

Influence of Performance Appraisal Techniques on Civil Servants' Motivation in the Department of Tourism, Kenya

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Abstract

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, determined the influence of behaviorally anchored rating scales on civil servants' motivation, examine the influence of 360 Degree Performance Appraisals on civil servants' motivation and assessed the effect of Management by objectives 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, 0.788, 0.801, 0.705 and 0.775 for human resource accounting method, behaviorally anchored rating scales, 360 Degree Performance Appraisals, management by objectives and civil servants' motivation respectively was obtained from the instrument. 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 ($p=0.000$), behaviorally anchored rating scales ($p=0.000$), 360 Degree Performance Appraisals ($p=0.000$) and management by objectives ($p=0.000$) significantly influence civil servants' motivation. It is concluded that the techniques of performance appraisals influence civil servants' motivation. The study recommended that the policy makers and other stakeholders to come up with a blue print plan tourism sectors in tourism department.

Keywords: Performance Appraisal Techniques, Civil Servants' Motivation, Department of Tourism in Kenya.

1.1 Background of the study

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).

In United Kingdom (UK), performance appraisal creates a chance for correcting underperformance and also motivating the workforce. Thus, recent policy discussions suggest a broad support for expanding and providing appropriate performance appraisal for enhanced performance. This is done through a specific higher performance work practices being employed in a number of public sector organizations (Higher Performance Work Practices (HPWP), 2004). In Botswana, Nigeria, motivation of employees in public sectors attributed to a number of factors including performance appraisal is of great concern, thus calls for investigation various performance appraisal techniques (Onyam, Usang, & Adanma, 2015).

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 techniques and 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? How does behaviorally anchored rating scales on civil servants' motivation? To what extent does 360 Degree Performance Appraisals on civil servants' motivation? And what is the effect of Management by objectives on civil servants' motivation in the department of Tourism in Kenya?

1.3 Purpose of the study

The purpose of the study was to assess the influence of performance appraisal techniques on civil servants' motivation in the department of Tourism in Kenya.

1.4 Objectives of the study

1. To establish the influence of human resource accounting method on civil servants' motivation in the department of Tourism in Kenya.
2. To determine the influence of behaviorally anchored rating scales on civil servants' motivation in the department of Tourism in Kenya.
3. To examine the influence of 360 Degree Performance Appraisals on civil servants' motivation in the department of Tourism in Kenya.
4. To assess the influence of Management by objectives on civil servants' motivation in the department of Tourism in Kenya.

1.5 Hypotheses of the study

- H₀₁: There is no association between Human resource accounting method and civil servants' motivation in the department of Tourism in Kenya.
- H₀₂: There is no association between Behaviorally Anchored Rating Scales and on civil servants' motivation in the department of Tourism in Kenya.
- H₀₃: There is no association between 360 Degree Performance Appraisals and civil servants' motivation in the department of Tourism in Kenya.
- H₀₄: There is no association between Management by objectives and civil servants' motivation in the department of Tourism in Kenya.

1.6 Significance of the study

The study determined the influence of performance appraisal techniques on employee motivation in the department of tourism in Kenya. The benefits that can accrue from this study are numerous: The study will be a source of motivation and inspiration to low productive workers in enhancing their motivation. In addition, the results from the study will also help the tourism sector cope with the central problem of motivating their workers to give their best. Besides, the findings will benefit other academicians and researchers who might be interested in pursuing research in the same area. The study will help them understand the effect of the appraisal performance system on civil servants motivation.

1.7 Scope and delimitation of the study

The study covered the performance appraisal techniques on civil servants' motivation in the department of Tourism at the headquarters situated in Nairobi, Kenya. It was delimited to performance appraisal techniques such as human resource accounting method, behaviorally anchored rating scales, 360 Degree Performance Appraisals and Management by objectives.

1.8 Limitation of the study

The study was faced with some limitations; some respondents were willing to disclose important information on the performance appraisal techniques while answering questions. Though, the researcher addressed this by expounding on the confidentiality of the results and the significance of the study.

1.9 Operational definition of terms

Human Resource Accounting involves accounting for expenditures which related to human resources as assets and this involved the general staff increment, staff salary increment and staff retirement benefits

Management by objective comprises seven elements: strategic planning and hierarchy of objects, setting, objectives, planning for action, implementation of MBO, control and appraisal, subsystems, and organizational and management development

360 degree performance appraisal is where the feedback relies on the input of employee's superior, colleagues, suppliers and clients

2.0 LITERATURE REVIEW

2.1 Introduction

This chapter contains a review of theories used in the study, the empirical review of literatures as per the specific objectives of the study, conceptual framework and literature gap.

2.2 Theoretical Review

The study was anchored on the four theories that are described in the sections below, that is, the expectancy theory, Implicit Person Theory, Hartzbergs two factor theory and Equity theory

2.2.1 Expectancy Theory

The study will be guided by the Expectancy Theory (Vroom, 1964). The theory postulates that people's expectations in their performance affect their behavior and the reward they seek. It argues that motivation comes about through expected performance outcome and the attached level of value to the outcome by the individual. According to Vroom organizational behavior assessment is important. He argues that motivation of people depends on their expectations in terms of probability that effort leads to performance, instrumentality or assumed connection between performance and rewards, and valence which is the assumed value attached to the reward.

Expectancy theory indicates that employees will be motivated to exert high level of effort when they believe that their efforts will lead to higher performance (expectancy), higher performance will lead to rewards (instrumentality) and rewards are valuable to them (valence). This effort will lead to good performance appraisal and followed by organization rewards such as bonus, salary increment or promotion which later satisfy personal goals. Vroom (1964) also believes that if people accept as true a certain worth of a goal and that they will

achieve it through their actions; they will be motivated to achieve it. Vroom's theory asserts that people's motivation towards doing anything is as a result of the individual putting a certain value on the goal and the probability of achieving that goal. The theory also helps managers to understand the relationship between motivation, performance and pay. Vroom points out that motivation depends on the anticipation that effort will bring about performance. For this case it is believed that when employees are satisfied with the appraisal techniques used by the employer then they are bound to be motivated to perform better at work. When employees believe in fairness and good actions in terms of appraisal from their employers their actions at work change for the betterment of the organizational goals.

2.2.2 Implicit Person Theory (IPT)

The study will draw its argument on Implicit Person Theory (IPT) framework proposed by Dweck (1986). The theory is based on procedural justice perceptions which include the fair relative weighting in the basic elements of the performance appraisal system. According to the theory there are three important procedures that are prominent in appraisal system that is assigning rate, set criteria and looking for appeals. The theory further argues that employees may feel motivated to conform about the other norms like equity, want, or social status which may be seem unfair practice to those who are being rated. According to the theory, employee may take appraisal fairly if they think that employer is trying to motivate them and want to improve their capabilities. Employees also can take appraisal unfairly on the basis of conflicts, avoidance, favoritism and politics.

Interpersonal justice is related to the employer's fair behavior with the employee that is being evaluated. The theory argues that employees are very sensitive about the behavior of directors and representatives in the organization. Informational justice involves the fair explanations of performance anticipations, standards, response and reasons of decisions. According to the theory in the context of performance appraisal the most common thing is setting goals and standards and feedback. In this study we draw this framework for applying it especially in determining the effect of promotion and training on employee motivation. This context relates to explaining employees perception of fairness about appraisal system. Performance appraisal is expected to improve performance in the civil service productivity and employee motivation. For this to happen, it would be assumed that each employee understands what levels and standards of performance is expected of him. Employees need to be motivated to improve public service delivery as opposed to during the medieval time when human beings were seen invaluable.

2.2.3 Adam's Equity Theory

John Stacy Adams, a workplace and behavioral psychologist, put forward his Equity Theory on job motivation in 1963. Adams theory extends beyond the individual self, and incorporates influences and comparisons of other people's situations. People compare themselves to friends and fellow co-workers thus forming a comparative view and awareness of Equity, which often manifests as a sense of what is fair (Armstrong, 2001).

Individuals evaluate their relationship in terms of contributions or inputs they make and the benefits or outcome they receive. Equity theory builds on fairness and the notion that an employee is rewarded based on his or her contribution, relative to other employees. If an employee receives a pay raise, promotion or a reward that he or she deserves and there is equality then the other employees feel it to be fair and just.

Adam's equity theory of motivation points out the fact that managers should seek a fair balance between the employee's inputs (effort, loyalty, hard work, sacrifice e.t.c) and their outputs (recognition, salary, status e.t.c), in order to motivate employees (Wehrich and Koontz, 1993). He added that it is extremely important to make an employee feel that he is treated fairly if the managers are to achieve positive outcomes and motivate the employees effectively. If however the employees feel that they have been treated unfairly (their inputs are greater than the outputs), then they will be de-motivated and this will reduce their inputs such as effort. Motivated employees are needed for an organization's survival in a highly competitive world. Motivated employees are more productive hence managers need to understand what motivates employees.

One of the managerial functions is employee motivation. However this function is rather complex since what motivates an employee today may not necessarily motivate them tomorrow (Kovach, 1987). An example is when an employee's income increases; money becomes less of a motivator. In addition, as employees get older, interesting work becomes more of a motivator than pay (Linder, 1998). In a study on Performance Improvement in Kenya Public Service, (2004), Marangu noted that motivation is an aspect of management that requires human behavior to be manipulated in order to harmonize an individual employee's goals to this of the organization. Therefore well motivated employees are those who work along clearly defined goals and who take action which will result in these goals being met. Employees who manage to motivate themselves seek, find and carry out work that satisfies their needs. However, majority of employees need to be motivated by the management through pay, praise, promotion, transfer, training and development in order to improve their performance.

2.2.4 Herzberg Two Factor Theory

Herzberg's two factor theory basically identified two separate groups of factors that impacted strongly on motivation. His first group of factors was the hygiene factors which consisted of factors such as working conditions, quality of supervision, salary, status, safety, company policies and administration. The hygiene

factors strongly influences feelings of dissatisfaction among employees which affected their job performance according to Wehrich and Koontz (1993). However, Herzberg also pointed out that although the presence of these factors will not basically motivate the employees as such, they are necessary to have them right in the first place, if the organization intends to motivate the factors. The second group of factors identified by Herzberg was the motivating factors which included recognition, achievement, responsibility, interesting job, growth and advancement to higher level tasks. According to him, these factors do bring job satisfaction among employees which will eventually lead to employee motivation. Herzberg's two factor theory may provide managers with an understanding as to how employees could be motivated. The theory also pointed out those factors motivating employees may not just be possible without the presence of intrinsic factors.

Herzberg's Motivation Theory is thought to be most relevant for this study. Herzberg suggested that there are two different types of needs: (1) hygiene factors (if inadequate these determine levels of worker dissatisfaction): supervision, interpersonal relations, work conditions, salary and job security (2) motivator factors (these determine the level of worker motivation and satisfaction): achievement, the work itself, recognition, responsibility, advancement and growth. Herzberg's model proposes that if salaries are not paid in a timely manner, health workers are likely to become more concerned with getting paid and less willing to exert effort at their job as they seek alternative means of gaining income and support for their families. Motivator factors have been examined at length but researchers have neglected hygiene factors. However, Herzberg also suggests that even when hygiene factors are met, they simply produce neutral feelings if motivator factors are absent. Dieleman et al. (2003) argue that Herzberg's theory has relevance for human resource management in the tourism department because of the need to clarify whether a problem is due mainly to hygiene or motivator factors (Machungwa and Schmitt 1983)

2.3 Empirical Review

The following sections describe the empirical review of literature as per the specific objectives; Human resource accounting method, behaviourally anchored rating scales, 360 Degree Performance Appraisals and Management by objectives on civil servants' motivation.

2.3.1 Human Resource Accounting Method and 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, Somayeh, Elham and Beheshteh (2013) identify 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. In attempt to investigate the linkage between human resource accounting and organizational performance in Nigeria, 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) suggested 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 buttressed 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

2.3.2 Behaviorally Anchored Rating Scales and Employee Motivation

According to Taylor (2014), the behavioural-anchored rating scale is an effective evaluation tool that overcomes common errors such as recency effect error, central tendency error and halo effect error, and helps to reduce the supervisor avoidance of performance evaluation task. BARS has unique strength in that the rating is anchored to descriptions of specific behaviours that are unique to each level of performance. Grussing and Williams (2011) conducted a study on development and Validation of Behaviorally-Anchored Rating Scales for Student Evaluation of Pharmacy Instruction. Rationale is provided for development of Behaviorally-Anchored Rating Scales, BARS, and the methods used are described. In a national study, 4,300 descriptions of pharmacy teaching were collected in nine critical incident writing workshops at four types of schools. Ten dimensions of pharmacy teaching were identified and validated for classroom, laboratory and experiential teaching. Scales were developed for each dimension. Measures of scale quality are described including retranslation data, standard deviations of effectiveness ratings, reliability and validity data and data supporting reduction of leniency and central tendency effects.

Islama and Rasad (2006) conducted a study on employee performance evaluation by using the analytic hierarchy process. Employee performance appraisal is generally considered to be essential in organizations and it is used for several different purposes such as pay increases, improvement and training, transfers, compensations, counseling, promotion, employee recognition and motivation. They revealed that to have an effective appraisal, it should be closely monitored and feedback should be obtained on the continuous basis. The process should also show accuracy and fairness.

Kamiti (2014) in his research on the effect of performance appraisal on motivation of civil servants revealed that performance appraisal is an important factor which touches on the employees' motivation. The study recommended that promotions and trainings motivate employees in the civil service apart from monetary rewards. To summarize, most of these empirical studies have revealed existence of a relationship between appraisal of performance and employee motivation. In addition it is important that organizations link performance to rewards and to sanctions. As a result the employees' behaviour will be facilitated through motivation in order to increase productivity and improve performance in the organization.

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.

2.3.3 360 Degree Performance Appraisal and Employee Motivation

360-degree review or appraisals involve the employee receiving feedback from fellow employees, or customers, whose views are considered helpful and relevant. The appraisal is done on a form showing job skills, abilities, attitude and behavioral criteria, all of which have some sort of rating attached to them. The employee also assesses himself using the same form as the others who appraised him. The 360-degree feedback gives a better overview of the employee. In this review co-workers are interviewed, and supervisors, customers and the employee himself will do an appraisal. This gives a better picture of how the employee handles all aspects of his job. The information that is received from the 360-degree feedback may indicate areas for improvement (Torrington, Hall, and Taylor, 2005).

The 360-degree feedback is often used when companies need to re-organize and try to utilize their resources efficiently, be it funds, employees, equipment, tools or other items. 360-degree feedback has a point system which allows employees to see how they compare to other employees in similar positions. The employee can also compare his points with points from the previous year to see if there has been improvement (Nowack, 1993).

It is a technique in which performance data/feedback/rating is collected from all sections of people employee interacts in the course of his job like immediate supervisors, team members, customers, peers, subordinates and self with different weight age to each group of raters (Ohabunwa, 2009). This technique has been found to be extremely useful and effective. It is especially useful to measure inter-personal skills, customer satisfaction and team building skills (Qureshi, Ramay, Marwat, & Zubair, 2007). One of the biggest advantages of this system is that assesses cannot afford to neglect any constituency and has to show all-round performance. However, on the negative side, receiving feedback from multiple sources can be intimidating, threatening, and expensive and time consuming (Shaw et al., 2008).

According to Baroda, Sharma and Bhatt (2012), the 360-degree performance appraisal system was introduced when employees needed to be equipped with information to deal with and respond quickly to growing customer needs and leverage on employee talent to meet the organisational objectives. In addition to a focus on customers, it became necessary for organisations to dive deeper into other dimensions of performance, such as leadership, strategic thinking, innovativeness and teamwork; therefore, they had to perform multiple assessments for a more objective assessment. According to Nel, et al., (2008), there have been many successes reported on the 360-degree performance appraisal system, with one noted example as the World Bank. Most of the Fortune 500 companies are using the 360-degree performance appraisal system to evaluate their employees.

According to Alexander (2006), leaders who choose to use the 360-degree performance appraisal system in their organisations, must accept the fact that some employees will reject the system and the fact that implementing the system will likely improve the performance behaviour and outcomes of a certain percentage of employees who are willing to change and believe that it is the right tool for them. Sanyala and Biswasb (2014) conducted a study on employee Motivation from Performance Appraisal Implications: Test of a theory in the Software Industry in West Bengal (India). The exploratory paper, based on primary survey of 506 employee data collected from 19 software companies of Kolkata, the tier I region for the software industry in West Bengal. Data are analyzed using factor analysis, to find out the applications of appraisal, followed by a binary regression to understand their implications on the employee motivation. The study has found the importance of the line managers in the practice of the appraisal process also reviewed different dilemmas regarding appraisal practice and employee issues depending on company's size, business focus. The practice of appraising and its implications are also diverse in different companies throughout the industry.

Alexander (2006) conducted a study on how 360 Degree Performance Reviews Affect Employee Attitudes, Effectiveness and Performance. The study concluded that While behavioral change and performance improvement may be common outcomes of the 360 degree process, this desired outcome is not always achieved and the process can backfire on an organization in terms of an employee's affective and behavioral reaction, impacting their motivation and commitment. 360-degree performance appraisal as a holistic employee evaluation and feedback system has been preferred and used by the selected organisation and other companies such as Shell, Exxon Mobil, IBM, AT&T, Levi Strauss and Fedex for at least the past five years as a viable alternative to traditional appraisal methods, citing that it is consistent with recent developments in management practices (Baroda, Sharma, & Bhatt, 2012:56-59). However, is it effective in bringing about the positive change in employee performance, training and development (leadership development), succession planning, the wellbeing of employees in terms of job satisfaction, and the wellbeing of the company in terms of return on investment as well as productivity (Wadhwa & Wadhwa, 2011:209). Is it a tool that management can continue to use to achieve the best results for their organisations (Wadhwa & Wadhwa, 2011:205)? As a researcher who has direct reports, employee development for high productivity has always been my personal interest, and the use of effective tools therefore paramount. Year after year, employees are subjected to a 360-degree evaluation and given feedback accordingly. Its impact on employees as well as on the company's performance has not been evaluated and therefore it is not proven as the best and most reliable technique of performance appraisal.

Most companies are competing in the diverse global markets nowadays, and competitive advantage through human capital is a necessity. There is record of research studies on 360-degree evaluation centred on the attitude of raters, as well as evidence of research on the effective implementation in the Indian corporate sector (Wadhwa & Wadhwa, 2011:205). However, there no evidence could be found on the system's effectiveness within the South African manufacturing environment, and more specifically in the selected steel organisation currently using the system. According to Baroda, Sharma and Bhatt (2012:1), 360-degree feedback is increasingly used as an integral part of the performance evaluation in organisations because of its ability to provide structured, in-depth information about the current performance and what will be required of an individual in the future. According to Wadhwa, and Wadhwa (2011:206), Indian companies hesitate to implement the 360-degree appraisal and feedback system, criticising it by stating that the 360-degree system creates confusion for

employees, performance is often not linked to the corporate objective, management tends to make verbal promises, there is a lack of honesty, power and politics influence the outcomes, and it is in general poorly implemented.

2.3.4 Management by Objective Method and Employee Performance

Management by objectives (MBOs) is a concept developed by Peter Drucker in his 1954 book *The Practice of Management* (Drucker, 2006). This method is results oriented and similar to the work standards approach, with a few differences. First, the manager and employee sit down together and develop objectives for the time period. Then when it is time for the performance evaluation, the manager and employees sit down to review the goals that were set and determine whether they were met. The advantage of this is the open communication between the manager and the employee. The employee also has “buy-in” since he or she helped set the goals, and the evaluation can be used as a method for further skill development. This method is best applied for positions that are not routine and require a higher level of thinking to perform the job. To be efficient at MBOs, the managers and employee should be able to write strong objectives. To write objectives, they should be SMART (Doran, 1981):

According to Huang, Chen and Yien (2011), management by objective can be useful to evaluate change over time for employees doing routine work. It can also be useful where decision making is not a major function of the job, such as in the lower-level tasks. It is likely to be inappropriate in evaluating managers where senior management. Goswami, Sharma and Sujata (2013) conducted a study on Performance Appraisal-Management by Objective and Assessment Centre-Modern Approaches to Performance Appraisal. In MBO, employees are obliged to deal with overcoming challenges. MBO and Assessment both require consistency in criteria for comparison and standardization. Conclusion. Difference organizational culture and motives for appraisal have an impact on result of both the appraisal methods. Outcomes of tasks given for assessment might be different and involve different level of risks. In assessment center method employee is separated from others to appraise his performance. At times Management by Objective is effective method for comparison and judging employee performance in changing environment.

MBO is useful for lower level tasks; where decision-making is not a major function of the job and have less effect on the major process. But beyond this level, MBO can lack opportunities for truly deep employee analysis, unless considerable time is given to setting up criteria for assessment (Chegini, 2010). The use of management objectives was first widely advocated in the 1950s by the noted management theorist Peter Drucker. MBO (management by objectives) methods of performance appraisal are results- oriented. That is, seek to measure employee performance by examining the extent to which predetermined work objectives have been met (Newman, Thanacoody, & Hui, 2012). Usually the objectives are established jointly by the supervisor and subordinate. Once an objective is agreed, the employee is usually expected to self-audit; that is, to identify the skills needed to achieve the objective. Typically they do not rely on others to locate and specify their strengths and weaknesses. They are expected to monitor their own development and progress (Porter, 2008).

The MBO approach overcomes some of the problems that arise as a result of assuming that the employee traits needed for job success can be reliably identified and measured. Instead of assuming traits, the MBO method concentrates on actual outcomes. If the employee meets or exceeds the set objectives, then he or she has demonstrated an acceptable level of job performance (Qureshi, Ramay, Marwat, & Zubair, 2007). The MBO method recognizes the fact that it is difficult to neatly dissect all the complex and carried elements that go to make up employee performance. MBO advocates claim that the performance of employees cannot be broken up into so many constituent parts as one might take a part an engine to study it. But put all the parts together and the performance may be directly observed and measured (Shaw, Delery, Jenkins, & Gupta, 2008).

2.4 Conceptual Framework

The following Figure 1 shows a relationship between the independent (performance appraisal techniques) and the dependent variable (employee motivation).

Performance Appraisal involves an employee knowing what is expected of Jim and staying focused with the help of the supervisors (Cascio, 2003). Employee performance is assessed against agreed targets during the appraisal period by the supervisor who provides feedback. The independent variable is categorized under the human resource accounting method, behaviorally anchored rating scales, 360 Degree Performance Appraisals and management by objectives. The human resource accounting method determines the value of each staff which in turn determines salary increment, retirement benefits, and increment of staff. The behaviorally anchored rating scale is a method of performance appraisal that seeks to eliminate errors in the appraisal. These errors are brought about by Central tendency errors, the halo effect and even supervisor biasness. This method makes the process fair and just. The 360 degree performance appraisal system is a method that takes into consideration the input of the organization’s stakeholders, for instance, the supervisors, suppliers, peers and clients. It tests the employee’s interpersonal skills and team player skills. Management by objectives is a method used to appraise employees at the lower cadres who perform mainly routine duties and are not required to make decisions.

The employees may however be involved in setting up the objectives that will guide their input. It looks at the hierarchy of objects, strategic plan of the organization and the execution process. Civil Servants' Motivation is the dependent variable. With a successful performance appraisal, civil servants become committed, involved and satisfied with their work which will eventually leader to higher productivity. The intervening variables are factors that can hinder the realization of the other variables. They include the political environment, personal characteristics or change in administrative policy.

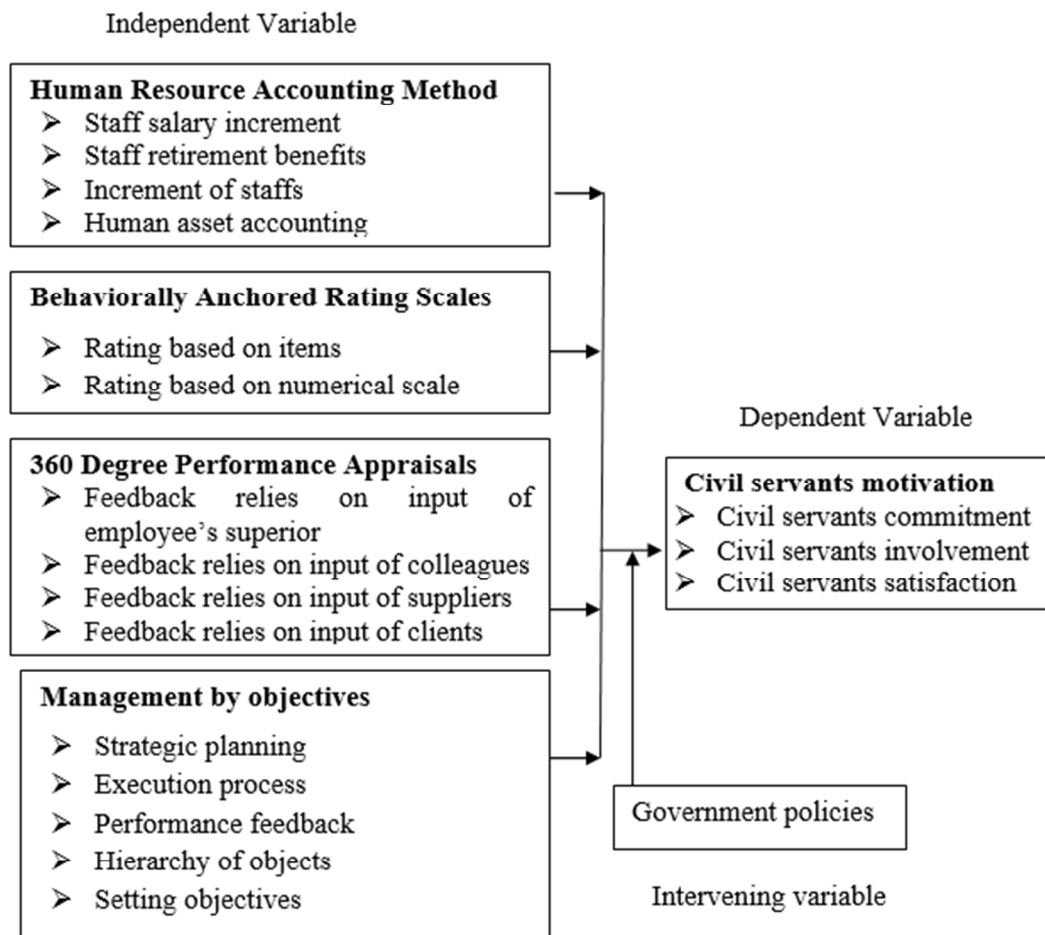


Figure 1: Conceptual Framework

2.5 Research gap

Many authors and scholars have conducted researches on how humans within an organization can be valued and reported in the financial statements of such organization. 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.

However, many of these 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. This study therefore aims at bridging the existing knowledge gaps by endeavoring to provide an answer to the question: What is the effect of human resource accounting method on civil servants' motivation? How does behaviorally anchored rating scales on civil servants' motivation? To what extent does 360 Degree Performance Appraisals on civil servants' motivation? What is the effect of Management by objectives on civil servants' motivation in the department of Tourism in Kenya?

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.

3.4.2 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
Behaviorally anchored rating scales	.788	4
360 Degree Performance Appraisals	.801	4
Management by objectives	.705	4
Civil servants' motivation	.775	4

Source (Researcher, 2018)

As shown in Table 3.3, human resource accounting method had four items whose Cronbach alpha coefficient was 0.766, behaviorally anchored rating scales had four items with the Cronbach alpha coefficient of 0.788, 360 Degree Performance Appraisals had four items with the Cronbach alpha coefficient of 0.801, management by objectives had four items with the Cronbach alpha coefficient of 0.705 and civil servants' motivation had four items with the Cronbach alpha coefficient of 0.775. 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.

3.8 Ethical Consideration

Ethics has been defined as that branch of philosophy which deals with one's conduct and serves as a guide to one's behavior (Mugenda & Mugenda, 2003). Moreover, these principles are intended to protect research participants from harm (Sieber & Stanley, 2004). Ethics should be considered in any research activity to protect the respondents and any other party involved from undue exposure either willingly or unwillingly. As such, volunteer participation was clearly explained to the participants before they signed in their consent forms. Participants had the freedom to withdraw from the study at any stage. The purpose of the study was explained to the participants so that they could make their own informed choices. The study upholds confidentiality and privacy of the respondents and likewise, promised full disclosure of the findings of the study to the participants and the schools where the study was carried out. The names of all informants, especially those who participated in interviews schedules, were coded to conceal their identity and to maintain confidentiality.

On the other hand, the researcher seek an introduction letter from the university, a research permit from the ministry for higher education, science and technology and finally from the selected schools. These were used by the researcher to enable him gain access to the area of study. They also helped the researcher in creating confidence among the expected respondents. To uphold privacy and security of the collected data, the researcher ensured that all research materials used to collect data by the research assistants as well as the collected data were handed over to him for storage and safe keeping. This ensured that sensitive data is secured from unwanted and unauthorized access.

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 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 5.

Table 5: Gender of the respondents

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

As shown in Table 5, 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 6.

Table 6: 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 6, 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 7.

Table 7: Descriptive statistics for influence of human resource accounting on civil servants motivation

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

Table 7 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 is 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 association between 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 8. To achieve this, the hypothesis below was tested;

H₀₁: There is no statistically significant association between human resource accounting method and civil servants' motivation in the department of Tourism in Kenya

Table 8: 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 8, 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.

4.4 Behavioral Anchored Rating Scales on civil servants' motivation.

The study adopted descriptive statistical techniques such as frequency, percentages and mean distribution and inferential statistical technique like Chi-square. This helped to determine the influence of behaviorally anchored rating scales on civil servants' motivation in the department of Tourism in Kenya. The analysis, therefore, opens with the descriptive statistics.

4.4.1. Descriptive statistics for Behaviorally Anchored Rating Scales 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, behaviorally anchored rating scales were determined and summarized in Table 9.

Table 9: Descriptive statistics for Behaviorally Anchored Rating Scales on civil servants motivation

Statements		SD	D	U	A	SA	MEAN
Rating based on items motivates civil servants	F	17	7	5	37	46	3.79
	%	15.2	6.3	4.5	33.0	41.1	
Rating based on numerical scales motivates civil servants	F	5	14	5	36	52	4.04
	%	4.5	12.5	4.5	32.1	46.4	
Use of analytic hierarchy process motivates civil servants	F	3	3	11	34	61	4.31
	%	2.7	2.7	9.8	30.4	54.5	
Descriptions of specific unique behaviours motivates civil servants	F	3	10	4	46	49	4.14
	%	2.7	8.9	3.6	41.1	43.8	

Table 9 shows that 46(41.1%) of the respondents strongly agreed with the statement that rating based on items motivated civil servants, 37(33.0%) agreed, 17(15.2%) strongly disagreed, 7(6.3%) disagreed and 5(4.5%) were undecided on the statement. The study findings suggested that the respondents tended to agree (Mean=3.79) that the rating based on items motivated civil servants. This implies that when rating is based on items, staffs are more likely to be motivated. This concurs with the findings of Taylor (2014) that the behavioural-anchored rating scale is an effective evaluation tool that overcomes common errors such as recency effect error, central tendency error and halo effect error, and helps to reduce the supervisor avoidance of performance evaluation task.

Similarly, 52(46.4%) of the respondents agreed with the statement that rating based on numerical scales motivated civil servants, 36(32.1%) agreed, 14(12.4%) disagreed, 5(4.5%) strongly disagreed and another 5(4.5%) were undecided on the statement. It emerged from the study that the respondents agreed (Mean=4.04) that rating based on numerical scales motivated civil servants. This implies that when rating is based on numerical scales, staffs are more likely to be motivated. This is in line with the findings of Taylor (2014) that the behavioural-anchored rating scale is an effective evaluation tool that overcomes common errors such as central tendency error and halo effect error.

Additionally, 61(54.5%) of the respondents strongly agreed with the statement that the use of analytic hierarchy process motivated civil servants, 34(30.4%) agreed, 11(9.8%) 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=4.31) that the use of analytic hierarchy process motivated civil servants. This implies that when analytic hierarchy process is used, staffs are more likely to be motivated. This concurs with the findings of Islama and Rasad (2006) that an employee performance evaluation by using the analytic

hierarchy process touches on the employees' motivation.

Lastly, 49(43.8%) of the respondents strongly agreed with the statement that descriptions of specific unique behaviours motivated civil servants, 46(41.1%) agreed, 10(8.9%) disagreed, 4(3.6%) were undecided on the statement and 3(2.7%) strongly disagreed with the statement. It emerged from the study that the respondents agreed (Mean=4.14) that the descriptions of specific unique behaviours motivated civil servants. This implies that when specific unique behaviours is described, staffs are more likely to be motivated. This concurs with the findings of Taylor (2014) that BARS has unique strength in that the rating is anchored to descriptions of specific behaviours that are unique to each level of performance.

These descriptive statistics of objective two was followed by a Chi-square test to determine the influence of behaviorally anchored rating scales on civil servants' motivation in the department of Tourism in Kenya. This was analyzed under the following sub-section.

4.4.2. Chi-square test for Behaviorally Anchored Rating Scales on civil servants' motivation

The Chi-square test at $p \leq 0.05$ significance level illustrating statistically significant association between behaviorally anchored rating scales and civil servants' motivation in the department of Tourism in Kenya are as summarized in Table 10. To achieve this, the hypothesis below was tested;

H₀₂: There is no statistically significant association between behaviorally anchored rating scales and civil servants' motivation in the department of Tourism in Kenya.

Table 10: Chi -square test for Behaviorally Anchored Rating Scale and civil servants motivation
Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	389.790 ^a	132	.000
Likelihood Ratio	259.987	132	.000
Linear-by-Linear Association	84.493	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 10, the P-value for the Linear-by-Linear Association, Chi-Square test for association between behaviorally anchored rating scales and civil servants' motivation is 0.000. Therefore the null hypothesis that, "there is no statistically significant association between behaviorally anchored rating scales 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 behaviorally anchored rating scales and civil servants' motivation in the department of Tourism in Kenya. This is in line with the findings of Kamiti (2014) that behaviorally anchored rating scales significantly influence employees motivation.

4.5. 360 Degree Performance Appraisal 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 examine the influence of 360 Degree Performance Appraisals on civil servants' motivation on civil servants' motivation in the department of Tourism in Kenya. The analysis, thus, opens with the descriptive statistics.

4.5.1. Descriptive statistics for influence of 360 Degree Performance Appraisal 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, 360 Degree Performance Appraisals were examined and summarized in Table 11.

Table 11: Descriptive statistics for 360 Degree Performance Appraisal on civil servants motivation

Statements		SD	D	U	A	SA	MEAN
Feedback that relies on input of employee's superior motivates civil servants	F	14	8	13	36	41	3.73
	%	12.5	7.1	11.6	32.1	36.6	
Feedback that relies on input of colleagues motivates civil servants	F	8	16	10	36	42	3.79
	%	7.1	14.3	8.9	32.1	37.5	
Feedback that relies on input of suppliers motivates civil servants	F	1	4	17	36	54	4.23
	%	0.9	3.6	15.2	32.1	48.2	
Feedback that relies on input of clients motivates civil servants	F	2	9	3	50	48	4.19
	%	1.8	8.0	2.7	44.6	42.9	

Table 11 shows that 41(36.6%) of the respondents strongly agreed with the statement that feedback that relied on input of employee's superior motivated civil servants, 36(32.1%) agreed, 14(12.5%) strongly disagreed, 13(11.6%) were undecided and 8(7.1%) disagreed with the statement. The study findings suggested that the respondents tended to agree (Mean=3.73) that feedback that relied on input of employee's superior motivated civil servants. This implies that when feedback relies on input of employee's superior, staffs are more likely to be motivated. This concurs with the findings of Ohabunwa (2009) that feedback that relies on input of

employee's superior has been found to be extremely useful and effective. It is especially useful to measure inter-personal skills, customer satisfaction and team building skills.

Similarly, 42(37.5%) of the respondents agreed with the statement that feedback that relied on input of colleagues motivated civil servants, 36(32.1%) agreed, 16(14.3%) disagreed, 10(8.9%) were undecided on the statement and 8(7.1%) strongly disagreed with the statement. It emerged from the study that the respondents tended to agree (Mean=3.79) that feedback that relied on input of colleagues motivated civil servants. This implies that when feedback relies on input of colleagues, staffs are more likely to be motivated. This is in line with the findings of Nel, et al., (2008) that One of the biggest advantages of this system is that assesses cannot afford to neglect any constituency and has to show all- round performance.

Additionally, 54(48.2%) of the respondents strongly agreed with the statement that the feedback that relied on input of suppliers motivated civil servants, 36(32.1%) agreed, 17(15.2%) were undecided on the statement, 4(3.6%) disagreed and 1(0.9%) strongly disagreed with the statement. The study findings suggested that the respondents agreed (Mean=4.23) that feedback that relied on input of suppliers motivated civil servants. This implies that when feedback relies on input of suppliers, staffs are more likely to be motivated.

Lastly, 50(44.6%) of the respondents agreed with the statement that feedback that relied on input of clients motivated civil servants, 48(42.9%) agreed, 9(8.0%) disagreed, 3(2.7%) were undecided on the statement and 2(1.8%) strongly disagreed with the statement. It emerged from the study that the respondents agreed (Mean=4.19) that feedback that relied on input of clients motivated civil servants. This implies that when feedback relies on input of clients, staffs are more likely to be motivated. This concurs with the findings of Baroda, Sharma and Bhatt (2012) that the 360-degree performance appraisal system was introduced when employees needed to be equipped with information to deal with and respond quickly to growing customer needs and leverage on employee talent to meet the organisational objectives.

These descriptive statistics of objective three was followed by a Chi-square test to assess the influence of 360 Degree Performance Appraisals on civil servants' motivation in the department of Tourism in Kenya. This was analyzed under the following sub-section.

4.6 Chi-square test for 360 Degree Performance Appraisals on civil servants' motivation

The Chi-square test at $p \leq 0.05$ significance level illustrating statistically significant association between 360 Degree Performance Appraisals and civil servants' motivation in the department of Tourism in Kenya are as summarized in Table 12. To achieve this, the hypothesis below was tested;

H₀₃: There is no statistically significant association between 360 Degree Performance Appraisals and civil servants' motivation in the department of Tourism in Kenya.

Table 12: Chi -square test for association between 360 Degree Performance Appraisal and civil servants motivation

	Chi-Square Tests		
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	422.759 ^a	143	.000
Likelihood Ratio	234.444	143	.000
Linear-by-Linear Association	78.044	1	.000
N of Valid Cases	112		

164 cells (97.6%) have expected count less than 5. The minimum expected count is .01.

From the results in Table 12, the P-value for the Linear-by-Linear Association, Chi-Square test for association between 360 Degree Performance Appraisals and civil servants' motivation is 0.000. Therefore the null hypothesis that, "there is no statistically significant association between 360 Degree Performance Appraisals 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 360 Degree Performance Appraisals and civil servants' motivation in the department of Tourism in Kenya. This is in line with the findings of Baroda, Sharma and Bhatt (2012) that 360 Degree Performance Appraisals significantly influence employees motivation.

4.7 Management by Objectives 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 assess the influence of management by objectives on civil servants' motivation on civil servants' motivation in the department of Tourism in Kenya. The analysis, hence, opens with the descriptive statistics.

4.7.1. Descriptive statistics for Management by Objectives 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, management by objectives were examined and summarized in Table 13.

Table 13: Descriptive statistics for Management by Objectives on Civil servants motivation

Statements		SD	D	U	A	SA	MEAN
Strategic planning leads to civil servants motivation	F	15	9	5	39	44	3.79
	%	13.4	8.0	4.5	34.8	39.3	
Performance feedback leads to civil servants motivation	F	4	13	9	42	44	3.97
	%	3.6	11.6	8.0	37.5	39.3	
Hierarchy of objects leads to civil servants motivation	F	1	5	11	28	67	4.38
	%	0.9	4.5	9.8	25.0	59.8	
Objective setting leads to civil servants motivation	F	2	10	3	44	53	4.21
	%	1.8	8.9	2.7	39.3	47.3	

Table 13 shows that 44(39.3%) of the respondents strongly agreed with the statement that strategic planning led to civil servants motivation, 39(34.8%) agreed, 15(13.4%) strongly disagreed, 9(8.0%) disagreed and 5(4.5%) were undecided on the statement. The study findings suggested that the respondents tended to agree (Mean=3.79) that strategic planning led to civil servants motivation. This implies that when there is a strategic planning, staffs are more likely to be motivated. This concurs with the findings of Huang, Chen and Yien (2011) that strategic planning led to employees' motivation.

Similarly, 44(39.3%) of the respondents agreed with the statement that performance feedback led to civil servants motivation, 42(37.5%) agreed, 13(11.6%) disagreed, 9(8.0%) were undecided on the statement and 4(3.6%) strongly disagreed with the statement. It emerged from the study that the respondents tended to agree (Mean=3.97) that performance feedback led to civil servants motivation. This implies that when there is a performance feedback, staffs are more likely to be motivated. This is in line with the findings of Qureshi, Ramay, Marwat, & Zubair (2007) that, when there is a performance feedback, staffs are more likely to be motivated.

Additionally, 67(59.8%) of the respondents strongly agreed with the statement that hierarchy of objects led to civil servants motivation, 28(25.0%) agreed, 11(9.8%) were undecided on the statement, 5(4.5%) disagreed and 1(0.9%) strongly agreed with the statement. The study findings suggested that the respondents agreed (Mean=4.38) that hierarchy of objects led to civil servants motivation. This implies that when there is a hierarchy of objects, staffs are more likely to be motivated.

Lastly, 53(47.3%) of the respondents agreed with the statement that objective setting led to civil servants motivation, 44(39.3%) agreed, 10(8.9%) disagreed, 3(2.7%) were undecided and 2(1.8%) strongly agreed with the statement. It emerged from the study that the respondents agreed (Mean=4.21) that objective setting led to civil servants motivation. This implies that when there is an objective setting, staffs are more likely to be motivated. This concurs with the findings of Chegini (2010) that seeking to measure employee performance by examining the extent to which predetermined work objectives have been met leads to their motivation. These descriptive statistics of objective four was followed by a Chi-square test to assess the influence of management by objectives on civil servants' motivation in the department of Tourism in Kenya. This was analyzed under the following sub-section.

4.7.2. Chi-square test for Management by Objectives on Civil servants' motivation

The Chi-square test at $p \leq 0.05$ significance level illustrating statistically significant association between management by objectives and civil servants' motivation in the department of Tourism in Kenya are as summarized in Table 14. To achieve this, the hypothesis below was tested;

H₀₄: There is no statistically significant association between management by objectives and civil servants' motivation in the department of Tourism in Kenya

Table 14: Chi -square test for Management by Objectives on Civil servants motivation

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	1232.000 ^a	121	.000
Likelihood Ratio	496.388	121	.000
Linear-by-Linear Association	111.000	1	.000
N of Valid Cases	112		

a. 144 cells (100.0%) have expected count less than 5. The minimum expected count is .01.

From the results in Table 14, the P-value for the Linear-by-Linear Association, Chi-Square test for association between management by objectives and civil servants' motivation is 0.000. Therefore the null hypothesis that, "there is no statistically significant association between management by objectives 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 management by objectives and civil servants' motivation in the department of Tourism in Kenya. This is in line with the findings of Newman, Thanacoody and Hui (2012) that management by objectives significantly influences employees' 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.

5.2.2 Behaviorally Anchored Rating Scales on civil servants' motivation

On the influence of behaviorally anchored rating scales on civil servants' motivation in the department of Tourism in Kenya, the study findings suggested that the respondents tended to agree that the rating based on items motivated civil servants. Similarly, it emerged from the study that the respondents agreed that rating based on numerical scales motivated civil servants. Additionally, the findings suggested that the respondents agreed that the use of analytic hierarchy process motivated civil servants. Lastly, it emerged from the study that the respondents agreed that the descriptions of specific unique behaviours motivated civil servants. For Chi-square test, there was an association between behaviorally anchored rating scales and civil servants' motivation.

5.2.3. 360 Degree Performance Appraisal on civil servants' motivation

The study findings suggested that the respondents tended to agree that feedback that relied on input of employee's superior motivated civil servants. Similarly, it emerged from the study that the respondents tended to agree that feedback that relied on input of colleagues, motivated civil servants. Additionally, the study findings suggested that the respondents agreed that feedback that relied on input of suppliers, motivated civil servants. Lastly, it emerged from the study that the respondents agreed that feedback that relied on input of clients, motivated civil servants. For Chi-square test, there was an association between 360 Degree Performance Appraisals and civil servants' motivation.

5.2.4. Influence of management by objectives on civil servants' motivation

On the influence of management by objectives on civil servants' motivation on civil servants' motivation in the department of Tourism, the study findings suggested that the respondents tended to agree that strategic planning led to civil servants motivation. Similarly, it emerged from the study that the respondents tended to agree that performance feedback led to civil servants motivation. Additionally, the study findings suggested that the respondents agreed (that hierarchy of objects led to civil servants motivation. Lastly, it emerged from the study that the respondents agreed that objective setting led to civil servants motivation. For Chi-square test, there was an association between management by objectives and civil servants' motivation.

5.3 Conclusions

From the findings, it is concluded that there is association between performance appraisal techniques and civil servants' motivation in the department of Tourism. This is because performance appraisal techniques such as human resource accounting method, behaviorally anchored rating scales, 360 Degree Performance Appraisals and management by objectives are revealed to have a significant relationship with civil servants' motivation. 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.

Similarly, on the influence of behaviorally anchored rating scales on civil servants' motivation, it is concluded that behaviorally anchored rating scales has a significant association with the civil servants' motivation. That is, rating based on items, numerical scales, use of analytic hierarchy process and descriptions of specific unique behaviours are more likely to motivate civil servants.

Additionally, on the influence of 360 Degree Performance Appraisals on civil servants' motivation, it is concluded that 360 Degree Performance Appraisals has a significant association with the civil servants' motivation. That is, feedback that relies on input of employee's superior, colleagues, suppliers and clients are more likely to motivate civil servants. Lastly, on the influence of management by objectives on civil servants' motivation, it is concluded that management by objectives has a significant association with the civil servants' motivation. That is, strategic planning, performance feedback, hierarchy of objects and objective setting are

more likely to motivate civil servants.

5.4 Recommendations

From the findings, conclusions and the direction from the literature review, it was clear that performance appraisal techniques have associations with civil servants' motivation in the department of Tourism. The study therefore suggests the following recommendation to enhance civil servants' motivation; the policy makers in the tourism sector should come up with a policy framework that guides employers in the tourism sector on the performance appraisal techniques.

Managerial structure should reflect the different performance appraisal techniques for improved civil servants' motivation in the tourism sector. The human resource accounting method, behaviorally anchored rating scales, 360 Degree Performance Appraisals and management by objectives should be considered to international tourism.

5.5 Recommendations for further studies

The researcher suggests the following for further areas of research;

To gain an ample understanding on this subject, future research should be narrowed down to the influence of each indicator (human resource accounting method, behaviorally anchored rating scales, 360 Degree Performance Appraisals and management by objectives) on civil servants' motivation.

Besides, the study was limited to four variables; human resource accounting method, behaviorally anchored rating scales, 360 Degree Performance Appraisals and management by objectives, thus, a further study should also be carried out to assess the influence of other performance appraisal techniques on civil servants' motivation.

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