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Incentive Systems and Organizational Performance: A Systematic Literature Review of Trends, Findings, and Future Research Directions

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Abstract. This article discusses incentive systems in organizations. This study discusses how factors in incentive systems increase work motivation, what factors cause differences in the effectiveness of incentive systems in various organizational contexts, such as private companies, public institutions, non-profit organizations, and digital platforms, and discusses how the relationship between incentive system design, the use of information systems or management control systems (e.g. MAS, KPI systems, or digital platforms), and organizational outcomes based on studies in mapping. This study uses a literature review method. This study aims to see the development of incentive systems.

Keywords: Incentive System, Organization, Work Motivation, Management Control System.

1. INTRODUCTION

The incentive system is a crucial mechanism in management accounting and organizational governance because it serves to direct individual behavior toward alignment with company goals. Various studies in the literature mapped in the mapping show that incentives are no longer understood solely as financial compensation, but as a set of motivational instruments that include monetary incentives, non-monetary rewards, equity incentives, reward-based schemes, and digital platform-based incentives. This diversity of forms illustrates that incentive design is a strategic element in managing managerial performance and behavior.

Several mapping studies emphasize that incentives play a significant role in improving motivation and decision-making quality. For example, research on reward systems shows that a combination of monetary and non-monetary incentives can shape more productive work behavior and support the achievement of organizational goals. On the other hand, research focusing on equity incentives reveals that providing stock-based incentives can strengthen a sense of ownership and increase management participation in organizational control. These studies demonstrate that the effectiveness of incentives is strongly influenced by their design and implementation objectives.

Mapping also revealed that the use of information systems and management control mechanisms is closely related to the effectiveness of incentives. Research linking incentives to Management Accounting Systems (MAS), Key Performance Indicators (KPIs), and digital platforms shows that quality information can strengthen or mediate the influence of incentives on behavior. In this context, incentives function not only as a motivating tool but also as part of a control system

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that complements the organization's information infrastructure. This adds complexity to the relationship between incentives, behavior, and performance.

Although numerous studies in mapping have addressed the role of incentives, several theoretical gaps remain. First, there is no clear consensus on the most effective form of incentives because each study uses different behavioral and performance indicators. Second, the wide variety of organizational contexts—from the private sector, public sector, nonprofits, to digital platforms—limits the generalizability of the findings. Third, there is still little research examining the simultaneous relationship between incentive design, information systems, and organizational outcomes as a unified model. These gaps highlight the need for a systematic literature review to synthesize and evaluate the existing empirical evidence.

To clarify the direction of the study and help readers understand the focus of the research, this study formulates three main research questions as follows:

1. How do different types of incentive systems—including monetary, non-monetary, reward-based, equity incentives, and digital participation-based incentives—influence the behavior, motivation, and performance of individuals and organizations in the findings identified in the mapping?
2. What factors cause differences in the effectiveness of incentive systems in different organizational contexts, such as private companies, public institutions, non-profit organizations, and digital platforms?
3. What is the relationship between incentive system design, the use of information systems or management control systems (e.g., MAS, KPI systems, or digital platforms), and organizational outcomes based on mapping studies?

By answering these three questions through a Systematic Literature Review (SLR), this study aims to provide a comprehensive understanding of how incentives are designed, how they influence behavior and performance, and how contextual factors and information systems moderate these relationships. The results of this study are expected to serve as a basis for theory development and provide practical guidance for organizations in designing incentive systems that are more effective, adaptive, and relevant to the dynamics of the modern environment.

2. LITERATURE REVIEW

2.1 Incentive Systems and Their Influence on Behavior, Motivation, and Performance

Various types of incentive systems play a central role in influencing individual behavior, work motivation, and organizational performance. The literature identified in the mapping indicates that incentive systems can be classified into five main categories: monetary incentives, non-monetary incentives, reward-based incentives, equity incentives, and digital participation incentives.

Monetary incentives such as performance bonuses, commissions, or additional remuneration, have been consistently shown to increase extrinsic motivation and short-term productivity. The studies analyzed also show that monetary incentives are more effective when used in activities with measurable performance goals (performance-based tasks). However, their effectiveness may decrease when the task is complex, creative, or requires professional judgment, as

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financial incentives can encourage opportunistic responses or gaming behavior.

Non-monetary incentives, such as recognition, promotions, training, and work flexibility, have a significant impact on intrinsic motivation. The literature indicates that non-financial incentives are more sustainable because they reduce short-term stress and increase psychological job satisfaction. Reward-based incentives, such as performance points, target achievement rewards, or achievement-based awards, are widely used in modern organizational contexts. Related studies show that reward systems are effective in reinforcing specific behaviors (reinforcement-based), but need to be balanced to avoid over-focusing on specific indicators and neglecting broader objectives. Equity incentives, such as employee stock ownership plans (ESOPs) or stock options, increase employees' sense of ownership in the organization. The literature finds that equity incentives are positively correlated with improved managerial performance, reduced opportunistic behavior, and increased alignment between management and shareholder goals.

Digital participation incentives, such as gamification, rating systems, reward badges, and reward algorithms on digital platforms, have emerged strongly in recent research. Digital participation incentives increase engagement, community participation, and expand user contributions on digital platforms through real-time feedback mechanisms. Overall, the mapping findings conclude that incentive systems have a powerful impact on shaping behavior and performance, but their effectiveness depends heavily on the task context, individual characteristics, and the design of the incentive mechanism itself.

2.2 Determinants of Incentive System Effectiveness Across Organizational Contexts

The effectiveness of incentive systems varies; mapping studies show that differences in organizational context significantly influence their success. Four main contexts are frequently analyzed: private companies, public institutions, nonprofit organizations, and digital platforms. In private companies, incentives tend to be structured and directly linked to the company's financial goals. Monetary and equity incentives are found to be more effective due to profitability demands and market pressures. However, the risk of moral hazard is also higher when incentives are not combined with control mechanisms. In public institutions, the effectiveness of incentives depends on regulations, bureaucratic transparency, and a more rigid career structure. Studies show that monetary incentives are not always effective because public bureaucracies often have limited flexibility. Conversely, non-monetary incentives such as professional development opportunities and reputation enhancement play a more important role in motivating public sector employees. In nonprofit organizations, the primary focus is not profit, but rather the social mission. Therefore, intrinsic motivation is more dominant. Mission-driven incentives or social recognition are far more effective than financial incentives.

On digital platforms, the effectiveness of incentives is influenced by the design of participatory mechanisms, reward algorithms, and user community interactions. Incentives operate through a combination of social, psychological, and reputational motivations. Their effectiveness is also influenced by the design of the information system interface and the speed of feedback.

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2.3 Relationship Between Incentive System Design, Information Systems/Management Control Systems, and Organizational Outcomes.

A key finding in the mapping is that incentive systems do not operate in isolation. Instead, incentive effectiveness is largely determined by their integration with Management Accounting Systems (MAS), Management Control Systems (MCS), and technology-based information systems. The literature shows that incentives will generate behavior consistent with organizational goals only when performance indicators, information flows, and control mechanisms are designed consistently. Many articles on the mapping emphasize that information systems act as a connecting medium between incentive design and performance output.

KPI systems Performance dashboards provide clarity on targets, helping employees understand incentive orientation. When indicators are unclear or excessive, incentives can lead to dysfunctional behavior such as gaming or performance manipulation. Internal control systems play a role in reducing the risk of moral hazard, especially in financial incentives and equity incentives. The mapping article shows that financial incentives tend to create performance pressure that can lead to distortions unless controlled by formal mechanisms such as audits, supervision, or job rotation.

Digital information systems enable real-time, objective, and traceable incentive awarding. In the context of digital platforms, algorithms become part of the control system that automatically manages rewards and feedback for users. Therefore, incentive design integrated with information and control systems is a key factor in determining overall organizational performance.

3. METHODS

This study uses a Systematic Literature Review (SLR) as the primary approach to identify, evaluate, and synthesize empirical findings related to incentive systems, their effectiveness factors, and their relationship to information systems and organizational outcomes. The SLR method was chosen because it provides a comprehensive and structured overview based on scientific evidence available in the literature.

3.1 INCLUSION AND EXCLUSION CRITERIA

The selection criteria in this study are organized into two main groups: inclusion criteria and exclusion criteria. This categorization helps ensure that only articles that are relevant and appropriate for the research objectives are considered. The inclusion criteria outline the specific qualifications or attributes that a study must possess, such as the research scope or subject characteristics. Conversely, the exclusion criteria indicate the conditions or attributes that disqualify a study from being incorporated into the review. A comprehensive explanation of both the inclusion and exclusion criteria used in this research is presented in Table 1.

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Table 1. Inclusion and Exclusion Criteria in This Study

Category	Inclusion Criteria	Exclusion Criteria
Research Topics	The study discusses incentive systems: monetary, non-monetary, reward, equity, KPI, MAS, digital incentive	The study did not address incentives or have any relationship to motivational or performance mechanisms.
Types of research	Empirical research (experiments, surveys, archival data, organizational studies)	Pure conceptual, editorial, narrative review, opinion, book chapter, or conference abstract
Analyzed Outcomes	Measuring motivation, behavior, performance,effort, compliance, engagement,digital participation	Does not measure behavioral or performance outcomes
Organizational Context	Private, public, non-profit organizations,digital platforms—according to mapping	Educational, medical, or community contexts without incentive relevance
Document Availability	Full text is available and can be extracted.	Full text not available or access is limited
Publication Quality	Peer-reviewed, indexed journals (Scopus, WoS, Emerald, Springer, etc.)	Articles are not indexed or not peer reviewed
Publication Range	Year of publication according to the mapping that has been prepared	Articles outside the mapping year range
Originality	Final, non-duplicated version of the article	Duplicate articles or early versions that are not final

Source: Authors' compilation

3. 2 Search Strategy

The process of identifying relevant articles or papers was carried out through two methods automatic and manual searches to ensure that the data used in this study was truly comprehensive. First, a computer-based search was conducted by accessing articles from Scopus, Sinta, and Google Scholar. This search utilized keywords such as *incentive system* and *reward system*. Following this, a manual search was performed by reviewing various literature sources. This stage aimed to locate suitable articles and gather data that aligned with the topic and its discussion. From these procedures, a total of 30 articles were selected as reference sources**.**

4. RESULTS AND DISCUSSION

4.1 RESULTS

General overview of the selected research articles represented in Table 2.

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Table 2. General overview of the selected research articles

Extraction Element	Information
Year	The year in which each study was published during the 2020–2025 period
Author	The researcher or author listed for each study
Title	The title of each study located within the designated search period
Variable	The range of variables assessed in each article, comprising independent as well as dependent variables
Methodology	Explains the research design applied in the study, specifying whether it follows a quantitative, qualitative, or mixed-method approach, and outlines the data collection methods as well as the analytical procedures used
Findings	A summary of the main results and discussions from each study
Journal Name	The journal in which the study was published
URL Link	The complete URL to access the selected study

1. PUBLICATION SOURCE OVERVIEW

The composition of the publication sources of the 30 articles analyzed in this study shows a diverse distribution among various scientific publishers. The majority of articles came from MDPI (13 publications), indicating that this publisher is one of the main references in studies related to incentive systems, management accounting, and organizational behavior. Furthermore, Springer contributed 6 articles and Elsevier 2 articles, both representing highly reputable international publishers with rigorous peer review processes. In addition, one article each was published by Dinasti Research, Emerald, EWA Publishing, Frontiers, Maeswara, Syntax Literate, UMM, Jurnal Ilmiah Mahasiswa Fakultas Ekonomi UM Buton, and Jurnal ITB Semarang, indicating the involvement of national and international journals in presenting literature on this topic. This diversity of publishers reflects the broad scope of research supporting this SLR analysis and strengthens academic validity through the use of credible and indexed reference sources (Table 3).

Table 3. Distribution of Articles by Publisher

Publisher Names	Article Count
MDPI	13
Springer	6
Elsevier	2
Dynasty Research	1
Emerald	1
EWA Publishing	1
Frontiers	1
Maeswara	1
Syntax Literate	1
UMM	1
Scientific Journal of Students of the Faculty of	1

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Publisher Names	Article Count
Economics, UM Buton	
ITB Semarang Journal	1
Total	**30**

Source: Authors' compliation.

2. ARTICLE PUBLICATION TRENDS BY YEAR

The publication year distribution of the 30 articles analyzed shows a trend of increasing scholarly attention to the topic of incentive systems over the past six years. In 2020, there was only one relevant article, followed by two in 2021. The number of publications began to increase significantly in 2022 with five articles, then peaked with eight articles in 2023 and 2024. In 2025, six articles were published and met the inclusion criteria. This pattern indicates that the study of incentive systems is growing and becoming an increasingly important focus in the literature on management accounting, organizational behavior, and control systems, particularly with increasing digitalization, the use of information technology, and the need for more adaptive and performance-based motivation mechanisms in organizations. Thus, this publication trend reflects the relevance and urgency of the topic of incentive systems in contemporary research.

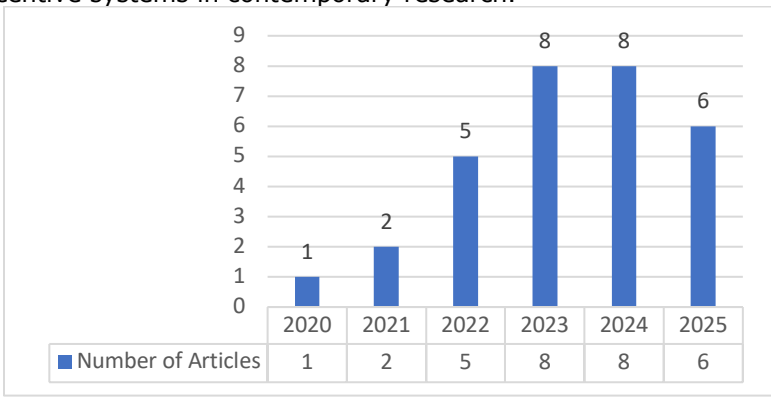


Fig. 1. Distribution of Publications (2020-2025). Source: Authors' compilation.

3. RESEARCH METHODOLOGIES

The research methodology composition of the 30 articles analyzed indicates that quantitative approaches dominate the literature on incentive systems. Fourteen articles employed survey or questionnaire methods, making them the most commonly used research strategy in measuring the influence of incentives on behavior and performance. Furthermore, two longitudinal studies provided a deeper understanding of behavioral changes over time, and two studies applied a Structural Equation Modeling (SEM) approach to analyze causal relationships between variables in a more complex manner. Four other articles fell into other quantitative research categories, involving archival analysis or statistical modeling. Qualitative approaches were employed in eight articles, consisting of six literature review-based studies, one theoretical exploration, and one interview-based study. This diversity of methods demonstrates that research on incentive systems is analyzed not only through empirical, data-driven approaches but also through conceptual exploration

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and deeper contextual understanding. Overall, this distribution of methodologies reflects a complementary combination of quantitative and qualitative approaches, providing a comprehensive picture of the dynamics of incentive systems in various organizational contexts (Table 4).

Table 4. Research Design and Methodology

Methodological Category	Research Strategy	Article Count
Qualitative	Literature review	6
	Theoretical Exploration	1
	Interview	1
Quantitative	Survey/Questionnaire	14
	Longitudinal Study	2
	Structural Equation Modeling (SEM)	2
	Other Quantitative Research	4
Total		**30**

Source: Authors' elaboration.

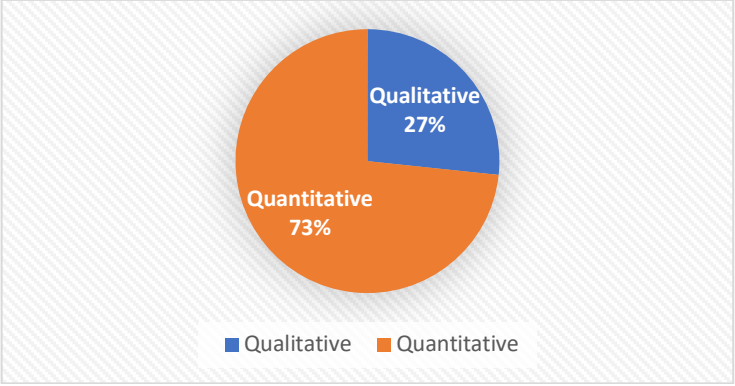


Fig. 2. Distribution of Research Methodology. Source: Authors' compilation.

4. THEMATIC ANALYSIS OF SYSTEMATIC LITERATURE REVIEW

The results of the Systematic Literature Review indicate that incentive systems in managerial accounting literature encompass five main categories: monetary, non-monetary, reward-based, equity, and digital participation incentives. The development of incentive concepts is influenced by the increasing orientation of organizations towards data and the digitalization of work processes, which has introduced new incentive mechanisms such as gamification, badges, ratings, and real-time feedback. Monetary incentives remain the most commonly used and effective form of incentive for improving short-term performance output, but several studies have noted the potential for dysfunctional behavior if not supported by an adequate control system. Conversely, non-monetary incentives have a more stable impact in the long term by increasing intrinsic motivation, satisfaction, and organizational commitment. Reward-based incentives effectively reinforce certain behaviors, equity incentives increase a sense of ownership, while digital incentives

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have been shown to increase participation and engagement through rapid feedback mechanisms.

The effectiveness of an incentive system as a whole is heavily influenced by the organizational context. In the private sector, financial and equity incentives are more dominant due to their alignment with profit orientation, while in the public sector, non-financial incentives are more relevant due to rigid bureaucratic structures. In nonprofit organizations, mission-based motivation is the primary driving factor, while in digital platforms, algorithms and information system design determine the success of incentives. Furthermore, the SLR findings confirm that incentive systems are most effective when integrated with Management Accounting Systems (MAS) and Management Control Systems (MCS), as clear performance indicators and consistent control mechanisms can prevent dysfunctional behavior and encourage optimal performance. Overall, effective incentive design requires consideration of the context, organizational goals, and integration with technology and control systems.

4.2 DISCUSSION

This section presents a critical discussion of the research findings with reference to the three main research questions formulated. The analysis is conducted to provide a deeper understanding of how different types of incentive systems work, how their effectiveness varies across organizational contexts, and how their integration with information and control systems impacts organizational performance, as follows:

1. The influence of various types of incentive systems on behavior, motivation, and performance

Different forms of incentives have varying effects on behavior and performance. Monetary incentives effectively increase short-term output but can foster opportunistic behavior if indicators are inaccurate. Non-monetary incentives strengthen intrinsic motivation and increase long-term commitment. Reward-based incentives stimulate focus on achieving specific targets. Equity incentives improve goal alignment between individuals and the organization. Meanwhile, digital participation incentives can increase participation through gamification, badges, ratings, and real-time feedback. These findings confirm that the effectiveness of incentive systems increases when organizations use a balanced combination of financial and non-financial incentives.

2. Factors influencing differences in incentive effectiveness across organizational contexts

The effectiveness of an incentive system is heavily influenced by the organization's operational context. In the private sector, financial and equity incentives are more relevant because they align with a profit-oriented approach. In the public sector, rigid bureaucratic structures make non-financial incentives more influential in increasing motivation. In nonprofit organizations, mission-based motivation makes social incentives and recognition more effective. On digital platforms, incentive effectiveness is influenced by algorithm design, rating mechanisms, and the speed of feedback. Differences in goals, work culture, and job characteristics are key determinants of variations in incentive effectiveness.

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3. The relationship between incentive design and information systems (MAS/MCS) and organizational performance

The study confirms that incentive systems work optimally when integrated with performance information systems, MAS, and MCS. Clear performance indicators, accurate information flow, and consistent control mechanisms help ensure that incentives generate behavior aligned with organizational goals. A misalignment between incentives and information systems has the potential to create dysfunctional behavior such as report manipulation or gaming. Conversely, strong integration ensures incentives are effective in improving accountability, transparency, and achieving long-term performance.

5. CONCLUSION

This study conducted a Systematic Literature Review (SLR) to examine the relationship between various types of incentive systems, individual behavior, and organizational performance in various operational contexts. Based on the analysis of identified articles, it can be concluded that incentive systems are strategic elements that play a crucial role in management accounting and organizational control systems. Incentives serve not only as a tool to motivate workers but also as a control mechanism that directs behavior toward organizational goals.

In general, the findings show that each type of incentive—whether monetary, non-monetary, reward-based, equity, or digital participation incentives—has different characteristics and impacts on behavior and performance. Monetary incentives have proven effective in increasing short-term output on structured tasks, but their effects are highly dependent on the clarity of indicators and the supporting control system. Conversely, non-monetary incentives have a long-term impact by increasing intrinsic motivation, commitment, and job satisfaction. Reward-based incentives can direct individual focus on specific targets, while equity incentives play a role in strengthening ownership and goal alignment between employees and the organization. Recent developments in the literature also confirm that digital participation incentives are becoming increasingly relevant with digital transformation and the use of technology-based work platforms.

This study also concludes that the effectiveness of incentive systems is not universal, but highly dependent on the organizational context. In the private sector, financial and equity incentives are more dominant due to profit orientation and market competition dynamics. Conversely, in the public sector, non-financial incentives are more influential due to regulatory limitations and bureaucratic structures. In nonprofit organizations, mission-based motivation is a key factor in the effectiveness of social and moral incentives. Meanwhile, on digital platforms, algorithms, rating systems, and real-time feedback are the primary determinants of incentive effectiveness. These differences underscore the importance of an incentive design approach that is contextual, adaptive, and aligned with organizational characteristics.

Another significant finding of this study is that the effectiveness of an incentive system is largely determined by its integration with Management Accounting Systems (MAS) and Management Control Systems (MCS). Clear performance indicators, accurate information dashboards, and consistent control mechanisms are necessary for incentives to generate behavior aligned with organizational goals. Misalignment between incentives and information systems often leads to dysfunctional behaviors such as gaming, performance manipulation, or short-term orientation. Conversely, strong integration between incentives, information systems, and management controls has been shown to increase

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accountability, strengthen behavioral alignment, and drive long-term performance.

Overall, this research confirms that incentive systems should be viewed as part of a larger management control ecosystem. Effective incentive design requires a combination of understanding human behavior, the use of reliable information systems, and the implementation of appropriate control mechanisms. Therefore, organizations need to adopt a holistic and context-based approach when designing or evaluating incentive systems to sustainably achieve strategic objectives.

This study has several limitations, including:

1. Literature sources are limited to open-access articles so there is a possibility of selection bias.
2. Methodological variations in previous studies mean that some findings cannot be fully generalized.
3. This research relies on secondary data and therefore does not depict undocumented incentive practices.

Some future research directions that can be developed are:

1) Development of an integrative model that combines incentive design, MAS, MCS, and organizational behavior simultaneously.

2) Explore technology-based incentives such as gamification, AI-based performance indicators, and interactive dashboards.

3) Research in the public and non-profit sectors in more depth to understand the dynamics of non-financial incentives.

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The main goal of this journal is to efficiently disseminate original findings generated by human brain with utilizing modern information/digital technologies with multidisciplinary approach.

Topics discussed in this journal include the following: Artificial Intelligence in Art, Culture, and Marketing; Digital Technology in Health Care.

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