

The effect of the remuneration system and its role in predicting organizational behavior such as job satisfaction of staff of the Bank of Central African States (BEAC)

Moundjiegout Tessa¹ and Mabika Landry Fabrice²

¹Département de Psychologie, Enseignant-chercheur à l'Université Omar Bongo, Maître-assistant en psychologie du travail et des organisations, Membre du Centre d'Etudes et de Recherche en Psychologie (CREP), Libreville, Gabon

²Département de Psychologie, Enseignant-chercheur Université Omar Bongo, Assistant en psychologie du travail et des organisations, Membre du Centre de Recherche et d'Etudes en Psychologie (CREP), Libreville, Gabon

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ABSTRACT: The different remuneration systems have emerged, following the development of industrialization in the world. Today, expectations have changed, work is no longer just an opportunity for an exchange between individual efforts and material rewards, it also allows employees to fulfill themselves through a professional activity whose psychosociological and environmental dimensions are becoming increasingly important. The purpose of this study, conducted among 105 agents of a banking structure, was to analyze the remuneration system within a branch of the Bank of Central African States (BEAC). It is a question of presenting the types of remuneration, then evaluating their influence on the job satisfaction of these agents. The descriptive results show a variation in the perception of factors linked to the remuneration system among managers, middle managers and clause agents. While significant links are observed between the factors linked to the remuneration system and the job satisfaction of agents.

KEYWORDS: Remuneration systems, The special background, BEAC family allowances, satisfaction.

1 INTRODUCTION

From the Industrial Revolution to the present day, the status of work has changed dramatically to the point where, this is no longer just an opportunity for an exchange between individual efforts and material rewards, but also allows employees to achieve fulfillment through a professional activity including, the psycho-sociological and environmental dimensions are becoming increasingly important. The employer-employee relationship must go beyond economic exchange: it must also be based on a social exchange which implies, on the one hand, support and consideration, and on the other, commitment and passion. To retain employees, we must optimize the practices that nourish this social exchange. In terms of remuneration, for example, this means offering more than a living wage (Morin, 2012).

For several decades, the conception of compensation was very simple: in exchange for certain efforts, the company paid a salary to its employees. According to the literature, the remuneration system is an essential element in the relationship between employer and employee, because it remains an element of motivation, satisfaction and contributes to the emancipation of the agent. The active participation of staff employed in companies must not be hampered by an inadequate remuneration system and each manager must make the remuneration system a motor of progress for the company. It is following this observation that we set out to take a look at the analysis of the remuneration system within a branch of the Bank of Central African States (BEAC). It is a question here of researching and presenting the types of remuneration that exist within this organizational structure, to highlight its advantages and disadvantages before checking whether the chosen remuneration system is a predictor of organizational behavior such as satisfaction.

2 THEORETICAL FRAMEWORK

2.1 HISTORY AND OPERATION

The Bank of Central African States or Central Bank is an African multinational public institution governed by the effect of the Conventions of 22 and 23 November 1972 of the Monetary Union of Central Africa (UMAC) and the Cooperation Convention between

France and the Member States of this Union. It is an International Institution which enjoys the status of legal personality, therefore, it enjoys immunity from jurisdiction, a privilege and exemptions of a tax or customs nature. Long before its creation, other financial institutions preceded it in carrying out activities relating to monetary policy, economic stability and more, which the BEAC carries out today in the center of the African continent. Thus, the bank's missions are to define and conduct the monetary policy applicable in the member countries of the Union (Cameroon; Congo; Gabon; Equatorial Guinea; Central African Republic and Tchad), to conduct operations foreign exchange; to hold and manage the foreign exchange reserves of member countries; to promote the proper functioning of systems and means of payment in the Union; to issue banknotes and metallic coins which are legal tender and final in the Union; to promote financial stability in the Union and finally advise the Member States.

2.2 ADVANTAGES

Regarding the treatment of the staff of this banking institution, the agents receive unenviable treatment at other structures, among others there are medical costs; which consist of consultations, care, hospitalizations associated with pharmaceutical costs (prescriptions). Not having insurance companies as a partner to cover all its services, the BEAC provides all National Directorates and Agencies with a special fund through the Central Services, intended to support the various transactions that exist. between it and its agents, as well as the various health structures. The Central Services, through the Department of Accounting and Budgetary Control, allocate account numbers to each Member State, to its National Directorate and to its Agencies to facilitate the control and supervision of the financial transactions which remain between this Department, the National Directorates and Agencies of each State.

In another register, the quarterly declaration of wages (DTS) is none other than the quarterly record of all the wages of employees of an organization recognized by the National Social Security Fund (CNSS). At the end of each quarter, the CNSS checks it to ensure that the employer regularly pays the social contributions of its employees. With regard to the Central Bank, the child of an agent recognized and declared to the CNSS receives twenty-one (21) thousand francs of CNSS family allowances per quarter and is entitled to four (4) thousand francs. 'BEAC family allowances per month, thus giving the tutor the possibility of benefiting from a bonus called "Single Salary". This single salary is set at an amount of thirteen (13) thousand francs collected at the end of the month in the agent's salary, this declaration is conditioned by family allowances in other words, so that an employee always benefits of this, his child must always be entitled to BEAC family allowances.

To this, the agent must always provide proof, for example the education certificate which proves that the child is indeed in school, and any Central Bank agent who is married to a spouse who works in the establishment, only benefits from family allowances without receiving a Single Salary. As an illustration, the more a child is added to the siblings, the more we will add two (2) thousand to the Single Salary of his guardian; example: a child = 4,000 FCFA for BEAC family allowances and 13,000 FCFA for Single Salary for their parent. Two children = 8,000 FCFA for BEAC family allowances and 15,000 FCFA Single Salary.

With regard to remuneration, it follows a series of steps called the "payroll preparation procedure" for the preparation of agents' pay slips. This procedure involves drawing the payroll journal, which is a sort of draft pay slip, because it is still being manipulated through the PPP application channel, of the various components that constitute the remuneration. As components that participate in the materialization of the remuneration bulletin, we have the variable elements, seniority, deductions (which refer to all monthly deductions. They can be positive " taxes, social contributions " or negative prime reduction or elimination of the attendance bonus due to unjustified absence from work; loan repayments, etc. "), the control of pay slips (gross: net payable and normalized salary), drawing of overtime and drawing of the pay Abstract: Sheet which includes all the amounts of the headings (medical expenses, retirement, loan of small equipment, overtime, advances, etc.), which appears on the pay slip.

Indeed, the 5th of the month constitutes the expired date for the collection of deposits. Before this date, the Human Resources Department circulates a form in all departments to have the list of agents who wish to have one once a month, each agent is entitled to a deposit of 50% of net salary and cannot exceed it, according to the statute of the Central Bank (this falls under the internal provisions of the BEAC). However, the agent will not only mention the amount of the deposit, he will also have to specify the various denominations desired (exact number of banknotes: 500; 1000; 2000; 5000; 10,000 FCFA; cartridges of tokens of: 1; 2; 5; 25; 50; 100; 500 FCFA), on the second sheet called "ticketing", attached to that of names. It is the latter that will be sent to the Caisse upon payment of the down payments. The Human Resources Department enters this data into a machine and records it in the Payroll section of the PPP application. In contrast to the down payment, the payday advance is an anticipation of part or of the salary (after removing the deductions). It is a right granted to an agent for personal reasons

2.3 PROBLEM

According to Thévenet (1992), motivation is that force which pushes the individual to act. She attempts to explain what connects the activation of internal energy to her goal orientation. One of the problems that companies face is how to get people to perform at their best in order to perform well. But nowadays, in public enterprises, we are seeing a decline in labor productivity and the

achievement of expected forecasts. The literature has shown that for an employee to be successful, they must be satisfied with the balance there is between what they give to the company and what they receive in return. He must therefore act with the necessary efforts that allow the job to be done efficiently. By referring to the employees of this central bank agency, this research will allow us to verify the hypothesis according to which; the remuneration system centered on high rewards without taking into account other aspects, in this case psychosociological and environmental, is a predictor of job satisfaction. In other words, it is about answering the question according to which, the remuneration and certain other benefits, they contribute to the satisfaction of the employees in the work?

2.4 RESEARCH HYPOTHESES

We can make as a general hypothesis: the remuneration system applicable within the BEAC, with all the advantages and disadvantages that this entails, constitutes a predictor of the job satisfaction of the employees of this institution. In view of the above, we formulate the following operational assumptions:

H1: "A remuneration system centered on high salaries and other financial advantages is a source of satisfaction among BEAC agents, when social advantages and environmental aspects are less taken into account".

H2: the perception of the remuneration system applied within the BEAC varies according to the sex of the agents (H2a); men are expected to register a much more pronounced perception than women. This differentiation is also perceived at the level of socio-professional categories (H2b); Senior Management Executives (AES) are expected to show increased recognition of the benefits of the compensation system than their middle management colleagues (MEAs) and agents (ACCGs).

3 METHODOLOGY

3.1 RESEARCH FRAMEWORK AND SURVEY POPULATION

Our study took place in a branch of the BEAC. Initially, we targeted as the survey population, the category of agents ACCG given the fact that it includes the largest number of agents. However, we were surprised by the enthusiasm of some agents for three reasons; the ease of comprehension of the questionnaire, the availability of which they showed and the participation in scientific research linked to the realities of the bank. We preserved the anonymity of the respondents, which brought us to a sample of 105 Bank employees, by submitting the questionnaire at the reception desk for the collection of our data, we have given the possibility to agents wishing to participate in this research to do so regardless of their category and then return it in a locker at the reception desk of the agency.

3.2 DATA COLLECTION AND ANALYSIS INSTRUMENTS

After analysis of the remuneration documents for the two main categories of agents of the said institution, it appears that the category of agents (AES) consists of 11 elements of remuneration while that of agents (ACCG) has 15 elements. They have nine (9) elements in common and all these elements (which appear in the two documents) are determined by the hierarchy of the Central Bank. We note that the remuneration system in force at the BEAC corresponds to the statutory fixed remuneration. It designates the basic salary and the various supplements (allowances and bonuses). This system corresponds to the classification of the job held (function) and assigns an equivalent level of salary according to collective agreements. In addition, individual salary elements (diplomas, seniority, etc.).

In fact, this remuneration system is a so-called classic method of remuneration. It only takes into account the basic elements of any payroll. These are mostly set by the employer, which may change over time. Here, the employer puts more emphasis on the financial aspect to the detriment of others than are; psychosociological and environmental. In order to collect information from Bank employees, we have drawn up a questionnaire subdivided into three parts; the first highlights the items related to the constituent elements of the remuneration system within this institution, the second presents the questions that deal with employee satisfaction and finally the third presents the socio-demographic characteristics. To avoid any misunderstanding, The purpose of our work was clearly stated and the answers to questions were anonymous. To process the various information (analysis and interpretation of the results) collected in the field, we used the SPSS 17 software, which is a statistical processing tool for only quantitative data.

4 ANALYSIS AND INTERPRETATION OF THE RESULTS

4.1 DESCRIPTIVE ANALYSIS

Table 1. Presentation of descriptive analyzes of the various variables under study

	N	Minimum	Maximum	Mean	Std. Deviation
Job satisfaction	105	2	3	2,38	,556
Medical fees	105	1,4	4,0	2,460	,8435
Special fund	105	1,5	3,4	2,307	,4991
BEAC family allowances	105	1,375	3,188	2,325	,503288
Single salary bonus	105	1	2	1,70	,483
Valid N (listwise)	105				

Source: the authors

Table 1 above presents the overall perception of the variables handled in our study. We note that the employees of the Bank of Central African States via its Agency estimate that medical care through the payment of medical expenses meets their expectations (mean = 2.46; SD = 0.84), which accentuates their satisfaction, the average of which is (mean = 2.38; SD = 0.55). All recognize that the Beac family allowances, which is a form of gratuity specific to this structure (mean = 2.32; SD = 0.50) constitute a financial advantage that allows employees receiving this allowance to have income likely to satisfy their offspring. While the special fund records (mean = 2.30; SD = 0.49). Job satisfaction is defined by Locke (1976) as the balance between expectations and what is actually obtained by the employee in the company.

The author shows that two aspects must be taken into account: intrinsic and extrinsic, that is to say that the employees of this Agency recognize the presence of a real balance between what they hope to obtain in terms of advantages and what the bank actually gives them. Overall, although employees want a social policy to be put in place that facilitates care, for example, or even the organization of the Christmas tree, or even the payment of travel, holidays, etc., Bank officials are constantly making efforts to meet these wishes expressed by agents, which shows the strong scores revolving around 2.

Conversely, at the level of the linked single wage premium, it is conditioned by family allowances in other words, for an employee to always enjoy it, his child must always be entitled to BEAC family allowances. And since this compensation concerns only a few employees, it is not surprising that this variable records this average score of (mean = 1.70; SD = 0.48). Much innovation remains to be made as the agents of this Agency feel that they are less recognized in the performance of their duties or the performance of their work.

Table 2. Variables under study according to the age groups and gender of employees

		Satisfaction	Frais médicaux	Fonds spécial	Allocations BEAC
Moins de 40ans	Mean	2,25	2,600	2,250	2,42188
	Std	,577	1,0583	,2575	,396518
	N	45	45	45	45
Plus de 40ans	Mean	2,46	2,367	2,344	2,26042
	Std	,579	,7633	,6358	,590837
	N	60	60	60	60
Femmes	Mean	2,08	1,933	2,400	2,27083
	Std	,804	,1155	,2000	,130104
	N	37	37	37	37
Hommes	Mean	2,50	2,686	2,267	2,34821
	Std	,433	,9299	,5950	,610090
	N	68	68	68	68

Regarding the perception of the variables under study according to the age groups and sex of the employees of this agency, the results show that this perception varies according to age and sex. For this study, we have classified the ages of employees into two brackets, one of which is over (over 40 years old) and the other under (under 40 years old). Indeed, it emerges that the average satisfaction scores (mean = 2.46; SD = 0.57), special fund (mean = 2.34; SD = 0.63) of agents (over 40 years old) are higher than those

employees (- 40 years old) with (mean = 2.25; SD = 0.57) and (mean = 2.25; SD = 0.25); while the average scores for medical costs (avg = 2.6; ET = 1.05) and beac allowances (mean = 2.42; ET = 0.39) of employees (under 40) are higher than those of other employees older with (mean = 2.36; SD = 0.76) and (mean = 2.26; SD = 0.59). We can remember here that for the younger agents, the bank still gives them all its interest, the payment of medical costs for example is still supported by the institution and when the latter still have young children, they can still receive beac and Cnss allocations.

We can conclude on the basis of the average scores that the satisfaction shown by the age group of older agents (over 40 years) for example, is linked to several aspects such as; seniority which can provide a number of advantages that younger agents do not have. To this, it should be noted that these older agents recognize the existence and especially the benefits of this special fund which aims to help agents in difficulty and who may be the subject of a request for funds. Conversely, the low satisfaction score of employees (under 40 year old) can be explained by the fact that they consider that the Institution does not take into account several environmental aspects, for example, which contribute to their well-being in the performance of their duties and the accomplishment of their daily tasks.

Depending on sex, we find that the fairer sex has lower average scores in three variables including (mean = 2.08; SD = 0.80) for satisfaction, (mean = 1.92; SD = 0.11) for medical costs and (mean = 2.27; SD = 0.13) for beac allowances, against (mean = 2.5; SD = 0.43) for satisfaction, (mean = 2.68; SD = 0.92) for costs medical, from (mean = 2.34; SD = 0.61) for beac allowances, for men. For women working in this agency, only the average score for the special fund is higher than that of men (mean = 2.4; SD = 0.20 > mean = 2.26; SD = 0.59). At the end of this analysis, we can deduce that the perception of the elements linked to remuneration varies according to sex. Men find more interest from the elements made available to them by the employer that govern the various relationships they maintain on a daily basis, despite the fact that it has a low perception score at the level of the special fund. They feel they are satisfied, well treated through the payment of medical costs and the collection of beac allowances, because for the majority of them, their children are indexed on the father's pay slip rather than on that of the mother.

Table 3. Variables under study according to the socio-professional category of the agents

		Job satisfaction	Medical fees	Special fund	BEAC family allowances
AES	Mean	2,75	3,40	2,36	2,71
	Std	1,5	0,84	0,04	0,22
	N	17	17	17	17
AEM	Mean	2,33	2,20	2,24	2,16
	Std	0,56	0,80	0,65	0,59
	N	28	28	28	28
ACCG	Mean	2,13	2,30	2,43	2,40
	Std	0,88	0,42	0,23	0,04
	N	60	60	60	60

AES (Senior Management Officers); AEM (middle management staff); ACCG (Clauses and General Conditions Agents)

We will retain that the perception of the variables varies according to the socio-professional categories of the agents, due to the variability of advantages from one category to another. Indeed, it appears that satisfaction, for example, registers an average score of around 2 in all three categories of agents (AES; AEM and ACCG), although it is slightly high in the category of executives (mean = 2.75; SD = 1.5), less weak among middle managers (mean = 2.33; SD = 0.56), and weak among agents (mean = 2.13; SD = 0.80). This shows gradual degrees of satisfaction in the workplace, agents in the ACCG category keep emphasizing that there is a real split in terms of advantages between the hierarchy and the operational staff. In terms of medical costs, if the category of executives is covered by all medical acts or medical evacuations outside the country for some (mean = 3.4; SD = 0.84), it is not the same for the two other categories, including middle managers and bank agents, who total respectively (mean = 2.2; SD = 0.80) and (mean = 2.3; SD = 0.42).

Here, the conditions in which these agents carry out their daily activity and the advantages linked to their socio-professional category, influence behavior. Which, therefore, may explain the low average scores recorded in the other two categories (AEM & ACCG) in terms of satisfaction. In addition, for the special fund, the average score also remains variable between the three categories. In other words, it is the agents of the clauses and general conditions which register a much more accentuated perception (mean = 2.43; ET = 0.23) followed by executives (mean = 2.36; SE = 0.04). The average score recorded by the middle management agents is positioned at the end of the race (mean = 2.24; SD = 0.65), but one of the questions that one could ask is whether these variations are significant or not? Only variance analyzes will be able to enlighten us.

4.2 ANALYSIS OF THE INTER-CORRELATION MATRIX

Table 4. Presentation of the inter-correlation matrix of the variables under study

	moy	E.T	1	2	3	4	5	6
Salaire	2.36	0.62	1					
Indemnités	2.36	0.55	.675**	1				
Aspect fin	2.36	0.56	.975**	.828**	1			
Aspect psy	2.45	0.46	.682**	.858**	.788**	1		
Aspect env	2.42	0.48	.545**	.840**	.676**	.765**	1	
Satisfaction	2.58	0.50	.141	.592**	.293**	.578**	.854**	1

Seuil de significativité: 0.01

Source: les auteurs

The table presented above highlights the analysis of inter-correlations between the variables studied. Out of thirty-six cross correlations, fourteen correlations show significant links at the 1% level. The job satisfaction of agents is associated with several other variables, medical costs ($r = .598$; $p < .000$), with the special fund ($r = .362$; $p < .000$), and with beac allowances. ($r = -.375$; $p < .000$). Overall, it has a significant link with indemnities ($r = .592$; $p < .000$); with the financial aspects ($r = .293$; $p < .000$); with the psychological aspects ($r = .578$; $p < .000$) and the environmental aspects ($r = .854$; $p < .000$), we will retain here that the satisfaction shown by the agents, maintains a significant link with the related elements remuneration, this causes behavioral stability in this Institution, that is to say that social movements for example have never been recorded. This satisfaction is not due to the intrinsic elements related to working in this agency, but rather the extrinsic elements as noticed through this significant and positive relationship between satisfaction and environmental aspects.

Conversely, we note a significant and negative link between the different socio-professional categories and the satisfaction of these agents. This result shows us that all socio-professional categories are not unanimous as to their satisfaction within this Institution, there is also a significant link between job satisfaction and intrinsic satisfaction ($r = .592$; $p < .000$), ditto for extrinsic satisfaction ($r = .803$; $p < .001$). Overall, we will retain that once again all the professional categories in this structure feel that they are not satisfied in the performance of their work (see table of the perception of job satisfaction according to the socio-professional category). Medical expenses have a significant link with the special fund, this result shows how often the two elements are the primary factors in explaining the behavior of employees in this structure.

5 DISCUSSION AND CONCLUSION

At the end of this study on the analysis of the remuneration system within a banking organization and its effect on satisfaction: case of the BEAC Agency, remember that a preliminary survey was carried out among 34 agents, we started from the observation that they had no idea of the type of remuneration that was in force within their institution. Referring to the employees of this agency, this research enabled us to verify the hypothesis according to which: the remuneration system centered on high rewards without taking into account other aspects, in this case psychosociological and environmental, constitutes an essential element job satisfaction. In other words, does the remuneration alone influence the satisfaction of the employees of this sub-regional banking establishment? To carry out our study, we opted for a questionnaire, then we proceeded to the exploitation and analysis of the Central Bank's remuneration documents as a secondary source. Recall that our study was carried out within the BEAC Agency and, it was not done without obstacles, for example the fear of providing real information possible, despite all the assurances of preserving the anonymity of the respondent or the difficulty of accessing certain documents due to professional secrecy and the confidentiality of the Institution. At the end of all the statistical analyzes carried out in order to validate or not our hypotheses, the main objective was to demonstrate that a remuneration system which is based on high rewards without reconciling other psychosociological and environmental factors is less attractive or even less satisfactory for central bank employees. Based on the interpretation of the results of the analysis of the remuneration system within the Bank of Central African States via its Agency, the level of satisfaction that it provides to agents shows that it can be attractive compared to the current situation in terms of the remuneration system. This brings us back to the first hypothesis (H1) according to which: "A remuneration system centered on high salaries is a source of satisfaction among BEAC agents, when social benefits and environmental aspects are taken less into account". In view of these results, we will retain that this satisfaction is more intrinsic than extrinsic. This result shows that this form of satisfaction is the way for them to cope with the various daily tasks specific to each department, without however investing more themselves, that is to say that they work for the pleasure of accomplishing the tasks objectives in an original and effective way.

Taking into account the advantages distributed by the bank to its agents and according to the professional category, the results showed that the executives and middle managers have a much more accentuated perception of these advantages linked to their rank. This variation does not surprise us because going against this evidence is to point out that there is a sort of organizational malaise that is totally hidden, and yet it is by no means the case. The hierarchy of this institution must focus on extrinsic factors, in order to strengthen agent satisfaction, it is in this perspective that Morin (2012) indicates: "A dynamic work environment is a universal pull factor: everyone wants it, regardless of their level of education and expertise, their age, their gender". Recognition practices are part of non-financial compensation. True recognition begins with seeing an employee as a whole being who is worthy of the attention of the hierarchy. The principles of the School of Human Relations never cease to insist that a special emphasis on the employee reinforces their positive behavior within the organization. In this vein, the hierarchy would gain from the perspective of improving or strengthening the remuneration system of the BEAC Agency, by promoting employees who fully invest in the work through a program of honor, in order to better distinguish them publicly.

In conclusion, it emerges that the remuneration system in force within this Institution corresponds to the statutory fixed remuneration which designates the base salary and the various supplements (allowances and bonuses). He complies with the legislation in force and is little known to all staff, despite the fact that he is available to agents. However, it places little emphasis on the psychosociological and environmental aspects that could differentiate the Institution from other structures (commercial banks) operating in the same field. Finally, we have put forward a few avenues that go in the direction of improving the remuneration system that is put in place within the Central Bank. We suggest that the hierarchy of this banking institution broaden the social program by giving its employees the possibility of providing internal loans (real estate, furniture, vacations, travel, etc.). Build housing or facilitate land transactions for its employees who, over the years, will have to pay / reimburse at a lower cost so that it does not weigh in their charges. It would also be wise, that they take into consideration the feeling of employee fairness and maximize it internally and externally (for example an employee who compares his bonus to that which his colleague received while occupying a similar position with another employer in the same sector of activity). As for the research perspectives, we believe that it would be interesting to fill the limits noted in this study by inventorying other psychosociological and environmental factors likely to motivate and satisfy the employees of the said Institution.

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