FACTORS THAT INFLUENCE EMPLOYEE PERFORMANCE IN OFFSHORING OFFICE: CASE OF JITASA LLC

Ermin CERO
International Burch University, Sarajevo
ermin.cero@ibu.edu.ba
Emina BALIC
International Burch University, Sarajevo
emina.balic@stu.ibu.edu.ba

Abstract
Since most of the companies are becoming aware of the fact how important employee performance is, finding out ways to achieve higher levels of employee performance is becoming one of the crucial factors for any companies' success. To help employees achieve better performance, company management needs to know which factors influence employees to perform better. So, few of these factors are tested throughout this study and provide answers that might be helpful to companies that are struggling to motivate employees. The aim of this study is to research into factors that influence the performance of employees on offshoring location in Sarajevo and these factors are Training, Motivation, and Organizational culture. The results that are presented and discussed throughout the study showed that all three hypotheses are accepted, which tells us that there is a positive relationship between Training, Motivation, Organizational culture and Employee Performance in Jitasa LLC. As currently there is no study of this kind conducted in organization that employs offshoring concept, theoretical and empirical contribution is granted. The limitation of the study is relatively small sample and the fact that we could not address all the factors that might influence employee performance.

I. INTRODUCTION

Although there is a growing amount of research studies conducted on the factors influencing employee performance in companies that come from various industries, there is still little research on the factors influencing employee performance in the company that moved all their work to the offshore location. This study explained the offshoring concept in general and how it is applied in U.S. based company Jitasa LLC, where the offshoring refers to a reallocation of a particular business function to an offshore location that is located outside the country to reduce expenses of the company. Since accounting profession has been considered as conservative and is operating under the conditions where there is an intense regulatory oversight, there is a pressure placed on companies to take action to cut costs and fill out staffing shortage, if any. Since it is very complex task to establish effective process of doing business on offshore locations, it is also very hard to manage it and keep employees motivated and satisfied, as well as provide good support from the onshore office. Sometimes the employees on offshore locations might feel lack of confidence, since they are dependent on the onshore office staff, at least for certain period, but also later when some important decisions need to be made. In order to successfully manage the whole process, employers need to be aware of all the factors that influence their employees' performance and that way ensure that all their employees have necessary support, while providing services to clients.

Jitasa LLC operates in an accounting industry and has offshore offices in Sarajevo (BiH) and Bangkok (Thailand), while the main office is in Boise, Idaho (US). This company uses typical offshoring, with several offshoring offices around the world, while in this study we focused on offshoring office in Sarajevo. Offshoring is one of the economic concepts which is often not understood in the right way, so it is necessary to understand some of the basic characteristics of offshoring and these are: a) opening an office outside the country where the company is located, b) transfer of one or more business functions to an offshore location, c) the company does not go beyond its framework offshore approach. The aim of this paper is to determine the factors that influence the performance of employees, so the main objectives of the study are:

- To explain how the company operates on an offshoring location and its relations to onshore office.
- What are the significant factors influencing the performance of employees in Jitasa LLC?
- What are the effects of independent variables on the performance of employees in Jitasa LLC?
- What factors inspire employee to come with better performance?

As it is generally known, every company depends on its employees, since without them the company would not be able to operate. When it comes to employees, we can say that their performance is influenced by many factors, where some of them are analysed throughout the study. Companies must rely on their employees because the employees are the connection between a company and customers, from creating a product or service to delivering it to them and that is why employees are companies' image in the business world. In order to efficiently take care of employees and their satisfaction in the company, human resource department should be something that is of crucial importance for one company, as it is not easy task to manage them and create an atmosphere in which everyone will be satisfied. During this study, we researched into factors that influence Employee Performance, like Training, Motivation, and Organizational Culture.

II. ABOUT COMPANY

Jitasa LLC is a U.S. based company that operates in an accounting industry since 2008. It serves non-profit organizations all around United States and provides support through three different time zones, since it has office in United States, Bosnia and Herzegovina, and Thailand. Its name, Jitasa, means "The Spirit of Serving Others". The mission of a company is to improve the effectiveness and efficiency of non-profit organizations, since the non-profits make the world better place, by achieving their goals. Jitasa is currently a world leader in providing accounting and bookkeeping services to non-profit organizations all around United States. The company uses offshoring concept and successfully serves a lot of clients. In 2011, office in Bangkok, Thailand is opened and started operating along with U.S. office. Few years later, in 2016 they opened office in Sarajevo, Bosnia and Herzegovina. From then, these three offices operate smoothly and support clients all around United States (www.jitasagroup.com).

The company provides various services like monthly bookkeeping, filing taxes for all U.S. states and data entry (www.jitasagroup.com). The monthly bookkeeping process includes entering transactions, reconciling bank accounts, reviewing books and preparing financial statements. This includes daily communication with clients and solving problems as they arise, but also requesting things needed to complete month close process. Every month, employees work on closing previous month and so on. Employees that communicate with clients are employees from United States and Bosnia and Herzegovina office, while employees from Thailand are doing more of a background work. However, the global teams are consisted of employees from all three offices, so the good teamwork is needed in order to achieve success while providing accounting services to clients. Each team should have 5 members, where 1 is from United States office, 2 are from Bosnia and Herzegovina office and 2 are from Thailand office. This number sometimes varies due to changes in positions or teams, so sometimes there is higher number of employees in one global team when the transition is in process from one person to another.

III. EMPLOYEE PERFORMANCE

According to Mathis and Jackson (2009), performance can be defined as quantity and quality of output, as well as time and efficiency of work that needs to be completed. When certain tasks need to be completed by a certain individual, as set up and measured by a supervisor, that certain individual needs to be following certain rules and procedures, while also utilizing available resources effectively. If the completion of that task is successful, that represents employee performance. As Aguinis (2009) described that the definition of employee performance does not include any result of an employee behavior, but only the behaviors themselves. According to Aguinis (2009), employee performance is not about what employees produce or the result of that work, but more how and what they do to complete the task.

By looking at recent studies conducted by several researchers, Budd (2010) concluded that when managers of one company or organizations have good relationship with other employees in a way that they listen to each other and pay attention to each employee's ideas and suggestions, that same employees in most cases show better performance when it comes to the work they perform. This kind of behaviour contributes not only to a company, but also to employee in a long-term period, especially in a strategy-oriented companies and organizations where the managers have clear strategy developed for the company. When it comes to employees, it is also extremely important that the company or organization helps and supports employees to be part of the

companies' mission and that the employees feel like they belong to the company and that they feel supported and that their ideas are accepted (Shuck, 2011).

According to Busck (2010), the work environment and atmosphere can be considered as one of the most important factors that can affect positively on performance and increasing their participation, in their daily tasks but also some kind of different involvement in the companies' activities outside of their work description. What can improve employee performance is also having satisfying salary that can allow one individual to spend it on lot of things but also to manage to save certain amount of money. It can motivate employees and as a result they will perform better, but maybe even something that is not in their scope of position. Other than salary, we can say that people like to be appraised by their managers or other employees that are their team members. This way, they feel like they are appreciated and that their work is recognized among company or organization. So, company or an organization should have appraisal system developed internally in order to benefit from that way of telling and showing employees that the company appreciates them.

IV. FACTORS INFLUENCING EMPLOYEE PERFORMANCE

When it comes to one of our independent variables, Training, we can define it as developing process of skills of employees of one company with the aim of improving the performance (Swanson, 1999). In every company, we can say that training represents planned and systematic activities that are carefully planned and that should provide a result in a sense of finished product, called employee. Training should provide sufficient level of knowledge, skills, and guidelines in order to perform work effectively (Bekele, 2016). Before hiring employees, a company should have prepared training program for each of the positions and then if certain training program shows no effect, it can be easily adapted or upgraded. There are also situations where the additional trainings should be provided, when the employees perform under the required and expected levels of skills and knowledge. According to Appiah (2010), we can say that it has been proven that training leads to performance improvement for the employee and company overall and positively affecting employee performance through development of knowledge, competencies, behaviour, and skills. Some of the studies show that good training system and program not only attracts new employees, that would have all the support needed and be able to show higher employee performance, but also it can serve as a driving force for existing employees and create new opportunities for their career development (Newton, 2006).

When it comes to our second independent variable, Motivation, we can say that it is the main factor that is influencing employee performance and it is extremely important to keep track of whether employees are motivated enough in order to perform their daily tasks well. In case employers notice that certain individuals are underperforming due to lack of motivation for work, they can solve that on time, before that employee starts to harm company or organization. That kind of situation can lead to increase in expenses of a company, but at the same time costly on terms of excessive staff turnover and also from a management side, increased use of their time (Jobber 1994). According to Owoyele (2017), motivation among employees in the company can help increase morale of employees, so it is extremely important for managers to understand this. According to Bekele (2016), it is very important to have motivated workforce since the complete participation of all employees can contribute to the higher profitability of the organization.

When it comes to Organizational Culture, Ojo (2009) indicates that it is extremely important for a company to have developed culture of the organization, so that employees are able to identify with the companies' norms and values and culture and in these circumstances, they will be able to improve their performance and be more motivated. Every organization represents a learning environment, since when the new employees are hired, they start learning about companies' culture and decide whether they can accept that and behave according to that. It is extremely important that they decide that on time, since when an Organizational culture is harmed, the employees start showing lower performance, because they don't feel like united team and can start feeling like they are not accepted enough. So, it makes employees wanting to be part of the Organizational culture since that motivates them to perform better and inspires them to suggest new ideas and improve processes, as well as the level to which the individual is performing certain task or assignment (Cascio, 2006). Many researchers have studied the nature and scope of Organizational cultures and they all agreed in the end that there is a significant influence of culture on companies' success and that it is extremely important that all employees of one company take part in the Organizational culture and behave according to that. It also helps new employees to see how old employees are working in a team and being part of the Organizational culture.

V. LITERATURE REVIEW

According to Arie Y. Lewin, Carine Peeters (2006), practice of offshoring is extremely complex, because to be successful, companies need to learn how to organize teams that have members on different continents with different time zones, how to deal with cultural differences among the members of the teams. These things represent something that can be learned during the process, because companies cannot have that necessary knowledge without previous experience. It is also important to have good communication established, because what is also important is employee feedback from the offshore location. So, the company with the proper communication can learn during the process and become the company with successfully implemented offshoring concept.

When it comes to employee performance, we can say that it represents really important tool for the company, while also company performance highly depends on employee performance. According to Carter (2009), it is natural that every employee can and will improve at what he does, so we also expect others to behave in the same manner. The employees represent companies' greatest asset, so in order to keep them happy and motivated, there are lot of factors that influence that and need to be taken care of. Every manager needs to be aware of these factors and how they can be managed and improved. In order to accomplish companies' goals, managers need to constantly research and look for more efficient ways of organizing and managing the work that is being done. Usually, human resources department is seen as the expense, rather than benefit that is worth investing in (Armstrong, 2006). So, we can say that the quality of workforce is extremely important for one company and that is why nowadays establishing human resource department is essential.

After observing research conducted by Bekele. F. (2016) in Ethio Telecom Addis Ababa Zonal offices in Ethiopia, we can see that similar variables were researched and their effect on Employee performance. We can see that the standard deviation for variables presented in mentioned research, like Supervision, Individual Characteristics, Motivation, Organizational culture, Training, and few more showed higher values. This means that since the standard deviation values are starting from 1.40 with the mean being approximately 2.4 for almost all variables, that the data points were spread out over the wider range of numbers for above-mentioned variables. When it comes to one specific variable, Training, we can say that in the research conducted at Ethio Telecom Addis Ababa Zonal company shows that most of the employee workforce did not give any opinion regarding the training influencing employee performance to some extent. This can be considered as that they don't believe that there is any connection between these two (Bekele. F., 2016).

Motivation, as being our second independent variable, serves as one of the determinants of job performance, where the employees that are not motivated enough to contribute to the company with its skills and knowledge are according to Jobber et al. (1994) only the expense to the company in terms of excessive staff turnover, negative atmosphere, and increased use of managements' time to provide support. So, we can say that the motivation is extremely important among employees of one company and management is obliged to know exactly what motivates their employees, so that the resources are properly allocated and there are no unsatisfied employees (Jobber, 1994).

When it comes to Organizational culture, we can say that it is extremely important to have strong country in the company, as it helps keep the employee performance at the higher levels and easily leads to goal achievements (Bekele, 2016). This is motivating individuals to work harder and achieve different goals and objectives, but also it is shaping employee behaviour to that specific direction that company has previously set up (Bekele, 2016). It can be said that all norms and values of Organizational culture highly effect on the people who are directly or indirectly involved with the organization, where these norms are not visible but have effect on employee performance and company profitability to the great extent (Stewart, 2010). So, it is important for a company to establish shared values and to explain to employees why they should follow and respect them.

VI. METHODOLOGY

In the empirical part of the study, we used quantitative approach, where the questionnaire was distributed among 50 employees of Jitasa LLC in Sarajevo. Descriptive analysis was applied to summarize how independent variables like Training, Motivation, and Organizational Culture influence Employee Performance, such as mean, standard deviation and sum of the scores. When it comes to investigating relationship between dependent and independent variables, we conducted correlation between the study variables and findings, where the value of Pearson's correlation coefficient was tested between each of the variables and showed significance of each correlation. The survey was designed and distributed through structured questionnaire. This method of collecting data is efficient because the data can be collected faster than with other methods and distributed online, which is better since the world is still in the COVID-19 pandemic, but also it is economical.

According to literature reviewed, it is expected that all hypotheses will be confirmed. In the paragraph below, hypotheses and research questions are listed.

H1: There is a positive relationship between the training and employee performance in Jitasa LLC.
H2: There is a positive relationship between the motivation and employee performance in Jitasa LLC.
H3: There is a positive relationship between the Organizational culture and employee performance in Jitasa LLC.

RQ1: Is there a positive relationship between the training and employee performance in Jitasa LLC?
RQ2: Is there a positive relationship between the motivation and employee performance in Jitasa LLC?
RQ3: Is there a positive relationship between the Organizational culture and employee performance in Jitasa LLC?

VII. RESULTS AND DISCUSSION

The data collected by respondents through questionnaire was exported to Excel, formatted, and then uploaded to statistical program IBM SPSS program (version 23). From there, variables were used by the procedures and everything that is necessary was calculated. From there, given values were analyzed and presented below in the form of tables and clustered columns, but also explained through text starting from descriptive statistics results to coefficient correlation analysis and lastly, open ended question, where respondents could write their suggestions. All the results of the research are shown and explained below.

In the Table 1, we can see that descriptive statistical values are shown, where the following values are included: arithmetic mean, (M), standard deviation (SD), skewness and kurtosis of distribution, standard errors for skewness and kurtosis, as well as value of Kolmogorov-Smirnov test (K-S) for testing normal distribution. When it comes to Kolmogorov-Smirnov test, it is usually taken to examine if the scores are likely to follow distribution in the population presented in the research.

When looking at the Kolmogorov-Smirnov test results, we can see that results for variables Motivation and Organizational culture that are 0.102 for Motivation and 0.112 for Organizational culture, meet the criteria for normal distribution. On the other side, results that can be seen on variables Training, with value of 0.148 and Employee performance with value of 0.190 do not meet criteria in order to be considered as having normal distribution. When looking at the results of skewness and kurtosis index, we can see that not even single variable shows extreme deviations from results of normal distribution. Since it is sufficient that only one variable meets the requirement when it comes to normal distribution, we can see that our results fulfilled the criteria, so we proceeded with using parametric statistical procedures and calculations.

Table 1 Descriptive Statistics (Source: Own survey, 2022)

Variables	Min	Max	M	SD	Skewness	St. error	Kurtosis	St. error	K-S	P
Training	2.67	5.00	4.09	0.67	-0.525	0.337	-0.772	0.662	0.148	0.008 p<0.05
Motivation	1.33	5.00	3.82	0.70	-0.708	0.337	1.998	0.662	0.102	0.200 p>0.05
Organizational culture	2.50	5.00	4.00	0.61	-0.257	0.337	-0.484	0.662	0.112	0.161 p>0.05
Employee performance	3.00	5.00	4.39	0.63	-0.785	0.337	-0.610	0.662	0.190	0.000 p<0.05

By looking at the Table 2, we can see that the descriptive statistical values are shown for every item in the questionnaire scales. When looking at the respondents' answers, we can see that they had negative attitude towards the question that states, *Jitasa employees receive bonuses if they demonstrate outstanding skills and knowledge*, where M equals to 3.20. When looking at other statements, we can see that respondents expressed high level agreement to statements presented in the questionnaire. When it comes to Employee Performance, the average of the 5 items is M equals to 4.372, which is >4.0 to <5 and respondents are considered as excellent performers and have completely mastered the tasks that are performed.

Table 2 Descriptive Statistics of questionnaire scales (Source: Own survey, 2022)

Variables	Items	N	Min	Max	M	SD
Training	There are many opportunities in Jitasa to take trainings on different topics, especially accounting and are able to fill the gaps employees might have and make them more effective.	50	2	5	4.12	0.746
	Employees that are underperforming on accounting positions in Jitasa are being recognized and supported with necessary trainings.	50	2	5	3.90	0.814
	All the trainings provided to Jitasa employees are well connected with the objectives and mission of the company.	50	2	5	4.08	0.804
	Trainings in Jitasa are delivered to employees in a clear and organized manner.	50	2	5	4.18	0.896
	After the trainings, Jitasa employees are provided with supporting materials that are helpful and can be used moving forward.	50	2	5	4.06	0.867
	Trainings provided to are rich in content and can be easily followed by Jitasa employees that do not have any previous experience in accounting.	50	2	5	4.18	0.896
Motivation	When it comes to salary and competitive companies, Jitasa does provide competitive salaries to its employees.	50	1	5	3.82	0.850
	Different positions bring different salaries, depending on the work experience, from entry-level to managerial.	50	2	5	3.96	0.781
	Every employee in Jitasa receives recognitions when an outstanding success is demonstrated.	50	1	5	3.86	0.857
	Jitasa employees receive bonuses if they demonstrate outstanding skills and knowledge.	50	1	5	3.20	1.429
	Jitasa employees are satisfied with the opportunities for salary increases.	50	1	5	3.96	0.807
	There are various opportunities for Jitasa employees to get a promotion for work they do.	50	2	5	4.12	0.799
Organizational Culture	Jitasa employees share a sense of purpose and objectives to behave by during the work.	50	2	5	4.10	0.735
	Communication is performed in Jitasa in a way that employees in are comfortable and perfectly satisfied with it.	50	3	5	4.22	0.679
	Decision-making process is performed in Jitasa in a way that employees are comfortable with it.	50	1	5	3.92	0.944
	Treatment of employees in Jitasa is performed in a way that employees are satisfied with it.	50	2	5	4.06	0.867
	Empowering employees in Jitasa is performed in a way that they are comfortable and satisfied with it.	50	2	5	4.02	0.795
	Jitasa employees are considered to be innovators when it comes to solving problems, but also risk takers.	50	1	5	3.70	0.974
Employee Performance	Jitasa employees respect and understand procedures and policies of company.	50	3	5	4.48	0.646
	Jitasa employees use resources provided by the company, like materials and time.	50	3	5	4.48	0.707
	Jitasa employees aim to serve as many clients as possible.	50	1	5	4.38	0.945
	Jitasa employees aim to bring creative side of solving problems, which are logical at the same time.	50	1	5	4.42	0.859
	Jitasa employees aim to initiate new projects that will benefit the company and try to actively work on it.	50	2	5	4.06	0.890
	Jitasa employees work with other colleagues successfully and are open to new ideas and procedures.	50	3	5	4.52	0.677

In order to test the hypotheses that are set in the research, a series of correlation analyzes were performed to show the correlation coefficients between the predictors Training, Motivation, Organizational culture and also Employee Performance criteria. From the results, we can see that statistically significant positive correlation coefficients were found between the variables Employee Performance and Training with the correlation figure of $r=0.480$, Employee Performance and Motivation with the correlation figure of $r=0.388$, and lastly Employee Performance and Organizational culture with the correlation value of $r=0.478$. In accordance with the above, all three hypotheses set out in the research were accepted by calculating correlation coefficient, since it is important that p is lower than 0.01. With that said, it is confirmed that there is a positive relationship between Training and Employee Performance, Motivation and Employee Performance, Organizational Culture and Employee Performance in Jitasa LLC. This tells us that employees from Jitasa LLC are getting necessary support when it comes to training, are being motivated by various things and that the organizational culture is pretty much developed in the company, since it motivates employees to perform better. One of the factors that are behind motivation is also that the clients are non-profit organizations, so employees feel like they are doing something

good for the whole world, as the clients have different missions to make world better place.

Table 3 Correlation Coefficient (Source: Own survey, 2022)

	Employee performance
Training	r=0.480**
Motivation	r=0.388**
Organizational culture	r=0.478**

** p<0.01

Table 4 Hypotheses results

Hypotheses	**Results**
H1: There is a positive relationship between the training and employee performance in Jitasa LLC.	ACCEPTED
H2: There is a positive relationship between the motivation and employee performance in Jitasa LLC.	ACCEPTED
H3: There is a positive relationship between the Organizational culture and employee performance in Jitasa LLC.	ACCEPTED

When it comes to open ended question that was required at the end of the questionnaire, asking what are the factors that influence employee performance, respondents' answers were pretty much diverse but at the end very similar. In the following paragraph, respondents' suggestions are listed. In order to increase employee performance, employees need better company culture, work-life balance, competitive salary, team buildings, healthy atmosphere, adequate training, team leaders/managers positive reinforcements, healthy environment, compensation rewards, providing necessary training, being heard and seen by managers and pod team members, appreciation, job satisfaction, career development opportunities, freedom, feeling of independence and importance, positive team vibe, payroll and other benefits, self-sustenance (being able to organize your tasks and prioritize yourself without having someone telling you what has to be done and when), personal and professional growth, flexible working hours, company culture and structure, growth and promotion opportunities, proper training and technologies, group activities, communication between employees, number of clients given, workload, bonuses, motivation, healthy work environment, recognition.

VIII. CONCLUSION

Since we can see that there is a growing amount of research conducted on the factors influencing employee performance in companies that come from various industries, there is still little research on the factors influencing employee performance in the company that specifically moved all their work to the offshore location. This study explained the offshoring concept in general and how it is applied in Jitasa LLC, where the offshoring refers to a reallocation of a particular business function to an offshore location that is located outside the country to reduce expenses of the company. Offshoring can be defined as an economic phenomenon in which a company is moving one of its departments to an offshore location outside the country, to lower the expenses. In order to successfully manage the whole process, employers need to be aware of all the factors that influence their employees' performance and that way ensure that all their employees have necessary support, while providing services to clients. Jitasa LLC operates in an accounting industry and has offshore offices in Bosnia and Herzegovina and Thailand, while the main office is in United States. The aim of this paper was to determine the factors that influence the performance of employees on offshoring location in Sarajevo and these factors are Training, Motivation, and Organizational culture.

When looking at the literature reviewed, we can say that the offshoring as a concept is growing more as the technology is growing and we can see that a lot of companies are choosing this strategy to cut costs and improve the efficiency, as well as that there are lot of factors that are affecting employee performance. We can also conclude that it is crucial for one company to have human resource department developed inside a company, since that will help manage the employees and keep them happy.

When it comes to three hypotheses that were set up in the beginning of the study, we tested it with the correlation coefficient analysis. When looking at the results, we can see that statistically significant positive correlation coefficients were found between the variables Employee Performance and Training (r=0.480; p<0.01), Employee Performance and Motivation (r=0.388; p<0.01) and Employee Performance and Organizational culture (r=0.478; p <0.01). In accordance with the above, all three hypotheses set out in the research were accepted and the research questions were answered throughout the study. With that said, it is

confirmed that there is a positive relationship between Training and Employee Performance, Motivation and Employee Performance, Organizational Culture and Employee Performance in Jitasa LLC. To summarize, we can say that Jitasa employees are encouraged by good training, motivation, and organizational culture in order to show better employee performance.

The first limitation of this study is relatively small sample that can be doubled in the future, as the company hires more employees, as with that, the sample would increase too. Also, second major limitation would be the fact that this research study could not address all the factors that might influence employee performance, as the number of factors is unknown. Lastly, the limitation of this study is that it only explains results of respondents from accounting company Jitasa LLC, and it might not be applied to other companies in the industry. When it comes to sample size, we can say that the most important recommendation for the future researchers would be to test the same variables but on a larger sample size, as it might bring more accurate results. Also, it can show the comparison through the years and see if anything has changed during that period. Also, it is recommended that the research is conducted in a similar company within the same industry and then the results can be compared, and from there wider perspective can be provided by respondents to the audience. That would bring more useful suggestions for existing/future employers or companies.

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