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The Effect of Compensation Management on Employee Punctuality in the Code of Conduct Bureau, Nigeria

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Abstract **Original Research Article**

In the public sector workplace, effective service delivery and organizational performance require employees to be punctual. But the problem of late reporting to duty and irregular attendance has persisted in many public institutions, leaving many questions on the role of compensation management in affecting the work behavior of employees. The study focused on the effect of compensation management on employee punctuality in the Code of Conduct Bureau, Nigeria. This study aimed to explore the effects of salary administration, allowances and fringe benefits, incentives and rewards, and promotion opportunities on employee punctuality, specifically.

The study used a descriptive survey research design and a quantitative research approach. The target population was 900 employees of the Code of Conduct Bureau in its Headquarters, Zonal Offices, and State Offices. A minimum sample size was calculated using Yamane's (1967) formula, and a sample of 399 respondents was obtained by stratified random sampling using Bowley's proportional allocation technique. A structured questionnaire was used for data collection, based on the objectives of the study and literature review. The instrument was pre-tested using a pilot study with 50 respondents from the Code of Conduct Bureau Headquarters that yielded an overall Cronbach's alpha of 0.86; that is, it is reliable. Descriptive statistics and multiple regression analysis were done at a 5% significance level.

It is hoped that this study will give empirical evidence on the relationship between compensation management and employee punctuality in the public sector of Nigeria. These results will be added to the body of knowledge related to public sector human resource management and will give policy-relevant ideas to enhance compensation practices for employee punctuality and improve organizational effectiveness in the Code of Conduct Bureau.

Keywords: Compensation Management, Employee Punctuality, Public Sector, Code of Conduct Bureau, Human Resource Management, Nigeria.

1.0 Introduction

In addition to the quality of its staffing, the effectiveness of the strategies used to motivate employees to reach organizational objectives is another factor that makes an organization successful. In the entire spectrum of human resource management practices used by organizations, compensation management is one that plays a central role as it impacts employees' attitudes, behaviour, commitment, and job performance. In modern organizations, compensation management has become more than just a salary and wages administration; it is now a function of compensation management, which focuses on linking financial and non-financial rewards to attract, motivate, retain, and influence the behaviour of employees to achieve organizational goals. In this context, more and more organizations are realizing that effective pay structures are one of the key tools for incentivizing favourable behaviours and behaviours that would otherwise not be seen as beneficial in the workplace.

With the evolving dynamics of the workplace, where organizations are set to deliver enhanced productivity and employee engagement levels while keeping operations efficient, the significance of compensation management has grown even stronger. Recent human resource management (HRM) literature indicates that the attitudes and behaviours of employees are more positive when they perceive compensation systems as fair, competitive, transparent, and timely. These behaviours encompass commitment, decreased absenteeism, increased productivity, better organizational citizenship behaviour, and increased compliance with organizational laws and standards. On the other hand, poor compensation programs can lead to discontent, poor morale, loss of motivation, and poor behaviour that can negatively affect organizational performance.

Employee punctuality is a behavioural outcome that continues to be of interest to both scholars and practitioners. Being on time to work is not just about showing up on time; it's about demonstrating a respect for organizational values, for official work time, and for taking on those responsibilities on time. In an organization, punctuality helps to facilitate effective coordination of the workflow, teamwork, timely delivery of services, and organizational discipline. In the public sector, where institutional effectiveness is related to its accountability, responsiveness, and efficient service delivery, employee punctuality becomes even more significant as delays in reporting for duty or in starting their official assignment can have impacts on the performance of the organization and public trust in the government institutions.

Empirical research has consistently shown that the consequences of compensation management impact a variety of aspects of employee performance globally. Most of the studies conducted, however, have focused on measures like job satisfaction, organizational commitment, productivity, employee retention, turnover intention, and organizational performance. By contrast, employee 'punctuality' as a behavioural outcome of compensation management has been much less widely studied. This disparity is even more pronounced in the field of public sector research in developing countries, where most of the work has been conducted in ministries, educational institutions, health care institutions, financial institutions, and private companies, and less attention has been paid to constitutional and regulatory institutions.

The issue of employee motivation has been a key element of the series of public sector reforms in Nigeria aimed at increasing institutional efficiency, transparency, and accountability. Government policies to enhance compensation systems, through regular wage adjustments, better welfare packages, and other incentive programmes, reflect the understanding that high-performing employees are essential to good service delivery by governments. However, issues around employee arrival times and attendance, late start-up of formal work duties, and other workplace discipline problems are still high on the agenda for public sector performance. The above issues generate some questions about whether it is appropriate to have existing compensation management strategies that encourage employees to have acceptable levels of punctuality in public organizations.

The Code of Conduct Bureau is set apart from other constitutional institutions in the governance structure of Nigeria because it is established in the constitution to promote honesty, accountability, and proper conduct of public officers. These responsibilities are significantly dependent on a disciplined, committed, and workplace-standard-compliant staff and workforce, including punctuality. Punctuality is one of the initial signs to be noted in the discipline of employees and is the most noticeable sign of employees' adherence to the official working hours and organizational expectations. Although compensation management has been considered a key factor in influencing employee behavior, there are relatively few empirical studies about how compensation management affects employee punctuality in the Code of Conduct Bureau. The gap has opened up to explore the relationship between compensation management and punctual work behaviour in a constitutional regulatory institution where good performance and dedication of its staff are essential.

In the context of the above, this research aims to investigate the impact of compensation management on employee punctuality at the Code of Conduct Bureau. The study aims to add to the existing evidence base on the link between compensation management and employee punctuality in the Nigerian public sector, and to offer practical policy implications that can enhance organizational effectiveness, with solutions that could be incorporated into public sector compensation policies.

1.1 Statement of the Problem

Compensation management is known as one of the most critical HRM practices for motivating employees and ensuring their behaviours lead to better organizational performance. Equity in pay, allowances, incentives, and other rewards is used to inspire staff to be committed, disciplined, and to meet workplace standards. In the public sector, where the delivery of services is largely reliant on service personnel's commitment to the duties they are expected to perform, a well-designed compensation system is expected to lead to positive work behaviours such as punctuality, regular attendance, and following official working hours.

Despite the strategic relevance of compensation management, issues concerning employees' punctuality remain a concern in many public sector institutions in Nigeria. Lateness for work, failure to start official work on time, absenteeism, and lack of discipline in the workplace have persisted, compromising operational efficiency and the effectiveness of public service delivery. Despite several government initiatives to improve the working conditions of employees through periodic salary reviews, better allowances, and other compensation-related reforms, the concerns remain. This situation brings up important questions about how well current compensation management practices are managing employee behaviors to ensure adequate levels of punctuality.

This is especially critical for the Code of Conduct Bureau, as a constitutional body tasked with fostering accountability, integrity, and ethical practices in the public service of Nigeria. The effectiveness of the Bureau is greatly dependent on staff members who are consistently on duty on time, abide by official hours, and complete task assignments in a timely fashion. The Bureau is part of the public service compensation framework, but there is little empirical evidence on the effect of compensation management on the punctuality of employees in the institution. In the absence of such evidence, it is hard for management to know whether or not compensation policy changes will help to reinforce discipline in the workplace and make the institution more effective.

Moreover, previous empirical research on compensation management has largely focused on employee performance, job satisfaction, organizational commitment, productivity, employee retention and turnover intention. In contrast, only a limited number of studies have focused on how punctuality is separated from the behavioural outcome of the employees, with studies in Nigeria being limited in this regard. The literature available mostly covers ministries, educational institutions, health and welfare facilities, financial institutions and private sector institutions, with a gap in the literature regarding context.

With this background, the following study investigates the effect of compensation management on employees’ punctuality in the Code of Conduct Bureau. The study aims to offer empirical proof of the effect of compensation management on the punctuality of employees' work, and to draw conclusions to support the design of effective HR policies to improve public sector performance and discipline.

1.2 Objectives of the Study

The main objective of this study is to examine the effect of compensation management on employee punctuality in the Code of Conduct Bureau.

The specific objectives are to:

1. Determine the effect of timely salary payment on employee punctuality in the Code of Conduct Bureau;
2. Examine the effect of allowances and fringe benefits on employee punctuality in the Code of Conduct Bureau;
3. Assess the effect of financial incentives and rewards on employee punctuality in the Code of Conduct Bureau; and
4. Evaluate the relationship between compensation management and employees' compliance with official working hours in the Code of Conduct Bureau.

1.3 Research Questions

The following research questions will guide the study:

1. What is the effect of timely salary payment on employee punctuality in the Code of Conduct Bureau?
2. To what extent do allowances and fringe benefits influence employee punctuality in the Code of Conduct Bureau?
3. What effect do financial incentives and rewards have on employee punctuality in the Code of Conduct Bureau?
4. What relationship exists between compensation management and employees' compliance with official working hours in the Code of Conduct Bureau?

2.0 Literature Review

This study is based on the theoretical and empirical basis obtained from the literature study. It surveys the existing knowledge about compensation management and employee punctuality, considers theories that address the relationship between the two variables, and previous empirical studies that are relevant to the subject. The gaps found in the existing literature are also identified as justification for the present study.

2.1 Conceptual Review

Concepts serve as the lens and framework that give meaning and understanding to research variables. The two main concepts of this study are compensation management and employee punctuality. While the concepts have been extensively discussed in the human resource management literature, their relationship has not been given much attention, especially in the constitutional regulatory institutions of Nigeria. The concepts are thus explored one at a time and then discussed in terms of their interconnections.

2.1.1 Concept of Compensation Management

Job compensation management has been one of the most critical tasks of HRM practice since it greatly affects the reward that an employee receives for the work he or she performs for the organization and its objectives. Historically, compensation was considered to be a payment of wages and salaries for services provided. Now, however, as organizational practices have changed and there has been more recognition of employees as assets to the organization, the area of compensation management has evolved beyond simply administering salaries. In the current context, organizations recognize compensation as a strategic tool that can be used to attract competent employees, motivate high performance, retain skilled employees and encourage behaviours that would help achieve the objectives of the organization (Armstrong & Taylor, 2023).

Compensation management has been defined by various scholars in different ways. According to Armstrong and Taylor (2023), compensation management is the strategy and implementation of designing compensation policies that help employees achieve fair and equitable results for the value they provide to an organization. This definition will focus on fairness and congruence between organizational aims and employee rewards. Likewise, Dessler (2020) sees compensation management as the institutionalized management of compensation that will encourage employees and maintain internal equity and external competitiveness. According to these definitions, the management of compensation is not only about salary, but about any reward that is given to an employee for the services he provides.

Milkovich, Newman, and Gerhart (2023) recommend that compensation management is more than an administrative duty; it's a strategic investment in human capital. The authors argue that organizations with good compensation mechanisms are more likely to recruit competent staff, motivate them, lower the turnover rate, and attain sustainable organizational performance. This is the modern notion of compensation as a tool for shaping employee actions and improving organizational performance.

It is also found in the literature that there are financial and non-financial aspects to compensation. Financial compensation encompasses all remunerative benefits provided to an employee, such as salary, wages, allowances, bonuses, commissions, and any other monetary benefits. Non-financial compensation includes recognition, opportunities for promotion, training, job security, flexible working conditions, and other forms of non-financial compensation that increase workers' satisfaction and dedication (Robbins & Judge, 2023). Organizations today are increasingly aggregating these factors in a program that's often referred to as a total reward system, because workers recognize that rewards are not just monetary.

Compensation management in the public sector in Nigeria is conducted within the existing public sector policies and regulations. Remuneration is based on approved salary structures and conditions of service, with periodic salary reviews and welfare programmes being put in place to enhance motivation and service delivery to employees. Nevertheless, there are still issues about compensation adequacy, fairness and timeliness that are still discussed in relation to employee motivation and in public sector performance. This has led to a search to determine if the compensation systems in place are adequate to foster the attitudes and behaviours needed for greater organizational effectiveness.

The above shows that the practice of compensation management has shifted from an ordinary administrative process to a management process. While there is variation in the emphasis that scholars give to this, they are in general agreement that an effective compensation system impacts the thinking, feeling, and behavior of employees in the workplace. The compensation management used in this study is the policies and practices adopted by the Code of Conduct Bureau that offer employees financial and non-financial incentives to achieve good work behavior, with a focus on punctuality. Understand that employee punctuality is important.

The observance of punctuality amongst employees is one of the most noticeable signs of discipline at work, and it is an expression of commitment. While it is common for organizations to focus on employee attendance, punctuality is more than just turning up to work. Indicates an employee's capacity to report for work at the designated time, start work on official duties on time, and adhere to the agreed work schedule. That is why being on time to work has become an important indicator of work discipline and an important part of organizational effectiveness (Robbins & Judge, 2023).

Punctuality has been a subject of interest for organizational behaviour and human resource management academics as it affects employee performance and service delivery. Previously, management scholars, especially Taylor (1911), regarded punctuality mostly in terms of discipline and efficiency. The scientific management principles called for strict adherence to the work schedule for maximum productivity by employees. In recent years, however, the meaning of punctuality is viewed in a different light by scholars who suggest that punctuality is not just a demonstration of adherence to organizational norms but rather a behavior that is influenced by the attitudes, motivation, and perception of the employees' working environment

(Luthans, 2021). This change in attitude indicates that workers will also be more inclined to be on time if they see their company as supportive and just.

The definition of employee punctuality has been tried by several scholars. Robbins and Judge (2023) define it as "the regular observance of reporting hours and working schedules as set by an organization. Armstrong and Taylor (2023) see punctuality as a behavior that is indicative of employees' dedication to organizational goals and their willingness to perform their duties according to institutional expectations. The focus of these definitions is to highlight that punctuality is not just about showing up for work first; it's about respecting organizational policies and procedures, being willing to do what is assigned to them, and being ready to support organizational goals.

Employee punctuality is very important in public sector organizations where services are delivered depending on the availability of employees during official working hours. Late duty, unnecessary absence, and frequent absenteeism cause delays for clients, decrease organizational efficiency, and affect workflow. The Public Service Rules in Nigeria give great emphasis to the duty of public servants to be disciplined, regular, and dutiful with their working hours. This is why it is considered not just a personal obligation but a professional duty of all public officers to be on time.

There are some factors that have been identified in the literature that can affect employee punctuality. They are organizational culture, leadership style, supervision, job satisfaction, transportation issues, work-life balance, and compensation management (Luthans, 2021; Robbins & Judge, 2023). Of these, compensation management has continued to be much of a major focus, as a worker who feels he is treated fairly is more likely to meet organizational expectations, such as arriving at work on time and keeping regular hours. On the other hand, when workers feel they are not being adequately or fairly compensated, their job motivation is likely to decline, and they may be less likely to adhere to organizational rules.

Typical ways of measuring employee punctuality include whether they arrive at work on time, whether they comply with the official resumption time, whether they attend regularly without being a latecomer, whether they start the tasks they are assigned to at the appointed time, and whether they work according to the official working time. These indicators are objective data to determine the discipline and organizational commitment of the workplace. More importantly, they provide useful measures, along with performance against which to judge the effectiveness of policies designed to change employee behaviour and service delivery.

As seen above, employee punctuality is not just about keeping to the work schedule. It mirrors the degree of motivation, discipline and dedication of the employees towards the company goals. From the perspective of this study, employee punctuality is considered the regularity of employees attending work in a proper manner by coming on time for the duty, starting assigned tasks promptly, and following the workplace timetable regularly in accordance with the Code of Conduct Bureau.

2.1.3 Compensation Management and Employee Punctuality

Reward management and employee punctuality are closely related as an organization's reward systems can affect employees' attitudes and their behaviour in the workplace. HRM scholars have long maintained that when employees feel their efforts are valued and rewarded fairly, they are more likely to engage in positive behaviours in the workplace. Of these good behaviours, one of the key ones is punctuality, which indicates employees' dedication to the organization's values and their ability to follow prearranged work schedules (Armstrong & Taylor, 2023).

There is a connection between Compensation Management and employees' punctuality, which can be understood from the motivation of employees in the field. Workers usually believe that their employers will provide them with rewards commensurate with the effort they put in. Compensation policies that are seen as fair, timely and equitable will lead to positive employee attitudes towards the organization. These attitudes may translate into actions like being punctual, attending regularly, working on assigned tasks and adhering to official work hours (Milkovich et al, 2023). Conversely, those who are not satisfied with their pay are less likely to be motivated to work and could be prone to negative employee actions, including tardiness, absenteeism, and diminished organizational commitment.

The literature also indicates that compensation has an impact on employee behaviour via employee perceptions of fairness. Adams (1963) states that workers are constantly making comparisons between their input and output and with other workers. Employees are more likely to have positive work behaviours when they feel there is equity. However, the feeling of injustice can cause discontent and lead to actions that negatively affect the effectiveness of the organization. Current researchers have found this idea to be supported, with the view that adequate compensation builds employee trust for management and thereby encourages adherence to organizational norms (Cropanzano et al., 2007).

Compensation management is not just concerned with employee compensation in public organizations. It is used as a management tool to ensure accountability, discipline and adherence to public service values. The more employees feel that the organizational reward systems are transparent and equitable, they will tend to be more compliant with the organizational expectations, such as reporting for work on time or keeping to the prescribed working hours. Armstrong and Taylor (2023) thus argue that compensation planning must not only encourage performance but also reinforce organizational behaviours that help make the organization more effective.

While there are many empirical studies that have investigated the connection between compensation management and employee outcomes like productivity, job satisfaction, organizational commitment, and turnover, few studies have specifically studied the link between compensation management and employee punctuality. This indicates that the issue of time oneness has not been fully studied in the field of compensation management in Nigerian Public institutions, especially in the context of behavioural outcomes. As the Code of Conduct Bureau has a constitutional mandate, it would be timely and necessary to look into whether compensation management has an impact on employee punctuality.

In the current study, it is hypothesized that compensation management will have an effect on punctuality behavior as it will make employees appreciate and adhere to organizational regulations and show high commitment to their duties and responsibilities and be satisfied with the regulations of working hours. The establishment of this relationship will help the body of knowledge on strategic compensation management grow and will help in the practical approach to discipline and the improvement of services delivery in the Nigerian public service.

2.2 Theoretical Review

Theoretical frameworks are used as intellectual scaffolding for research. They describe variables' relationships and provide a rational explanation of the results of a research study. Theories can be used to explain why employees behave differently when it comes to organizational policies and management practices in studies related to employee behaviour. Theories that explain employee response to organizational rewards and motivation to demonstrate desirable workplace behaviours are deemed appropriate for this study as it relates to effect of compensation management on employee punctuality in the Code of Conduct Bureau. Based on that, the following theories are used in this study: Equity Theory and a supporting theory, Expectancy Theory.

2.2.1 Equity Theory

In 1963, John Stacey Adams proposed Equity Theory to describe the impact that the employees' perceptions of equity have on their attitudes and actions at work. People don't make pay decisions solely by what they get paid, Adams said. Rather, they compare their value added to the organization with what they get back; in many cases, they compare their ratio to other people doing similar jobs. Fairness in the work-to-outcome relationship is likely to keep employees motivated and committed.

When they believe there is injustice, however, they may react by lowering their work input, by being dissatisfied, by coming late to work, or by engaging in a variety of other actions that negatively affect organizational productivity (Adams, 1963).

The two key elements of the theory are inputs and outcomes. Qualifications, skills, experience, effort, loyalty, time, and commitment are considered as inputs for employees, and salaries, allowances, bonuses, promotions, recognition, and other organizational rewards are considered as outputs. In the opinion of Adams (1963), workers repeatedly consider whether the value of their contributions is being paid for proportionately. This assessment will shape their mindset towards the organization, and whether or not they will keep to show good behavior at work.

While Adams' original theory was focused on distributive fairness, other scholars built upon his work to include a focus on the processes underlying the allocation of rewards. Greenberg (1987) noted that when employees have a clear pathway for determining the compensation process and feel it is fair, they are more likely to accept the decisions. In the same way, Cropanzano, Bowen, and Gilliland (2017) proposed that organizational justice is grounded in two aspects: (1) outcome fairness, which refers to the fairness of the results or outcomes, and (2) procedural fairness, which concerns the fairness of the procedures, and that both aspects have significant effects on employees' trust in management and their dedication to organizational goals. Such contributions extended the explanation of Equity Theory and further substantiated its continuity to contemporary human resource management.

The use of equity theory in compensation management is evident from the concept that people are not motivated only by monetary rewards, but rather by their sense of fairness regarding the rewards. In the opinion of Armstrong and Taylor (2023), compensation systems are most effective when workers feel they're treated fairly compared to both other workers and to those in the broader job market. Similarly, Milkovich, Newman, and Gerhart (2023) argue that compensation programs that are based on the fundamental principles of innovation, integrity, fairness, and transparency can lead to greater employee satisfaction, commitment to the organization, and good behavior at work. The aforementioned opinions indicate that a sense of fairness in compensation can lead to more willing compliance with the expectations of organizational members, such as their punctuality and regular attendance.

Although Equity Theory is widely accepted, it is not without criticism. The one thing that is limited is that individuals' perceptions of fairness can differ. Employees with similar jobs and identical pay can still feel inequity due to variations in personal expectations, past experiences or external comparisons (Robbins & Judge, 2023). Apart from that, the theory also neglects the individual differences, for example, personality, intrinsic motivation, and organizational culture that can affect employee's behavior, apart from the monetary factor. Such criticisms, however, do not detract from the theory's validity. Instead, they underscore the importance of understanding employee behavior in the context of the organization.

Despite these drawbacks, the theory of Equity is one of the most widely cited theories in compensation and organizational behaviour studies. It is fair, so it is a useful explanation of how employees react to reward systems in the organization. In public sector organizations, where transparency, accountability, and consistency are expected in personnel management, employees' perceptions of fairness can have an impact on their motivation levels and willingness to abide by the rules and official working times of the organization. The theory is therefore very solid for reviewing the relationship between compensation management and the behavior of employee punctuality for the Code of Conduct Bureau.

Critical Evaluation

Review of literature indicates that although developed over 60 years ago, Equity Theory is still relevant. The theory has been empirically backed up as fairness is a key issue in employment relationships, regardless of changes in organizational structures and compensation packages. However, it should not be regarded in isolation, since the behaviour of employees is influenced by both the context of the work and their personal contexts. The present study is of particular interest to the application of Equity Theory because it considers the influence of fair perceptions of salary and allowances and other rewards on their willingness to report for duty on time and meet their required working hours.

2.2.2 Expectancy Theory

Victor H. Vroom (1964) developed Expectancy Theory to understand the factors affecting an employee's motivation to do his job. While previous theories on motivation have concentrated on the needs of the worker, Vroom was concerned with the extent of effort that people will expend on their jobs. The theory states that an employee's motivation comes from his or her perception that putting in effort will affect his/her performance and that improved performance will affect his/her rewards, which he/she will value. That is, when employees feel confident that their work behaviour is recognized and rewarded, they tend to demonstrate positive work behaviour.

The theory is based on three interrelated components: expectancy, instrumentality, and valence. Expectancy is a worker's assumption that his/her increased efforts result in higher performance. When a person believes that if he does a good job, the organization will recognize and reward him, the degree of instrumentality is high, and valence is the value that the employee gives to the expected reward (Vroom, 1964). So, when employees feel they can do the work well, that they will be rewarded for their efforts, and that the reward is important to them, the level of motivation is highest. In the absence of any of these conditions, employees are likely to lose their motivation.

Expectancy Theory has been well supported in the human resource management literature. When employees believe there is a link between their efforts, their performance, and their reward, then they are more likely to be committed to the organization's goals, according to Armstrong and Taylor (2023). Likewise, Robbins and Judge (2023) claim that employees will not be very motivated in an environment that does not properly acknowledge or reward them for their good behavior. The perspectives highlight the need to devise compensation structures that are both achievable and rewarding to staff.

Expectancy theory in the field of compensation management proposes that a reward system should motivate workers to think that they will receive benefits from the organization if they exhibit desirable employee behavior. Staff who believe that their working times are valued, that they have a commitment to the organization, and are diligent are more likely to comply with organizational expectations and working times. However, if they feel their actions have little impact on the rewards they receive, they might not be as motivated to uphold high standards of discipline and punctuality.

The theory is an applicable one for Public sector organizations like the Code of Conduct Bureau. Although the compensation frameworks have been standardized in most public service organizations, staff still desire fairness in the distribution of wages, benefits, allowances, welfare and promotion. If these expectations are fulfilled, then staff members are more likely to be engaged in their work and to behave in positive ways at work. But when compensation is seen to be inconsistent, slow or insufficient, however, employees may feel that they are not even getting the extra effort worth and may result in a reduction of effort in some areas like punctuality and regular attendance.

Although it has its merits, Expectancy Theory has received criticism for its assumption that workers are always rational in making work choices. Actually, other than organizational rewards, employee behaviour can be affected by a variety of other factors. Other factors, apart from salary, can influence work behavior such as personal values, family responsibilities, leadership style, organizational culture, health issues, and economic factors (Luthans 2021). In addition, the theory assumes that the organization can be relied upon to consistently reward good performance, which may not be the case, especially in institutions that are very "bureaucratic," where promotion and rewards may be granted based on considerations other than performance.

The criticisms made here fail to take away from the importance of Expectancy Theory. They propose, however, that motivation can be explained as a multi-determined phenomenon. However, the theory is still useful as it serves to alert us to the role of employee expectations in influencing employee behaviour. It offers a valuable understanding of how some employees are ready to follow organizational rules and others become indifferent when they believe their efforts do little to produce organizational outcomes.

Critical Evaluation

The theory of expectancy provides useful information on the motivational process that focuses on the employee's expectations of what he will receive in return for his work. That is why compensation theory is significant in compensation management because employees continually ask themselves whether the compensation they receive from the organization is worthwhile for the work they have to do to achieve performance expectations. Whereas Equity Theory is concerned more with the sense of fairness, Expectancy Theory concerns itself more with what the employees expect will happen and the perceived worth of the rewards. The two theories work together to form a more comprehensive review of the possibility of employee punctuality being affected by compensation management. Perceptions of fairness in compensation are addressed by Equity Theory, while Expectancy Theory addresses how employees make their decision to do what is expected of them.

2.2.3 Justification for the Adoption of Equity Theory

This study is based on the theoretical and empirical basis obtained from the literature study. It surveys the existing knowledge about compensation management and employee punctuality, considers theories that address the relationship between the two variables, and previous empirical studies that are relevant to the subject. The gaps found in the existing literature are also identified as justification for the present study.

2.1 Conceptual Review

Concepts serve as the lens and framework that give meaning and understanding to research variables. The two main concepts of this study are compensation management and employee punctuality. While the concepts have been extensively discussed in the human resource management literature, their relationship has not been given much attention, especially in the constitutional regulatory institutions of Nigeria. The concepts are thus explored one at a time and then discussed in terms of their interconnections.

2.1.1 Concept of Compensation Management

Job compensation management has been one of the most critical tasks of HRM practice since it greatly affects the reward that an employee receives for the work he or she performs for the organization and its objectives. Historically, compensation was considered to be a payment of wages and salaries for services provided. Now, however, as organizational practices have changed and there has been more recognition of employees as assets to the organization, the area of compensation management has evolved beyond simply administering salaries. In the current context, the organizations recognize compensation as a strategic tool that can be used to attract competent employees, motivate high performance, retain skilled employees and encourage behaviours that would help achieve the objectives of the organization (Armstrong & Taylor, 2023).

Compensation management has been defined by various scholars in different ways. According to Armstrong and Taylor (2023), compensation management is the strategy and implementation of designing compensation policies that help employees achieve fair and equitable results for the value they provide to an organization. This definition will focus on fairness and congruence between organizational aims and employee rewards. Likewise, Dessler (2020) sees compensation management as the institutionalized management of compensation that will encourage employees and keep internal equity and external competitiveness. According to these definitions, the management of compensation is not only about salary, but about any reward that is given to an employee for the services he provides.

Milkovich, Newman and Gerhart (2023) recommend that compensation management is more than an administrative duty, it's a strategic investment in human capital. The authors argue that organizations with good compensation mechanisms are more likely to recruit competent staff, motivate them, lower the turnover rate, and attain sustainable organizational performance. This is the modern notion of compensation as a tool for shaping employee actions and improving organizational performance.

It is also found in the literature that there are financial and non-financial aspects to compensation. Financial compensation encompasses all remunerative benefits provided to an employee, such as salary, wages, allowances, bonuses, commissions and any other monetary benefits. Non-financial compensation includes recognition, opportunities for promotion, training, job security, flexible working conditions, and other forms of non-financial compensation that increase workers' satisfaction and dedication (Robbins & Judge, 2023). Organizations today are increasingly aggregating these factors in a program that's often referred to as a total reward system, because workers recognize that rewards are not just monetary.

Compensation management in public sector in Nigeria is conducted within the existing public sector policies and regulations. Remuneration is based on approved salary structures and conditions of service, with periodic salary reviews and welfare programmes being put in place to enhance motivation and service delivery to employees. Nevertheless, there are still issues about compensation adequacy, fairness and timeliness that are still discussed in relation to employee motivation and in public sector performance. This has led to a search to determine if the compensation systems in place are adequate to foster the attitudes and behaviours needed for greater organizational effectiveness.

The above shows that the practice of compensation management has shifted from an ordinary administrative process to a management process. While there is variation in the emphasis that scholars give to this, they are in general agreement that an effective compensation system does impact the thinking, feeling and behavior of employees in the workplace. The compensation management used in this study is the policies and practices adopted by the Code of Conduct Bureau that offer employees financial and non-financial incentives to achieve good work behavior, with focus on punctuality. Understand that employee punctuality is important.

The observance of punctuality amongst employees is one of the most noticeable signs of discipline at work and it is an expression of commitment. While it is common for organizations to focus on employee attendance, punctuality is more than just turning up to work. Indicates an employee's capacity to report for work at the designated time, start work on official duties on time and adhere to the agreed work schedule. That is why being on time to work has become an important indicator of work discipline and an important part of organizational effectiveness (Robbins & Judge, 2023).

Punctuality has been a subject of interest for organizational behaviour and human resource management academics as it affects employee performance and service delivery. Previously, management scholars, especially Taylor (1911), regarded punctuality mostly in terms of discipline and efficiency. The scientific management principles called for strict adherence to the work schedule for maximum productivity by employees. In recent years, however, the meaning of punctuality is viewed in a different light by scholars who suggest that punctuality is not just a demonstration of adherence to organizational norms but rather a behavior that is influenced by the attitudes, motivation and perception of the employees' working environment (Luthans, 2021). This change in attitude indicates that workers will also be more inclined to be on time if they see their company as supportive and just.

The definition of employee punctuality has been tried by a number of scholars. Robbins and Judge (2023) define it as "the regular observance of reporting hours and working schedules as set by an organization. Armstrong and Taylor (2023) sees punctuality as a behavior that is indicative of employee's dedication to organizational goals, and their willingness to perform their duties according to institutional expectations. The focus of these definitions is to highlight that punctuality is not just about showing up for work first; it's about respecting organizational policies and procedures, being willing to do what is assigned to them, and being ready to support organizational goals.

Employee punctuality is very important in public sector organizations where services are delivered depending on the availability of employees during official working hours. Late duty, unnecessary absence, and frequent absenteeism cause delays for clients, decrease organizational efficiency, and affect workflow. The Public Service Rules in Nigeria give great emphasis to the duty of public servants to be disciplined, regular, and dutiful with their working hours. This is why it is considered not just a personal obligation but a professional duty of all public officers to be on time.

There are some factors that have been identified in the literature that can affect employee punctuality. They are organizational culture, leadership style, supervision, job satisfaction, transportation issues, work-life balance, and compensation management (Luthans, 2021; Robbins & Judge, 2023). Of these, compensation management has continued to be much of a major focus, as a worker who feels he is treated fairly is more likely to meet organizational expectations, such as arriving at work on time and keeping regular hours. On the other hand, when workers feel they are not being adequately or fairly compensated, their job motivation is likely to decline and they may be less likely to adhere to organizational rules.

Typical ways of measuring employee punctuality include whether they arrive at work on time, whether they comply with the official resumption time, whether they attend regularly without being a latecomer, whether they start the tasks they are assigned to at the appointed time, whether they work according to the official working time. These indicators are objective data to determine the discipline and organizational commitment of the workplace. More importantly they provide useful measures, along with performance against which to judge the effectiveness of policies designed to change employee behaviour and service delivery.

As seen above, employee punctuality is not just about keeping to the work schedule. It mirrors the degree of motivation, discipline and dedication of the employees towards the company goals. From the perspective of this study, employee punctuality is considered the regularity of employees attending work in a proper manner by coming on time for duty, starting assigned tasks promptly, and following the workplace timetable regularly in accordance with the Code of Conduct Bureau.

2.1.3 Compensation Management and Employee Punctuality

Reward management and employee punctuality are closely related as an organization's reward systems can affect employees' attitudes and their behaviour in the workplace. HRM scholars have long maintained that when employees feel their efforts are valued and rewarded fairly, they are more likely to engage in positive behaviours in the workplace. Of these good behaviours, one of the key ones is punctuality, which indicates employees' dedication to the organization's values and their ability to follow prearranged work schedules (Armstrong & Taylor, 2023).

There is a connection between Compensation Management and employees' punctuality, which can be understood from the motivation of employees in the field. Workers usually believe that their employers will provide them with rewards commensurate with the effort they put in. Compensation policies that are seen as fair, timely and equitable will lead to positive employee attitudes towards the organization. These attitudes may translate into actions like being punctual, attending regularly, working on assigned tasks and adhering to official work hours (Milkovich et al, 2023). Conversely, those who are not satisfied with their pay are less likely to be motivated to work and could be prone to negative employee actions, including tardiness, absenteeism, and diminished organizational commitment.

The literature also indicates that compensation has an impact on employee behaviour via employee perceptions of fairness. Adams (1963) states that workers are constantly making comparisons between their input and output and with other workers. Employees are more likely to have positive work behaviours when they feel there is equity. However, the feeling of injustice can cause discontent and lead to actions that negatively affect the effectiveness of the organization. Current researchers have found this idea to be supported, with the view that adequate compensation builds employee trust for management and thereby encourages adherence to organizational norms (Cropanzano et al., 2007).

Compensation management is not just concerned with employee compensation in public organizations. It is used as a management tool to ensure accountability, discipline and adherence to public service values. The more employees feel that the organizational reward systems are transparent and equitable, they will tend to be more compliant with the organizational expectations, such as reporting for work on time or keeping to the prescribed working hours. Armstrong and Taylor (2023) thus argue that compensation planning must not only encourage performance but also reinforce organizational behaviours that help make the organization more effective.

While there are many empirical studies that have investigated the connection between compensation management and employee outcomes like productivity, job satisfaction, organizational commitment, and turnover, few studies have specifically studied the link between compensation management and employee punctuality. This indicates that the issue of time oneness has not been fully studied in the field of compensation management in Nigerian Public institutions, especially in the context of behavioural outcome. As the Code of Conduct Bureau has a constitutional mandate, it would be timely and necessary to look into whether compensation management has an impact on employee punctuality.

In the current study, it is hypothesized that compensation management will have an effect on punctuality behavior as it will make employees appreciate and adhere to organizational regulations and show high commitment to their duties and responsibilities and be satisfied with the regulations of working hours. The establishment of this relationship will help the body of knowledge on strategic compensation management grow and will help in the practical approach to discipline and the improvement of services delivery in the Nigerian public service.

2.2 Theoretical Review

Theoretical frameworks are used as intellectual scaffolding for research. They describe variables' relationship and provide a rational explanation of the results of a research study. Theories can be used to explain why employees behave differently when it comes to organizational policies and management practices in studies related to employee behaviour. Theories that explain employee response to organizational rewards and motivation to demonstrate desirable workplace behaviours are deemed appropriate for this study as it relates to effect of compensation management on employee punctuality in the Code of Conduct Bureau. Based on that, the following theories are used in this study: Equity Theory and a supporting theory, Expectancy Theory.

2.2.1 Equity Theory

In 1963, John Stacey Adams proposed Equity Theory to describe the impact that the employees' perceptions of equity have on their attitudes and actions at work. People don't make pay decisions solely by what they get paid, Adams said. Rather, they compare their value added to the organization with what they get back; in many cases, they compare their ratio to other people doing similar jobs. Fairness in the work to outcome relationship is likely to keep employees motivated and committed. When they believe there is injustice, however, they may react by lowering their work input, by being dissatisfied, by coming late to work, or by engaging in a variety of other actions that negatively affect organizational productivity (Adams, 1963).

The two key elements of the theory are inputs and outcomes. Qualifications, skills, experience, effort, loyalty, time and commitment are considered as inputs for employees, and salaries, allowances, bonuses, promotions, recognition, and other organizational rewards are considered as outputs. In the opinion of Adams (1963), workers repeatedly consider whether the values of their contributions are being paid for in a proportionate manner. This assessment will shape their mindset towards the organization, and whether or not they will keep to show good behavior at work.

While Adams' original theory was focused on distributive fairness, other scholars built upon his work to include a focus on the processes underlying the allocation of rewards. Greenberg (1987) noted that when employees have a clear pathway for determining the compensation process and feel it is fair, they are more likely to accept the decisions. In the same way, Cropanzano, Bowen, and Gilliland (2017) proposed that organizational justice is grounded in two aspects: (1) outcome fairness, which refers to the fairness of the results or outcomes, and (2) procedural fairness, which concerns the fairness of the procedures, and that both aspects have significant effects on employees' trust in management and their dedication to organizational goals. Such contributions extended the explanation of Equity Theory and further substantiated its continuity to contemporary human resource management.

The use of equity theory in compensation management is evident from the concept that people are not motivated only by monetary rewards, but rather by their sense of fairness regarding the rewards. In the opinion of Armstrong and Taylor (2023), compensation systems are most effective when workers feel they're treated fairly compared to both other workers and to those in the broader job market. Similarly, Milkovich, Newman, and Gerhart (2023) argue that compensation programs that are based on the fundamental principles of innovation, integrity, fairness, and transparency can lead to greater employee satisfaction, commitment to the organization, and good behavior at work. The aforementioned opinions indicate that a sense of fairness in compensation can lead to more willing compliance with the expectations of organizational members, such as their punctuality and regular attendance.

Although Equity Theory is widely accepted, it is not without criticism. The one thing that is limited is that individuals' perceptions of fairness can differ. Employees with similar jobs and identical pay can still feel inequity due to variations in personal expectations, past experiences or external comparisons (Robbins & Judge, 2023). Apart from that, the theory also neglects the individual differences, for example, personality, intrinsic motivation, and organizational culture that can affect employee's behavior, apart from the monetary factor. Such criticisms, however, do not detract from the theory's validity. Instead, they underscore the importance of understanding employee behavior in the context of the organization.

Despite these drawbacks, the theory of Equity is one of the most widely cited theories in compensation and organizational behaviour studies. It is fair, so it is a useful explanation of how employees react to reward systems in the organization. In public sector organizations, where transparency, accountability, and consistency are expected in personnel management, employees' perceptions of fairness can have an impact on their motivation levels and willingness to abide by the rules and official working times of the organization. The theory is therefore very solid to review the relationship between compensation management and the behavior of employee punctuality for the Code of Conduct Bureau.

Critical Evaluation

Review of literature indicates that although developed over 60 years ago, Equity Theory is still relevant. The theory has been empirically backed up as fairness is a key issue in the employment relationships, regardless of changes in organizational structures and compensation packages. However, it should not be regarded in isolation, since the behaviour of employees is influenced by both the context of the work and their personal contexts. The present study is of particular interest to the application of Equity Theory because it considers the influence of fair perceptions of salary and allowances and other rewards on their willingness to report for duty on time and meet their required working hours.

2.2.2 Expectancy Theory

Victor H. Vroom (1964) developed Expectancy Theory to understand the factors affecting an employee's motivation to do his job. While previous theories on motivation have concentrated on the needs of the worker, Vroom was concerned with the extent of effort that people will expend on their jobs. The theory states that an employee's motivation comes from his or her perception that putting in effort will affect his/her performance and that improved performance will affect his/her rewards, which he/she will value. That is, when employees feel confident that their work behaviour is recognized and rewarded, they tend to demonstrate positive work behaviour.

The theory is based on three interrelated components: expectancy, instrumentality, and valence. Expectancy is a worker's assumption that his/her increased efforts result in higher performance. When a person believes that if he does a good job the organization will recognize and reward him, the degree of instrumentality is high, and valence is the value that the employee gives to the expected reward (Vroom, 1964). So, when employees feel they can do the work well, that they will be rewarded for their efforts, and that the reward is important to them, the level of motivation is highest. In the absence of any of these conditions, employees are likely to lose their motivation.

Expectancy Theory has been well supported in the human resource management literature. When employees believe there is a link between their efforts, their performance, and their reward, then they are more likely to be committed to the organization's goals, according to Armstrong and Taylor (2023). Likewise, Robbins and Judge (2023) claim that employees will not be very motivated in an environment that does not properly acknowledge or reward them for their good behavior. The perspectives highlight the need to devise compensation structures that are both achievable and rewarding to staff.

Expectancy theory in the field of compensation management proposes that a reward system should motivate workers to think that they will receive benefits from the organization if they exhibit desirable employee behavior. Staff who believe that their working times are valued, they feel they have a commitment to the organization and are diligent are more likely to comply with organizational expectations and working times. However, if they feel their actions have little impact on the rewards they receive they might not be as motivated to uphold high standards of discipline and punctuality.

The theory is an applicable one for Public sector organizations like Code of Conduct Bureau. Although the compensation frameworks have been standardized in most public service organizations, staff still desire fairness in the distribution of wages, benefits, allowances, welfare and promotion. If these expectations are fulfilled, then staff members are more likely to be engaged in their work and to behave in positive ways at work. But when compensation is seen to be inconsistent, slow or insufficient, however, employees may feel that they are not even getting the extra effort worth and may result in a reduction of effort in some areas like punctuality and regular attendance.

Although it has its merits, Expectancy Theory has received criticism for its assumption that workers are always rational in making work choices. Actually, other than organizational rewards, employee behaviour can be affected by a variety of other factors. Other factors, apart from salary, can influence work behavior such as personal values, family responsibilities, leadership style, organizational culture, health issues, and economic factors (Luthans 2021). In addition, the theory assumes that the organization can be relied upon to consistently reward good performance, which may not be the case, especially in institutions that are very "bureaucratic," where promotion and rewards may be granted based on other considerations than performance.

The criticisms made here fail to take away from the importance of Expectancy Theory. They propose, however, that motivation can be explained as a multi-determined phenomenon. However, the theory is still useful as it serves to alert us to the role of employee expectations in influencing employee behaviour. It offers a valuable understanding of how some employees are ready to follow organizational rules and others become indifferent when they believe their efforts do little to produce organizational outcomes.

Critical Evaluation

The theory of expectancy provides useful information on the motivational process that focuses on the employee's expectations of what he will receive in return for his work. That is why compensation theory is significant in compensation management because employees continually ask themselves whether the compensation they receive from the organization is worthwhile for the work they have to do to achieve performance expectations. Whereas Equity Theory is concerned more with the sense of fairness, Expectancy Theory concerns itself more with what the employees expect will happen and the perceived worth of the rewards. The two theories work together to form a more comprehensive review of the possibility of employee punctuality being affected by compensation management. Perceptions of fairness in compensation are addressed by Equity Theory, while Expectancy Theory addresses how employees make their decision to do what is expected of them.

2.5 Conceptual Linkage

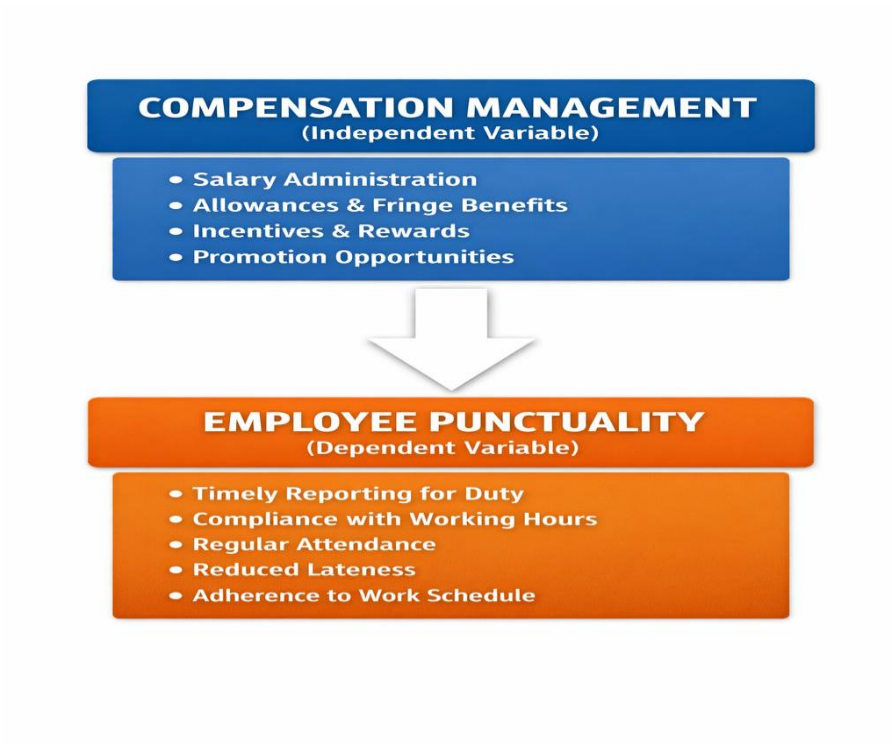
The conceptual linkage was the link between variables that were studied in this research. It reflects the impact that compensation management is expected to have on the level of punctuality of employees in the Code of Conduct Bureau. The framework is elaborated based on the literature review and supported by the theory of Equity and Expectancy Theory.

Compensation management is the independent variable and encompasses the organizational practices that are used to compensate employees for their contributions. Compensation management is not just a matter of salaries, but also promotion opportunities, incentives, allowances and fringe benefits, as revealed by the literature. These factors contribute to employees' views of fairness, recognition and organizational support, which then impact their attitudes and actions at work (Armstrong & Taylor, 2023; Milkovich et al., 2023).

Punctuality of employees is the dependent variable. It shows the attitude of staff to reporting for work on time, keeping to working hours and regular attendance, and being disciplined in working schedules. Punctuality is considered an observable behavior to improve the efficiency of the organization and delivery of public service.

The conceptual framework proposes that employees' perception of a compensation system that is fair, transparent, and based on their contribution is likely to positively influence their reactions, such as being on time more often. However, if they feel they are not being paid enough or fairly, they may not be as willing to adhere to the organizational rules and regulations for attendance and time management. The relationship observed is in line with the principles of Equity Theory, which highlights the fairness of the distribution of rewards, and the Expectancy Theory, which proposes that if employees believe that good performance and positive behaviour will bring reward, then they will work harder (Vroom, 1964; Adams, 1965).

Thus, the purpose of this study is to suggest that effective compensation management helps to increase the motivation of employees, sense of fairness, and commitment towards organizational goals, which helps to improve employee punctuality in the Code of Conduct Bureau.



Source: Developed by the Researcher (2026), based on Adams (1965) and Vroom (1964).

3.0 Methodology

3.1 Research Design

The study employed a descriptive survey research design in the study of the effect of compensation management on employee punctuality in the Code of Conduct Bureau, Nigeria. The design was deemed appropriate as it allows quantitative data to be gathered from a large population at one time without the need to manipulate the study variables. It also offers a systematic way to gain the employees' perceptions of compensation management and to explore the relationship between those perceptions and punctuality in the workplace.

The descriptive survey design was used because the study was not concerned with experimentation to establish a cause-and-effect relationship but rather with an investigation of an existing organizational phenomenon. The design allows for the gathering of uniform data from the respondents in various categories of employees, thus giving results that are representative of the study population. Its use has been widespread in studies related to public administration and organizational behaviour and human resource management, due to its suitability for the study of relationships between variables in natural environments (Creswell & Creswell, 2023; Saunders et al., 2023).

The study used a quantitative research method because the research objectives involved collecting and analyzing numerical data to find out the effect of compensation management on employee punctuality. Quantitative methods are used to provide an objective measure of the study variables and test the hypothesis by appropriate statistical methods.

3.2 Population of the Study

The population of this study was all the staff of the Code of Conduct Bureau (CCB), Nigeria, comprising the staff at the Headquarters, Zonal Offices and State Offices of the CCB in the federation. The Bureau employed 900 staff at the time of the study, comprising three categories of staff: Management Staff (Salary Grade Levels 14–17); Senior Staff (Salary Grade Levels 07–13); and Junior Staff (Salary Grade Levels 03–06). The target population of the study was these categories because the compensation management policies are implemented at all levels of the Bureau and employees at all levels are expected to show punctuality in the discharge of their official responsibilities.

The involvement of employees across all staff categories ensured that the study reflected a wide spectrum of views on compensation management and its impact on employee punctuality. This also increased the representativeness of the study by capturing the hierarchical nature of the Bureau and the diversity of its employees.

Table 3.1 ***Distribution of the Study Population***

Staff Category	Salary Grade Level	Population
Management Staff	SGL 14–17	136
Senior Staff	SGL 07–13	263
Junior Staff	SGL 03–06	501
Total		900

Source: Code of Conduct Bureau Human Resource Department (2026).

3.3 Sample Size and Sampling Technique

The number of samples for this study was calculated by Yamane's (1967) formula for finite populations. The formula was deemed suitable as it offers a scientific approach to selecting a representative sample from a known population with an acceptable degree of precision. The formula is expressed as:

$$n_o = \frac{N}{K+N(e)^2}$$

Where: n_o = is the sample size, N = Population of the study = 900,

K= Constant (1), e = degree of error expected = (0.05)

Substituting the values into the formula:

$$n = \frac{900}{1+900(0.05)^2} \qquad n = \frac{900}{1+2.25} \qquad n = \frac{900}{3.25}$$

$$n = 276.92$$

The calculated sample size was approximately **277 respondents**.

To enhance representativeness and to allow for potential non-response, the study used a sample size of 399 respondents, which was the same as the sample size in the larger PhD study.

Stratified random sampling was used to ensure that all categories of employees were represented. The population was initially divided into three groups: senior management staff, senior/intermediate officers, and junior staff, according to the salary grade level. Respondents were then selected from each stratum by simple random sampling, thus ensuring that each employee had an equal chance of being selected for the study.

The minimum sample size that was obtained was 277 respondents. The study, however, used a sample size of 399 respondents. The sample size was expanded beyond the minimum requirement to increase the representativeness of the study, to increase the statistical precision, and to make up for potential non-response cases. The use of a larger sample is in line with the practice of survey research, especially in studies that involve a heterogeneous population spread out in different geographical locations (Saunders et al., 2023).

After the sample size was determined, Bowley's (1926) proportional allocation formula was applied to allocate the sample among the three staff categories to ensure equal representation. v

The formula is expressed as:

$$n_h = \frac{Nh}{N^2} \text{ x } n$$

Where: n_h = Sample allocated to each stratum,
N_h = Population of each stratum

N=Total Population, n = Total Sample Size

The application of Bowley's formula produced the sample allocation presented in Table 3.2.

Table 3.2 ***Proportionate Allocation of the Sample Size***

Staff Category	Population	Sample Allocation
Management Staff (SGL 14–17)	136	60
Senior Staff (SGL 07–13)	263	117
Junior Staff (SGL 03–06)	501	222
Total	900	399

Source: Researcher's Computation using Bowley's Proportional Allocation Formula (2026).

3.4 Sampling Technique

This study used a stratified random sampling technique because it was considered necessary to have good representation of all categories of employees in the Code of Conduct Bureau. The technique was deemed suitable as the study population consisted of employees with different salary grade levels and different administrative and operational responsibilities. Stratification therefore helped to minimize sampling bias and ensured that each staff category was fairly represented in the study.

The population was initially segmented into three strata according to salary grade levels (Management Staff (SGL 14-17), Senior Staff (SGL 07-13) and Junior Staff (SGL 03-06)). The sample for each stratum was then obtained by simple random sampling from the sample obtained by the proportional allocation technique of Bowley, after which. This allowed all employees in each stratum to have an equal chance of being selected for the study.

Stratified and simple random sampling increased the representativeness of the sample and the generalizability of the findings. It also ensured that respondents were drawn from the Headquarters, Zonal Offices and State Offices of the Bureau, reflecting the geographical spread and organizational structure of the Bureau.

Table 3.3 ***Sampling Procedure Adopted for the Study***

Stage	Procedure	Purpose
Stage One	Stratification of employees into Management, Senior and Junior Staff	To ensure adequate representation of all staff categories
Stage Two	Proportionate allocation using Bowley's Formula	To determine the number of respondents from each staff category
Stage Three	Simple random sampling	To provide every eligible employee within each stratum an equal chance of selection

Source: Developed by the Researcher (2026).

3.5 Instrument for Data Collection

The researcher developed a structured questionnaire after a thorough literature review on compensation management and employee punctuality to collect the data for this study. The questionnaire was prepared to obtain uniform responses from the employees of the Code of Conduct Bureau and to obtain quantitative data for analyzing the relationship between the study variables. The questionnaire was selected because it was appropriate for the survey research of a relatively large population in various geographical areas. It also allows the respondents to present their opinions in a standardized way, which increases the uniformity of the data collected.

The questionnaire consisted of three parts. Section A elicited demographic information, including respondents' gender, age, educational qualification, years of service, and salary grade level. Items in Section B were used to measure the dimensions of compensation management, and items in Section C were used to measure the dimensions of employee punctuality. The answers to the substantive items were rated on a 5-point Likert scale from Strongly Agree (5) to Strongly Disagree (1).

The items of the questionnaire were designed to capture the dimensions that were identified in the conceptual framework and the literature. Compensation management was operationalized in four dimensions: salary administration, allowances and fringe benefits, incentives and rewards, and promotion opportunities. The dependent variable was employee punctuality, which was assessed by timely reporting for duty, adherence to official working hours, regular attendance, and low rates of lateness and adherence to official working hours.

Table 3.4 ***Operationalization of the Study Variables***

Variable	**Dimensions**	**Indicators**	**Measurement Scale**
Compensation Management (Independent Variable)	Salary Administration	Prompt salary payment, salary adequacy, salary equity	Five-point Likert Scale

Variable	**Dimensions**	**Indicators**	**Measurement Scale**
	Allowances and Fringe Benefits	Housing allowance, transport allowance, medical benefits, and other welfare packages	Five-point Likert Scale
	Incentives and Rewards	Performance incentives, recognition, commendation and bonuses	Five-point Likert Scale
	Promotion Opportunities	Timeliness of promotion, fairness in promotion, career advancement	Five-point Likert Scale
Employee Punctuality (Dependent Variable)	Timely Reporting for Duty	Reporting to work before the official resumption time	Five-point Likert Scale
	Compliance with Official Working Hours	Observance of official closing time and full work schedule	Five-point Likert Scale
	Regular Attendance	Consistent attendance at work	Five-point Likert Scale
	Minimal Incidence of Lateness	Frequency of late arrival at work	Five-point Likert Scale
	Adherence to Official Work Schedule	Compliance with assigned work schedules and official duties	Five-point Likert Scale

Source: Developed by the Researcher (2026) from the Conceptual Framework and Reviewed Literature

3.6 Validity of the Instrument

Face validity and content validity were used to determine the validity of the research instrument. Face validity was conducted to make sure that the questionnaire is clear, unambiguous, and suitable for the study population, and content validity was conducted to make sure that the questionnaire is able to measure the constructs of compensation management and employee punctuality.

For this purpose, the draft questionnaire was sent to the experts of Public Administration, Human Resource Management and Research Methodology for critical evaluation. The experts evaluated the relevance, clarity, comprehensiveness, and suitability of the items of the questionnaire in terms of the objectives, research questions, and hypotheses of the study. The instrument was revised based on their comments and recommendations before the final instrument.

In addition, the questionnaire items were formulated based on the conceptual framework and literature on compensation management and employee punctuality. This process helped to make sure that the instrument was able to measure the variables of the study and that it was appropriate for data collection.

3.7 Reliability of the Instrument

The reliability of the research instrument was established by conducting a pilot study among the employees of a federal public institution whose administrative characteristics were similar to the Code of Conduct Bureau, but not included in the main study. The pilot study was carried out to assess the internal consistency of the questionnaire and to find out whether there were any ambiguities in the instrument before it was administered to the study participants.

The results of the pilot study were analyzed using Cronbach's Alpha coefficient in the Statistical Package for the Social Sciences (SPSS). Likert-scale instruments are generally considered to have an appropriate internal consistency measure of Cronbach's Alpha. Hair et al. (2022) state that a reliability coefficient of 0.70 and higher is considered to have acceptable internal consistency.

The reliability coefficients of the study variables were found to be above the recommended level; thus, the instrument was reliable enough to collect data.

Table 3.5 ***Reliability Statistics of the Research Instrument***

Variable	**Number of Items**	**Cronbach's Alpha**
Compensation Management	10	0.84
Employee Punctuality	8	0.81
Overall Instrument	18	0.86

Source: Pilot Study (2026).

3.8 Method of Data Collection

The instrument was validated and reliability tested, and questionnaires were then distributed to the chosen respondents at the Headquarters, Zonal Offices, and State Offices of the Code of Conduct Bureau. Questionnaire administration and retrieval were made easy by the researcher personally handing out the questionnaires to the respondents with the help of fully trained research assistants.

Respondents were informed of the purpose of the study and assured that participation was voluntary before administration of the questionnaire. They were also informed that the information that would be given to them would be treated with confidentiality and would only be used for academic purposes. No identification of the respondents was required on the questionnaire to receive the incentive of an honest answer.

The selected respondents were given an allotted number of questionnaires, a total of 399. Of the questionnaires sent out, 365 questionnaires were retrieved, with a retrieval rate of 91.5%. The 357 questionnaires that were screened were found to be properly completed and suitable for analysis, and 8 questionnaires were discarded as being incomplete or improperly completed.

Table 3.6 Administration and Retrieval of Questionnaires

Description	Frequency	Percentage (%)
Questionnaires Administered	399	100.0
Questionnaires Retrieved	365	91.5
Valid Questionnaires	357	89.5
Invalid Questionnaires	8	2.0

Source: Field Survey (2026).

3.9 Method of Data Analysis

The responses obtained were coded and analyzed using the Statistical Package for the Social Sciences (SPSS). Descriptive and inferential statistical techniques were employed to analyze the data in line with the objectives of the study.

The demographic characteristics of the respondents were summarized using descriptive statistics and presented in frequency distribution, percentage, mean and standard deviation to answer the research questions. To test the study hypothesis and to find the effect of compensation management on employee punctuality at a 5% (0.05) level of significance, inferential statistics, which is multiple regression analysis, was used.

Decision rule for the hypothesis testing was from the probability (p) value. A p-value of < 0.05 ($p < 0.05$) rejected the null hypothesis, and thus a statistically significant effect was obtained. On the other hand, if the p-value> 0.05, then the null hypothesis was accepted and the effect was not statistically significant.

Table 3.7 Summary of Research Objectives, Variables and Statistical Techniques

Research Objective	Variable(s)	Statistical Technique
Examine the effect of compensation management on employee punctuality in the Code of Conduct Bureau.	Compensation Management and Employee Punctuality	Mean and Standard Deviation
Test the effect of compensation management on employee punctuality	Independent Variable: Compensation Management Dependent Variable: Employee Punctuality	Multiple Regression Analysis

Source: Developed by the Researcher (2026).

4.0 Discussion of the Evidence Reviewed

The literature reviewed shows that compensation management continues to be one of the most crucial factors affecting employees' behavior and organizational effectiveness. Overall, it is evident that across the theoretical and empirical studies reviewed, there is consensus that when compensation systems are perceived as fair and competitive and applied consistently, employees will be more likely to exhibit positive workplace behaviours (Armstrong & Taylor, 2023; Gerhart & Newman, 2020; Milkovich et al., 2020). This compensation goes beyond salary to opportunities for promotion, incentives, recognition and employee welfare programmes that impact motivation, commitment and the discipline of the job.

The theoretical frameworks discussed in this research provide an accurate explanation of the correlation between compensation management and employee punctuality. According to Expectancy Theory, when workers believe that higher effort will result in better rewards, they are more likely to act and perform well (Vroom, 1964). Likewise, Equity Theory holds that employees constantly compare their pay with the amount of work they contribute to the company and the amount of work others contribute to the company. If compensation is perceived as fair, staff are likely to stay engaged and exhibit favorable work habits. On the other hand, when inequity is perceived, it can lead to dissatisfaction, decreased commitment, and undesirable actions (Adams, 1963, 1965), such as lateness and absenteeism. Another aspect of Reinforcement Theory is the notion that rewards should be given for positive behaviors so that they are repeated, and that this is a key management tool for inspiring punctuality and organizational discipline (Skinner, 1953).

These theoretical arguments are well supported by the empirical literature. Research in various organizational settings consistently finds that good compensation practices are associated with an increase of employee motivation, organizational commitment and performance (Danish & Usman, 2010; Kwenin et al., 2013; Ali & Anwar, 2021). Likewise, Asaari et al. (2019) reported that salary administration, employee promotion, and employee recognition are significant factors to improve employee motivation in public sector organizations. Onuorah et al. (2019) found that in Nigeria, employee performance improves with well-managed compensation systems, which increase the employees' morale, commitment and productivity. While these studies tended to be more concerned with employee performance, the results give clear evidence that compensation policies have an impact on other behavioural outcomes that are closely related to punctuality and regular attendance.

The study also points out that little research has been conducted on employee punctuality as a separate behavioural outcome. Available research studies have focused mainly on general parameters like employee performance, productivity, job satisfaction and organizational commitment, and very little that has been done has investigated punctuality separately, especially in the public sector institutions in Nigeria. The importance of such a gap in the literature is the fact that punctuality is still an important measure of employee discipline, accountability, and effective public service delivery. The lack of empirical evidence in the Code of Conduct Bureau is another reason for the present study.

In general, the literature examined reveals strong evidence that good compensation management has positive effects on desirable employee attitudes and work behavior. In conclusion, the reviewed studies all indicate that compensation practices that are fair, transparent and motivating can help workplaces develop disciplined, committed and punctual staff. Therefore, an analysis of this relationship in the Code of Conduct Bureau is a valuable addition to the body of public administration scholarship as well as human resource management in Nigeria.

5.0 Conclusion

It is evident from the literature search that compensation management plays a pivotal role in the modern HRM system and still is an integral part of employees' behaviour and organizational effectiveness. The evidence reviewed indicates that the perception of a fair, transparent and commensurate compensation system is likely to result in positive behaviours in the workplace, such as punctuality, commitment, and regular attendance by employees.

This study investigated the theoretical and empirical research on the relation between compensation management and employee punctuality and found a coherent explanation. Most of the literature reviewed has centered on employee performance, employee motivation, employee organizational commitment, and references on employee punctuality have been given lesser attention in the public sector in Nigeria. Hence, this study aims to fill a crucial gap as it is targeted at the Code of Conduct Bureau, which rely greatly on the discipline, accountability, and compliance of its employees with official working schedules.

Hence, the study can be concluded that the existing body of knowledge is rich in theoretical and empirical evidence supporting the study of compensation management as a key determinant of employee punctuality. It is hoped that the proposed empirical investigation will supply more evidence that can enhance the literature in the field of public sector human resource management and add to the knowledge in policy and administration in Nigeria.

6.0 Recommendations

From the evidence examined in the literature, the following recommendations are made:

1. The Code of Conduct Bureau must further improve its compensation management system and ensure that wages, allowances and other employee benefits are fairly, consistently and in accordance with public service systems administered.
2. Promotion processes should be transparent, merit-based, and be held regularly, as literature suggests that the opportunities for promotion will improve employee commitment and promote positive employee behaviour.
3. The Bureau should combine financial reward systems with non-financial reward systems, such as employee recognition programmes, commendation awards, and career development opportunities, to strengthen the commitment to the Bureau and punctuality.
4. Management to review employee welfare schemes periodically to make sure that compensation packages remain sensitive to the prevailing economic conditions and can maintain employee motivation.
5. Human resource policies need to include punctuality and attendance as key aspects of the performance of an employee, with appropriate appraisal and feedback systems in place to remind and encourage individuals to strive for continuous improvement.
6. The Federal Government should maintain the momentum of the work on compensation policies in the public service, emphasizing that reward systems in the public service that are fair and equitable are a good way to incentivize employees as well as improve service delivery and the effectiveness of institutions.
7. To further the research in this area, future researchers should carry out comparative and longitudinal research on public sector organizations other than public schools to better understand the relationship in other institutional contexts and thereby develop compensation management and employee punctuality in other public sector organizations.

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