



## Controls as a Motivator

Highlight of Controls as a Motivator  
Hertzberg's Motivator/Hygiene Factors  
Relationship to Control Framework

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## Controls as a Motivator

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## Motivation

### Definition

*“Work motivation is a set of energetic forces that originate both within as well as beyond an individual’s being, to initiate work-related behavior, and to determine its form, direction, intensity, and duration.”*

Pinder (1998)



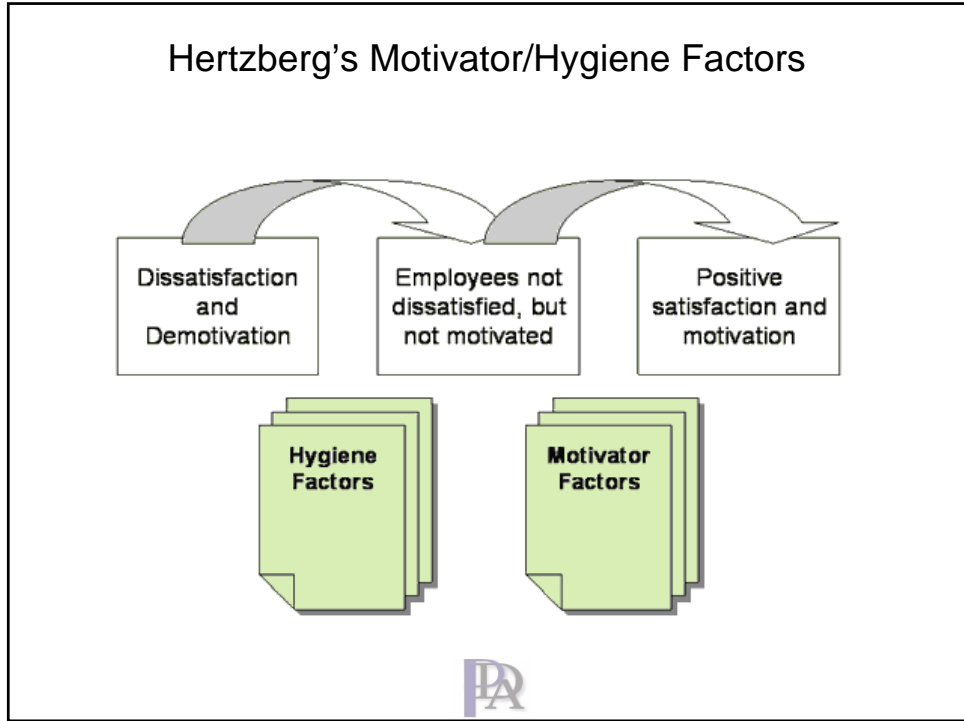
## Motivation

### Motivation Defined

*Many contemporary authors have also defined the concept of motivation. Motivation has been defined as:*

- *the psychological process that gives behavior purpose and direction (Kreitner, 1995);*
- *a predisposition to behave in a purposive manner to achieve specific, unmet needs (Buford, Bedeian, & Lindner, 1995);*
- *an internal drive to satisfy an unsatisfied need (Higgins, 1994); and the will to achieve (Bedeian, 1993)*
- *operationally defined as the inner force that drives individuals to accomplish personal and organizational goals.*





### Hertzberg's Motivator/Hygiene Factors

#### Hygiene Factors

Hygiene factors are based on the need for a business to avoid unpleasantness at work. If these factors are considered inadequate by employees, then they can cause dissatisfaction with work. Hygiene factors include:

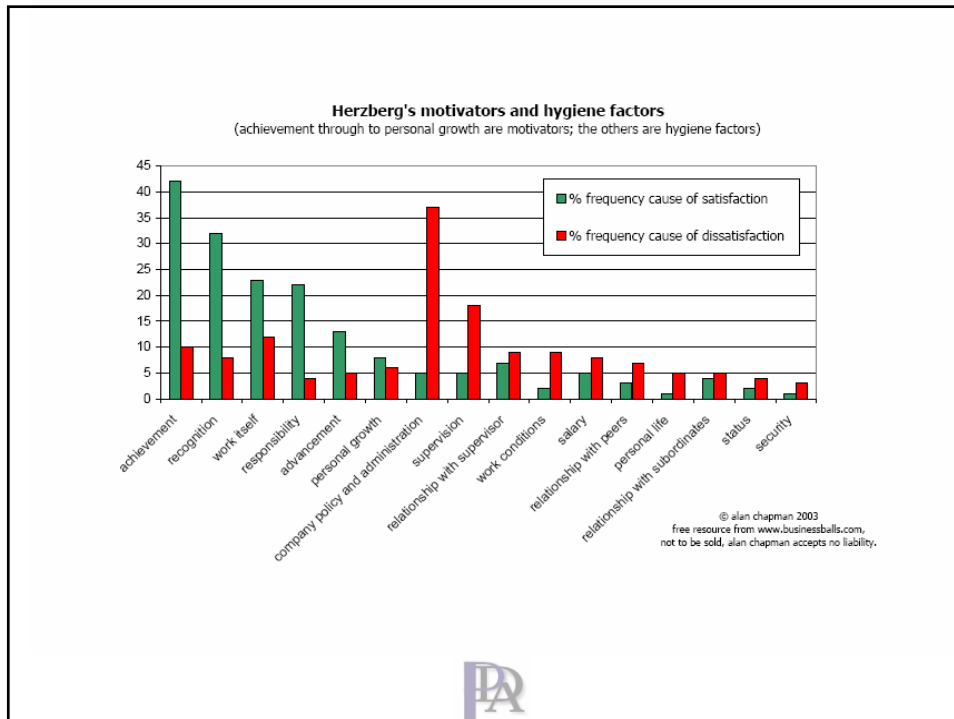
- Company policy and administration
- Wages, salaries and other financial remuneration
- Quality of supervision
- Quality of inter-personal relations
- Working conditions
- Feelings of job security

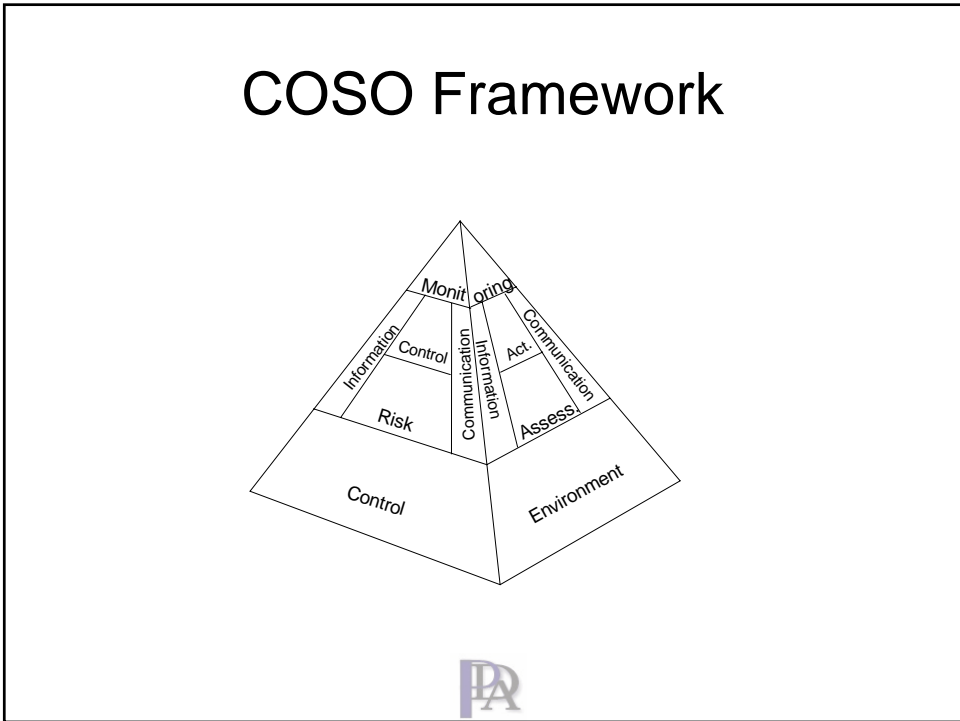
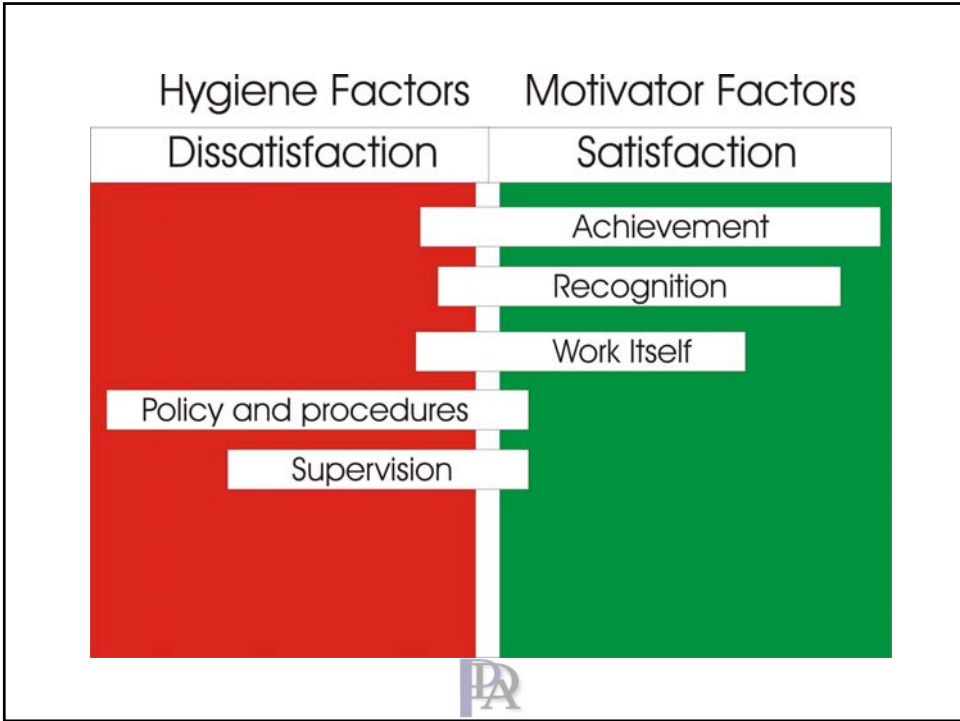
## Hertzberg's Motivator/Hygiene Factors

### Motivator Factors

Motivator factors are based on an individual's need for personal growth. When they exist, motivator factors actively create job satisfaction. If they are effective, then they can motivate an individual to achieve above-average performance and effort. Motivator factors include:

- Status
- Opportunity for advancement
- Gaining recognition
- Responsibility
- Challenging / stimulating work
- Sense of personal achievement & personal growth in a job





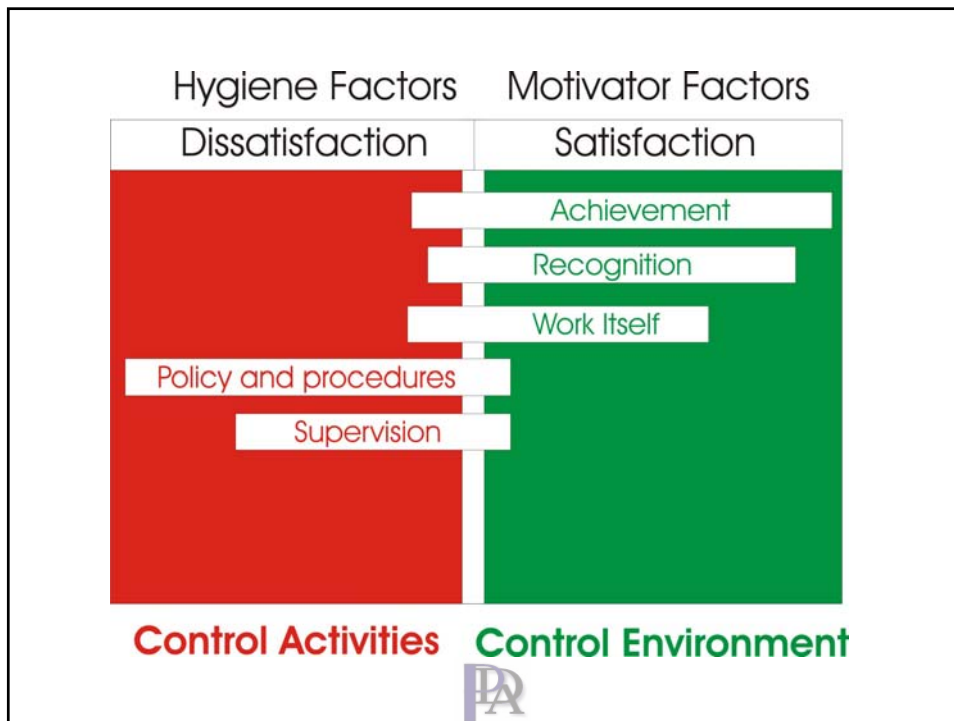
# COSO Control Environment

**Control Environment** - *The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.*

The core of any business is its people - their individual attributes, including integrity, ethical value and competence - and the environment in which they operate. They are the engine that drives the entity and the foundation on which everything rests.

**Factors:**

- ✓ **Integrity and Ethical Values**
- ✓ **Commitment to Competence**
- ✓ **Board of Directors or Audit Committee**
- ✓ **Management's Philosophy and Operating Style**
- ✓ **Organizational Structure**
- ✓ **Assignment of Authority and Responsibility**
- ✓ **Human Resource Policies and Procedures**



## Perception of Policies/Procedures

1. Rate on a scale of 1 through 10 (*10 being the highest*) how you perceive the policy and procedures of your organization.
2. Rate on a scale of 1 through 10 (*10 being the highest*) how you believe most employees perceive the policy and procedures of your organization.



## Perception of Supervision

1. Rate on a scale of 1 through 10 (*10 being the highest*) how you perceive the supervision quality of your organization.
2. Rate on a scale of 1 through 10 (*10 being the highest*) how you believe most employees perceive the supervision quality of your organization.



