E-Compensation Management and Organisational Performance: An Empirical Evaluation using Partial Least Squares-Structural Equation Modelling

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Abstract: Purpose: The study examined the effect of e-compensation management on organizational performance of some selected brewery firms in Southwest Nigeria.

Method: The case study research was carried out with a sampledrawn from the population, through a multistage sampling procedure to arrive at 332 employees of the selected firms using Slovin's (1960) sample size determination formulae. The questionnaire was used as a research instrument to sourcedata from employeesas respondents from the selected firms. Partial Least Squares- Structural Equation Modelling (PLS-SEM) was deployed as the statistical tool for data analysis.

Results: The findings revealed that e-compensation has a significant positive effect on organizational performance in the Brewery sector of Nigeria.

Policy Implication: This study implies that organizations should ensure that compensation data of employees are progressively managed electronically to enhance their satisfaction which in turn influences the performance of the organizations.

Keywords: e-Compensation, Organisational Performance (OP), Compensation Management, Human Resource Management (HRM), Partial Least Squares-Structural Equation Modelling (PLS-SEM)

1. Introduction.

Electronic compensation (e-compensation) is an offshoot of compensation management which is a major practice of Human Resource Management (HRM). Compensation management is fundamental in the management of human resources within any organization. This comes based on the fact that employees of the organization mostly accept to work because of the compensation packages to be accrued to their duties. Compensation represents all the dimensions of rewards that employees receive for performing their duties at work. The policy behind what an organization is ready to pay as compensation and the process involves in rewarding those employees is what is referred to as compensation management.The competitive environment, change in technology and digital innovations have brought drastic progressive changes to the traditional employees'compensation managementsystem into an electronic form. This transformation in the practice of compensation is what is referred to as the concept of e-compensation (electronic compensation). The concept of e-compensation is the digitalization of compensation management practices within the organization. The implication of this is that all aspects of payroll activation, benefits, payslip generation, and salary reporting are done electronically within the organization. This process becomes expedient within corporate organizations due to the global trends in technological innovations as its affects corporate organizations in terms of their performances. Organizational performance has always been seen as a major area of interest for corporate management. It is the combination and evaluation of various indices within the firm that are put together to achieve the main objective of the organization. It is always seen as the effective or efficient bases of activities within the organization.There are possibilities that the deployment of e-compensation applications could drive the performance base of an organization. Thus the motivation for this research study.

Meanwhile, the deployment of e-compensation management practices has been observed greatly in developed Countries of the world. This has been done, to examine its effect on the performance of corporate organizations. Whereas, organizations within developing countries are just lately embracing the process. This has brought a dearth in the empirical literature on the subject matter to determine whether e-compensation as an independent component of electronic human resource management practice has any direct effect on organizational performance without combining it with other components.

The brewery industry is a growing sector of the economy across the globe. The global beer industry is huge. According to the "Fortune Business Insights" 2022 publication, the global beer market size is put at USD 743.84 billion in 2020. The market is projected to grow from USD 768.17 billion in 2021 to USD 989.48 billion in 2028. The global brewery industry holds a prominent share of the market as compared to other alcoholic beverages and is also gaining immense popularity across continents. ABInBev and Heineken are presently the top global players in the brewery industry with a huge production capacity. The Nigerian brewery industry is the second largest in the brewery industry of Africa, after South Africa (Shobayo & Elumah, 2018). Beer production in Nigeria grew from 6.8million hectoliters in 2004 to 15.446million hectoliters annually in 2019 and is expected to grow beyond this, following the recent production capacity of International Breweries Plc (Iheagwam & Babatunde, 2021). According to Afrinvest Research, (2020), the brewery industry in Nigeria has grown in its production capacity to 18 million hectoliters out of the total of Africa which is 140.55 million. The Nigerian brewery industry is dominated by three global players, ABInBev, Heineken, and Diageo, through their subsidiaries: International Breweries Plc, Nigerian Breweries Plc, and Guinness Nigeria Plc. The growing rate associated with this sector must have been driven strategically by the right workforce having their compensation packages managed periodically and electronically within the industry.

Therefore, the main objective of this study is to examine the effect of an e-compensation management systemas an independent electronic human resource componenton organizational performance in the Nigerian Brewery Industry.

2. Literature Review

2.1. E-Compensation. E-compensationis a digitalized form of compensation management practice. Compensation is a concept that refers to all forms of financial returns, tangible services, and benefits that employees receiveas part of an employment relationship. It is surrounded by employee wages and salaries, incentive payments, bonuses, and commissions (Akter & Moazzam, 2016). According to Dessler (2011), compensation means allforms of pay or rewards going to employees, arising from their employment which may be directfinancial payments (Pay in the form of wages, salaries, incentives, commissions, and bonuses) andindirect financial payments (Pay in the form of financial benefits such as insurance).

Meanwhile, (Armstrong & Brown 2006) opined that "compensation management is an integral part ofhuman resource management which seek to address the long term issues relating to how peopleshould be valued for what they desire to achieve". This is in line with what Ezeh (2014) opined. He describedcompensation management as a "segment of organizational management which is centered uponthe planning, organizing, and controlling of all the direct and indirect payments employees are toreceive for the work they do or service rendered". The process of the deployment of electronic means in this practice of compensation management is what the concept of e-compensation entails.

E-Compensation, which is referred to as an electronic compensation management system is a concept that represents a web-enabled approach to an array of compensation tools that enables an organization to gather, store and manipulate employees' compensation data.It has also been describedas the process by which organizations use digital and emerging technologies to support compensation planning and administrationby which employees are motivated and rewarded. The concept is used to communicate data about benefits options to employees and it provides them with an opportunity to select benefit plans online.

Moreover, Gueutal and Falbe, (2005) described e-compensation as web-based software tools that enable managers to effectively design, administer and communicate compensation programs within the organization. These online systems, facilitate the use of flexible benefits and benefit packages that, given their self-service feature, allow employees the opportunity to alter their benefits packages as their needs change. In recent years, organizations

have increasingly adopted e-compensation management systems in the belief that doing so would achieve administrative and strategic benefits, including cost reductions and service improvements (Bondarouk, Parry &Furtmueller, 2017).

A major advantage of using e-compensation applications to manage compensation planning and administration is that e-compensation systems are used to reduce administrative costs and the amount of time needed for compensation planning. Dulebohn and Marler, (2005) explained that organizations are using technology applications called e-compensation to assist the compensation process in three major ways: The automation of the payroll system; the design of the compensation system and its relationship to employee performance assessment; and Communication, administration of compensation and benefits through employee self-servicing systems.

2.2 Organisational Performance

Organizational performance (OP) is considered to be the sum of accomplishments achieved by all businesses and departments within an organization. These accomplishments are united with an organization within a given period. The idea of organizational performance is affiliated with the survival and success of an organization (Lee &Huang, 2012; Ahmed &Shafig, 2014)

Devinney, Johnson, and Yip (2009) described the organizational performance as an ultimate dependent variable of interest for researchers concerned with any area of management and is recognized as a central outcome variable (Singh, Darwish &Potocnik, 2016; Bititci, Garengo, Dorfler & Nudurupati, 2012). Organizational Performance has also been defined as an asset of both financial and non-financial indicators capable of assessing the degree to which organizational goals and objectives have been accomplished (Kaplan &Norton, 1996).

Kurien and Qureshi (2011) claimed that the empirical and theoretical validity of some of the frameworks on organizational performance measurement is established, whereas information about others is not available. The available ones amongst others in the literature include the Balanced Score Card (BSC), Performance Prism, and The Supply-Chain Operations Reference (SCOR) Model. This study adopted the Balanced Score Card (BSC), which is globally accepted as a model for organizational performance measurement (Kaplan & Norton, 1996; Ibrahim & Lloyd, 2011; Hofmann, 2014).

A balanced scorecard provides a quick and comprehensive view of the entire business process by using a set of balanced measures from four different perspectives. It is a combination of financial and non-financial perspectives of organizational performance. The four perspectives are the financial perspective, Customer perspective, Internal perspective, and Learning perspective.

The financial perspective according to scholars, represents the long-term goal of the organizations, to provide superior returns based on thecapital invested in the unit. Financial measures have been the traditional method of analyzingorganizational success which involves such elements as Return on Investment (ROI), and Return on Asset (ROA) (Hussain &Farooq, 2011; Kaplan & Norton, 1996). The customers' perspectiverepresents measures of the BSC that depends on the type of customers desired and the value that the organization provides to them. The purpose of the Customer Perspective is to focus on the target customers. This will allow organizations to create strategies consistent with the type of customers they want to attract (Nalwoga & Dijk, 2016). The customer perspective recognizes the importance of customer focus and satisfaction. It emphasizes the need for analyzing the kinds of customers and the kinds of processes for which the organization is providing a product or service to those customer groups. The customer perspective further ensures the stability and sound operations of the business as it does generate that the products and services meet customers' expectations.

The internal business perspective according to (Kaplan & Norton, 1996) entails the procedures that an organization must develop and master to be successful. This reflects the concentration on elements like delivery, product innovation, and anddevelopment. The focal point of this perspective is related to the Customer Perspectivebecause to keep customers satisfied, an organization will need to focus on the components of theorganization important to them. Meanwhile, if target customers are dissatisfied when delivery is late, an organizationmust concentrate on the internal process of developing a more efficient delivery system or refining thecurrent system being used (Hussain & Farooq, 2011). The internal business perspective further refers to internal business and strategic management processes by staff. The matrix allows business managers to know how

well the organizations are running and whether their products/services conform to customer requirements. The learning and growth perspective is the backbone of a successful scorecard because it involves employee skills and information systems (Kaplan & Norton, 1996). Learning and Growth can include such measures as employee satisfaction.

2.3 Theoretical Underpinning

The theory underpinning this study is the Technological Acceptance Model (TAM)
TAM was proposed in 1985 by Fred Davis. He proposed that system use is a response that can be explained or predicted by user motivation, which in turn directly influenced by an external stimulus consisting of the features and capabilities of the actual system. TAM has been reported as one of the most influential models used by researchers in explaining the motivational factors underlying users' technology acceptance or use intention behavior in diverse fields (Venkatesh & Davis, 2000). TAM was developed to discover what influences people to accept or reject information technology with the goal "to explain the determination of computer acceptance that is generally capable of explaining user behavior across a broad range of end-user computing technologies and user populations. TAM posits that perceived usefulness (PU) and perceived ease of use (PEOU) are important factors that determine the user's attitude toward his or her intention to use the information system (IS). **Perceived usefulness (PU)** is defined as "the degree to which a person believes that using a particular system would enhance his or her job performance. Perceived usefulness has been subjected to wide use among researchers in investigating technology acceptance among individuals and employees within organizations. **Perceived ease of use (PEOU)** is defined as the degree to which a person believes that using a particular system would be free of effort (Venkatesh & Davies, 2000). Accordingly, these two behavioral beliefs lead to individual behavior intention (BI) and actual behavior. Davis, (1989) found that PU was the strongest predictor of an individual's intention to use information technology in his daily work. It has been reported in the literature that many studies have established a strong and positive link existing between perceived ease of use, attitude, and e-compensation system use intention. TAM is represented by the framework in Figure 1.
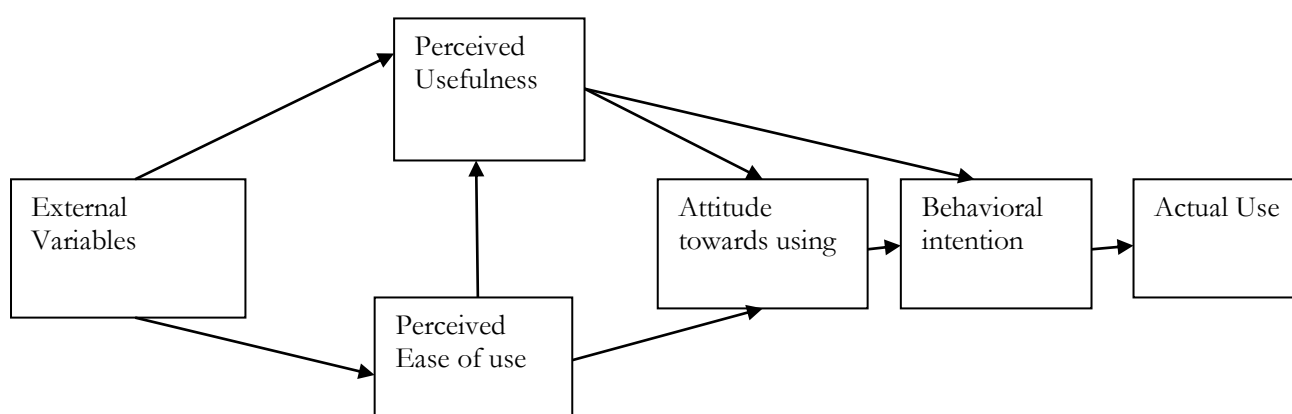

Figure 1. Technology Acceptance Model (TAM)

Source: Venkatesh & Davis (2000)

2.4 Empirical Review

Umar, Yammama, and Shaibu (2020) examined the implication of adopting and implementing electronic human resource management practices on job performance. The authors examined the direct process through which the adoption and implementation of e-HRM practices such as e-compensation, and e-training could influence performance. The study deployed a quantitative approach with a survey of 214 academic and non-academic staff in five higher institutions of Northern Nigeria using PLS-SEM to analyze the data. The result revealed that e-compensation was significantly and positively associated with job performance.

Fredrick and Wahba (2021) investigated in their study the effect of Electronic Human Resource Management (e-HRM) on Organisational Effectiveness through Employees Trends as presented at the 5th International Conference on Business, Management & Economics (London, UK). The study investigated the effect of e-HRM

on organizational effectiveness using employees' trends as a mediator. The study used a questionnaire as a research instrument having e-selection, e-training, e-performance, and e-compensation as e-HRM components. The results revealed that the combined e-HRM practices have statistical significance on organizational effectiveness. E-Compensation was revealed to have the strongest effect among the examined components.

Research Hypothesis: *e-compensation management has a positive significant effect on organizational performance.*
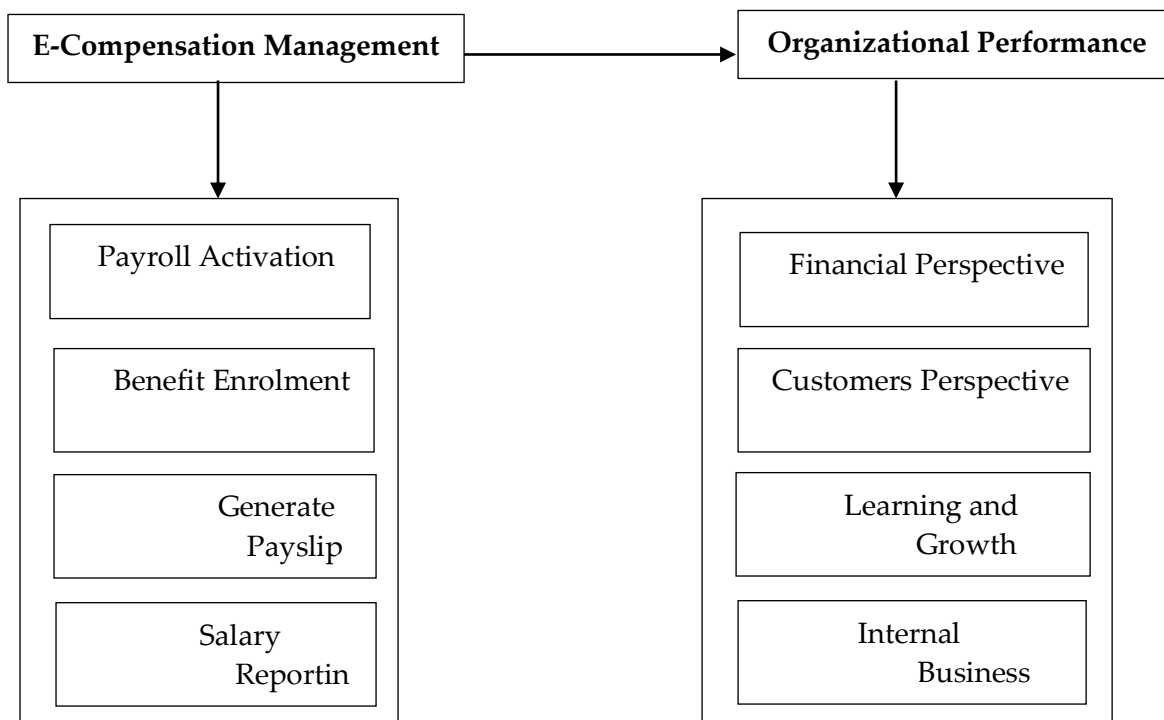
Research Framework:

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┌─────────────────────────────┐              ┌─────────────────────────────┐
│  E-Compensation Management  │─────────────▶│ Organizational Performance  │
└─────────────────────────────┘              └─────────────────────────────┘
              │                                            │
              ▼                                            ▼
┌─────────────────────────────┐              ┌─────────────────────────────┐
│  ┌───────────────────────┐  │              │  ┌───────────────────────┐  │
│  │  Payroll Activation   │  │              │  │ Financial Perspective │  │
│  └───────────────────────┘  │              │  └───────────────────────┘  │
│  ┌───────────────────────┐  │              │  ┌───────────────────────┐  │
│  │   Benefit Enrolment   │  │              │  │ Customers Perspective │  │
│  └───────────────────────┘  │              │  └───────────────────────┘  │
│  ┌───────────────────────┐  │              │  ┌───────────────────────┐  │
│  │   Generate Payslip    │  │              │  │  Learning and Growth  │  │
│  └───────────────────────┘  │              │  └───────────────────────┘  │
│  ┌───────────────────────┐  │              │  ┌───────────────────────┐  │
│  │    Salary Reportin    │  │              │  │   Internal Business   │  │
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└─────────────────────────────┘              └─────────────────────────────┘
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Figure 2: Research Framework

Source: Authors conceptualisation

3. Materials & Methods

This study focused on e-compensation management and its effect on organizational performance. The concept of the organizational performance was based on the Balanced Score Card (BSC) model. The study was carried out within the brewery industry in South-west Nigeria and focused exclusively on two leading and viable quoted brewery firms in Nigeria, which are, Nigerian Breweries Plc, the first brewery firm in Nigeria, and International Breweries Plc, which is the first indigenous brewery firm in Nigeria. The headquarters offices and the first two largest breweries/plants of the firms are located in the South-west region of Nigeria.

This study is a case study design and the population comprised of all the skilled employees of the selected brewery firms is 1,941.The sampling technique adopted for this study was a multi-stage sampling procedure:

The first stage involved the purposive selection of two brewery firms, within South-west Nigeria. The firms include the first brewery (Multinational) firm in Nigeria and the first indigenous brewery firm in Nigeria The second stage involved the purposive selection of the headquarters and two other offices/breweries from the selected brewery firms within South-west Nigeria. Lastly, the third stage involved random sampling of employees in the selected brewery firms within the South-west region, of Nigeria.

The sample size was determined, using Slovin, (1960). This is calculated thus:

$$n = \frac{N}{1+Ne^2}$$

Where:

n = number of sample

N = Target Population = 1941

e = error term, = 0.05 at a confidence level of 95%.

The sample size used was = **332**.

The sample was apportioned over the two selected firms on the headquarters offices and the two other major offices in a proportional form using Bourley's proportional allocation technique:

$$n_{b} = \frac{\eta(n)}{N}$$

Where n_b = Bourley's proportional allocation formula

η = Population allocated to respondent's groups

n = Total sample size

N = Population of the study

The data was obtained through primary sources with a questionnaire as an instrument. A total of 332 copies of the questionnaire were administered to the respondents. From the administered copies of the questionnaire, 303 copies were returned which represented 94.09%. The data collected was subjected to a data cleaning procedure that removed 20 cases due to missing data and unengaged responses. Therefore the study used 283 certified copies of the questionnaire, which represented 93.3% of the returned copies.

The structured questionnaire was designed in sections, having all the research variables well defined. The five-point Likert-style rating scale was used on the questionnaire rating from strongly agree (5) to strongly disagree (1), for respondents to pick from. The questionnaire is composed of sections:

Section (A),covered the social and demographic information of the respondents with open-ended questions.
Section (B),covered questions to assess e-compensation while
Section (C), covered the questions to assess organizational performance using a balanced scorecard in its four basic perspectives

Model Specification: $OP = \beta_0 + \beta_1 EC + e_1$

Where:OP = FP, CP, IP, LP. EC= E-Compensation. $\beta_0 - \beta_1$= Regression Coefficient. e =error.
OP (organizational performance*)* = FP (financial perspective), CP (customer perspective), IP (internal perspective), LP (learning perspective).

3.1 Data Analysis:

The study engaged both descriptive and inferential statistics. The descriptive was percentages, used to analyze the demographic part of the data, while the inferential statistics was Partial Least Squares -Structural Equation Modelling (PLS-SEM). This study considered PLS–SEM as being the most appropriate tool, for it can estimate many relationships simultaneously. The PLS–SEM model was deployed in two categories.The measurement and the structural models.

3.1.1 Socio-Demographic information of respondents:

Table 1: Demographic profile of respondents.

Characteristics	Frequency	Percentage (%)
Sex		
Male	164	58.0
Female	119	42.0
Total	**283**	**100.0**
AGE		

Below 20years	14	4.9
20-29 years	112	39.6
30-39 years	116	41.0
40-49 years	31	11.0
50-above	10	3.5
Total	**283**	**100.0**
Marital Status		
Single	94	33.2
Married	185	65.4
Divorced	3	1.1
Separated	1	0.4
Total	**283**	**100.0**
Literacy Level		
WASSCE/GCE	20	7.1
NCE/OND	46	16.3
HND/B.SC	132	46.6
Post Graduate	85	30.0
Total	**283**	**100.0**
Length of Service in the organisation		
1-5years	155	54.8
6-10years	83	29.3
11-15years	28	9.9
16-20years	8	2.8
21 + years	9	3.2
Total	**283**	**100.0**
Department within the organization		
Human Resource	78	27.6
Corporate Affairs	26	9.2
Production	65	23.0
General Administration	39	13.8
Sales & Distribution	19	6.7
IT	18	6.4
Finance	26	9.2
Others/Specify	12	4.2
Total	**283**	**100.0**
Total	**283**	**100.0**

Source: Authors computation, 2022.

3.1.2 Measurement Model Assessment: In evaluating the PLS-SEM measurement model, there are four stages (Hair, Hult, Ringle & Sarstedt, 2017).

Stage one is by examining the indicator loadings. Loadings above 0.70 indicate that the construct explains more than 50% of the indicator's variance, demonstrating that the indicator exhibits a satisfactory degree of reliability. Stage two is the assessment of the internal consistency reliability (Cronbach's Alpha and rho_A), and Stage three is the convergent validity (Average Variance Extracted (AVE) and Composite Reliability (CR). Stage four is the discriminant validity using, the Fornell-Larcker Criterion and HTMT.

In Table 2, the internal consistency reliability of the constructs is shown. The Cronbach's alpha (CA) ranged from 0.773 to 0.857, rho_A ranged from 0.778 to 0.862 and Composite reliability ranged from 0.847 to 0.906. All these thresholds exceed the minimum standard level of 0.70. Thus internal consistency reliability was achieved.Convergent validity is the extent to which the construct converges to explain the variance of its items. The metric used for evaluating a construct's convergent validity is the average variance extracted (AVE) for all items on each construct. An acceptable AVE according to (Hair, *et al.*, 2017) is 0.50 or higher, indicating that the construct explains at least 50 percent of the variance of its items. From Table 2 AVE values are over the threshold of 0.50 and from Figure 1, the loadings were all beyond the standard value of 0.7. This implies that the latent variables on average, explain more than 50% of the variance in the measured variable.

Discriminant validity was assessed. It is the extent to which a construct is empirically distinct from other constructs in the model. This was done using the Fornell-Larcker criterion and Heterotrait-monotrait (HTMT) criterion as provided by (Hair, *et al.*, 2017). The Fornell-Larcker is where the square root of the AVE of each of the latent variables is greater than its correlation with another latent variable. This is shown in Table 3. It shows that the square root of the AVE of each of the variables is greater than its correlation with other variables. The results are revealed from the values in the diagonal pattern from Table 3.The second way to assess the discriminant validity is by using the HTMT criterion according to (Henseler, Ringle & Sarstedt, 2015), with a suggested threshold value of 0.90. This implies that an HTMT value exceeding 0.90 shows a lack of discriminant validity. The result in Table 4 shows that the values are all below 0.90, thus indicating that the HTMT criterion has been fulfilled. This confirms that the discriminant validity of the model has been established.

Table 2. Results of Internal Consistency and Convergent Validity for e-Compensationand Organisational Performance

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
bEC	0.796	0.800	0.859	0.550
cCS	0.857	0.862	0.891	0.542
cES	0.778	0.778	0.849	0.530
cFP	0.844	0.849	0.906	0.764
cPI	0.773	0.781	0.847	0.527

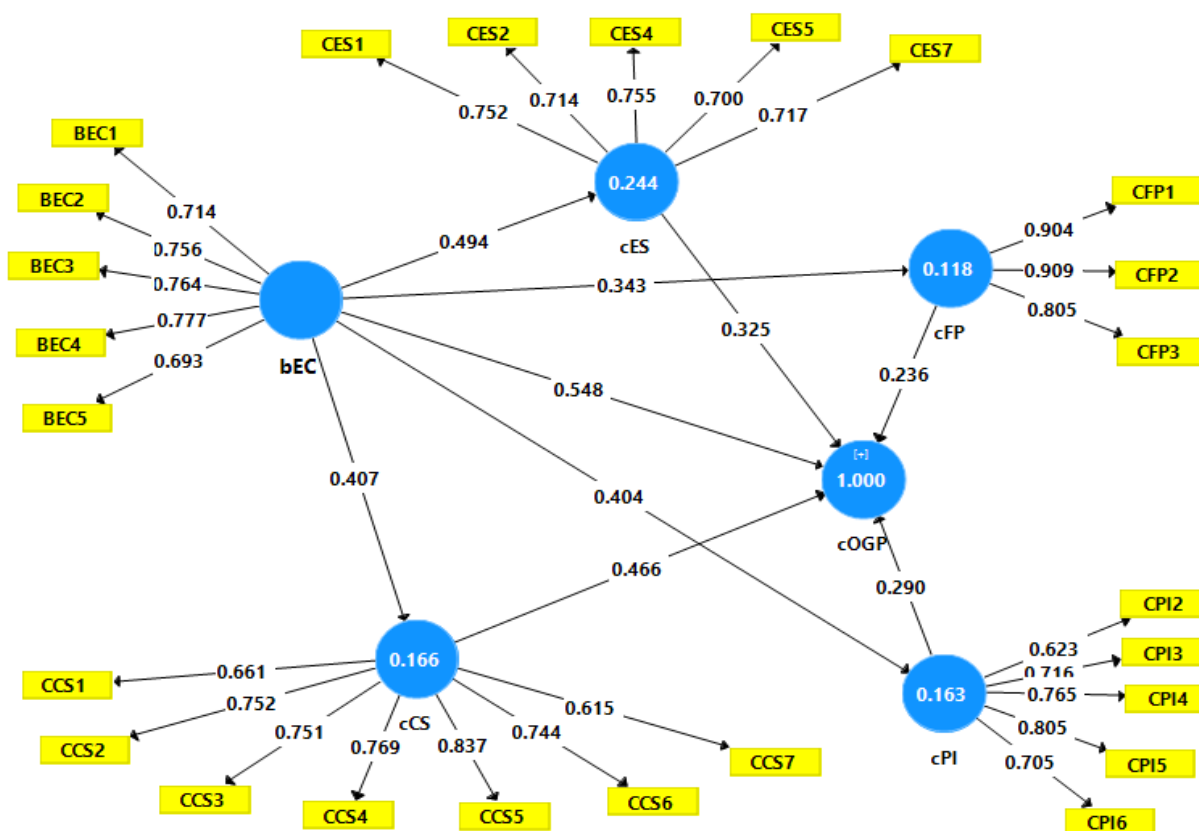**Source: Author's computation (2022)**

Figure 3: Measurement model for e-Compensation on organizational performance

Source: Author's computation(2022)

Table 3: Fornell-Larcker Criterion Test for e-Compensation and Organisational Performance.

	bEC	cCS	cES	cFP	cOGP	cPI
bEC	0.742					
cCS	0.407	0.736				
cES	0.494	0.533	0.728			
cFP	0.343	0.343	0.414	0.874		
cOGP	0.548	0.850	0.774	0.634	0.571	
cPI	0.404	0.450	0.358	0.357	0.700	0.726

Source: Author's computation (2022)

Table 4: HTMT Criterion Test for e-Compensation on Organisational Performance

	bEC	cCS	cES	cFP	cOGP	cPI
bEC						
cCS	0.489					
cES	0.615	0.652				
cFP	0.409	0.406	0.507			
cOGP	0.642	0.965	0.923	0.730		
cPI	0.503	0.543	0.455	0.447	0.861	

Source: Author's computation (2022)

3.1.3. Structural model Assessment.

To assess the structural model, the first thing was to check the 'Variance Inflation Factor'(VIF). The VIF values from Table 5, show all the predictor constructs are below the threshold value of 5 as provided by (Hair *et al*, 2019). This shows that the constructs were appropriately constructed and the collinearity is not a critical issue. Table 6 and figure 3, showed the R^2 value as 0.310 for the organizational performance (OP) endogenous latent construct. This indicates that the independent constructs explain 31% of the variance in OP, meaning that, 31% of the change (variation) in organizational performance was due to the e-Compensation management system strategies deployed for compensation management within the selected brewery firms.

Table 5: Variance Inflation Factor (VIF) For e-Compensation and Organisational Performance

	VIF
BEC1	1.384
BEC2	1.565
BEC3	1.800
BEC4	2.075
BEC5	1.679
cCS	1.586
cES	1.535
cFP	1.292
cPI	1.342

Source: Author's computation (2022)

Testing of Hypothesis. *e-compensation has a positive significant effect on organizational performance in the Nigerian brewery industry.*

The hypothesiswas tested by examining the effect of the e-Compensation system on organizational performance in the Nigerian brewery industry. The PLS-SEM result showed the relevance and significance of the structural model relationship, the R-square, and the effect size (f-square) in Tables 6 and 7 respectively. Figure 3 also showed the R-square on the path model.

Table 6: Structural Path Coefficient Analysis for e-Compensation System and Organisational Performance

Hypothesized Path	Path coefficient	t-Value	p-Value	Bias	2.50%	97.5%	f^2
bEC -> cOGP	0.556	11.859	0.000	0.008	0.466	0.654	0.449

Source: Author's computation (2022)

This study revealed that e-Compensation has a significant positive effect on Organisational Performance (OP) from the model as revealed in Tables 5 and 6,β= 0.556, t = 11.859, f^2 =0.449, R^2 =0.310and P < 0.05. The R-square of 0.310 indicated a predictive power of the outcome in the model as a 31% variation in Organisational Performance is explained by the e-Compensation management system. This implies that for every unit increase in e-Compensation indicators, Organisational Performance (OP) increases by 0.310. Therefore the formulated hypothesis (H_{01}),is hereby accepted. This study revealed that e-Compensation has a positive significant effect on organizational performance in the Nigerian brewery industry.

Table 7: Testing of Hypothesis one Results

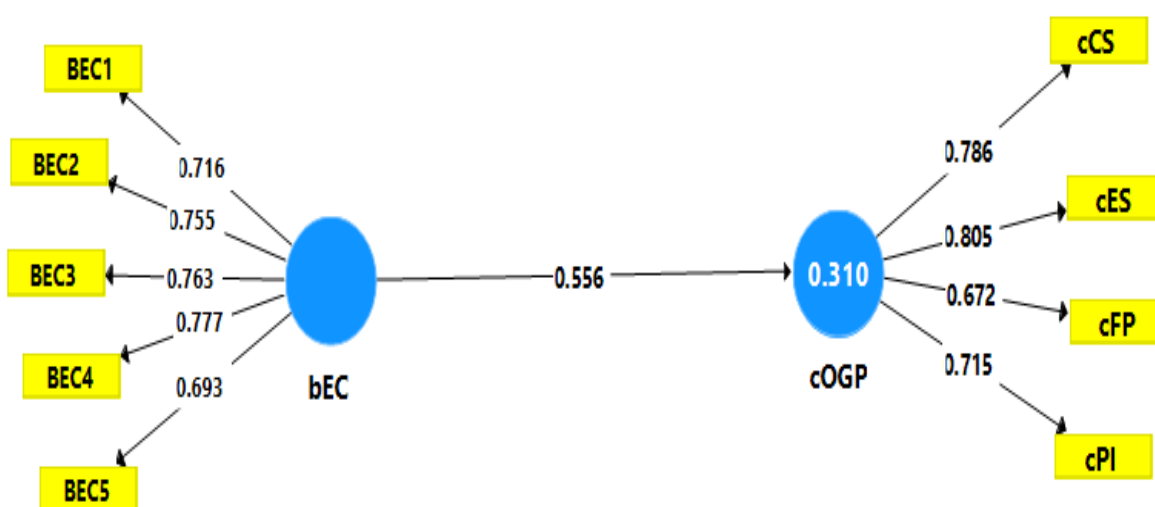| Null Hypothesis	Beta	Standard Deviation (STDEV)	R Square	F Square	T Statistic	P Value	Decision
H_{01}	0.556	0.047	0.310	0.283	11.859	0.000	Rejected

Source: Author's computation (2022)

Figure: 4: Path Coefficient of e-Compensation on Organisational Performance

Source: Author's computation (2022).

4. Discussion of Findings:

Overall, this study shows the significance of e-Compensation on organizational performance. The indicators of e-Compensation which include, the e-compensation system making the payroll process more accurate, the pay review being systematically adjusted, and remuneration being paid through e-compensation applications, all have overall significance in the model. This result provides consistency with previous studies like Rahman and Hossain (2021) who investigated e-HRM procedure and organizational sustainability and found that e-Compensation as an e-HRM component has a significant relationship with the dependent variable of organizational performance. This result further shows consistency with Ahmed (2019) who found that e-Compensation as an e-HRM component has a positive relationship with organizational performance in his study on the manufacturing industries of Bangladesh.

The managerialimplication of this finding is that e-Compensation management strategies embarked on by the brewery firms as indicated in this study should be continued and sustained as a way of attaining employee satisfaction which directly brings affect organizational performance. Moreover, the selectedfirms should improve more on employees' data management by deploying electronic meansto continually be used as compensation models which will allow for the timely and speedy delivery of compensation packages to employees. This will directly have progressive positive implications on the performance of the organization as employees are well compensated.The study further revealed from the empirical findings, that e-compensation can stand independently as a component of electronic human resource management to influence organizational performance positively. The study has also contributed to empirical literature to show that e-Compensation is a major electronic human resource management practice thatdrives organizational performance. It is thereforeconcluded that e-Compensation which enhances employees' satisfaction as an indicator of performance has a direct significant positive effect on organizational performance in the Nigerian Brewery industry.

5. Conclusion and Recommendations: This research study explored the implications of the deployment of e-compensation applications as digitalized HR practices and its corresponding effects on the performance of firms within the brewery industry of Nigeria, West Africa, a positive effect of e-compensation on organizational performance was revealed. The firms should formulate strategic policies to enhance and sustain progressive e-compensation practices being deployed within the organizations which will serve as a major managerial implication within the organizations. This study further revealed that the e-compensation component of digital HR systems can stand independently to influence organizational performance.

6. Limitations and Direction for Further Study: This study only examined one major practice (component) of electronic human resource management and its direct effect on organizational performance. Other future research can be embarked upon, by assessing other components of electronic human resource management practices and investigating their corresponding effects on organizational performance. This can be carried out from other major industry that drives the economy of the Country apart from the Brewery industry. Future studies can also look at a set of differentperformance indicators to measure organizational performance other than the Balanced Score Card (BSC). Moreover, future studies could research the possibility of having another concept that could be a variable to test a mediation effect in the relationship between e-compensation and organizational performance.

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