EFFECT OF FRINGE BENEFITS ON EMPLOYEE COMMITMENT IN ORACLE BUSINESS LIMITED, MAKURDI, BENUE STATE, NIGERIA

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ABSTRACT
The study examined the effect of fringe benefits on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria. Specifically, the paper determined the effect of welfare schemes on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria, and assessed the effect of training on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria. The population of the study comprised of four hundred and filthy-three 453 staff of Oracle Business Limited, Makurdi, Benue State, Nigeria. Used a representative sample using Burley (1964) population allocation formula (Kumar, 1976) of 213. The study's findings have shown that welfare scheme and training are reliable and significant indicators of employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria. The study concludes that fringe benefits have significant effect on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria. The study recommended among others the management of Oracle Business Limited Makurdi, Benue State should uphold and continue to promote fringe benefits policies and practices in its operations given the importance and benefits that fringe benefits provide to the organization. Management should also ensure that employees who dedicate individual resources to achieve set objectives are rewarded.

Introduction

With the increase in globalization and competition, the work force in all countries has become increasingly heterogeneous and so are their needs and expectations. Advances in technology and the advent of a global economy have brought the people of the world at the same place closer to each other such that no human resource practices in other organizations are completely hidden. It has become a challenge for modern organizations to efficiently motivate employees for maximum commitment (Armstrong, 2013). So, businesses, educational systems and other entities are investigating ways to better serve their constituents and to attract and retain the best and most qualified employees. In this regard, organizations the world over, have recognized fringe benefits to be a significant element that influences commitment in an organization (Dale, 2019). It is important to mention that the payment of fringe benefits to employees has been the end result of their continuous agitations, strikes etc. and it has a long history in this respect (Erbasi, 2012). French revolution, industrial revolution, First World War and Second World War made headway towards introducing fringe benefits and social security in public or private enterprises worldwide (Dzuaranin, 2012). Henk (2016) posit that fringe benefits in Europe usually relate to a collective labour agreement (within the framework of a country's social security policy) and include both secondary (e.g., health insurance programs) and tertiary conditions (e.g., a company's car lease program). In the United States however, fringe benefit packages are much more organization specific, mirroring entrepreneurial and managerial views on appropriate provisions. Usually, their coverage is much more modest than in European countries.

Ilo (2017) states that alongside robust economic growth over recent years, Africa has made great strides in closing the social security coverage gaps. With the support of international organizations such as the ILO, nearly all countries in Africa have adopted comprehensive national social security development plans and strategies, including the introduction or extension of a basic social security package incorporating essential health care, child support for school age children and a minimum pension benefit. Organizations in Nigeria according to Akinbayo (2012), the approach towards pay and benefits differentiates between staff at different levels of employment hierarchy. Fringe benefits encompass a broad range of benefits; other than wages and salaries that organizations provide for their employees. Fringe benefits are also called perquisites and are either provided by the employer on his own initiative or they are the result of collective bargaining agreement or state legislations (Olanrewaju and Kunsola, 2012). Fringe benefits increases the economic security of employees and in doing so, improve their commitment (Roberts, 2015). According to Mathis and John (2013), when people are recruited, selected, trained and allocated responsibilities, management must focus on creating enabling environment that facilitates high level of commitment and also to make it possible for individuals to meet some of their most important needs through the provision of fringe benefits not expressly stated in their appointment letters. This is usually achieved by providing both financial and non-financial fringe benefits for its members of staff which could ultimately lead to better individual and organizational commitment (Ngatia, 2015). Thus, financial benefits are those that enhance the employees' financial well-being directly e.g. welfare schemes and training etc. (Erbasi, 2012). A great deal has been written about fringe benefits and its effect on employee's commitment in the past (Isaac and Dinah, 2016, Chukwudumebiand Kifordu, 2019, Sahar nd Danish, 2019). Despite this number of studies, little empirical studies exist on fringe benefits and its effect on employee commitment in the manufacturing industry in developing countries especially in Nigeria.

1.2 Statement of the Problem

The rate at which employees' attrition is increasing in business organizations in Nigeria has become a thing of concern and it is obvious that the steps taken by the managements and stakeholders of these organizations have not solved this problem. Inadequate formulation, administration and implementation of good compensation policies that would allow firms to retain their best hands and ensure commitment from their employees in the face of evolving competition in the business environment in Nigeria has led to organizationsfailing to

achieve their set objectives. These failures are of great concern because of the negative effect they have on the commitment of employees of the affected organizations.

Previous studies (such as DeNobile, 2016; Feinsod andDavenport, 2016) have established that fringe benefits have positive effect on employee commitment. But the extent of the effect is unclear; it is therefore not surprising that these past researches are inconclusive. More so, majority of the works are outside the Nigerian business environment, even those in Nigeria did not ponder directly on the effect of fringe benefits on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria. For instance, Oguejiofor and Umeano (2018) focused on fringe benefits and employees' performance in selected brewery firms in Anambra State. In addition, Ahmad (2017) states that employees' value or welcome retirement benefits more than other fringe benefits. Oniye (2012) made it clear that retirement benefit is a prime motivator for improved employees' productivity. Also, that lack of retirement benefit makes employees not to be committed to their job which limit their contributions to the organization, and in turn affect organizational performance, produce employees who are dissatisfied, disengaged more than feeling empowered. Unlike Oguejiofor and Umeano, other scholars in Nigeria particularly did not examine the effects of financial and non-financial benefits on employee commitment which is the focus of this present study. Based on these backdrops, this current study is being embarked upon to evaluate the effect of fringe benefits on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria.

1.3 Objectives of the Study

The broad objective of the paper is to investigate the effect of fringe benefits on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria. The specific objectives are to;

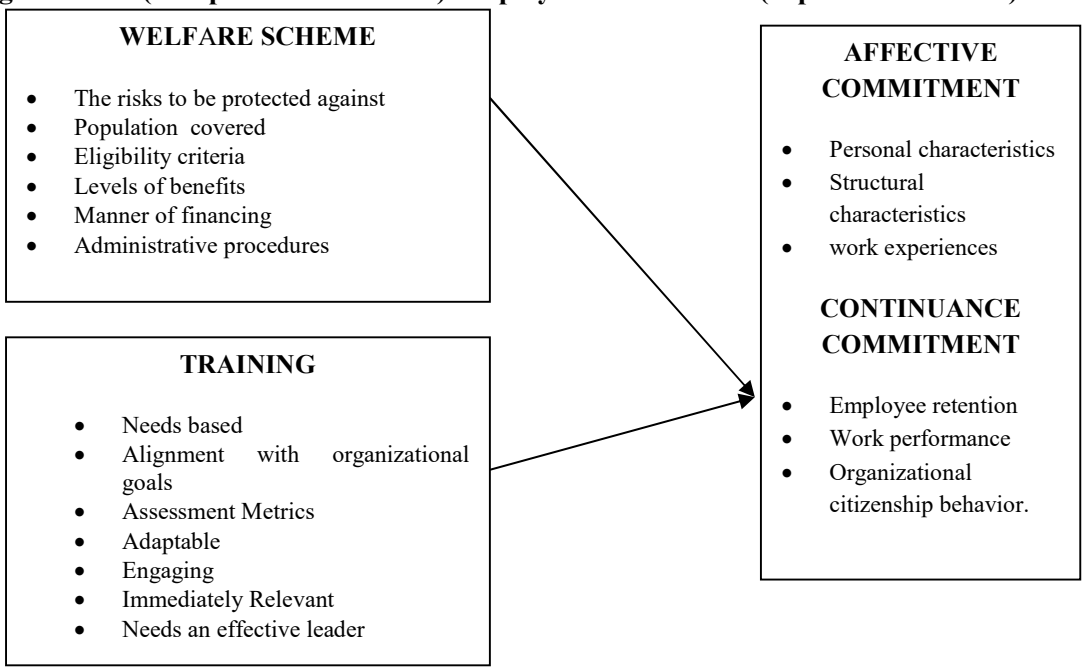
i. determine the effect of welfare schemes on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria.

ii. assess the effect of training on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria.

2.1 Literature Review

2.2 Conceptual Framework

Fig 1: Conceptual Model



Source: *Developed by the researcher, 2022.*

2.2.1 Concept of Fringe Benefits

Camelleri and Vander (2017) opine that one of the problems which always arise in discussing fringe benefits is that of definition. They pointed out that when narrowly defined, it has been used to mean only those benefits which appear in the employee's pay cheque. In its broader sense, they describe it as those employee benefits which appear as cost items in negotiated labour agreements. But in its broadest interpretation, it is defined as any kind of employee benefits and includes such items as health and life insurance, retirement benefits and other such items commonly contained in the labour contract as well as broad category of employees' services such as employee recreation and social programme, purchase of company products at reduced prices and medical services (Camelleriand Vander, 2017). In the search for a suitable definition, certain characteristics of fringe benefits have been described by Camelleri and Vander. These characteristics are: they all cost the employer money; they all either add to the employees' pay or are of some service to him, they are available to all or most of the employees and their cost rises or falls as the size of the work-force changes. Abayomi and Ziska (2014) while contributing defines it as expenditure designed to benefit employees over and above regular wages and direct monetary incentives related to output. Ali, Zohreh and Roya (2014) defines it as the total package offered to employees over and above salary which increases their wellbeing at some cost to the employer. In their own contribution also, Bader, Hashim and Zaharim (2013) defines it as something of value, apart from agreed regular monetary payments of salaries and wages, given by an employer to an employee. Bako (2014) defines fringe benefits as the reward for employment in addition to remuneration or payment of wages or salaries.

According to Alpert (2017), benefits are almost encompassing, they span a worker's life from the date of employment to life after death. But the question always arises as to whether or not a company should provide any kind of benefit to its employees. While some argue that liberal benefit plans raise morale, increase employees' loyalty and motivates employees, others are of contrary opinion. However, Chukwudumebi and Kifordu (2018) are of the view that fringe benefits are indeed here to stay. They opine that it is beyond the power of the individual company or the industry in general to consider retrogressing from the present accepted standard of benefits but it is within the company's prerogative to ask itself these questions: do our employees really appreciate what we are doing for them? And are we getting as much out of fringe benefits programmeas possible? If the company cannot answer all the questions in the affirmative, it may be assumed that its programme is little more than a give-awayprogramme (Chepkwony and Oloko, 2014).

2.2.2 Dimensions of Fringe Benefits

A. Financial benefits

For the purpose of this study, the following financial fringe benefits as identified by Amah (2014) and are been put to practice by Oracle Business Limited Makurdi, Benue State will suffice. This includes;

i. Welfare schemes

Armstrong (2013) states that employee welfare schemes rest mainly on the abstract ground of social responsibility on organizations for those who work for them. Organizations need highly committed employees in order to meet their goals and to deliver the products and services they specialize in and hence achieve competitive advantage. According to Breaugh and Mann (2014), organizations provide welfare facilities to their employees to keep their commitment levels high.

ii. Training

Training in an organization is basically a learning process by which the management, Human Resource or training staff of the organization or from outside the organization provide its employees purposeful learning opportunities in a structured manner (Tanova and Nadiri, 2015). The ultimate aim of this process is the development of the employee's knowledge, skills and attitudes which are deemed to be necessary by the organization in achieving it aims and objectives. Armstrong (2013) states that the main objectives of employee training in organizations are development of employee competences and

improvement of their commitment; employee growth within the organization such that future human resource needs of the organization can be met and lastly reduction of employee learning time in the case of new appointments, transfers or promotion. Training refers to systematic activities to develop and improve employees' skills, knowledge and behaviours to enable them to perform job-related duties, accomplish specific tasks and meet the quality requirements of Human Resources for the future.

2.2.3 Concept of Employee Commitment

According to Allen and Meyer (2014), employee commitment also known as organizational commitment is defined as the employees' feeling of obligation to stay with the organization. It involves active relationship with the organization in which individuals are willing to give something of them in order to help the organization succeed and prosper. According to Armstrong (2016), real commitment often evolves into an exchange relationship in which individuals attach themselves to the organization in return for certain rewards or outcomes. Herscovitch and Meyer (2012) defines employee commitment as the degree to which an employee identifies with the goals and values of the organization and is willing to exert efforts to help it succeed.

2.2.4 Dimensions of Employee Commitment

O'Malley (2014) contends that a review of the commitment literature produces five general factors which relate to the development of employee commitment, these are; affiliative commitment, associative commitment, moral commitment, affective commitment and structural commitment. Also, O'Reilly and Chatman (1986) in Meyer and Allen (2014) developed their multidimensional framework on the basis of the assumption that commitment represents an attitude towards the organization. According to O'Reilly and Chatman, commitment takes on three distinct forms, which they labelledcompliance, identification and internalization. However, for the purpose of this study, the three component conceptualization model of employee commitment postulated by Meyer and Allen (2014) shall be adopted.

below:

i. Affective Commitment

The first dimension of organizational commitment in the model is affective commitment, which represents the individual's emotional attachment to the organization. According to Meyer and Allen (2018), affective commitment is the employee's emotional attachment to, identification with, and involvement in the organization. Organizational members, who are committed to an organization on an affective basis, continue working for the organization because they want to (Tharenou, 2014). Members who are committed on an affective level stay with the organization because they view their personal employment relationship as congruent to the goals and values of the organization (Nordhaug, 2019). Affective commitment is a work related attitude with positive feelings towards the organization (John and Elyse).

ii. Continuance Commitment

The second dimension of the tri-dimensional model of organizational commitment is continuance commitment. Meyer and Allen (2018) define continuance commitment as awareness of the costs associated with leaving the organization. It is calculative in nature because of the individual's perception or weighing of costs and risks associated with leaving the current organization (Porter, Mowdayand Steers, 2017). Meyer and Allen (2018) further state that employees whose primary link to the organization is based on continuance commitment remain because they need to do so. This indicates the difference between continuance and affective commitment.

2.1 Theoretical Framework

2.1.1 Need and Fulfilment Theory

Need and fulfilment theory was propounded by Lawler in 1973 where he stated that the basic happiness of workers is in satisfying their needs and demands (Celik, Man, Modrak, Dima andPachura, 2014). Need and Fulfilment theorists believed that employee's commitment is a function of how much of a benefit or outcome they are receiving for their work (Chepkwony and Oloko, 2014). Celik et al (2014) suggests that the supporters of this theory measure commitment in terms of the benefits received by an employee or the extent to which

his/her needs are met. The concern of this theory is that commitment is dependent on how much of a given outcome or group of outcomes an employee receives. Hence, Lawler (1994) in Celik et al (2014) argues that commitment is determined by the differences between the actual outcome a person receives (for example, rewards) and some other outcome levels. In other words, employees become dissatisfied when what they receive as compensation is low compared to other outcome levels. Celik et al (2014) further opines that the basic premise of the Need and Fulfilment theory is that it explores the depth at which outcomes motivate people to contribute valuable inputs to a job and perform at high levels. A manager must determine what needs the person is trying to satisfy at work and ensure that the person receives outcomes that help to satisfy those needs when the person performs at a high level and helps the organization achieve its goals (Lewis, 2019).

The weakness of this theory is that the theorists fail to take into account the individual-difference factors of a person. According to Lewis (2019), the individual difference factor has to do with how people feel about what they receive and what outcomes they feel they should receive for the work done. For example, an employee who expects to be paid more for his/her job is more likely to be dissatisfied than someone who feels that he is paid adequately for his work. Individual-difference factors suggest that the fulfillment-theory approach to organizational commitment is not effective; since this approach fails to take into account differences in people's feelings about the outcomes they should receive (Celik et al., 2014).

2.3 Empirical Reviews

Falola, Osibanjoand Odelana (2020) studied Employee-Centered Welfare Schemes and Job Commitment in Manufacturing Industry in Nigeria. The objective of this study is to assess the scope of employee welfare schemes, job commitment and strategic management approach to various forms of welfare packages in the world of work. The study engages reports from secondary data sources from reputable and scientific databases. Relevant information gathered from various articles were conceptually analyzed and discussed. It was revealed that employee centered welfare schemes had significant effects on job commitment. This study is related to the research because the understudied variables are same. The study was done in Nigeria but there is need to replicate to ascertain its adequacy in discussion and methodology in other studies. Falola, Osibanjoand Odelana (2020) studied Employee-Centered Welfare Schemes and Job Commitment in Manufacturing Industry in Nigeria.The objective of this study is to assess the scope of employee welfare schemes, job commitment and strategic management approach to various forms of welfare packages in the world of work. The study engages reports from secondary data sources from reputable and scientific databases. Relevant information gathered from various articles were conceptually analyzed and discussed. It was revealed that employee centered welfare schemes had significant effects on job commitment. Though the study was done in Nigeria but in a different state, there is need to replicate to ascertain its assertions.

Saeed, Fahad, Waqas, Waheed, and Imran (2020) focused on the Effect of Training on Employee Commitment: Mediating Role of JobSatisfaction in Hayatabad Industrial Estates. The objectives of the study are to find out the effect of training on job satisfaction, andorganizational commitment. Besides, the study also aims at assessing the mediating effect of jobsatisfaction between employee training and organizational commitment. The present research studyapplied a cross sectional and the data was collected from HR, production, procurement, marketingand finance departments of the different companies of Hayatabad Industrial estates. Thosecompanies were listed and having 900 employees from lower, middle and top management. Datawas collected through questionnaire from 200 respondents while the selection of respondents wasmade randomly. The overall response rate of the respondents was 76%. Smart PLS 3.3.2 versionwas used to test the mediation analysis. The finding revealed that training had a positive associationwith organizational commitment and job satisfaction while, job satisfaction partly mediated theassociation of training organizational commitment. This study is related to the research because the understudied variables are same. The population of the study too is appropriate as well as the sample size, instrument of the data analysis is all in agreement with that to be used in the present study. Though the study was done outside Nigeria, there is need to replicate

to ascertain its assertions and usefulness to other organizations when applied.

Pollack (2021) also did a study on overtime pay and employee commitment in manufacturing firms in New York. This study examined the relationship between overtime pay and employee commitment. Survey design was adopted in this study. The study was drawn from a population of 300 employees. Purposive and stratified random sampling methods were used. Data was obtained through structured questionnaire. Linear regression was used to investigate the relationship between overtime pay and employee's commitment. Results however revealed that many employees welcome the opportunity to augment their regular salaries with overtime pay and has positive and significant effect on employee commitment. Some businesses can effectively use overtime as a kind of voluntary bonus: if the employees are willing to put in the added hours, they will be rewarded with increased pay. The study is related in terms of focus and main variables even though it was done outside Nigeria and in a different sector, but will build a good foundation for our study.

3.1 Model Specification

The need to take sample becomes necessary because it is not always possible to study the whole population most especially if the population is a fairly large one. The sampling technique used is the convenient sampling technique. This was adopted because of its economic viability and convenience. The sample size is arrived at using Taro Yamani's formula (1964) as cited in Orsaah (2009). Given a research work that involves a large number of people i.e population, it is usually impossible to meet one on one with all of them. This gives rise to the need of selecting a sample size that would represent the whole population. The Taro Yamani formula is the most appropriate formula to use.

The formula is;

$$n = \frac{N}{1 + N(e)^2} \quad (1)$$

Where:

n = sample size

N = population size

e = error of sampling (5% or 0.05 significant level)

1 is constant.

Therefore;

$$n = \frac{453}{1 + 453(0.05)^2}$$

$$n = \frac{453}{1 + 453(0.0025)}$$

$$n = \frac{453}{1 + 1.1325}$$

$$n = \frac{453}{2.1325}$$

= 213 employees approximately.

3.4.1 Determination of sample size for each firm

The sample size of employees for each firm was selected using Burley **(**1964**)** population allocation formula (Kumar, 1976):

$$Nh = \frac{nNh}{N}(2)$$

where;

Nh = the number of units allocated to each firm

N = the total sample size

Nh = the number of each firm

N = the population size

Applying this formula we will have;

Feed Mill $Nh = \frac{213 \times 56}{453}$

= 27

Plastic $Nh = \frac{213 \times 127}{453}$

= 60

Oracle Farms $Nh = \frac{213 \times 136}{453}$

= 64

Goshen Water $Nh = \frac{213 \times 134}{453}$

= 63

The above makes up a total sample of 27 + 60 + 64 + 63 = 214 employees. The sample size will be distributed randomly.

3.9.2 Model Specification

The model employed for this study was multiple regression analysis which involves two explanatory variables and one independent variable. Therefore, the following model specification was used to test the four formulated hypotheses as follows:

EPC = f (FB) (3.1)

where;

EC = Employee Commitment

FB = Fringe Benefits

f = function

FB = f(WS,TRN) (3.2)

where;

WS= Welfare Schemes

T= Training

Substituting (4) in (3) gives

EC = f(WS,TRN) (3.3)

The explicit form of the model is given as;

$EC=\beta_0+ \beta_1 WS_i+ \beta_2 TRN +\mu_i$ (3.4)

where;

β_0 = The intercept or autonomous parameter estimate

β_1 to β_4 are the slope of the coefficients of the independent variables to be determined (they are the parameter estimates)

μ = error estimate

The estimation is conducted with the aid of econometric computer software package, E-Views version 9.0.

4.0 Data presentation and Analysis

This section deals with the presentation of the results obtained from the field. It is made up of four subsections namely; data presentation, regression analysis, test of hypotheses and discussion of findings.

Table 1: Model Summary

Model	R	R^2	Adjusted R Square	Std. Error of the Estimate
1	0.935[a]	0.875	0.872	0.287

a. Dependent Variable: EPC

b. Predictors: (Constant), WS, TRN

Source: Author's Computation, using SPSS 24.0

The result in Table 1 showed that the regression coefficient, R = 0.935which shows the relationship that exist between the fringe benefits which is the independent variable and employee commitment the dependent variable. The coefficient of determination (R^2) was 0.791. Coefficient of determination explains the extent to which changes in the dependent variable is explained by the change in the independent variables or the percentage of variation in the dependent variable (employee commitment) that is explained by all independent variables. The coefficient of determination showed that 87 % of the variation in employee commitment is explained by welfare (WS) and training (TRN). The fundamental assumption about error terms is not violated because the error term captured the remaining (13%) of order variable that affects the model outside the variables included in the regression model such as epidemics,

earthquake, unquantifiable data, random behavior of human beings etc.

Table 2: ANOVA Result

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	**Regression**	120.130	4	30.033	364.604	.000[b]
	Residual	17.215	209	0.082		
	Total	137.346	213			

a. Dependent Variable: EPC

b. Predictors: (Constant), WS, TRN

Source: Author's Computation, using SPSS 24.0

Table 2 result reveals that the F-statistics was found to be positive ($F_{Tab,}$ 4.85) = F_{cal}364.604, P = 0.000) implying that the research model is fit and significant at 0.05 significant level. Also, the F value from the ANOVA Table is 364.604and is significant because the significance level = .000 which is less than P ≤ 0.05. This implies that the overall regression model is statistically significant, valid and fit. The valid regression model implies that all independent variables welfare (WEF) and training (TRN)are capable of explaining that a positive and significant relationship exist with the dependent variable (employee commitment).

Table 3: Regression Results

Variable	B	Std. Error	Beta	t-value	p-value
(Constant)	.2899	0.333		.869	.000
WS	9.251 5.744	.834	.331	.000	
TRN	2.570 5.950	.813	.640	.000	

a. Dependent Variable: EPC

Source: SPSS Output, 2024

ERP, POP,

The Estimated Model Coefficients shows that the general form of the equation to predict EPC from FB is: ***Predicted EPC = 2.899+ 834WS+0.813TRN+ (ET***) (3.5)

The result in Table 3 showed that the regression coefficient of welfare scheme (WS) = 834 and correctly signed, this depicts that a positive relationship exists between the independent variables and dependent variable such that a unit change increases in welfare scheme (WS) will increase employee commitment(EPC) by 83.4% percent. The regression coefficient for training (β_2) = .813 is also positive and correctly signed, this implies that a positive relationship exists between

training (TRN) and employee commitment(EPC) such that that a unit increase in of training (TRN)will bring about 81.3% increase change in employee commitment(EPC)if other variables are kept constant. The T value is 0.331 which is significant at .000.

The t-value is 0.640 which is significant at .000 level. At 5 % level of significance and 95 % level of confidence; welfare scheme (WS)showed a beta value of 0.634 and 0.000 level of significance, training (TRN) showed a beta value of 0. 813 and 0.000 level ofsignificance respectively. The regression coefficient clearly indicated that interest rate contributes more to employee commitment(EPC) within the study area.

4.1 Discussion of findings

The findings of this paper are discussed based on the specific objectives of the study as follows:

Objective One

Effect of welfare schemes on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria.

In examining the effect of welfare scheme and employee commitmentin Oracle Business Limited, Makurdi, BenueState in Nigeria. Regression analysis t-test was used to test the hypothesis at 5 % level of significance and the t-value (0.331) was less than the significance level. This can be statistically given as t-value 0.333 < α =0.05. This implies that welfare scheme has a significant effect on employee commitmentin Oracle Business Limited, Makurdi, BenueState in Nigeria. This finding agrees with the findings of Pollack (2021) who studied on overtime pay and employee commitment in manufacturing firms in New York. However, revealed that many employees welcome the opportunity to augment their regular salaries with overtime pay and has positive and significant effect on employee commitment. Some businesses can effectively use overtime as a kind of voluntary bonus: if the employees are willing to put in the added hours, they will be rewarded with increased pay. The study is related in terms of focus and main variables even though it was done outside Nigeria and in a different sector, but will build a good foundation for our study.

Objective Two

Effect of training on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria.

In examining the effect of training and employee commitmentin Oracle Business Limited, Makurdi, BenueState in Nigeria. Regression analysis was used tostudent's t-test to test the hypothesis at 5 % level of significance and the t-value (0.640) was less than the significance level. This can be statistically given as t-value 0.640 < α =0.05. This implies that traininghas a significant effect onemployee commitmentin Oracle Business Limited, Makurdi, BenueState in Nigeria.This finding is in tandem withChukwudumebi and Kifordu (2018) who are of the view that fringe benefits are indeed here to stay. They opine that it is beyond the power of the individual company or the industry in general to consider retrogressing from the present accepted standard of benefits but it is within the company's prerogative to ask itself these questions: do our employees really appreciate what we are doing for them And are we getting as much out of fringe benefits programmeas possible? If the company cannot answer all the questions in the affirmative, it may be assumed that its programme is little more than a give-awayprogramme (Chepkwony and Oloko, 2014).

5.2 Conclusion

The study contributes to literature pertaining to the effect of fringe benefits on employee commitment especially the manufacturing sector in Benue State. The study provides a broad overview on the potential pattern of the relationships between the variables such as welfare scheme, training, personal recognition benefits and career development opportunities with employees' commitment for optimal performance towards achieving the set objectives of an organization. Fringe benefits have been identified as an important factor that significantly affects employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria. However, the chance of using fringe benefits to enhance employee commitment has not fully been adopted by the management of Oracle Business Limited, Makurdi, Benue State, Nigeria because of inadequate attention to non-financial fringe benefits such as personal recognition and provision of career development opportunities for all staff. Fringe

benefits can be most properly viewed as an important precursor, or even a necessary working condition in motivating employees for the development of organisational activities and subsequent improvement in commitment, growth and survivability of its ventures. Furthermore, a benefit, especially those financial in nature the firm has built and sustained over time also has great potentials for making or marring the fortunes of the firms or for their growth. Thus, fringe benefits have positive/significant effect on employee commitment in Oracle Business Limited, Makurdi, Benue State, Nigeria.

5.3 Recommendations

Based on data presentation, analysis and discussion of findings as well as conclusion drawn, this study makes the following recommendations

I. Management of Oracle Business Limited Makurdi, Benue State should uphold and continue to promote fringe benefits policies and practices in its operations given the importance and benefits that fringe benefits provide to the organization. Management should also ensure that employees who dedicate individual resources to achieve set objectives are rewarded.

II. Management should continue to promote equal career development opportunities for all categories of staff and create flexible working policies that can help all employees to manage their work and education (either formal education or attending seminar and conferences) without losing their jobs.

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