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| Journal Name: | **Asian Journal of Economics, Business and Accounting** |
| Manuscript Number: | **Ms\_AJEBA\_121011** |
| Title of the Manuscript:  | **Non-Cash Perks and Employee Performance in Private Sector Organizations in Tanzania: A Case of Pretty Development For Poverty Reduction (PDPR) in Njombe.** |
| Type of the Article |  |

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| PART 1: Review Comments |
| Compulsory REVISION comments | Reviewer’s comment | Author’s Feedback *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.** | This manuscript examines the relationship between non-cash perks and employee performance in private sector organizations in Tanzania, using Pretty Development For Poverty Reduction (PDPR) in Njombe as a case study. The topic is relevant and important as it explores how non-monetary incentives can impact employee motivation and performance, which is crucial for organizational success. The study provides insights that could be valuable for human resource management practices in Tanzania and similar developing economies. |  |
| **Is the title of the article suitable?****(If not please suggest an alternative title)** | The title "Non-Cash Perks and Employee Performance in Private Sector Organizations in Tanzania: A Case of Pretty Development For Poverty Reduction (PDPR) in Njombe" is suitable as it clearly conveys the main focus of the study, the context, and the specific organization examined. |  |
| Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here. | The abstract provides a good overview of the study, including the methodology, key findings, and recommendations. However, it could be improved by briefly mentioning the specific non-cash perks examined in the study. |  |
| **Are subsections and structure of the manuscript appropriate?** | The manuscript appears to have an appropriate structure, including introduction, literature review, methodology, findings, discussion, conclusion, and recommendations sections. This follows a standard research paper format. |  |
| **Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.** | The study employs a mixed-method approach using both quantitative and qualitative data collection methods. It uses established theories like Human Capital Theory and Maslow's Hierarchy of Needs to frame the research. The methodology seems appropriate for addressing the research objectives. The findings are based on data collected from 89 respondents across different levels of the organization, which provides a reasonable sample size for a case study. |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.****-** | The manuscript includes a substantial list of references, many of which are recent (within the last 5-10 years). This suggests the study is grounded in current literature on the topic. |  |
| Minor REVISION commentsIs the language/English quality of the article suitable for scholarly communications? | The language appears suitable for scholarly communication, though some minor editing may improve clarity in places. |  |
| Optional/General comments | 1. Lack of statistical tests: The table only shows frequencies and percentages, which are descriptive measures. There are no tests of statistical significance that would allow us to infer causal relationships or significant correlations.2. Absence of direct performance measurement: Although there are perceptions about factors that could influence performance, there is no direct measure of employee performance.3. Limitations in causal inference: Descriptive data does not allow for establishing a causal relationship between non-cash incentives and employee performance.4. Lack of variable control: The effects of non-cash incentives cannot be isolated from other variables that could influence performance.5. Limited generalization: This data is specific to PDPR and not necessarily representative of all private sector organizations.To adequately test the hypothesis derived from the research objective, we would need:- Inferential statistical analyses (such as regressions or correlation tests).- More direct measures of employee performance.- Control of confounding variables.- Possibly a more robust research design, such as a longitudinal or experimental study.In summary, while the descriptive data provides valuable and suggestive information about employee perceptions, it is not sufficient on its own to rigorously test the hypothesis or fully meet the research objective. Deeper analysis and additional statistical methods would be needed to establish more solid conclusions about the impact of non-cash incentives on employee performance.Considering the provided results table and the type of analysis that has been conducted, we could reframe the work objective in a way that is more consistent with what the data can actually support. Here are some ways to reframe the objective:1. Descriptive approach: "The objective of this study is to describe the perceptions of employees at Pretty Development for Poverty Reduction (PDPR) in Njombe regarding various non-cash incentives and their perceived relationship with job performance."2. Exploratory approach: "This study seeks to explore the attitudes and opinions of PDPR employees in Njombe towards different types of non-cash incentives, in order to identify potential areas of impact on job performance from the workers' perspective."3. Trend identification approach: "The objective is to identify the main trends in the valuation of non-cash incentives by PDPR employees in Njombe, and how they perceive the relationship between these incentives and various aspects of job performance."4. Organizational diagnostic approach: "This study aims to conduct an initial diagnosis on the presence and perception of various non-cash incentives at PDPR in Njombe, and how employees view their potential influence on job performance."5. Hypothesis generation approach: "The purpose of this study is to generate preliminary hypotheses about the relationship between non-cash incentives and job performance at PDPR in Njombe, based on the perceptions and experiences reported by employees."Any of these approaches would be more appropriate given the type of data and analysis presented in the table. These reframed objectives acknowledge the limitations of a purely descriptive analysis, yet still allow for extracting valuable information from the collected data.It's important to note that these reframed objectives focus more on description, exploration, and hypothesis generation, rather than hypothesis testing or establishing causal relationships. This more accurately reflects what can be achieved with the available data.Reviewer’s commentBased on the analysis of the document, I would recommend the following to the authors:1. Explicitly define the scope of the study: It would be beneficial for the authors to clearly specify whether the study is descriptive, correlational, or a combination of both. This would help readers better understand the nature and limitations of the research.2. Strengthen the methodological section: Although a convergent design and mixed methods approach are mentioned, it would be useful to explain in more detail how quantitative and qualitative data are integrated, and how this aligns with the scope of the study.3. Improve the presentation of quantitative results: If the study has correlational elements, it would be valuable to include more advanced statistical analyses, such as correlation coefficients or regression analysis, to support claims about relationships between variables.4. Expand the discussion on study limitations: Include a more detailed section on the limitations of the study, including restrictions of the research design and generalizability of results.5. Clarify the generalization of results: Since the study focuses on a specific organization (PDPR), it would be useful to discuss to what extent the results may be applicable to other private sector organizations in Tanzania or similar contexts.6. Reinforce the connection with the theoretical framework: Ensure that the results and discussion are clearly linked to the theories mentioned in the literature review, such as Human Capital Theory and Maslow's Hierarchy of Needs Theory.7. Consider a comparative analysis: If possible, it could be valuable to compare the results with similar studies in other contexts or countries, to provide a broader perspective.8. Elaborate more on practical implications: Expand the recommendations section to include concrete steps that PDPR and similar organizations can take to implement or improve their non-monetary incentive systems.9. Suggest directions for future research: Based on the results and limitations of this study, propose specific areas for future research in the field of non-monetary incentives and employee performance.These recommendations would help strengthen the clarity, methodological rigor, and potential impact of the study. |  |

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| **PART 2:**  |
|  | **Reviewer’s comment** | **Author’s comment** *(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
| **Are there ethical issues in this manuscript?**  | *(If yes, Kindly please write down the ethical issues here in details)* |  |

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