

The Relationship Between the Adequacy of Rewards and Employee Performance in Large Beverage Companies: A Comparative Study

Felicidad A. Dy Kam, DBA

Assistant Professor, Department of Management and Human Resources, College of Financial Sciences,
AMA International University-Bahrain, Salmabad, Kingdom of Bahrain

Abstract: This research study aimed to look into the relationship between the adequacy of company rewards and employee performance as perceived by the employees of Coca-Cola Bottlers Phils., Inc. in Meycauayan, Bulacan and Cosmos bottling Corporation in Valenzuela Metro Manila. The respondents of the study were the 35 employees of Cosmos Bottling Corporation and 22 employees Coca-Cola Bottling Corporation. The researcher extensively used the survey questionnaire for data gathering and employed statistical tools such as Weighted Mean, T-test and Pearson R. The findings revealed that the adequacy of rewards between the two groups of employees ranged from barely adequate to adequate. There was a significant difference in the adequacy of rewards as perceived by the two groups of respondents. The findings also disclosed that there was a significant relationship in the adequacy of rewards and employee performance as revealed by the respondents of the two beverage companies

Keywords: Adequacy, reward, Coca-cola employees, Cosmos employees

I. INTRODUCTION

One of the most difficult functions of personnel management is that of determining rates of monetary compensation. Not only it is one of the most complex duties, but it is also one of the most significant to both organization and the employee. It is most important to the organization because wages and salaries often constitute the greatest single cost of doing business. It is important to employees because the pay check often is the sole means of economic survival.

In many cases, organizations prefer that their employees perform at a higher rate than average. If the goal of an organization is to attract capable employees, personnel department or human resource department must perceived that the compensation offered is fair and equitable.

Effective management of human resource depends upon an understanding of the dimension of human personality. Since employee job performance is largely depend upon factors in work environment that will release the potential of employees, the role of the motivational process deserves a special consideration.

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This study aimed to investigate the relationship between the adequacy of rewards and employee performance of large beverage companies specifically the Cosmos Bottling Corporation and Coca-Cola Bottlers Company,

Inc. which are situated in Valenzuela, Metro Manila and Meycauayan, Bulacan respectively. Specifically, this research study will answer the following sub-problems: Is there a significant difference between the respondent's perception of the adequacy of the type of rewards in their respective companies? Is there a significant relationship between the adequacy of rewards and employee performance as perceived by the respondents?

The following are the hypotheses of the study: There is no significant relationship between the adequacy of rewards and employee performance as perceived by the respondents. There is no significant difference in the adequacy of rewards as perceived by the Coca-cola and Cosmos employees.

II. RESEARCH METHODOLOGY

This study employed the descriptive method of research, which investigated the relationship between the adequacy of rewards and employee performance of exempt employees of Coca-Cola Bottlers Phils., Inc. and Cosmos Bottling Corporation. The total number of exempt employees of Coca-Cola Bottlers Phils., Inc. was 24 and the total number of exempt employees of Cosmos Bottling Corporation was 39. The number of respondents was determined by using the Slovin's formula. The researcher listed the name of the total number of population of the two companies and draw the name of respondents through lottery method of random sampling. The survey questionnaire was employed to gather data that determined the relationship between adequacy of rewards and employee performance as perceived by the respondents. The questionnaire was pretested to a group of respondents who were not included in the group of respondents. When the validity and clarity of the questionnaire were approved,

the instrument was distributed and administered to the respondents.

In order to determine the perception of the respondents regarding the adequacy of rewards in their respective companies, the weighted was used. T-test was used to determine the significant difference in the perception of the respondents concerning the adequacy of rewards they receive. Furthermore, to determine the relationship between the adequacy of rewards and employee performance, Pearson R and T-test were used.

III. RESULTS AND DISCUSSION

The main objective of the research study is to investigate the relationship of the adequacy of rewards and employee performance and to determine if there is a significant difference in the perception of the respondents regarding the adequacy of rewards offered by their company. The presentation of the data in this chapter was of the same order as the statement of the problem. The data and numerical value were presented in a tabular form for easy and quick interpretation.

1. *Weighted Mean of the Adequacy of Rewards As Perceived by Cosmos and Coca-Cola Employees.* Table 1 showed the weighted mean of the adequacy of rewards as perceived by Cosmos and Coca-Cola employees. The Cosmos exempt employees revealed that the rewards offered by their company vary. Maternity subsidy has a weighted mean of 3.25 with a verbal interpretation of barely adequate; Sick leave and vacation leave is barely adequate with a weighted mean of 3.78; Service and loyalty award is 4.45 which means adequate. Perfect attendance awarding sick leave has a weighted mean of 3.12 which means barely adequate; sports program is 4.58, which is adequate and educational assistance program is 4.56 interpreted as adequate. In thirteenth month pay, the weighted mean is 4.39 which means adequate; Incentive bonus is adequate with a weighted mean of 4.90; Miscellaneous benefits is 3.95 as barely adequate. Table 1 also showed that the weighted mean of uniform is 4.25 which means adequate; Employee of the year is 3 with a verbal interpretation of barely adequate; Medical-dental has a weighted mean of 3.12 which means barely adequate; Health care program is 4.58 which is adequate; Top sales supervisor has a weighted mean of 2.65 which means uncertain. SSS housing loan is 3.45; Educational loan is 3.69 and disability benefits with a verbal interpretation of barely adequate. Sickness benefits, maternity benefits, retirement benefits and death benefits are adequate with a weighted mean of 4.56, 4.82 and 4.63 respectively. Coca-cola exempt employees show that the adequacy of rewards offered by their company also vary. Maternity subsidy, with a weighted mean of 3.7 is interpreted as adequate, sick leave/vacation leave, with a weighted mean of 4.47, very adequate, service and loyalty award is barely adequate with a weighted mean of 3.15. Perfect attendance awarding sick leave, sports program and educational assistance program has a weighted mean of 3.63, 3.67 and 3.43 respectively with a verbal interpretation of adequate. Thirteenth month pay has a

weighted mean of 4.5 which mean very adequate. Incentive bonus is adequate with a 3.53 weighted mean, miscellaneous benefits has a weighted mean of 2.83 interpreted as barely adequate. Furthermore, in terms of uniform, the exempt employees of coca-cola revealed that the reward is adequate with a 4.06 weighted mean. Employee of the year award and medical and dental is barely adequate as shown by its weighted mean which is equal to 2.76 and 3.9 respectively. Health care program is adequate with a weighted mean of 4.13. Top sales supervisor and SSS housing loan is barely adequate as shown by its weighted mean, 2.91 and 3.25. Educational loan, SSS salary loan, Sickness benefits, Maternity benefits, Disability benefits are adequate with a weighted mean of 3.65, 3.75, 4.06, 3.62, 3.67 and 3.88 respectively.

2. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Maternity Subsidy.* Table 2 disclosed that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of maternity subsidy as it is evidenced by the result of the T-computed and the tabular value. The t-computed is -1.08 which is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

3. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Sick Leave/Vacation Leave.* Table 3 showed that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of sick leave/vacation leave since the t-computed is -1.86 which is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

4. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Service Loyalty Award.* Table 4 revealed that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of service loyalty awards. The t-computed which is 2.96 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

5. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Perfect Attendance Awarding Sick Leave.* Table 5 showed that there is no significant difference in the perception of cosmos and coca-cola employees in the adequacy of perfect attendance awarding sick leave. The t-computed which is -1.98 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

6. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Sports Program.* Table 6 disclosed that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of sports program. The t-computed which is 5.18 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

7. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Educational Assistance*

system. Table 7 determined that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of educational assistance system. The t-computed which is 4.13 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

8. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Thirteenth Month Pay.* Table 8 determined that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of thirteenth month pay. The t-computed which is -0.76 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

9. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Incentive Bonus.* Table 9 showed that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of incentive bonus. The t-computed which is 8.83 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

10. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Incentive Bonus.* Table 10 disclosed that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of miscellaneous benefits. The t-computed which is 5.45 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

11. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Uniforms.* Table 11 showed that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of uniform. The t-computed which is 0.78 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

12. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Employee of the Year Award.* Table 12 revealed that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of employee of the year award. The t-computed which is 0.67 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

13. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Medical-Dental Services.* Table 13 disclosed that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of medical-dental services. The t-computed which is -1.98 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

14. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Health Care Program.* Table 14 showed that there is a significant

difference in the perception of Cosmos and Coca-Cola employees in the adequacy of health care program. The t-computed which is 2.25 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

15. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Top Sales Supervisor Award.* Table 15 determined that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of top sales supervisor award. The t-computed which is -0.88 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

16. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of SSS Housing Loan.* Table 16 revealed that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of SSS housing loan. The t-computed which is 0.51 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

17. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Educational Loan.* Table 17 established that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of educational loan. The t-computed which is 0.23 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

18. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Salary Loan.* Table 18 disclosed that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of salary loan. The t-computed which is 2.51 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

19. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Sickness Benefits.* Table 19 showed that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy of sickness benefits. The t-computed which is 3.37 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

20. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Maternity Benefits.* Table 20 determined that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy maternity benefits. The t-computed which is 3.90 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

21. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Disability Benefits.* Table 21 revealed that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy disability benefits. The t-computed which is -

2.16 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

22. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Retirement Benefits.* Table 22 disclosed that there is no significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy retirement benefits. The t-computed which is 0.94 is less than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

23. *Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Death Benefits.* Table 23 showed that there is a significant difference in the perception of Cosmos and Coca-Cola employees in the adequacy death benefits. The t-computed which is 2.25 is greater than the t-tabular value of 2.0 at .05 level of significance with 61 degree of freedom.

24. *Relationship Between Rewards and Employee Performance of Cosmos Bottling Corporation.* Table 24 illustrated that the computed Pearson r is -0.372 which means that there is a slight negative linear relationship between the performance of Cosmos employees and the rewards. Since the t-computed which is 3.13 is greater than the tabular value of 2.0 at 0.05 level of significance with 61 degrees of freedom, the hypothesis that there is no significant relationship between rewards and employee performance of Cosmos Bottling Corporation is thus rejected. It means that there is a significant relationship between the adequacy of rewards and employee performance of Cosmos Bottling Corporation.

25. *Relationship Between Rewards and Employee Performance of Coca-Cola Bottlers Phils., Inc.* Table 25 showed that the computed Pearson r is 0.368 which means that there is a slight positive linear relationship between the performance of Coca-cola employees and the rewards. Since the t-computed which is 3.09 is greater than the tabular value of 2.0 at 0.05 level of significance with 61 degrees of freedom, the hypothesis that there is no significant relationship between rewards and employee performance of Cosmos Bottling Corporation is thus rejected. It means that there is a significant relationship between the adequacy of rewards and employee performance of Coca-cola Bottlers Phils., Inc.

IV. CONCLUSION AND RECOMMENDATIONS

The respondent employees of Cosmos revealed that the adequacy of rewards offered by their company ranged from barely adequate to adequate. Coca-Cola employees have also revealed that the adequacy of the rewards offered by the company are between adequate to very adequate.

There is a significant difference in the adequacy of the types of rewards given by the respective company. This reveals that the two groups of respondents have different perception in terms of the adequacy of rewards offered by the company.

The respondents revealed that the types of rewards given by Cosmos Bottling Corporation have a slight negative

linear relationship. This means that there is a relationship between rewards and employee performance of Cosmos employees. The respondents of Coca-Cola also revealed that there is a slight positive relationship between rewards and employee performance. This shows that there is a significant relationship between rewards and employee performance of Coca-Cola employees.

In the light of the conclusion arrived at, the following are the recommendations.

1. Employees should be offered with rewards that will motivate them for better performance. The employers should also improve the rewards which revealed barely adequate results due to the fact that these rewards have a significant relationship with the employee performance.

2. Employers should offer rewards which will develop the intellectual and professional skills of the employees. It has been concluded that there are only monetary rewards given by the company to the employees.

4. Continuous research studies must be undertaken to have an in-depth analyses of the factors, which affect employee performance such as:

- Motivational factors for better performance of employees.
- Rewards which will compensate and equate to the performance of employees.
- Rewards which will increase the productivity of the employees.

ACKNOWLEDGMENT

I would like to extend my gratitude to my respondent beverage companies employees, to my friends who introduced me to this publication journal and to International Advanced Research Journal in Science and Engineering and Technology for giving me the opportunity to publish this research study.

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Table 1
Weighted Mean of the Adequacy of Rewards
As Perceived by Cosmos and Coca-Cola Employees

Rewards	Cosmos		Coca-Cola	
	Weighted Mean	Verbal Interpretation	Weighted Mean	Verbal Interpretation
1. Car loan	2.45	Uncertain	2.88	Barely adequate
2. Maternity subsidy	3.25	Barely adequate	3.7	Adequate
3. Sick leave/vacation leave	3.78	Barely adequate	4.47	Very adequate
4. Service and loyalty award	4.45	Adequate	3.15	Barely adequate
5. Perfect attendance awarding sick leave	3.12	Barely adequate	3.63	Adequate
6. Sports program	4.58	Adequate	3.67	Adequate
7. Educational assistance	4.56	Adequate	3.43	Adequate
8. Thirteenth month pay	4.39	Adequate	4.5	Very adequate
9. Incentive bonus	4.90	Adequate	3.53	Adequate
10. Miscellaneous benefit	3.95	Barely adequate	2.83	Barely adequate
11. Uniform	4.25	Adequate	4.06	Adequate
12. Employee of the year	3.0	Barely adequate	2.76	Barely adequate
13. Medical-dental	3.12	Barely adequate	3.9	Barely adequate
14. Health care program	4.58	Adequate	4.13	Adequate
15. Top sales supervisor	2.65	Uncertain	2.91	Barely adequate
16. SSS housing loan	3.45	Barely adequate	3.25	Barely adequate
17. Educational loan	3.69	Barely adequate	3.65	Adequate
18. SSS salary loan	4.87	Adequate	3.75	Adequate
19. Sickness benefits	4.56	Adequate	4.06	Adequate
20. Maternity benefits	4.83	Adequate	4.18	Adequate
21. Disability benefits	3.12	Barely adequate	3.62	Adequate
22. Retirement benefits	4.02	Adequate	3.67	Adequate
23. Death benefits	4.63	Adequate	3.88	Adequate

Table 2
Difference in the Perception of Cosmos and Coca-Cola
Employees in the Adequacy of Maternity Subsidy

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.25	1.67	-1.08	2.0	Accept Ho
Coke	3.70	1.49			

Table 3
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of Sick Leave/Vacation Leave

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.78	1.75	-1.86	2.0	Accept Ho
Coke	4.47	0.62			

Table 4
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of Service Loyalty Award

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.45	1.98	2.96	2.0	Reject Ho
Coke	3.15	1.07			

Table 5
 Difference in the Perception of Cosmos and Coca-Cola Employees
 in the Adequacy of Perfect Attendance Awarding Sick Leave

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.12	1.05	-1.98	2.0	Accept Ho
Coke	3.63	0.89			

Table 6
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of Sport Program

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.48	0.65	5.18	2.0	Reject Ho
Coke	3.67	0.72			

Table 7
 Difference in the Perception of Cosmos and Coca-Cola Employees
 in the Adequacy of Educational Assistance System

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.56	1.12	4.13	2.0	Reject Ho
Coke	3.43	0.94			

Table 8
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of Thirteenth Month Pay

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.39	0.52	-0.76	2.0	Accept Ho

Coke 4.5 0.61

Table 9
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Incentive Bonus

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.90	0.29	8.83	2.0	Reject Ho

Coke 3.53 0.9

Table 10
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Miscellaneous Benefits

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.95	0.25	5.45	2.0	Reject Ho

Coke 2.83 1.25

Table 11
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Uniforms

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.25	0.85	0.78	2.0	Accept Ho

Coke 4.06 1.06

Table 12
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Employee of the Year Award

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.00	1.47	0.67	2.0	Accept Ho

Coke 2.76 1.20

Table 13
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Medical-Dental Services

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.12	1.78	-1.98	2.0	Accept Ho

Coke 3.9 0.94

Table 14
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Health Care Program

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.58	0.79	2.25	2.0	Reject Ho

Coke 4.13 0.74

Table 15
 Difference in the Perception of Cosmos and Coca-Cola Employees
 in the Adequacy of Top Sales Supervisor Award

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	2.65	1.09	-0.88	2.0	Accept Ho

Coke 2.91 1.22

Table 16
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of SSS Housing Loan

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.45	1.69	0.51	2.0	Accept Ho

Coke 3.25 1.13

Table 17
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of Educational Loan

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.69	0.59	0.23	2.0	Accept Ho

Coke 3.65 0.79

Table 18
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of Salary Loan

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.87	1.98	2.51	2.0	Reject Ho

Coke 3.75 1.18

Table 19
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of Sickness Benefits

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.56	0.45	3.37	2.0	Reject Ho

Coke 4.06 0.75

Table 20
 Difference in the Perception of Cosmos and Coca-Cola
 Employees in the Adequacy of Maternity Benefits

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.82	0.55	3.90	2.0	Reject Ho

Coke 4.18 0.75

Table 21
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Disability Benefits

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	3.12	0.85	-2.16	2.0	Accept Ho

Coke 3.62 0.96

Table 22
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Retirement Benefits

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.02	1.70	0.94	2.0	Accept Ho

Coke 3.67 0.82

Table 23
 Difference in the Perception of Cosmos and Coca-Cola Employees in the Adequacy of Retirement Benefits

Company	Weighted Mean	Standard Deviation	t-computed	Tabular Value ($\alpha .05$)	Decision
Cosmos	4.63	1.45	2.25	2.0	Reject Ho

Coke 3.88 0.96

Table 24
 Relationship Between Rewards and Employee Performance of Cosmos Bottling Corporation

	Computed Pearson r	t-computed	Tabular Value	Decision
Performance VS. Rewards	-0.372	-3.13	2.0	Reject Ho

Table 24
 Relationship Between Rewards and Employee Performance of Coca-Cola Bottlers Phils. Inc.

	Computed Pearson r	t-computed	Tabular Value	Decision
Performance VS. Rewards	0.368	3.09	2.0	Reject Ho

BIOGRAPHY



Dr. Felicidad A. Dy Kam completed her degree in Liberal Arts and Commerce major in Economics and Management from Ateneo de Naga University. She took her Master in Business Administration and Doctor in Business Administration from Polytechnic University of the Philippines. She has taught

in various universities in the Philippines. She has also an international exposure abroad as visiting professor for 1 month in one of the universities in China and for two years as visiting professor in South Korea. Currently, she is working as an Assistant Professor at AMA International University-Bahrain where she handles Management and Economics subjects.