



Project Report
On
“Impact of Remuneration on employee performance in
Garments Sector of Bangladesh”

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Date of Submission: 30.08.2020

Letter of Transmittal

Date: 30.08.2020

To

Dr. Md. Golam Morshed,
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Subject: Submission of the project report on “Impact of Remuneration on employee performance in Garments Sector of Bangladesh.”

Sir,

With due respect, I would like to say that it's a great pleasure to submit a project report on “Impact of Remuneration on employee performance in garments factory” as part of the INT631 course.

Last few months I gained much knowledge by doing this project. I have attempted my best to assemble all the information identified with the topic of this paper over the most recent couple of months.

Regardless of the different troubles confronted while setting up this report it was an extraordinary trial for me to work on “Impact of Remuneration on employee performance in garments factory” and I truly delighted in being a piece of the gathering.

Sincerely yours,

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Declaration from Student

I declare that this is my original work and has not been presented for any other degrees at any other university.

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This project has been submitted for examination with my approval as the university supervisor.

Signature:

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Acknowledgement

Alhumdulillah, as a matter of first importance I need to express appreciation to the all-powerful Allah, who gave me the superiority to finish this report effectively. Without him, nothing is possible.

Every successful completion of any work needs guidelines, inspirations, mental and logical support from others. To prepare this report, different people gave their hands to help me. It would not have been possible to prepare this report without their helping hand. I am grateful to these experienced people who always give me guidelines and supervision for preparing this report.

I would like to express my indebtedness and deep sense of gratefulness to my instructor Dr. Md. Golam Morshed, the supervisor of my project for his brilliant and excellent guidance and assistance to complete this report. Without his guidance it was impossible to complete this report.

Finally I am grateful to all the other people who were involved and helped me directly or indirectly during this internship session and preparing the report.

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Section-1

Justification of the study

Introduction:

The employees get remuneration as a reward of their performance or contribution to the organization. Rewards is one of the important elements to motivate employees for contributing their best effort to generate innovation ideas that lead to better business functionality and further improve company performance both financial and non-financially. Employee will give their maximum when they have a feeling or trust that their efforts will be rewarded by the management. There are many factors that affect employee performance like working conditions, worker and employer relationship, training and development opportunities, job security, and company's overall policies and procedures for rewarding employees, etc. Among all those factors which affect employee performance, motivation that comes with rewards is of utmost importance.

Now-a days the living cost of Bangladesh is increasing but the minimum wage of the labour in Bangladesh is very low that cause employees high dissatisfaction. It's necessary to effort the labour minimum living needs. It's assumed that higher the company provides the remuneration the employee's motivation also increases. This study mainly investigates the impact of remuneration and provides suggestions that how it will be better work for Garments factory.

Section-2

Objectives of the study

The main objective of the study is to measure the job satisfaction of garment workers according to new six stages salary structure and overall compensation.

The other objectives of the study were as follows:

- To examine the role of salaries, wages, bonus and incentives play as motivational tools in improving employees' performance.
- To determine the relationship between remuneration and employee performance.
- To make suitable recommendations on the importance of remuneration.

Section-3

Methodology

This study used qualitative method for data collection. This paper is mainly a conceptual paper review Ten (10) journals articles, Garments official document, observe the employees behaviour in the workplace and environment. Various official statistics, trade journals, reference book help to understand the current situation.

Section-4

Discussion

Literature review:

Employees Performance:

Job performance can be viewed as an activity in which an individual is able to accomplish the task assigned to him/her successfully, subject to the normal constraints of reasonable utilization of the available resources defined job performance as the overall expected value from employees' behaviours carried out over the course of a set period of time. This definition according to **Bullock (2013)** although fairly technical, includes specific ideas that are worth breaking down:

Performance is a property of behavior, or, plainly stated, what people do at work

An employee's behavior adds expected value to the garments factory – that is, an employee's behaviors may be distinguished as helping or hindering an organization, but the outcomes of employee behaviors are rarely measured so their value is merely expected Performance can further be broken down into two distinct types: Task Performance and Contextual performance. Task Performance is the actions that contribute to transforming raw materials to goods and services, the things that are typically included in job descriptions. Examples include selling clothes, drilling holes, or teaching a class. Contextual performance is the behaviors that contribute to overall effectiveness through supporting the social and psychological climate of

the workplace. Examples include cooperating with teammates, diffusing conflicts, and cleaning up the conference room -

(1) Activities relevant for task performance vary between jobs whereas contextual performance activities are relatively similar across jobs;

(2) Task performance is related to ability, whereas contextual performance is related to personality and motivation;

(3) Task performance is more prescribed and constitutes in-role behavior, whereas contextual performance is more discretionary and extra-role. Measurement of employee Arabian Journal of Business and Management Review (Nigerian Chapter) Vol. 4, No. 2, 2017performance is an activity that is very important because it can be used as a measure of success in supporting the success of the organization' s employees (**Said, 2008**).

Remuneration:

Maicibi (2005) defined remuneration as pay or reward given to individuals for work done. He further identified the indicators of remuneration include: basic salary, wages, health schemes, pension schemes, transports an allowance overtime allowances and responsibility allowances. Remuneration can also be referred to as monetary or financial benefits in form of salaries, wages, bonuses, incentives, allowances and benefits that is accrued or given to an employee or group of employees by the employer (firm) as a result services rendered by the employee(s),commitment to the organization or reward for employment.

Salaries and Wages:

Productivity Wage refers to payment to manual workers always calculated on hourly or piece rates. Surbhi (2015) also defined sale Different definitions have been advanced on salaries and wages usually to show the differences that exist between both terms. **Braton & Gold, (2003)** basic salary is a fixed periodical payment for non-manual employees usually expressed in annual terms, paid per month with generally no additions for as a fixed amount paid to the employees at regular intervals for their performance and productivity whereas wages are the hourly- based payment given to the labor for the amount of work finished in a day. He further argued that

while Salaried persons are generally said to be doing “white collar office jobs” which implies that an individual is well educated, skilled and is employed with some firm and holds a good position in the society, whereas the waged person are said to be doing “blue collar labor job” which implies that an individual is engaged in the unskilled or semi-skilled job and is drawing wages on a daily basis. One purpose of a person as an employee of a garments sector is to earn income in the form of wages or compensation. Receive wages to meet basic needs such as food, clothing and housing. Every garments factory in determining the amount of wages paid to the employee must be feasible, so that the lowest wage that is given to meet the needs of their life (**Kanzunnudin, 2007**). **Agburu (2012)** argued for the importance of salaries and wages in Nigeria, he stated that wages should not only be adequate but they must also show some element of equity, this is particularly true from the point of the employees. Anything short of a fair and equitable wage or reward can quickly attract the wrath of employees in an economy such as Nigeria. For many Nigerian employees, wages or salaries are highly critical issues. They are decisive because without them in sufficient quantities, life becomes extremely precarious for the worker and members of his/her family. As direct financial rewards, wages and salaries are the most emphasized by the employees, thus they sort of take a center stage in the scheme of things as far as rewards for work is concerned.

Bonuses and Incentives:

Investopedia (2016) defined bonus as an additional compensation given to an employee above his/her normal wage. A bonus can be used as a reward for achieving specific goals set by the garments sector, or for dedication to the company. **Heath field (2016)** bonus pay is compensation over and above the amount of pay specified as a base salary or hourly rate of pay. The base amount of compensation is specified in the employee offer letter, in the employee personnel file, or in a contract. Employers can distribute bonus pay randomly as the company can afford to pay a bonus, or the amount of the bonus pay can be specified by 36 Arabian Journal of Business and Management Review (Nigerian Chapter) Vol. 4, No. 2, 2017contract. To **Bardot(2014)** a bonus is a payment which is backward-looking and usually discretionary or at least not expected from the employee(s). A decision is made to pay it to one, a group or all employees, based on criteria decided by management to reward past achievements, such as reaching a specific profit or some important milestones for the organization, or in a totally discretionary manner but defined an incentive as a plan which is forward-looking. Payment is tied to the achievement of specific objectives that have been pre-determined and communicated to the employees that are on the plan. The purpose of the incentive scheme is to influence behavior to reach the objectives by providing an incentive to work towards the goals. The further stated that incentive can be paid in cash or in non-monetary award, for example some gifts or travel (especially for sales). The incentive plan is not

discretionary: if the upfront, agreed objectives are reached, the payment or award is made. **Romanoff (2008)** defined bonus as a single payment made at the end of the performance period typically a year to reward extraordinary effort or achievement while incentive is a tangible or intangible reward that is designed to motivate a person or group to behave in a certain way. He further stressed that incentives differ from bonuses in that incentives define both what needs to be accomplished, what the employee will receive in return for accomplishing it. As a result incentives have greater behavioral and motivational impact.

Empirical Studies:

Babagana & Dungus (2015) examined the effects of staff remuneration on the performance. The data was analyzed using Pearson's Product Moment correlation and regression analysis using Microsoft excels. The findings showed strong positive relationship between staff remuneration (fringe benefits and staff nature of working conditions) and performance of Ramat Polytechnic Maiduguri students **Edirisooriya (2014)**. Examined the impact of extrinsic rewards and intrinsic rewards on employee performance: With Special Reference to ElectriCo Sri Lanka. Self-designed questionnaire was used as the primary data collection method. The data was analyzed using descriptive statistics and inferential statistics. The representative samples of 100 employees are selected from a population of 1075 employees in the ElectriCo. The results revealed that there is a positive relationship between extrinsic reward, intrinsic reward and employee performance. **Hameed, Ramzan, Zubair, Ali & Arslan.(2014)**. Examined the impact of compensation on employee performance (empirical evidence from banking sector of Pakistan). A questionnaire was designed to solicit response from the respondents on factors related to compensation like indirect compensation, wages, salaries and employees performance. Approximately 45 banks were included to collect data. Correlation analysis and Regression analysis using SPSS 17.0 version to analyzed the collected data. The findings suggest that Compensation has positive impact on employee performance. It is proved from correlation analysis that all the independent variables have weak or moderate positive relationship to each other. Regression analysis shows that all the independent variables have insignificant and positive impact on employee performance **Sajuyigbe, Olaoye & Adeyemi (2013)** examined the impact of reward on employees performance in a selected manufacturing companies in Ibadan, Oyo State, Nigeria. Structured 37 Arabian Journal of Business and Management Review (Nigerian Chapter) Vol. 4, No. 2, 2017 questionnaire was used to collect data from one hundred (100) participants through purposive sampling method and data were analyzed by multiple regression analysis with the aid of statistical package for social science (SPSS) version 16. Result showed that reward dimensions jointly predict employees' performance which accounted for 71% variance of performance.

Theoretical Framework

A. Reinforcement and Expectancy Theory **Gerhart, Minkoff & Olsen (1995)** reinforcement theory states that a response followed by a reward is more likely to recur in the future (Thorndike's Law of Effect). **Aswathappa (2007)** asserted that a behavior which as a rewarding experience is likely to be repeated. The implication for remuneration is that high employee performance followed by monetary reward will make future employees performance more likely. **Buchan et al (2000)** suggest that behavior can be modified if individuals receive the reward at the time they exhibit the desired behaviours. An important assumption in this theory is that rewards can become an acquired right if they are delivered on a regular basis.

B. Equity Theory **Buchan et al (2000)** equity theory posits that because employees in organizations expect to be rewarded like other employees for similar levels of input, the distribution of rewards becomes important. It is the perceived equity of the effort-reward balance that is important in determining the employees' level of motivation. **Aswathappa (2007)** the theory emphasizes equity in pay structure of employees' remuneration. Employees perception on how they are being treated by their firms is of prime importance to them. The dictum "a fair day work for a fair pay" denotes a sense of equity felt by employees. When employees perceive inequity it can result in lower productivity, high absenteeism or increase turnover.

Agency Theory:

According to **Buchan et al (2000)** an agency relationship occurs whenever one party (the principal) hires another person (the agent) who possesses specialized knowledge and skills. Agency theory focuses on the divergent interests and goals of the organization's stake holder- sand the way that remuneration can be used to align these interests and goals. The remuneration payable to employees is the agency cost and that it is natural that employees expect high agency cost while the employers seek to minimize it. Thus, these theories posit that the remuneration in the form of wages or salaries can be agreed upon on the basis of the outcome or the behavior of an employee (**Aswathappa, 2007**).

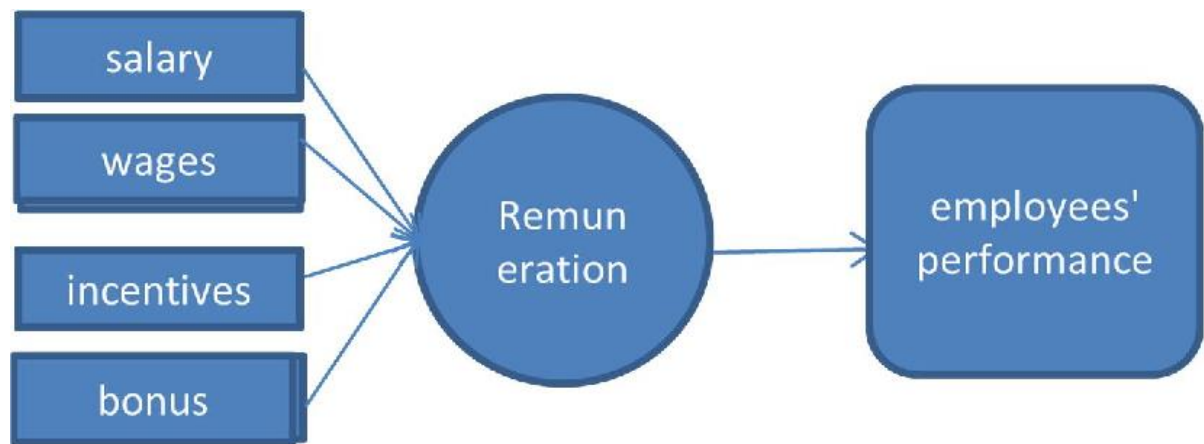


Figure 1: conceptual frame work

Remuneration policy of garment sector:

Garment sector remuneration policies are categorized into separate part and sometimes workers dissatisfied their working sector. That's why garments factory need give some facilities for their workers. Such as - Fixed pay, benefits, overtime, Annual Bonus, delay in payment, pension scheme, job security, medical allowance, Accommodation Allowance, Transportation Allowance and cost of living.

Fixed pay:

Their strategy is to support the employees on the basis of individual skills, performance, and experience and group role. Fixed payment generally pays monthly and in cash.

Overtime:

It appeared that most garment workers opine that their overtime salary was insufficient and they are not pain according to law. Most of the workers expressed that their overtime salary was insufficient compared to their work.

Benefits:

Garments factory provides certain cost effective benefits that include disability and medical insurance cover, provision of death, director's liability insurance and so on.

Annual Bonus:

The annual bonus provide on the basis of annual business strategy and ability to manage the cost base flexibility. It appears that most garment workers consider their bonus insufficient. The study found that many employees feel that their bonus is insignificant compared to their work.

Delay in Payment:

It appears that most of garment workers do not get their payment timely. The workers feel that they are deprived from their timely payment.

Pension Scheme:

It appears that most garment factories do not have any pension scheme. Some give pension benefits in a different name. Very few factories manage the pension fund. Most of the garment factories do not have any pension scheme. But few garment factories have provident fund.

Job Security:

It appears that most garment workers consider their job unsecured and their job security depends on the demand and will of owner.

Medical Allowance:

It appears that most of garment workers consider their medical allowance insufficient. Garment workers are feel that their medical allowance is insignificant compared to their work.

Accommodation Allowance:

It appears that most garment workers opined about their Accommodation allowance as insufficient. Garment workers are feel that their accommodation allowance is insignificant compared to their work.

Transportation Allowance:

It appears that most garment workers argued that their transportation allowances are insufficient. Garment workers are feel that their transportation allowance is insignificant compared to their work. Many garments factory have no workers transport facilities. Few garments sector have transport facility for their workers.

Cost of Living:

It appears that most garment workers consider that they cannot their cost of living in their earnings. The garment workers are feeling that their cost of living is high compared to their earnings.

The relationship between remuneration and employee performance in below:

The garments sector gives remuneration for attracting qualified employees in the workplace for higher accomplishment. The remuneration satisfied the employees in the following five points

- Individual feel or behavior is depending on satisfaction level.
- Employee' s satisfaction level is influenced by both intrinsic and extrinsic rewards.
- The degree of comparison with others is influenced the satisfaction level.
- Employees desire level is influenced their satisfaction level.
- The other rewards extrinsic factors lead the employee' s satisfaction level.

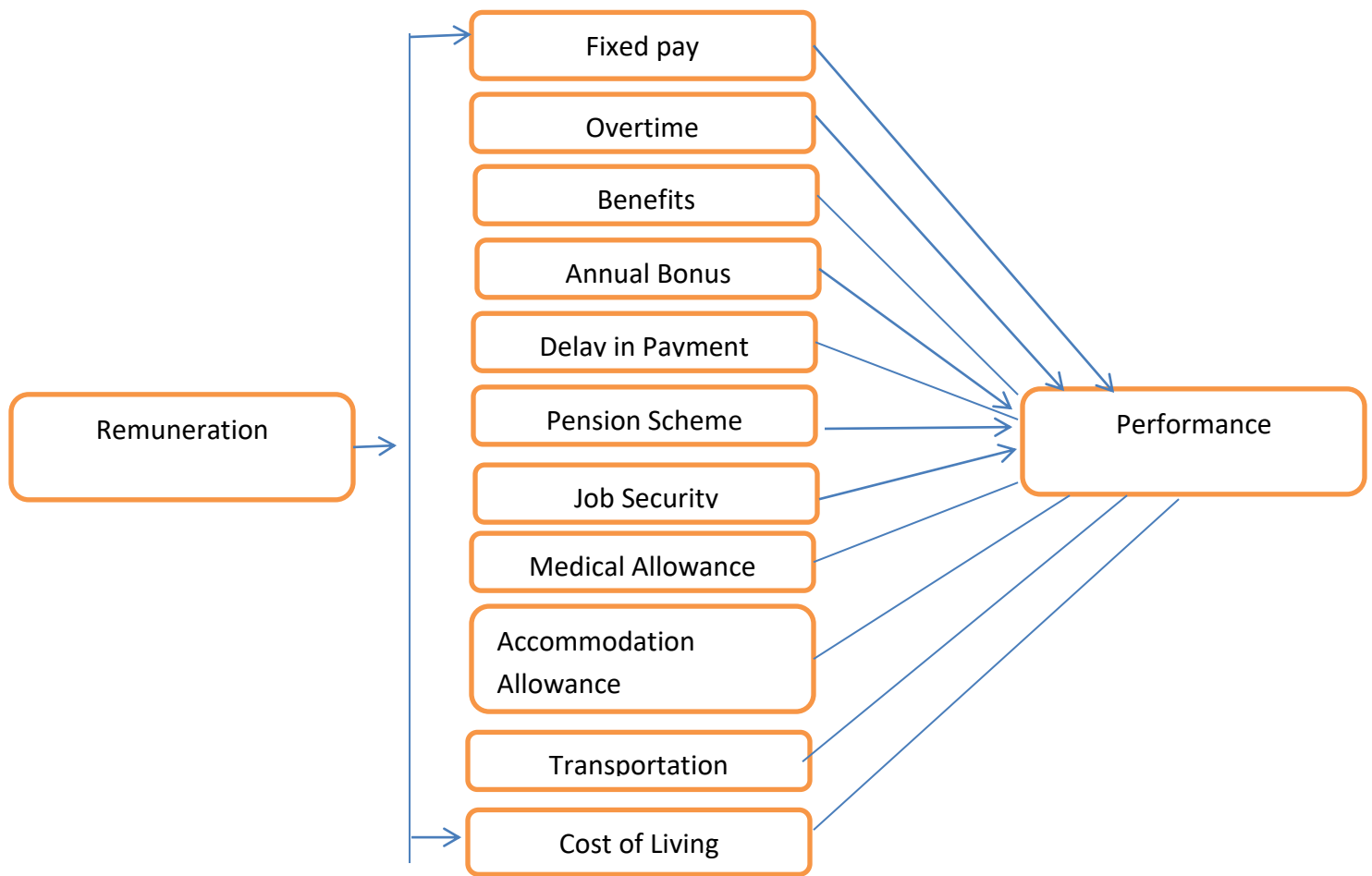


Figure 2: The relationship between remuneration and employee performance

Findings of the Study

The following findings are discussed below:

Garments sector is the important part now-a-days in our country. In Bangladesh, Cloud computing brings impressive changes during the COVID-19 pandemic situation. These situations many problems create and many garment workers suffer more. For example- during the crisis of COVID-19 outbreak many people are not working and stay at home. But now they struggle and face and fight new problems and they work their workplace. Garment sector deal so many orders and they timely fill up their work.

The Garments sector occupies a unique position in the Bangladesh economy. It is the largest exporting system in Bangladesh. Garments sector provides huge employment to the rural unemployed man and women. This sector contributes to our national economy and overall development of our country. Garment sector largely depends on the human labour. Bangladesh is a populated country where large number of labour is appointed with low cost compared with other countries. Lots of workers suffered in the struggle for with this minimum wage. The government forms wage board and this board decides the salary structure in several meetings with different interested parties in this industry. The cost of living is increasing, inflation arises, and transportation cost increases. In a word cost increases in all sectors but salary of workers does not increase in some pace. So, workers sometimes affect their work performance.

The purpose of this study is to investigate the effect of remuneration and performance of employees. The findings indicate that majority of the staff of garments sector considered pay/reward, good leadership, good working condition, incentives as factors affecting performance. The findings shows that there are some of related work experiences in the organization such as; a lot of bureaucracies and lack of cooperation among workers, lack of modern equipment, delayed decision making, career development and low pay, unrealistic target, absence of effective motivational tools, long working hours, being inconsiderate and unpopular products, lack of motivation/incentives to enhance productivity. The findings shows that staff understand remunerations is the appreciation of performance and that majority of them are aware of the remuneration and reward policy in the organization. The findings show that salary was considered as the least important element that they prefer to be part of their remuneration while majority considered it the most important factor. Yearly bonus was considered least important and most important by the majority as an element they prefer to be part of the remuneration. For the non-financial reward the findings shows that appraisal as somehow important element followed by praise and prestige as the least important element while quality of work life was considered the most important element by the majority.

Finally the finding shows that the employee of garments sector agree that pay increases motivation of staff that affect the performance.

Section-5

Future forward:

Several limitations came up while doing this study though it's expected that these limitations have not affected the process or outcome of the study. It's supposed that these limitations will be satisfied in the future research.

1. First, 10 articles reviewed to do this study. Clearly, there will be other garments sector related articles published in other journals. However, of this limitation, the strength of the study is the ability to make comparisons with the findings of the earlier study of garments sector related work conducted by other researchers. The significant changes and trends that have occurred in the use of garments sector of Bangladesh.
2. Second, each article classified based on the judgment of the authors. The fact-finding for classifying the articles in this study, the fundamental theories and research methods used could differ from the other researcher's perspectives. However, these differences are only minor and that the comparisons made of the results are accurate and their demands are high in productivity and performance. And they work hard and produce or supply so many products in other countries.
3. Information was not sufficient. It was hard to obtain some of the information from the websites.

Recommendation and Conclusion:

Garment sector has a role in improvement of the economy of the country. So government should take effective measure to respond to the demands of the garment workers and take care that workers' violence does not cause to the damage sectors productivity accordingly.

- 1) The importance of financial rewards at the workplace cannot be underestimated. If the salary and fringe benefits are right, an organization will attract quality employees.
- 2) Motivation has a great influence on the output of a business. Enterprises rely on the Efficiency of the staff to make sure that services meet the demands of the customers. If

Employees lack motivation, their services to the customers are threatened.

- 3) The government should justify the cost of living and the salary of the garments workers.
- 4) Garments workers need to be paid adequate accommodation allowance or the factory owners need to provide them the accommodation facility.
- 5) Medical allowance should be increased and companies should provide services to employees in their own or contact medical centers.
- 6) The workers need to be paid proper transportation allowance or the companies should make transportation services available for the workers.
- 7) Pension system should be maintained so that workers feel security in post-retirement stage of life.
- 8) Maternity leave should be 6 months or above with payment for two times.
- 9) Child care facilities should be ensured for working women.
- 10) The government should provide some facilities to businessmen with term and conditions of running business easily and providing sufficient wage and good working conditions to the employees.
- 11) Profit sharing scheme and job security are to be ensured by the factory owners to reduce the workers dissatisfaction.
- 12) The organization should emphasis and put in place non -financial rewards more that financial reward such as quality of work life.
- 13) The Factory owners should formulate financial rewards that are adequate to the staff.

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Appendices

Appendix I: Introducing Consulted Articles

Sl.	Article name	author(s)	Journal Name	Volume, (Issue), page no.	Year	Publisher
1	An Analysis of the Impact of Remuneration on Employee Motivation: A Case Study on Unilever, Bangladesh	Sabrin Nahar and Nurul Mohammad Zayed	International Journal of Family Business and Management	3(2): 1-5	2019	Symbiosis
2	The Impact of Rewards on Employee Performance in Commercial Banks of Bangladesh: An Empirical Study	Serena Aktar, Muhammad Kamruzzaman Sachu, Md. Emran Ali	IOSR Journal of Business and Management (IOSR-JBM)	Volume 6, Issue 2, PP 09-15	2012	IOSR Journal
3	Satisfaction of Garments Workers towards Current Salary Structure in Bangladesh: An Analysis	Dr. Md. Abul Kalam Azad	Journal of Business Studies	Vol. XXXV, No. 2	2014	E-Library, FBS
4	The Impact of Remuneration on Employees' Performance (A Study Of Abdul Gusau Polytechnic, Talata-Mafara And State College Of Education Maru, Zamfara State)	Ojeleye Yinka Calvin	Arabian Journal of Business and Management Review	Vol- 4, No. 2,	2017	Researchgate

5	An Investigation On The Effect Of Remuneration On Motivation And Performance Of Employees: A Case Study Of Nation Media Grou.	Jacob Kibet Murey	International Journal of quality and reliability management	Vol-21, No-2	2007	Semanticscholar
6	The effect of compensation on satisfaction and employee performance	Achmad Sani Supriyanto	Management and Economics Journal	Vol -1, no-2	2017	Researchgate
7	Informed labor incentives and firm performance: A case study of RMG industry in Bangladesh	Islam Md. Shafiquel	International Business and Management	Vol-8, No-2	2014	www.cscanda.net
8	Remuneration and employee benefits in organizations in the Czech Republic	Hana urbancova , Marketa snydrova	Department of human resources, university of economics and management	Vol-65, No-1	2017	Czech Republic
9	Position of employee benefits in remuneration structure	L.Mura , B.Gontkoviceva, E. Dulova Spisakova	Human factors in business: creating people – centric evolving systems	Vol-18, No- 2	2019	Transformations in business & economics

10	Effect of Remuneration on employee performance in the ministry of internal security: A case of Kisii County	Onyancha Nyanumba Wilfred ,MSc. Dr Charles Munene Elijah , PhD. Dr Willy Muturi ,PhD.	International Journal of Human Resource Studies	Vol-4, No-1	2014	Jomo kenyatta University of Agrecuture and Technology.a nd Maasai Mara University
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Appendix II: Complication of objectives/purpose/hypothesis addressed by the articles

Article no.	objective/purpose
1	Objective ✚ To find out the employees wishes or wants in workplace.
2	Objective ✚ To effect the extrinsic and intrinsic rewards of the garments sector and their performance.
3	Objective ✚ To know if there was no working facilities and workers performance is not good to their work then they face so many problems. And it effects of their remuneration.
4	Objective ✚ To effect of current and future role of salaries, wages, bonus. ✚ To effect of relationship between remuneration and employee performance.
5	Objective ✚ To find the problems of incentives such as pay lead to enhanced motivation, effort, and performance.
6	Objective ✚ Remuneration and employees motivations for employee's performance

	improvement.
7	Objective ✚ To determine the relationship between remuneration and employee performance.
8	Objective ✚ To determine the cost of living of the garment workers and finally.
9	Objective ✚ To make suitable relationship between remuneration and employee performance.
10	Objective ✚ To measure the living standard of garment workers.

Appendix III: Complication of Methods used in the articles

Article no.	Methods used
1	Review method with the technique of reviewing and analyzing several papers related to the topic of discussion about the Remuneration on employee performance in Garments Sector. And face some problems to collect data.
2	Literature review on the trends, challenges and answers of the working and workers performance level. Some workers not work properly and that's why sometimes delay their working target.
3	Workers work for their remuneration and sometimes garments owner delay their payment then workers stick and problem issue their working place. It effects the work And it also affects their remuneration.
4	Reviewing the previous studies and concept of different garments sector working system and information. Many problems have but remuneration it depends on workers performance.
5	Workers work their workplace. But they need some facilities .If the garments owner fulfill the workers demand then the workers work peacefully.

6	Most of the garments Remuneration is dependent their working performance.
7	Workers work for their working sector but when they get extra money then their working sprite is high.
8	Remuneration is connected to their performance.
9	Garments owner sometimes rough behave in their working place to the employees. It effect their work.
10	Remuneration and employees performance is totally depend their work.

Appendix IV: Complication of conclusions of the articles

Article no.	Conclusions
1	The highest threat to the garments sector now is export
2	Identifies many of the concerns and challenges of the Accounting to which the response from the current situation is different.
3	First, a fit must be achieved with a dominant view in the garments sector or perception of the situation. Second, the working system must fit when problems are normally solved of the garments sector. Finally, the garments sector and and their employee remuneration system depend on their working performance.
4	The quality of product is most important thing in garments sector.
5	Encouraged the development of several major garments sector research areas: (1) critical success factors, (2) the economic impact of garments sector.
6	Conclude by providing a few explanations of why there appears to be an effect at the economy-wide level, but no noticeable effect on employee remuneration of working performance.
7	The government should justify the cost of living and the salary of the garments workers.
8	The workers need to be paid proper transportation allowance or the companies should make transportation services available for the workers.

9	The government should provide some facilities to businessmen with term and conditions of running business easily and providing sufficient wage and good working conditions to the employees.
10	The reason for frequent workers strike is borne out of poor remuneration and condition of services which the government must see as a twin scourge destroying the economy.