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Data Article

Dataset on managerial incentives and bank performance: Evidence from Nigerian deposit money banks

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ABSTRACT

This study presents a data-set on the influence of managerial incentives on bank performance in selected Deposit Money Banks (DMB) in Nigeria. The use of managerial incentives to align interests of the principal and agent is advocated by agency theorists, but the peculiarity of the banking industry in terms of the role of regulation, capital structure, opacity and complexity of its transactions among others presents a different proposition in corporate governance research. The data collected over a longitudinal period between 2006 and 2016, provide information on specific managerial incentives and financial performance measures. Descriptive and inferential statistics such as correlation, and panel regression analysis estimates are presented. When analysed, the data can be a pointer in determining the unique managerial incentives predictors that could enhance a bank's performance.

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Specifications Table

Subject area	*Business Management*
More specific subject area	*Corporate Governance*
Type of data	*Tables and figures*
How data was acquired	*Secondary data (Manually extracted from banks' annual reports)*
Data format	*Raw, analysed*
Experimental factors	*Sample consists of eight deposit money banks in Nigeria*
Experimental features	*Descriptive statistics, and panel data regression*
Data source location	*Lagos, Nigeria*
Data accessibility	*Data included in this article*

Value of the data

- Data was manually extracted from selected banks' annual reports, and stock market reports. It comprises the most expansive and currently available data since the Nigerian banking consolidation exercise (2006–2016).
- Dataset on managerial incentives can be used to explore other research interests – such as Executive Pay and Banking Risk, CEO-employee pay ratio, Determinants of CEO pay, CEO pay and Environmental Performance etc.
- Sourcing data on managerial incentives, and historical stock market prices for research is quite challenging in a developing country like Nigeria, hence scientific conclusions can be drawn from the dataset.
- The dataset can be used by academia, managers, board, investors, and regulators to identify specific managerial incentives as predictors of bank performance.

1. Data

The dataset contains raw descriptive and inferential statistics. Panel data regression analysis was used to test the relationships between managerial incentives and bank performance. Table 1 provides data about the descriptive statistics for the study variables. Table 2 provides data on correlations and variance inflation factors for the variables used in the empirical analysis, while Table 3 provides data on the estimates of the panel regression specification.

2. Experimental design, materials and methods

Data for the study on managerial incentives were manually extracted from the annual reports (directors' profile, and notes to the accounts) of the selected banks, while performance measures

Table 1
Descriptive statistics – managerial incentives and bank performance.

	CEOR *NGN 'm*	CEOT *Years*	BCREM *NGN 'm*	BCT *Years*	CSO *No. ('m)*	BGDR *%*	ROA *%*	ROE *%*	TBQ *No.*	NIM *%*
Mean	63.80	4.43	14.88	3.70	267.00	11.67	2.13	14.73	1.34	13.99
Median	65.40	3.50	8.41	3.00	73.87	12.92	2.35	14.72	0.96	13.58
Maximum	205.00	19.00	201.00	11.00	2,690.00	33.33	5.94	36.56	5.77	32.39
Minimum	6.50	1.00	0.40	1.00	0.004	–	(2.26)	(20.89)	0.09	5.81
Std. Dev.	45.50	3.68	23.15	2.68	524.00	10.63	1.52	11.05	1.30	4.13

NGN –Nigerian Naira, 'm – millions.

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