated in today's corporate world to find well knowledgeable, coached, and highly motivated human capital. Human capital is one of the most important back office operations of any organization or business. Their skills, creativity, human ability cannot be replaced by machines. We can lose efficiency in work if no qualitative people. At all levels and areas of the business or firm human efficiency is required with machine efficiency. Human can work without machine but machine can't. Hence, industry like advertising and direct marketing for instance human talent is more valuable among other else. No machine can ever come up with a unique advertising idea without the human input. Thus companies must learn to recognize and appreciate the value of their employees. The purpose of this study is to analyze the impact of Human Resource Accounting system on employee motivation. Organizations with best systems of performance appraisal usually show higher growth, higher return per employee, less attrition rate and stable platform for new challenges. The purpose of this study will be to assess the influence of the performance appraisal techniques on civil servants' motivation in the department of Tourism in Kenya. The study specifically; established the effect of human resource accounting method on civil servants motivation. The study will benefit the, academicians, policymakers and community members. The study was guided by the Expectancy Theory. The study adopted a descriptive survey research design with a target population of 174 staffs of Job Group H and above. A sample size of 123 persons was utilized after being determined using Krejcie & Morgan table (1970). The study adopted a stratified random sampling technique to identify the respondents of the instruments. The study used structured questionnaires as the main tool of data collections. The instrument was validated by the supervisors. Reliability of the instrument was determined through a pilot study. Thereafter, Cronbach alpha coefficient of 0.766, this indicated that the instrument was reliable. Quantitative data was analyzed using descriptive statistics and inferential statistics and presented in tables. The study established that the following performance appraisal techniques (Human Resource Accounting method (p=0.000), management significantly influence civil servants' motivation.
Keywords: Human Resource Accounting method, Civil servants' motivation, Department of Tourism, Kenya.

1.1 Background of the study

Employees are one of the most important assets of any organization. The soul of any organization is not physical assets but the organ that propels them. The personnel who handle the physical assets of the organization keep the organization alive. There can hardly be any difference of opinion about the fact that people are the most important assets of an organization. Likert (1967) observed that every aspect of a firm's activities is determined by the competence, motivation and general effectiveness of its human organizations. Practicing managers also recognize the importance of human resources as evidenced by their constant reference to employees as their greatest asset. Chairmen or Presidents of various organizations constantly refer to employees as one of the most important assets of the organizations (Oonge ,1985).

Maximizing the performance in the tourism industry is the main issue and good organization performance refers to the employee's performance (Kamiti, 2014). The Vision 2030 goals include improved performance and quality service delivery, promotion of transformative leadership in the Government of Kenya (GOK), and improved public service delivery that meets expectation of the citizens and other clients (Kenya Vision 2030, 2008). An organization becomes successful when its workforce works hard to achieve the organizations goals and objectives and when the organization becomes successful, it helps employees to progress in life, career and earnings (Mullin, 2010).

Motivation signifies a worker yearning and obligation, which is marked as effort and after employee selection, probably the most powerful tool managers have to examine employee's motivation and getting results is the performance appraisal (Ambily, 2011). Therefore, performance appraisal is a very important part in an organization as it helps the organization to build a fine group of management which improves its performance year after year (Jabeen, 2011). In addition, performance Appraisal has increasingly become part of a more strategic approach of integrating human resource (HR) activities and business policies convening a variety of activities through which organizations seek to assess employees and develop their competence, enhance performance and distribute rewards (Iqbal, Ahmad, Haider, Batool, & Qurat-ul-ain, 2013).

The Kenyan government acknowledges that for many years there has been poor performance in the civil service (GoK., 2010). The civil service is faced with the challenge of poor and deteriorating performance, which

acts as a stumbling block to realization of sustainable economic growth. The civil service has consistently performed below expectations due to: poor management and leadership; funds and human resource mismanagement; excess staff; work duplication; poor staff performance; government bureaucracy and excess political interference. This leads to weak economies, poor services; poor and weak infrastructures amongst other economic problems like brain drain (Government of Kenya (GoK), 2013). Organizations with best systems of performance appraisal usually show higher growth, higher return per employee, less attrition rate and stable platform for new challenges (Sanyala & Biswasb, 2014).

Several studies have been done in relation to the effect of performance appraisal on employee motivation. In addition, Muriuki (2016) on a study of performance appraisal on employee motivation at Ministry of East African Community, Labour and Social Protection, found that performance appraisal leads to employee motivation, Njeru (2013) conducted a descriptive research study on the role of performance appraisal on performance of job in the public sector at Kirinyaga Central District. The study established that majority of civil servants set goals and attains them while a few received feedback on their performance. Kamiti (2014) did a descriptive study on the effect of performance appraisal on civil servants at Directorate of Tourism. The study revealed that performance appraisal acts as important factor that contributes to the employees' motivation. The more transparent and objective performance appraisal is in the government offices, the higher would be the motivation of employees.

The functioning of the Government depends upon how people work and within the public sector, an improvement in effectiveness and efficiency of civil servants is central to the government's strategy of maintaining and improving national prosperity (Government of Kenya (GoK), 2013). According to Economic Recovery Strategy (2003) the civil servants embraced the promise of performance contracting and appraisal as a means to improve performance, spur innovations such as balanced scored card. Therefore, the Kenyan Government introduced performance appraisal in the civil service as a way of ensuring that service delivery improved. When it began way back around 2004, only a few number of State Corporations participated but now performance appraisal is being put into practice in most of the Ministries, Departments and Agencies (MDAs). The benefits of performance appraisal encouraged the decision for it to cover all MDAs due to improved administrative decisions, financial performance and improved service delivery. To ensure its success, Ministries had to work towards set targets, come up with service charters and compare their performances with other best performances worldwide. The results of the efforts were considerable that Ministries won international recognition in several African countries that were willing to learn from the practice in Kenyan Government (GoK., 2010). Despite the critical role played by the Kenyan Government, the civil servants motivation has persistently been poor (Muriuki, 2016). This study, therefore, assessed the performance appraisal technique(HRA) on civil servant motivation in Kenya to fill in the gap.

1.2 Statement of the problem

Many of the studies that have been done on the effect of performance appraisal on employee motivation within civil service have failed to explain how performance appraisal techniques affect civil servants motivation in Kenya. Much of performance appraisal leads to employee motivation, despite this it is revealed that performance appraisal is one of the most problematic components of human resource management as some employees are dissatisfied with their organization's performance appraisal. The same might apply to the department of Tourism in Kenya as no study has ever been done on the influence of performance appraisal techniques on civil servants' motivation in the department of Tourism in Kenya. This study, therefore, aimed at bridging the existing knowledge gaps by providing an answer to the following questions: What is the effect of human resource accounting method on civil servants' motivation in the department of Tourism in Kenya?

2.0 LITERATURE REVIEW
2.1 Human Resource Accounting Method on Employee Motivation

The main objective of human resource accounting (HRA) is to facilitate the management to get information on the cost and value of human resources. Human resources accounting brings to light the quantum of human resources and indicates the right control of conservation, depletion and appreciation of it .in the right perspective. It provides data to the interested persons about the cost of human resources and correspondingly comparing it with the benefit obtained out of its utilization. The objective of HRA is not merely the recognition of the value of all resources used by the organization, but also includes the management of human resource which will enhance the quantity and quality of goods and services. The basic objective of HRA is to facilitate the efficiency of human resource. It is basically adopted to treat human resources as assets, to generate human data about human resources, to assign value to human resources and to present human assets in the balance sheet.

Adbullahi and Kirfi (2012) maintain that the quantification of the value of Human Resources helps the management to cope up with the changes in its quantum and quality so that equilibrium can be achieved in-between the required resources and the provided human resources. As a result, it becomes imperative to put

measures in place to effectively manage people with their needs and expectations to enhance productivity. Therefore, proper appreciation of human resource accounting will enable managers take appropriate decisions regarding investment in human resources. Shaghayegh et al (2013) identified the main factors of implementing human resource development in the Iranian Social Security Organization's Hospitals. This study was descriptive and applicable. Sixty five Iranian Social Security Organization Hospitals (the major governmental health institutions in Iran) were chosen as a sample among all Iranian healthcare centers.

Okpala and Chidi (2010) in their work, examined the relevance of human capital accounting to stock investment decisions in Nigeria and opine that corporate success now rests on the ability and knowledge of people who can easily adapt to technological changes and drive organization to attain its goals and objectives. They explain that the function of human capital accounting is to provide information which affords investors opportunity to truly evaluate and understand the complete picture of an organization. Edom, Inah and Eyisi (2015) revealed that there is a positive relationship between the indicators of human resource cost (training cost, development cost and number of staff) and the profit of the organization, Onyekwelu, Osisioma and Ugwuanyi (2015) reveals among others that there is a significant increase in firms' net worth when investments on human capital are treated as assets. Ogenyi and Oladele (2015) showed that asset recognition criteria and disclosure requirements were highly responsible for the non-accounting for Human Resources in Nigeria even on a voluntary basis. Enofe, Mgbame, Otuya and Ovie (2013) find that a positive relationship exists between the financial performance of a company and its level of Human Resource Accounting Disclosure. However, the major challenges encountered in the recognition of human resources as an asset rest largely on its characteristics, quantification in monetary terms and how.

Asika, Chitom and Chelichi (2017) conducted a study on Appraisal of Human Resource Accounting on Profitability of Corporate Organization. Exploratory research design and time series data were adopted for this study. Data for the study were collected from selected ten (10) commercial banks in Nigeria. Data collected were analyzed and tested with t-test statistical tool with aid of SPSS version 20.0 version. The study revealed that increase in staff salary has positive effect on organizational profitability, also that the level of increment in staff has influence on organizational profitability. Another finding is that staff retirement benefits have positive effect on organizational profitability. The study recommends among other things that the relevant authorities should look into coming up with a financial reporting standard on human resource activities. Also that organization should enhance the retention of education and training on staff so as to avert wastage of knowledgeable investment.

Onyam, Usang and Adanma (2015) conducted a study on the impact of human resource accounting on the profitability of Access Bank of Nigeria Plc. Using the ordinary least square analytical technique, secondary data from Access Bank of Nigeria Plc were obtained. Findings revealed that there is a positive relationship between the indicators of human resource cost (training cost, development cost and number of staff) and the profit of the organization (Access Bank Plc). It was also discovered that there was a significant relationship between training cost, development cost and the profit of the bank. However, the number of staff does not have a significant effect on profit of the bank. It was therefore recommended inter alia that; organization should enhance the retention of education and training on staff so as to avert wastage of knowledgeable investment. Also, accounting standard board should incorporate their accounting standard for the valuation and disclosure of human resource accounting.

Prince, Izedonme, Lucky, Odeyile and Kingsley (2013) conducted a study on Human Resource Accounting and its Impact on Organizational Performance. This study made use of cross-sectional data drawn from the Nigerian Stock Exchange fact book (2009). The regression result revealed that human capital and intangible asset had a positive and insignificant impact on organizational performance. However, the paper recommends that other possible variables that might contribute to human resource accounting and organizational performance be included in further empirical studies.

Akindehinde, Enyi and Olutokunbo (2015) conducted a study on Human Asset Accounting and Corporate Performance. The empirical study adopted an Ex-post facto research design, conducted on all 18 publicly quoted banks in Nigeria capital market. The instrument of data collection was questionnaire designed on a six steps Likert Scale and validated through peer review with Cronbach Alpha Coefficient of 0.807 and 0.870 for Human Asset and Organisation Performance respectively. The hypothesis was tested using simple regression model. The result of the analyses confirmed that human asset accounting significantly affects the banks' performance at F-ratio = 56.280, $P \leq 0.05$, $R^2 = 0.193$. It concluded that capitalizing human assets would positively impact on performance of organizations and recommended its disclosure as intangible asset in the balance sheet.

According to Charturvedi (2013), the development of human resource accounting originated from the growing needs of the importance of human assets in the management of organisation. It functions as a department that monitors the people that are involved in the organisational resources, as well as monitoring the development, progress in assets and revenues of the company. Hence, assessing corporate performance may not be conclusive without the consideration of the value of human asset. Seth (2009), stated that Human Resource

Accounting (HRA) means accounting for people as original resources. According to him, it is the measurement of cost and value of people for an organisation. It is also a way of thinking about the management of people in formal organisation. He confirmed that knowledge of workers are important resources for a typical modern business firm and that, with the growing complexities of business organisations the need for competent people continue to increase while financial reporting ignores such resources.

Al Mamun (2009), further confirmed in his study conducted on quoted companies in Bangladeshi that there is a relationship between Human Resource Accounting Information (HRAI) and company size. According to him, the result of the study shows that company size significantly associated with Human Resource Accounting information (HRAI), which led to the conclusion that larger companies with higher market value disclose more HRA information than the smaller companies. The possible reason for this result could be that large companies are motivated to disclose more human resources accounting information in their annual report to uphold their market value. The study further reveals that the financial companies are disclosing more human resource information than nonfinancial companies and that company's profitability positively influences companies to report the information in their annual report.

The position of Sharma (2012), also confirmed that organization's performance depends on the quality of human resources by stating that, the success of any organization depends on the quality of its human resources whether it belongs to manufacturing, service or a retail outlet. She further buttressed this fact by stating that organizations' human resources are important assets that are used to increase productivity, earning capacity, increasing wealth and profit, market value and economic valued addition. Although, the physical assets could be important, they are to complement human assets when it comes to issues of performance because physical assets can neither think nor decide. It is the human asset that does the thinking and deciding, making use of the physical resources to channel the course of organization.

Also the study of Rehuman and Zaliad (2011), confirmed that Human Capital efficiency has significant relationship with financial performance's Returns on Capital Employed (ROE) and Earnings Per Share (EPS). Their study specifically revealed that, one of the important components to strengthen the intellectual capital performance is Human Capital Efficiency. This means that, investing more to boost the employees' productivity would increase the human capital efficiency of employees. This could imply that performance of an organization depends on its human capital. The study of Micah, Ofurum and Ihendinihu (2012) suggestsed that an inverse relationship exists between the performance metrics (ROA) of a firm and its level of human resource accounting disclosure. Thus, this findings further buttresse the need to regard certain human resource's cost as investment to be capitalised and reported in the statement of financial position rather than expenditure to be reported as expense in statement of comprehensive income.

Though HRA has had its inception in the 1960s, it is an evolving concept, which is still at nascent stage. Nonetheless, its relevance to organizations is immensely gaining ground. Armed with various measures and figures, managers and firms can focus on decisions regarding investments in areas of intellectual capital that will have the greatest payoff for the firm. Internally and externally, HRA would provide information to investors and other staff, of the value of human resources, the returns on investments in training and development and also the link between HR interventions and financial results. As a way to assess human capital, HRA represents a new way of thinking strategically. Boudreau has noted that measures of HRA and benefits can serve a variety of purposes. It acts as a catalyst for change. It tends to enhance the credibility of the HR functioning for it was not long back that this function was looked down disdainfully as only a department to organize picnics for its staff. HRA also helps persuade others to support investment in HR and also to improve the quality of HR decisions. Change is taking place at the tremendous rate. To make it effective and in order to make the team, HR professionals need to develop the business skills of strategic planning and process technology. And the first step towards the sustainable growth is accounting HR in financial terms

Njeru (2013) conducted a descriptive survey on the role of performance appraisal system on job performance in the public sector. The study found out that training and feedback on performance are critical in performance appraisal. Karimi's (2013) study on the role of appraisal system on job performance in the public sector found out that appraisal is an expensive investment both in time and effort. The study recommends that the Government of Kenya should ensure that civil servants must be motivated in order to enhance their performance.

As much as the measures themselves are relevant in managerial decisions, it is also useful to recognize that when managers go through the process of HRA measurement treating human Resources as capital assets, they are more likely to make decisions that treat the company's Employees as long-term investments of the company. Flamholtz (1979) describes the HRA Paradigm in terms of the "psycho-technical systems" (PTS) approach to organizational Measurement. According to the PTS approach, the two functions of measurement are: (1) process functions in the process of measurement and (2) numerical information from the numbers themselves. Whereas one role of HRA is to provide numerical measures, an even more important role is the measurement process itself. The HRA measurement process as a dual function attempts to increase recognition that human capital is

paramount to the organization's short and long-term productivity and growth. When managers go through the process of measuring human resources, they are more likely to focus on the human side of the organization and are more likely to consider human resources as valuable organizational resources who should be managed as such. As noted earlier in the discussion of HRA model development, according to Flamholtz (1999), the concept of human resource value is derived from general economic value theory, and like all resources people possess value because they are capable of rendering future service. Thus as Flamholtz notes, an individual's value to an organization can be defined as the present value of the future services the individual is expected to provide for the period of time the individual is expected to remain in the organization.

Using the Stochastic Rewards Valuation Model, originally developed by Flamholtz (1971) for human resource valuation, and further explained in Flamholtz (1985, 1999), Flamholtz, Bullen and Hua (2003) showed a practical method for calculating ROI on management development, and reported the incremental cash flows that an organization will receive due to investment in management development. The article concluded that use of HRA as a tool to measure the value of management development enhances not only the value of human capital but also the value of management accounting. The authors utilized the HRA measure of expected realizable value, and found that employees' participation in a management development program increased the value of the individuals to the firm. In addition the authors noted (p. 40) that the HRA measures provided upper level management with an alternative accounting system to measure the cost and value of people to an organization. Thus HRA represented both a paradigm and way of viewing human resource decisions, and the set of measures for quantifying the effects of human resource management strategies upon the cost and value of people as organizational resources.

Davidove and Schroeder (1992) indicate that too many business leaders have no generally accepted definition or accounting procedure for tracking training investments, and note that a lower training investment is not automatically better for an overall return on investment. The authors suggest that although many business leaders still view training as an overhead expense, with thorough ROI evaluations, training departments can convince business to view them as partners in creating the assets crucial to organizational success.

In a ranking method system, employees in a particular department are ranked based on their value to the manager or supervisor. This system is a comparative method for performance evaluations. The manager will have a list of all employees and will first choose the most valuable employee and put that name at the top. Then he or she will choose the least valuable employee and put that name at the bottom of the list. With the remaining employees, this process would be repeated. Obviously, there is room for bias with this method, and it may not work well in a larger organization, where managers may not interact with each employee on a day-to-day basis.

To make this type of evaluation most valuable (and legal), each supervisor should use the same criteria to rank each individual. Otherwise, if criteria are not clearly developed, validity and halo effects could be present. The *Roper v. Exxon Corp* case illustrates the need for clear guidelines when using a ranking system. At Exxon, the legal department attorneys were annually evaluated and then ranked based on input from attorneys, supervisors, and clients. Based on the feedback, each attorney for Exxon was ranked based on their relative contribution and performance. Each attorney was given a group percentile rank (i.e., 99 percent was the best-performing attorney). When Roper was in the bottom 10 percent for three years and was informed of his separation with the company, he filed an age discrimination lawsuit. The courts found no correlation between age and the lowest-ranking individuals, and because Exxon had a set of established ranking criteria, they won the case (Grote, 2005). Another consideration is the effect on employee morale should the rankings be made public. If they are not made public, morale issues may still exist, as the perception might be that management has "secret" documents.

3.0 METHODOLOGY

The study applied mixed methods approach, that is, quantitative and qualitative methods. This approach was appropriate for this study since the researcher collected both quantitative and qualitative. According to Creswell (2009), in quantitative method, the researcher asks specific questions, collects quantifiable data from a large number of participants; analyses these numbers using statistics; and conducts the inquiry in an unbiased and objective manner. Quantitative data was collected using questionnaires. In qualitative approach, the researcher relied on the views of participants, asked broad, general questions and collect data consisting largely of words from the participants. The researcher described and analyzed these words based on the objectives of the study. In this case, data was collected using interview schedules.

3.1 Research design

This study used Descriptive survey research design. In this study, the researcher typically placed greater emphasis on the quantitative methods. The researcher merged two data sets by bringing the separate results in the interpretation or by transforming data to facilitate integrating the two data types during the analysis. The purpose of the research is to examine performance appraisal system and employee motivation in the department

of tourism and therefore, a descriptive research is more suitable because it is concerned with examining conditions, practices, structures, differences or relationships that exist, opinions held, processes that are going on or trends that are evident. Descriptive survey is an attempt to collect data from members of a population to determine its current status with respect to one or more variables (Mugenda and Mugenda, 2003). Descriptive survey is considered appropriate because of the nature of the problem, which was a relationship between the variables over a short period of time. Descriptive research design further allowed the researcher to generalize findings to the larger population working within the organization.

3.2 Target population
Mugenda and Mugenda (2003) states that the target population should have some observable characteristics, to which the researcher intends to generalize the results of the study. The target population was 174 staffs as shown in Table 1.

Table 1: Target Population

Job Group	Population size	Percentage
Top level	30	17.24
Mid-level	75	43.10
Lower level	69	39.66
Total	**174**	**100.00**

3.3 Sample size and sampling procedure
3.3.1 Sample size
A sample is a smaller group or sub group obtained from the accessible population (Orodho and Kombo, 2002). The sample size was determined using the Krejcie & Morgan table (1970). According to the table, the target population of 174 staffs of Job Group H and above corresponded to a sample size of 123 persons.
3.3.2 Sampling technique
Sampling is a process of selecting a number of individuals or objects from a population such that the selected group contains elements representative of the characteristics found in the entire group (Orodho and Kombo, 2002). This study adopted stratified random sampling technique where the target population was divided into groups called strata; Top level, Middle level and lower level. This is shown in table 2;

Table 2: Sampling Frame

Respondents category	Population size	Sample size	Percentage
Top level	30	21	17.07
Middle level	75	53	43.09
Lower level	69	49	39.84
Total	**174**	**123**	**100.00**

3.4 Research instruments
The study adopted questionnaires as tool to collect the data. According to Mugenda and Mugenda (1999), questionnaire is a set of questions designed in a form format and is employed by researchers in eliciting information for the purpose of data analysis. Questionnaires are efficient, require less expense and permit collection of data from a much larger sample (Kothari, 2004). The questionnaire was used to collect data from staffs as the sample size was large.

3.5 Pilot Study
A pilot study was conducted in the department of water to test the effectiveness of the instruments of data collection.
3.5.1 Validity of the research instruments
Validity reflects the extent to which the instrument measures what it was supposed to measure (Orodho, 2009). Therefore, both content and construct validity was employed. Content validity of the instruments was achieved by consulting the experts and the supervisors. After pilot study, construct validity was determined by employing factor analysis on the constructs, which was compared with the Kaiser-Meyer-Olkin measure of 0.5.
3.5.2 Reliability of the research instruments
Reliability is a measure of the consistency of the instrument in eliciting similar responses every time the instrument is utilized (Orodho, 2012). After pilot study, reliability was determined using Cronbach Alpha coefficient. The result obtained is as shown in Table 3.

Table 3: Reliability test

	Reliability Statistics	
	Cronbach's Alpha	No. of Items
Human resource accounting method	.766	4

As shown in Table 3, human resource accounting method had four items whose Cronbach alpha coefficient was 0.766. As a rule of thumb, acceptable alpha should be 0.70 or above (Creswell, 2003). The Cronbach alpha coefficient was higher than the minimum acceptable value, hence, the items were considered reliable.

3.5.3 Credibility of Qualitative Data

The credibility is involved in establishing that the results of the research are believable and depends more on the richness of the information gathered, rather than the amount of data gathered. The researcher established the credibility of qualitative data by data triangulation through multiple analysts. Creswell (2009) argues that ensuring credibility is one of most important factor in establishing trustworthiness. The following provisions may be made by researcher to promote confidence that they have accurately accorded the phenomenon scrutiny.

3.5.4 Dependability of Qualitative Data

Dependability ensures that the research findings are consistent and could be repeated and is measured by the standard of which the research is conducted, analysed and presented. In this study, to guarantee dependability, each qualitative data collection process was reported in detail to enable the researcher to repeat the inquiry and achieve similar results.

3.6 Data Collection Procedure

After the approval of the proposal by the School of Graduate Studies, the researcher will obtain an introduction letter from Mount Kenya University to acquire permit from National Commission for Science, Technology and Innovation (NACOSTI). On acquisition of the research permit, the researcher will proceed to the relevant authority for permission to collect data. In addition, the researcher will recruit two research assistants who will help in administration of the questionnaires.

3.7 Data Analysis Procedure

Data analysis refers to analytical data collected in a survey or experiment, and making deductions and inferences (Kombo and Tromp, 2006). Thus the study used both quantitative and qualitative analysis as per the study objectives. Qualitative analysis involves coding responses into categorical variables and themes (Mbwesa, 2006). For qualitative analysis, both descriptive and inferential statistics was adopted. Data was analyzed using Statistical Package for Social Sciences (SPSS Version 20.0) software tool. The study employed qualitative data analysis in which both descriptive and inferential statistics were used as data analysis techniques. Descriptive statistical techniques such as mean, frequencies and percentages were applied and inferential statistics analyzed using Chi-square test of association. To test the hypothesis for each objective, the Chi-square test of association was adopted.

4.0 Findings

4.1 Response Rate

A total of 123 questionnaires were sent out to the respondents to fill. Of these questionnaires, 112 were returned for analysis. The returned 112 questionnaires accounted for 91.1% response rate. A response rate of 70% and above is adequate (Mugenda and Mugenda, 1999) and thus a response rate of 91.1% was acceptable for data analysis. Table 4.1 shows the response rate.

Table 4: Response rate

Category	Frequency	Percentage
Administered	123	100.0
Returned	112	91.1

4.2 Demographic Characteristics of the respondents

Among the demographic information sought were; gender and years of working experience. These variables were considered to have an effect on the relationship between performance appraisal techniques and civil servants' motivation in the department of Tourism in Kenya.

4.2.1 Gender of the respondents

The respondents were asked to indicate their gender. The results are presented in Table 4.

Table 4: Gender of the respondents

Category	Frequency	Percent
Male	64	57.1
Female	48	42.9
Total	**112**	**100.0**

As shown in Table 4, majority 64(57.1%) of the respondents were male while minority 48(42.9%) were female. This implies that the gender rule of 2/3 according to the Kenya Constitution is obeyed when it comes to employment in the department of Tourism in Kenya.

4.2.2 Respondents' years of working experience
The respondents were asked to indicate their years of working experience. The results are presented in Table 5.

Table 5: Experience of the respondent

Category	Frequency	Percent
<10 years	13	11.6
10-19 years	41	36.6
20-29 years	39	34.8
30 years and above	19	17.0
Total	**112**	**100.0**

As shown in Table 5, majority 41(36.6%) of the respondents had worked for a period of between 10-19 years, 39(34.8%) 20-29 years, 19(17.0%) for 30 years and above and 13(11.6%) for a period of less than 10 years. This implies that these employees have been in the tourism sector for a long period hence are experienced enough to handle issues in the tourism department.

4.3 Human Resource Accounting method on civil servants' motivation
The study adopted descriptive statistical techniques such as frequency, percentage and mean distribution and inferential statistical technique like Chi-square. This helped to establish the influence of human resource accounting method on civil servants' motivation in the department of Tourism in Kenya. The analysis therefore opens with the descriptive statistics.

4.3.1. Descriptive statistics for Human Resource Accounting on civil servants' motivation
For analysis, descriptive statistics (frequency, percentage and mean distribution) for the level of agreement on a five point Likert scale of the variable, human resource accounting method were established and summarized in Table 6.

Table 6: Descriptive statistics for influence of human resource accounting on civil servants motivation

Statements		SD	D	U	A	SA	MEAN
Assessment of the staff salary	F	9	7	8	45	43	**3.95**
increment motivates civil servants	**%**	**8.0**	**6.3**	**7.1**	**40.2**	**38.4**	
Assessment of the staff retirement	F	2	18	7	44	41	**3.93**
benefits motivates civil servants	**%**	**1.8**	**16.1**	**6.3**	**39.3**	**36.6**	
Assessment of the staff number	F	3	3	19	33	54	**4.18**
increment motivates civil servants	**%**	**2.7**	**2.7**	**17.0**	**29.5**	**48.2**	
Assessment of the human asset	F	2	12	5	35	58	**4.21**
accounting motivates civil servants	**%**	**1.8**	**10.7**	**4.5**	**31.3**	**51.8**	

Table 6 shows that 45(40.2%) of the respondents agreed with the statement that assessment of the staff salary increment motivated civil servants, 43(38.4%) strongly agreed, 9(8.0%) strongly disagreed, 8(7.1%) were undecided on the statement and 7(6.3%) disagreed with the statement. The study findings suggested that the respondents tended to agree (Mean=3.95) that the assessment of the staff salary increment motivated civil servants. This implies that when the salary increment of the staffs is assessed, they are more likely to be motivated. This concurs with the findings of Asika, Chitom and Chelichi (2017) that increase in staff salary has positive effect on organizational profitability, also that the level of increment in staff has influence on organizational profitability.

Similarly, 44(39.3%) of the respondents agreed with the statement that assessment of the staff retirement benefits motivated civil servants, 41(36.6%) strongly agreed, 18(16.1%) disagreed, 7(6.3%) were undecided on the statement, 2(1.8%) strongly disagreed with the statement. It emerged from the study that the respondents tended to agree (Mean=3.93) that the assessment of the staff retirement benefits motivated civil servants. This implies that when the staff retirement benefits are assessed, they are more likely to be motivated. This is in line with the findings of Asika, Chitom and Chelichi (2017) that staff retirement benefits have positive effect on organizational profitability.

Additionally, 54(48.2%) of the respondents strongly agreed with the statement that assessment of the staff number increment motivated civil servants, 33(29.5%) agreed, 19(17.0%) were undecided on the statement, 3(2.7%) disagreed and another 3(2.7%) strongly disagreed with the statement. The study findings suggested that the respondents agreed (Mean=4.18) that the assessment of the staff number increment's motivated civil servants. This implies that when the increment in the number of staffs is assessed, they are more likely to be motivated. This concurs with the findings of Asika, Chitom and Chelichi (2017) that increase the level of increment in staff has influence on organizational profitability.

Lastly, 58(51.8%) of the respondents strongly agreed with the statement that assessment of the human asset accounting motivated civil servants, 35(31.3%) agreed, 12(10.7%) disagreed, 5(4.5%) were undecided on the statement and 2(1.8%) strongly disagreed with the statement. It emerged from the study that the respondents agreed (Mean=4.21) that the assessment of the human asset accounting motivated civil servants. This implies that when staffs' human asset accounting is assessed, they are more likely to be motivated. This is in line with the findings of Charturvedi (2013), that the development of human resource accounting originated from the growing needs of the importance of human assets in the management of organisation.

These descriptive statistics of objective one was followed by a Chi-square test to establish the influence of human resource accounting method on civil servants' motivation in the department of Tourism in Kenya. This was analyzed under the following sub-section.

4.3.2. Chi-square test for Human Resource Accounting method and civil servants' motivation

The Chi-square test at $p \leq 0.05$ significance level illustrating statistically significant association between human resource accounting method and civil servants' motivation in the department of Tourism in Kenya are as summarized in Table 7. To achieve this, the hypothesis below was tested;

H_{01}: There is no statistically significant association between human resource accounting method and civil servants' motivation in the department of Tourism in Kenya

Table 7: Chi -square test for association between human resource accounting method and civil servants motivation

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	386.043[a]	132	.000
Likelihood Ratio	198.583	132	.000
Linear-by-Linear Association	68.343	1	.000
N of Valid Cases	112		

a. 156 cells (100.0%) have expected count less than 5. The minimum expected count is .01.

From the results in Table 7, the P-value for the Linear-by-Linear Association, Chi-Square test for association between human resource accounting method and civil servants' motivation is 0.000. Therefore the null hypothesis that, "there is no statistically significant association between human resource accounting method and civil servants' motivation in the department of Tourism in Kenya", was rejected (p<0.05). This implies that there is a significant association between human resource accounting method and civil servants' motivation in the department of Tourism in Kenya. This is in line with Edom, Inah and Eyisi (2015) that there is a significant association between human resource accounting method and staffs motivation.

5.0 SUMMARY, CONCLUSION AND RECOMMENDATIONS
5.1 Summary of the study findings
This chapter presents summary of the findings, conclusion and recommendation of the study.

5.2 Summary of the study findings
The section presents the summary of the findings as per the study objectives.
5.2.1 Human resource accounting method on civil servants' motivation
On the influence of human resource accounting method on civil servants' motivation in the department of Tourism, the study findings suggested that the respondents tended to agree that the assessment of the staff salary increment motivated civil servants. Similarly, it emerged from the study that the respondents tended to agree that the assessment of the staff retirement benefits motivated civil servants. Additionally, the study findings suggested that the respondents agreed that the assessment of the staff number increment's motivated civil servants. Lastly, it emerged from the study that the respondents agreed that the assessment of the human asset accounting motivated civil servants. For Chi-square test, there was an association between human resource accounting method and civil servants' motivation.

5.3 Conclusion
From the findings, it is concluded that there is association between performance appraisal techniques on civil servants' motivation in the department of Tourism. This is because performance appraisal techniques such as

human resource accounting method. On the influence of human resource accounting method on civil servants' motivation, it is concluded that human resource accounting method has a significant association with the civil servants' motivation. That is, through Assessment of the staff salary increment, retirement benefits, staff number increment and human asset accounting they are more likely to be motivated.

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