The Impact of Incentives and Services Provided on Employee Performance in the Sarir Oil Refinery

Salima A. Bilhassan
Industrial Engineering and Manufacturing Systems
University of Benghazi
Benghazi- Libya

Saleh K. Alsanosi
Mechanical Engineering
College Mechanical Engineering Technology
Benghazi-Libya

Abstract: This study aimed to identify the impact of incentives and services on employee performance at the Sarir Oil Refinery. The research was motivated by recommendations from previous studies and interviews with employees, which revealed a decline in the implementation of these incentives and services. The findings aim to assist decision-makers in improving their policies.
The researcher employed a descriptive approach and utilized a questionnaire to collect data from the entire study population of 72 individuals. All but two questionnaires were retrieved, and data analysis was conducted using SPSS.
Key results indicated that the services provided have a greater impact on employee performance than incentives. Additionally, a statistically significant relationship exists between both incentives and employee performance, and services and employee performance. There is also a medium positive correlation between incentives and employee performance, as well as between the services provided and employee performance. The study recommends that the Sarir Oil Refinery focuses on enhancing its incentive systems and suggests further research to explore additional factors affecting employee performance.
.
Keywords Incentives, services provided, employee performance, job satisfaction, Motivation, Performance Improvement.

1. INTRODUCTION

Leading institutions recognize the critical importance of human elements, which serve as the pillars and foundations of their success. The human resources department in these organizations is dedicated to studying employee behavior, understanding their needs, and identifying what motivates them. To achieve their goals and continually improve, institutions must address the needs and desires of employees, ensuring they receive appropriate training to foster loyalty and enhance performance.

Employee performance is fundamental to an institution's stability, excellence, and growth. To achieve better performance metrics, it is essential to focus on the factors that drive employee motivation. Motivation is significantly influenced by the incentives and support services provided to staff (Sweid, 2014).

Consequently, many researchers in human resource management have emphasized the importance of incentives and their impact on workers. It is crucial to implement measures that promote employee satisfaction and enhance efficiency. Unlike machines, human resources possess feelings and emotions, making it vital to address their specific needs and desires.

Both material and moral incentives play a key role in boosting employee motivation and fostering a sense of job security and stability. Researchers have explored various incentive systems, examining their effects on employees and identifying ways to overcome the challenges associated with their implementation.

Additionally, organizations across various sectors are committed to providing services aimed at addressing the diverse needs of employees and creating a conducive work environment. Successful institutions establish effective incentive and service systems designed to positively influence their workforce, thereby fostering loyalty and improving performance. The specifics of these systems may vary from one institution to another.

Given this context, understanding the impact of incentives and services on employees—particularly in engineering institutions—is essential. Such knowledge can empower decision-makers to implement strategies that enhance their organizations' performance, development, and growth.

This study aims to investigate the influence of incentives and services on employees at the Sarir Oil Refinery, ultimately offering recommendations that contribute to viable solutions for enhancing employee satisfaction and performance.

2. PREVIOUS STUDIES

Halabiya (2013) carried out a study titled The Impact of Incentives on Improving Performance Among Employees in Public Sector Institutions in Jordan. The research aimed to investigate how incentives affect employee performance at Greater Amman Municipality, analyzing the relationship between incentives and performance enhancement. It also sought to identify any statistically significant differences in responses based on demographic factors. The study adopted a descriptive analytical method and collected data through a questionnaire. A random sample of 150 employees was drawn from a population of 449. The results indicated that material and moral incentives were relatively low, while social and performance incentives were moderate, with a linear correlation found between incentives and improved performance.

Tijani (2010) explored Motivation and Its Impact on Achieving Job Satisfaction Among Workers in Industrial Sector Facilities in the Industrial City of Makkah Al-Mukarramah. The objective was to identify the types of material and moral incentives available in the industrial sector and examine the relationship between incentive systems and job performance. Using a descriptive analytical approach and a questionnaire, the study sampled 140 workers from a population of 558. The findings showed that moral motivation was low and material incentives were lacking, but there was a significant positive relationship between both types of incentives and job performance.

Sweid (2014) conducted research titled Incentives and Their Impact on the Level of Performance Among Employees at the Arabian Gulf Oil Company, Benghazi. The study aimed to understand the effects of various incentives on employee performance within the company and gather employee feedback on the incentives provided. A descriptive analytical method and a questionnaire were employed, with 320 employees selected from a total population of 1,810. The findings revealed a statistically significant link between incentives and performance, with appreciation and respect being identified as key drivers of improved performance.

Hussein (2016) investigated Incentives and Their Role in Improving Employee Performance: A Field Study on the Middle East Investment Bank. The purpose of the study was to assess employee satisfaction with the bank's incentive system. The research used a descriptive analytical approach and collected data via a questionnaire from a randomly chosen sample of 50 employees. The findings showed that the bank lacked a clear incentive distribution system, which negatively impacted employee performance.

Ibrahim and Shawqi (2017) examined The Relationship Between Motivation and the Level of Employee Performance - A Field Study at the National Oil Corporation, Oran Unit. The research aimed to assess the impact of motivation on employee performance, using a descriptive analytical approach and a questionnaire distributed to 30 employees. The results demonstrated that motivation plays a key role in enhancing performance, with positive motivation being a significant factor in improving human resource outcomes.

Aloush (2019) conducted a study titled The Impact of the Incentive System on Improving Employee Performance. The study sought to evaluate the impact of both material and moral incentives on employee performance at the Syrian Telecommunications Company in Tartous. The deductive method was used, and data was gathered through a questionnaire from a sample of 49 employees out of a population of 2,200. The findings revealed a moderate positive effect of incentives, with moral incentives having a stronger impact on performance. The study also found no significant differences in the effect of the incentive system based on demographic variables.

Abbas (2019) conducted a study titled The Effects of Material and Moral Incentives on Employee Performance: A Case Study of Syrian Private University. The study aimed to assess the influence of incentives on employee performance at the university. Using a descriptive analytical approach and a questionnaire distributed to 85 employees, the study concluded that administrative staff performance was perceived as high by the researchers, with both material and moral incentives contributing to this outcome.

3. RESEARCH PROBLEM

The problem addressed in this study is highlighted by previous research, including the studies by Al-Halabiyya (2013) and Alloush (2019), which noted deficiencies in the use of incentive and service systems within various organizations. These studies emphasized the need for further investigation into this topic, particularly in industrial settings.

To explore this issue, the researcher conducted a survey study through interviews with employees at the Sarir Oil Refinery regarding the implementation of incentives and services within the facility. The results indicated a significant decrease in the application of these incentives and services, leading to the central research question: What is the impact of incentives and services provided on employee performance at the Sarir Oil Refinery? From this central question, the following sub-questions arise:

    A. What types of incentives do employees prefer?
    B. What types of services do employees prefer?

4. RESEARCH HYPOTHESES
4.1 Null Hhypotheses
  i. There is no statistically significant relationship between incentives and employee performance at the Sarir Oil Refinery.
  ii. There is no statistically significant relationship between the services provided and the performance of employees at the Sarir Oil Refinery.

4.2 Alternative Hhypothesess
  i. There is a statistically significant relationship between incentives and employee performance at the Sarir Oil Refinery.
  ii. There is a statistically significant relationship between the services provided and the performance of employees at the Sarir Oil Refinery.

5. RESEARCH OBJECTIVES
The study aims to:
  i. Identifying the impact of incentives on the performance of employees at the Sarir Oil Refinery.
  ii. Identifying the impact of services provided on the performance of employees at the Sarir Oil Refinery.
  iii. determine the types of incentives preferred by employees.
  iv. Determine the types of services preferred by employees.
  v. Provide recommendations that may help in creating effective incentive systems and services.

6. IMPORTANCE OF RESEARCH
6.1 Scientific Importance
1. The topic of incentives, in general, and the services provided, in particular, plays a crucial role in directing the behavior of workers in industrial establishments.

2. This study paves the way for researchers to contribute to finding solutions to issues related to incentives.

3. The study enhances opportunities for researchers to explore the topic of services provided to workers.

6.2 Practical Importance
1. This study helps identify what matters most to the workers at the Sarir Oil Refinery.

2. It assists decision-makers in improving their policies for better outcomes.

3. The study aims to enhance and increase the efficiency of employee performance at the Sarir Oil Refinery.

7. RESEARCH METHODOLOGY

In this study, the researcher chose to employ a descriptive approach, viewing it as the most appropriate methodology for analyzing the relationships between phenomena and providing accurate, real information (Al-Mahmoudi, 2015). A questionnaire was utilized as the primary tool for data collection from the entire study population, and SPSS statistical software was used for data analysis.

The study population consists of all employees working at the Sarir Oil Refinery, including engineers, technicians, and workers. Data were collected from a total of 72 individuals through the questionnaire.

8. RESEARCH LIMITS

8.1 Objective Limits

This study is focused on examining the impact of incentives and services provided on employee performance at the Sarir Oil Refinery.

8.2 Time Limits

This study was conducted in the year 2024.

8.3 Spatial Limits

The research was conducted solely within the Sarir Oil Refinery.

9. RESEARCH TERMS

9.1 Incentives

Incentives are defined as "a set of policies and methods designed to attract individuals (employees) toward performing their assigned tasks in a manner that aligns with achieving the organization's goals, ultimately leading to the fulfillment of the individual's goals and satisfying their needs to the desired level" (Al-Ghazawi and Jawad, 2010: 335). Incentives can be material, such as salary increases, bonuses, and grants, or moral, such as certificates of appreciation.

9.2 Services Provided

The services provided refer to a range of various assistance and support offered by institutions to all employees to meet their needs, enhance loyalty, and create a suitable and comfortable working environment. This includes health services, training courses, various insurances, recreational and cultural activities, comfortable housing, appropriate nutrition, and regular transportation, among others.

9.3 Employee Performance

Employee performance encompasses the behaviors exhibited by employees and the effort exerted to fulfill the tasks and responsibilities assigned to them by the organization. It serves as the organization's means of achieving its goals and objectives (Hussein, 2016: 8).

9.4 Sarir Oil Refinery

The Sarir Oil Refinery is an oil and gas refinery located in Libya and is one of the facilities operated by the Arabian Gulf Oil Company. The Arabian Gulf Oil Company is a leading entity in Libya's oil and gas sector and is affiliated with the National Oil Corporation.

10. STATISTICAL METHODS USED IN THE RESEARCH

To achieve the study's objectives, answer its questions and hypotheses, and analyze the data collected from the questionnaire, the Statistical Package for the Social Sciences (SPSS 25) was employed. This program is among the best statistical tools available. Using manual statistical processing in this context can be challenging due to the large volume of data. Employing the SPSS program saves both effort and time. The researcher coded and entered the data into the computer and utilized several statistical methods through this program, including the following:

a. Cronbach's alpha coefficient to measure the reliability and validity of the study tool.
b. Arithmetic mean to determine the average of respondents' answers and the relative importance of each item, which helps in arranging the items in order of their average.
c. Standard deviation to assess how much the answers deviate from their arithmetic mean for each item and for each main axis.
d. Weighted mean, which represents the average of the averages of the respondents' answers, useful for ranking the main axes, with the highest weighted mean listed first.
e. Pearson's correlation coefficient to evaluate the strength of the relationship between the independent and dependent variables.
f. Simple linear regression to describe the relationship between the independent variable and the dependent variable.

11. TESTING THE RELIABILITY AND VALIDITY OF THE RESEARCH INSTRUMENT

To ensure the validity of the study, it is essential to test the reliability and validity of the data collection tool, the questionnaire. This ensures that the questionnaire measures what it is designed to measure and produces consistent results under similar circumstances, allowing for modifications to be made if necessary.

The researcher distributed the questionnaire to a selection of study participants to assess its stability and validity. The questionnaire was distributed randomly, and it is not necessary to specify a precise number of participants to validate the data collection tool. A sample of 20% was chosen from the study population, representing 15 individuals out of 72. All data were retrieved except for two responses. The researcher verified the stability and validity of the questionnaire with 13 individuals from the study community using the SPSS statistical program for data collection and analysis.

After conducting the statistical analysis to measure reliability using Cronbach's Alpha, the result was a strong measurement of 0.833, indicating that the results can be reliably trusted. Additionally, the validity rates showed a commendable measurement of 0.912.

12. ANALYSIS OF INDIVIDUALS' ANSWERS RELATED TO THE RESEARCH TOPICS

12.1 Analysis Of The Study Individuals' Answers Related To The First Axis (Incentives).

This axis included 13 questionnaire items concerning the first independent variable (incentives). From Table (1), it is evident that the arithmetic averages of the individuals' responses to the items related to incentives were positive, with an overall

weighted arithmetic average of 3.56 out of 5 and a standard deviation of 0.96. This indicates that most study participants responded with agreement, suggesting that incentives positively affect employee performance, thereby addressing the study question.

Among the items, Paragraph 10 ("I feel job security and stability within the refinery") ranked first, achieving an arithmetic mean of 4.23, the highest among the items, with a standard deviation of 0.705. This indicates strong agreement among participants, reflecting their feelings of job security due to the existing incentive systems.

Paragraph 3 ("There is a bonus system for overtime hours") came in second with a mean of 4.17 and a standard deviation of 0.86, showing agreement on the existence of a bonus system as a material incentive.

Paragraph 9 ("I feel appreciated and respected while performing my work") ranked third, with a mean of 4.13 and a standard deviation of 0.67, indicating that participants felt valued by the company, highlighting the importance of moral incentives.

Paragraph 1 ("The wage I receive is appropriate for me") ranked fourth with a mean of 4.04 and a standard deviation of 0.924, suggesting that participants found their wages suitable, reflecting the company's attention to wage systems as material incentives.

Paragraph 13 ("The incentive system has a positive impact on the performance of employees in the Sarir Oil Refinery") ranked fifth, with a mean of 3.81 and a standard deviation of 1.08, indicating that participants generally agreed on the positive impact of incentives on employee performance, directly answering the study question.

Paragraph 2 ("The company provides a fair reward system") ranked sixth, with a mean of 3.61 and a standard deviation of 1.08, indicating agreement on the existence of a fair reward system.

Paragraph 4 ("I prefer the material incentive system to the moral incentive system") ranked seventh with a mean of 3.60 and a standard deviation of 1.14, suggesting a preference for material over moral incentives among participants.

For the remaining items, the degree of agreement was neutral, indicating variability in responses. The arithmetic means for these items ranged from 2.99 to 3.37, with standard deviations between 1.17 and 1.01.

12.2 Analysis Of The Study Individuals' Answers Related To The Second Axis (Services Provided)

This axis included 9 questionnaire items related to the second independent variable (services provided). From Table (2), it is evident that the overall arithmetic mean (weighted) of the study participants' responses to the items related to the services provided axis is 3.51, with a standard deviation of 1.006. This indicates that most participants agree with the statements in this axis, suggesting that they perceive the services provided to have a positive impact on employee performance, thereby addressing the study question.

The analysis of participants' responses reveals that item 1 (the company provides health insurance services) ranked first, with an arithmetic mean of 3.97 and a standard deviation of 1.090, indicating strong agreement among participants and showing that the company offers health insurance services to all employees without exception. Item 20 (the company provides a suitable work environment) ranked second, with an arithmetic mean of 3.64 and a standard deviation of 0.885, confirming that

most participants agree on the provision of a suitable work environment as one of the essential services offered.

Table (1) arithmetic means and standard deviations of individuals' responses on the first axis

Phrase number	mean	S.D	degree Consent	Arrangement
1	4.04	0.924	Agree	4
2	3.61	1.081	Agree	6
3	4.17	0.868	Agree	2
4	3.60	1.147	Agree	7
5	3.37	1.010	Neutral	8
6	2.81	0.982	Neutral	12
7	2.99	1.173	Neutral	13
8	3.14	1.026	Neutral	11
9	4.13	0.679	Agree	3
10	4.23	0.705	Strongly Agree	1
11	3.20	1.016	Neutral	10
12	3.27	0.883	Neutral	9
13	3.81	1.081	Agree	5
His grade is agree.				**3.56**

Source: Prepared by the researcher based on the outputs SPSS

Item 22 (the services provided have a positive impact on employee performance) came in third, with an arithmetic mean of 3.63 and a standard deviation of 0.995, indicating general agreement that the services positively affect employee performance at the Sarir Oil Refinery, which answers the study question.

Item 16 (the company provides regular transportation lines) ranked fourth, with an arithmetic mean of 3.59 and a standard deviation of 0.985, showing that participants agree on the provision of safe and comfortable transportation services to and from the refinery.

Item 18 (the company provides training courses for employees) came in fifth, with an arithmetic mean of 3.53 and a standard deviation of 1.003, indicating agreement that the company offers training courses to its employees.

Item 19 (the company provides various means of entertainment) ranked sixth, with an arithmetic mean of 3.41 and a standard deviation of 0.925, confirming that participants agree that the company offers various entertainment options to help relieve work-related stress.

For the remaining items, the level of agreement was neutral, suggesting a variance in responses or a lack of strong opinions among participants. The arithmetic means for these items

ranged from 3.11 to 3.40, with standard deviations around 1.082.

Table (2) arithmetic means and standard deviations of individuals' responses on the second axis

Phrase number	mean	S.D	degree Consent	Arrangement
14	3.97	1.090	Agree	1
2	3.61	1.081	Agree	6
15	3.11	1.234	Neutral	9
4	3.60	1.147	Agree	7
16	3.59	0.985	Agree	4
6	2.81	0.982	Neutral	12
17	3.40	1.082	Neutral	7
8	3.14	1.026	Neutral	11
18	3.53	1.003	Agree	5
10	4.23	0.705	Strongly Agree	1
19	3.41	0.925	Agree	6
12	3.27	0.883	Neutral	9
20	3.64	0.885	Agree	2
His grade is agree.				**3.51**

Source: Prepared by the researcher based on the outputs SPSS

12.3 Analysis Of Study Individuals' Answers Related To The Third Axis (Employee Performance)

This axis included 8 questionnaire items related to the dependent variable, employee performance. From Table (3), it is clear that the overall weighted arithmetic mean of the study participants' responses to the items in this axis is 3.98, with a standard deviation of 0.792. This indicates that most participants agree with the statements in this section.

As shown in the table, paragraph 25 (workers have good communication skills with each other) ranked first, with an arithmetic mean of 4.21 and a standard deviation of 0.562, marking the highest mean among the items. This paragraph received a rating of "strongly agree," suggesting that most participants strongly affirm their effective communication with one another.

Paragraph 29 (workers carry out exceptional tasks if necessary) came in second, with an arithmetic mean of 4.10 and a standard deviation of 0.745, indicating agreement on their willingness to undertake exceptional work when required.

For the remaining items, most participants responded with "agree," reflecting their overall consensus on the statements in this axis. Paragraph 27 (workers adhere to the company's controls and regulations) also scored 4.10, with a standard deviation of 0.783, placing it third.

Paragraph 28 (workers have sufficient experience to carry out tasks) ranked fourth, with an arithmetic mean of 4.06 and a standard deviation of 0.849.

Paragraph 24 (workers have the ability to solve problems by themselves) came fifth, with an arithmetic mean of 4.04 and a standard deviation of 0.788.

Paragraph 23 (workers complete tasks with the required efficiency) ranked sixth, with a mean of 4.01 and a standard deviation of 0.771.

Paragraph 26 (workers enjoy continuous self-development) was seventh, with an arithmetic mean of 3.86 and a standard deviation of 0.785.

Finally, paragraph 30 (there is an effective method for evaluating employee performance) came in last, with an arithmetic mean of 3.49 and a standard deviation of 1.060.

Table (3) arithmetic means and standard deviations of individuals' responses on the third axis

Phrase number	mean	S.D	degree Consent	Arrangement
23	4.01	0.771	Agree	6
2	3.61	1.081	Agree	6
24	4.04	0.788	Agree	5
4	3.60	1.147	Agree	7
25	4.21	0.562	Strongly Agree	1
6	2.81	0.982	Neutral	12
26	3.86	0.785	Agree	7
8	3.14	1.026	Neutral	11
27	4.10	0.783	Agree	3
10	4.23	0.705	Strongly Agree	1
28	4.06	0.849	Agree	4
12	3.27	0.883	Neutral	9
29	4.10	0.745	Agree	2
His grade is agree.				**3.98**

Source: Prepared by the researcher based on the outputs SPSS

13. TESTING RESEARCH HYPOTHESES

The researcher tested the study hypotheses, including the null hypothesis and the alternative hypothesis, using Pearson's correlation coefficient to identify the significance of the relationship between incentives and employee performance, as well as between the services provided and employee performance. A linear regression model was also employed to describe the relationship between the independent variables and the dependent variable separately. The decision to accept or reject the hypotheses was based on the significance value (sig). If the significance level (sig) is greater than the adopted threshold of 0.05, the test is considered not statistically significant. Conversely, if the significance level is less than 0.05, the test is deemed statistically significant. Additionally, the coefficient of determination (R^2) was used to explain the relationship more accurately, as all data followed a normal distribution.

13.1 Null Hypothesis

13.1.1 There is no statistically significant relationship between incentives and the performance of employees at the Sarir Oil Refinery.
By entering data into the program SPSS Using the aforementioned statistical methods, the following became clear:

Table (4) The relationship of the independent variable (incentives) with employee performance

	Transactions	Values	Relationship direction
The relationship between incentives and employee performance	Correlation coefficient R	0.379	Directional
	Value sig	0.001	
	coefficient of determination R^2	0.143	
	Value F Calculated	11.37	
	Value t Calculated	3.37	

Source: Prepared by the researcher based on the outputs SPSS

From Table (4), we note that there is a statistically significant relationship between incentives and the performance of employees at the Sarir Oil Refinery. The strength of this relationship is indicated by the correlation coefficient (R), estimated at 0.379. This value suggests a positive, direct correlation with a medium effect between the two variables. The significance value (sig) reached 0.001, which is less than the approved significance level of 0.05, indicating that the results are statistically significant. Therefore, we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_1), confirming that there is a statistically significant relationship between incentives and employee performance at a significance level of 0.05.

These results are further supported by the coefficient of determination (R^2), which reached 0.14. This means that 14% of the factors affecting performance are attributed to the independent variable of incentives. Additionally, the calculated F value was greater than the tabulated F value at a significance level of 0.05, confirming the statistically significant relationship. The calculated F value was 11.37, compared to a tabulated F value of 3.15. Furthermore, the calculated t value was greater than the tabulated t value at a significant level of 0.05, with the calculated t value being 3.37 and the tabulated value being 2.

13.1.2 There is no statistically significant relationship between the services provided and the performance of employees in the Sarir Oil Refinery.
By applying to the program SPSS We conclude the following:

Table (5) the relationship of the independent variable (services provided) with employee performance

	Transactions	Values	Relationship direction
Relationship of services provided with employee performance	Correlation coefficient R	0.404	Directional
	Value sig	0.001	
	coefficient of determination R^2	0.163	
	Value F Calculated	13.25	
	Value t Calculated	3.64	

Source: Prepared by the researcher based on the outputs SPSS

From Table (5), we note that there is a statistically significant relationship between the services provided and the performance of employees at the Sarir Oil Refinery. The extent of this relationship is indicated by the correlation coefficient (R), estimated at 0.40, which suggests a positive, direct correlation with a medium effect between the two variables. The significance value (sig) reached 0.001, which is less than the approved significance level of 0.05. This indicates that the results are statistically significant, leading us to reject the null hypothesis and accept the alternative hypothesis. Thus, there is a statistically significant relationship between the services provided and employee performance at a significance level of 0.05.

These results are further supported by the coefficient of determination (R^2), which reached 0.16, meaning that 16% of the factors affecting performance can be attributed to the independent variable of services provided. Additionally, the calculated F value was greater than the table value at a

significance level of 0.05, confirming the statistically significant relationship, with a calculated F value of 13.25 compared to a table value of 3.15. Furthermore, the calculated t value was greater than the tabular t value at a significance level of 0.05, with a calculated t value of 3.64 and a tabular value of 2

13.2 Alternative Hypothesis

13.2.1 There is a statistically significant relationship between incentives and the performance of employees at the Sarir Oil Refinery. This hypothesis is supported by the findings, as the correlation coefficient (R) reached 0.37, indicating a positive, direct, and medium-effect correlation between the two variables. This suggests that as incentives increase, employee performance also improves. The significance value (sig) was 0.001, which is less than the statistical significance level of 0.05 established by the researcher. Therefore, we accept this hypothesis and reject the null hypothesis, confirming the existence of a statistically significant relationship at a significance level of 0.05 between incentives and employee performance at the Sarir Oil Refinery.
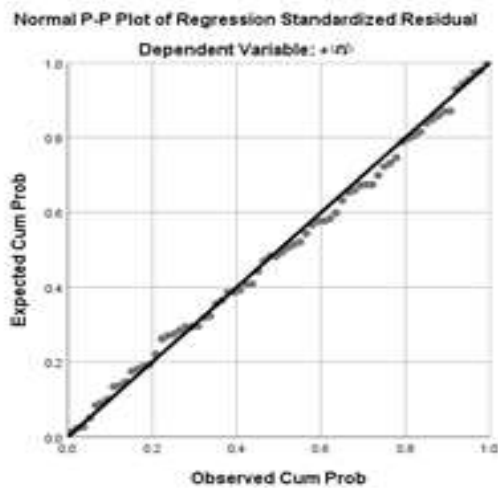
.

Figure .1 relationship between incentives and employees performance

13.2.2 There is a statistically significant relationship between the services provided and the performance of employees at the Sarir Oil Refinery.
This hypothesis has been supported by the findings, as the correlation coefficient (R) reached 0.40, indicating a positive, direct, and medium-effect correlation between the two variables. This suggests that as the services provided increase, employee performance also improves. The significance value (sig) was 0.001, which is less than the statistical significance level of 0.05 established by the researcher. Therefore, we accept this hypothesis and reject the null hypothesis, confirming the existence of a statistically significant relationship at a significance level of 0.05 between the services provided and employee performance at the Sarir *Oil Refinery.*
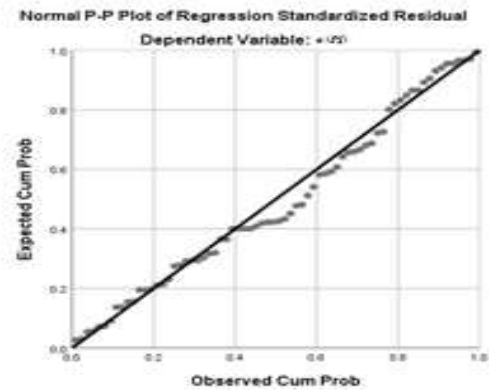

Figure .2 relationship between the services provided the employees performance

14. RESULTS
Based on the theoretical framework and the results of the field study through data analysis using SPSS, the researcher concluded:

1. The results indicate that the independent variable, services provided, has a greater impact on employee performance than the independent variable, incentives.
2. Most study participants agreed with the statements regarding the independent variable incentives, reflected in an arithmetic mean of 3.56, and similarly agreed with the statements about the independent variable services provided, with an arithmetic mean of 3.51.
3. The dependent variable, employee performance, achieved the highest arithmetic mean among the study axes, estimated at 3.98, indicating that participants believe they possess good communication skills and complete their work efficiently.
4. Several important incentives for workers were identified, such as the overtime bonus system, appreciation and respect during work, and job security. Conversely, some incentives showed lower levels of importance, including participation in decision-making, honorary promotions, and fair promotions.
5. Important services that workers value include health insurance, a suitable work environment, and regular transportation lines, while services such as appropriate meals and comfortable housing received lower ratings.
6. Some study participants expressed dissatisfaction with the provided services and incentives.
7. Participants preferred material incentive systems over moral incentive systems, noting that some moral incentives are not utilized in the company.
8. Both incentives and services provided positively impact employee performance at the Sarir Oil Refinery and contribute to improving it.
9. Responses to open-ended questions revealed a preference for material incentives, especially bonuses, annual allowances, and risk premiums, while the most valued services included training courses, health insurance, transportation, and open vacation policies.
10. There is a statistically significant relationship between incentives and employee performance at a significance level of 0.05, indicating a positive direct correlation with medium effect.

11. Similarly, there is a statistically significant relationship between the services provided and employee performance at a significance level of 0.05, also indicating a positive direct correlation with medium effect.

15. RECOMMENDATIONS

The study recommends, based on its findings:

1. Emphasizing the incentive system, particularly moral incentives, due to their significant impact on improving employee performance.
2. Involving workers in decision-making, implementing the honorary promotion system fairly, and granting certificates to innovators.
3. Supporting and enhancing the provision of appropriate meals for workers, as well as ensuring comfortable housing.
4. Adapting the types of incentives and services provided to meet the diverse needs and desires of employees.

16. REFERENCES

[1] Abu Shandi, S (2015). Human Resources Management in Educational Institutions. Jordan, Amman: Osama Publishing and Distribution House.

[2] Al-Zibari, J (2020). Organizational Behavior in Business Organizations. Jordan, Amman: Dar Al-Manahj for Publishing and Distribution.

[3] Al-Ghazawi, N; Jawad, A (2010). Strategic functions in human resources management. Jordan, Amman: Dar Al-Yazouri for Publishing and Distribution.

[4] Al-Marai, H (2010). Personnel Management. Jordan, Amman: Academics for Publishing and Distribution.

[5] Al-Mahmoudi, M (2015). Scientific Research Methods (Third Edition 2019). Yemen, Sana'a: Dar Al-Kutub.

[6] Al-Maaytah, R; Al-Hamouri, S (2012). Human Resources Management. Jordan, Amman: Kunuz Al-Ma'rifah Publishing and Distribution House.

[7] Hassouna, F (2011). Human Resources Management. Jordan, Amman: Osama Publishing and Distribution House.

[8] Shawish, M (2002). Personnel Management. Jordan, Amman: Dar Al-Shorouk for Publishing and Distribution.

[9] Fahmy, M (2008). Social Worker Services. Egypt, Alexandria: Dar Al-Wafa for Printing and Publishing.

[10] Maher, A (2010). Wages and Compensation System. Egypt, Alexandria: University House.

[11] Al-Halabiyeh, G (2013). The impact of incentives on improving performance among employees in public sector institutions in Jordan. Master's thesis, Middle East University, Amman, Jordan.

[12] Alloush, A (2019). The impact of the incentive system on improving employee performance. Master's thesis, Syrian Virtual University, Damascus, Syria.

[13] Sweid, A (2014). Incentives and their impact on the level of performance of employees in the Arabian Gulf Oil Company, Benghazi. Master's thesis, University of Benghazi, Benghazi, Libya.

[14] Ibrahim, B; Shawqi, B (2017). The relationship between motivation and the level of employee performance - a field study at the National Oil Corporation, Oran Unit -. Journal of North African Economics. (17), 255-270.

[15] Hussein, W (2016). Incentives and their role in improving employee performance: A field study on the Middle East Investment Bank. University of Fallujah. 4(7), 1.

[16] Abbas, M (2019). The effects of material and moral incentives on employee performance. A case study of "Syrian Private University". Damascus University Journal of Economic and Legal Sciences. 35 (1), 87 – 88.

[17] Al-Tijani, M (2010). Motivation and its impact on achieving job satisfaction among workers in industrial sector facilities in the industrial city of Makkah Al-Mukarramah. Master's thesis, Arab British Academy for Higher Education, Makkah Al-Mukarramah, Saudi Arabia.