

**THE EFFECT OF TRAINING ON EMPLOYEE PERFORMANCE IN REGULATORY
AUTHORITIES**

A CASE STUDY OF UGANDA REVENUE AUTHORITY



APRIL 2015

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A CASE STUDY OF UGANDA REVENUE AUTHORITY

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**A DISSERTATION PRESENTED TO THE FACULTY OF BUSINESS
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ABSTRACT

The purpose of this research was to evaluate the effects of training on employee performance, using Uganda Revenue Authority in Uganda as case study. In order to understand the study aim, the general objective was to assess the effect of training dimensions on employee performance at Uganda Revenue Authority and specifically:

To determine the effect of training needs assessment on employee performance at Uganda Revenue Authority.

To establish the effect of training contents and delivery approaches on employee performance at Uganda Revenue Authority.

To examine the effect of Training evaluation on employee performance at Uganda Revenue Authority.

A qualitative research approach of the data collection and analysis was adopted using a self-administered questionnaire and conducting an interview. Both primary and secondary sources of data were used. Field research was employed where the researcher seeks permission from URA management to do a field research in their organization. This is through an official letter to the management of URA. In addition to that questionnaires were used whereby questions are designed and sent to the case study area to help in data collection from the opinions and answers to the questions. The questionnaires are conducted for a person or a group of employees. The feedback from the employees is recorded and data is analyzed qualitatively and quantitatively. Passive observation which is the one involving the study of the organization without any active participation in its operations. Furthermore the researcher carried out collection of data outside the case study by using text books such as those of Human Resource Management available in the University library, newspapers and previous dissertations. A lot of information was collected from the internet which is the World Wide Web that avails various relevant information, images and videos about various things. A lot of information has been got from the internet using the computers at the University library and my mobile Smartphone.

Among other factors, employee training has been pragmatically regarded as a contributor towards better productivity, motivation and general workforce skills development. Past studies have shown that employees who receive regular training are capable of giving the organizations competitive advantages. However this depends on how much emphasis and resources the organizations devote to training process itself. Similarly, the best impact of training process will be realized if the organizers are keeping trend with market needs.

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Introduction

Economic, social, technological and governmental changes significantly influence the objectives and strategies of all organizations. Changes in these fields can make the skills learned today obsolete in the future. For any organization, the most important competitive advantage is the workforce. The workforce must remain competent and this can be achieved through continuous training and development efforts by the organization. Training is a planned process to modify attitude, knowledge or skill behavior through learning experience to achieve effective performance in any activity being done or a number of activities. The fundamental aim of training is to help the organization achieve its purpose by adding value to its key resources that is to say the people it employs. Training means investing in people to enable them to perform better and to empower them to make the best use of their natural abilities say talents. The quality of the workforce and their development through training and education are major factors in determining profitability of an organization and a high turn-over sales.

If an organization hires good employees it's a wise policy to invest in the development of their employees' skills further so they can increase their productivity. Training often is considered for new employees only however this is wrong in a circumstance that training for current employees helps them adjust to rapidly changing job requirements. Therefore the impact of training employees in an organization is to create a pool of readily available and adequate replacements for personnel who may leave the organization or advance in responsibility in the organization. Technology keeps changing and so organizations' have to cope up with these advances in technology, this requires sufficiently knowledgeable staff which can be through training further to come up with a more sufficient, effective and highly

motivated team which enhances the organization's competitive position and improves employees morale to ensure adequate human resources for expansion into new programs.

To remain effective and competitive each organization should embrace employees training. This concerns the handling of the workforce which is the role of the human resource management department in an organization therefore the human resource should know the needs of the organization in training and development. Furthermore, there is no doubt that organizations worldwide are striving for success and out- competing those in the same industry. In order to do so, organizations have to obtain and utilize their human resources effectively. Organizations need to be aware of and face more realistically towards keeping their human resources up-to- date. In so doing, managers need to pay special attention to all the core functions of human resource management as this plays an important role in different organizational, social and economically related areas among others that are influential to the attainment of the organizational goals and thus organizations successful continuation in the market. This study, therefore, goes on to discuss one of the core functions of human resource which is training, employee performance, and how the earlier affects the latter.

This chapter is divided into four sections, which will give the reader a comprehensive overview of the study. The first section presents the subject matter by presenting the background of the study. This is will be followed by the statement of the research problem and the purpose of the study. Finally, the last section presents an overview of the progress of the rest of study.

1.1 Background of the study

Employee productivity can be increased in the organization and encouraged by increasing employee engagement within the organization or company. This is in one way or another through training. By this, employees can realize that their contribution is vital in attaining the

organization's set goals. Training can be a culture of gratitude when an employee does well and the organization offers to better their skills through training them. This improves loyalty towards the organization and thus overall performance.

The researcher is using Uganda Revenue Authority as the case study for this research. Uganda Revenue Authority is the organization mandated to collect taxes for and on behalf of the central government in accordance with the URA Statute of 1991. URA embraces training of their employees however it has been found out that training in this organization is costly and time consuming. There has been a relatively performance standard of the employees for the last 22 years. This standard has been realized on individual basis, departmental basis and the entire organization as a whole. (Source: Uganda Revenue Authority).

Training can be on the job hence on-job training. This is a hands on method for training employees. It is usually performed by someone who knows how to complete a task, who then shows another person how to perform the same task. In colonial times, this form of training was called "Apprenticeship". Ben Franklin is a good example of an apprentice, who learned how to become a printer from a master to whom he was indentured as he learned the necessary skills. (Source: Paul Hersey and Ken Blanchard, 1982) The earliest forms of on-job training were developed by Chinese philosophers in the early 5th Century BC that allowed students and employees to actively participate in their own learning. Around the 12th century, scholasticism rose to popularity. It is a form of experiential learning or learnerbased instruction in which information is presented to the learners who use several ways to discuss and interpret evidence. Great strides were made in job training during the 20th Century, Adult learning led by Malcolm Knowles' findings, adults learned how to perform their job tasks in the same manner how children learned their lessons at school. Modern day job training is embracing newer technology. Online learning is still widely used, but virtual and mobile techniques are rapidly gaining ground. Workers have the opportunity to learn to perform their

jobs using applications designed by technology based approaches, including computer simulations and virtual classrooms. These methods enable people to learn material without the necessity of travelling to training courses.

Organizations are facing increased competition due to globalization, changes in technology, political and economic environments (Evans, Pucik&Barsoux 2002, 32) and therefore prompting these organizations to train their employees as one of the ways to prepare them to adjust to the increases above and thus enhance their performance. It is important to not ignore the prevailing evidence on growth of knowledge in the business corporate world in the last decade. This growth has not only been brought about by improvements in technology nor a combination of factors of production but increased efforts towards development of organizational human resources. It is ,therefore , in every organizations responsibility to enhance the job performance of the employees and certainly implementation of trainingand development is one of the major steps that most companies need to achieve this. As is evident that employees are a crucial resource, it is important to optimize the contribution of employees to the company aims and goals as a means of sustaining effective performance. This therefore calls for managers to ensure an adequate supply of staff that is technically and socially competent and capable of career development into specialist departments or management positions (Afshan, Sobia, Kamran &Nasir 2012, 646).

The question that may arise in many instances is why human resources are important. Bearing in mind that human resources are the intellectual property of the firm, employees prove to be a good source of gaining competitive advantage (Houger 2006), and training is the only way of developing organizational intellectual property through building employees competencies. In-order to succeed. Organizations have to obtain and utilize human resources effectively. Organizations ,therefore, need to design its human resource management in ways that fit into the organization's structure as this it will make the organizations achieve their

goals and objectives. Moreover, it is also important for organizations to assist their workforce in obtaining the necessary skills needed and, increase commitment. The management of human resources in Africa in general and Uganda in particular is rather challenging as most organizations have difficulties finding proper human resources. This may partly be a result of the different kinds of problems, for example, political instability, corruption, bureaucracy, poor infrastructure, low levels of education and purchasing power, diseases and famine known to prevail in the African business context (Kamoche 2002).

1.2 Statement of the problem

Previous studies have examined the effect of training and workplace education programs (Krueger and Rouse, 1998), training and organizational outcomes, on-the-job training and commercial banks, training on employees' work commitment and performance (Hamid, 1987), but very few studies if any have addressed the effect of training on employee work commitment and performance in regulatory authorities in Uganda. Most studies have focused on the effect of training on organizational performance in manufacturing firms in developed countries with little in developing countries. This study assesses the effect of training dimensions on employee performance at Uganda Revenue Authority, Uganda.

1.3 Objectives of the study

1.3.1 Major objective

The general objective of the study was to assess the effect of training dimensions on employee performance at Uganda Revenue Authority.

1.3.2 Specific objectives

Specifically the study sought to address the following objectives:

1. To determine the effect of training needs assessment on employee performance at Uganda Revenue Authority.

2. To establish the effect of training contents and delivery approaches on employee performance at Uganda Revenue Authority.

3. To examine the effect of Training evaluation on employee performance at Uganda Revenue Authority.

1.4 Research questions

The study was guided by the following research questions:-

What difference does it make on the quality of the services offered or goods produced when employees are trained or not trained ?

How does training influence the achievement of organizational goals ?

Is training important anyway ?

How does training improve output ?

1.5 Scope of the study

Geographically the study is to be at URA-Nakawa Kampala main branch and Masaka branch with the researcher's main emphasis on Masaka. This research is highly measurable and it took a relatively a long period of time from 2014 to 2015 to get done in a year's time. Considering dimensions such as needs assesment, functions of training, evaluation and methods of training. The research will cover the effect of training and various training methods on the performance of employees in regulatory authorities.

1.6 Significance of the study

The research enables the researcher to meet the requirements for the reward of the degree of Bachelors of Business Administration and Management at Uganda Martyrs University, Nkozi.

The research equips the researcher with the skills in the field of Human Resource Management which can be a major boost to expertise in the field.

The research enables the researcher to know the importance of training employees in organizations and in particular at URA which is the case study.

The research brings out the difference that is there in performance when employees are trained and when they are not trained.

This research will serve as a future reference to researchers who will do research on the same topic.

This research will be a spring board for development activities and a basis of great discoveries.

This research is to change organizations for the better to achieve organizational goals and it is also important to the whole world at large.

This research is significant in a way that it is to help business companies, organizations, regulatory authorities in decision making which is a pillar in business operations.

1.7 Limitations of the study

It is time consuming to move to the case study area at URA and since the researcher is not within the neighborhood of Masaka so I had to travel a journey of more than 50kms to and from the area of the case study at Masaka.

The employees are not willing to give out some information vital to this research needed. They fear losing their jobs as it is a culture of the organization for employees to be secretive.

Some books available at the resource Centre don't have enough relevant information needed to carry out this research.

Sometimes the network of the internet connection is weak. This hinders research information over the internet and from relevant websites. As if that is not enough, some websites are under repair and so not accessible!

1.8 Definition of key terms

Human resource management, is the way organizations manage their staff and help them to develop in order to be able to execute organizations' missions and goals successfully.

Human resource development, is the integration of individual, career and organization development roles in order to achieve maximum productivity, quality, opportunity and fulfillment of organizations members as they work to accomplish the goals of the organization.

Training, is a type of activity which is planned, systematic and it results in enhanced level of skill, knowledge and competency that are necessary to perform work effectively.

Development, is a broad ongoing multi-faceted set of activities (training activities among them) aimed at bringing someone or an organization up to another threshold of performance, often to perform some job or a new role in the future.

Employee performance, is defined as the outcome or contribution of employees to make them attain goals (Herbert, John & Lee 2000) while performance may be used to define what an organization has accomplished with respect to the process, results, relevance and success Uganda National Development Program (1995). Afshan et al. (2012) define performance as the achievement of specific tasks measured against predetermined or identified standards of

accuracy, completeness, cost and speed. Employee performance can be manifested in improvement in production, easiness in using the new technology, highly motivated workers.

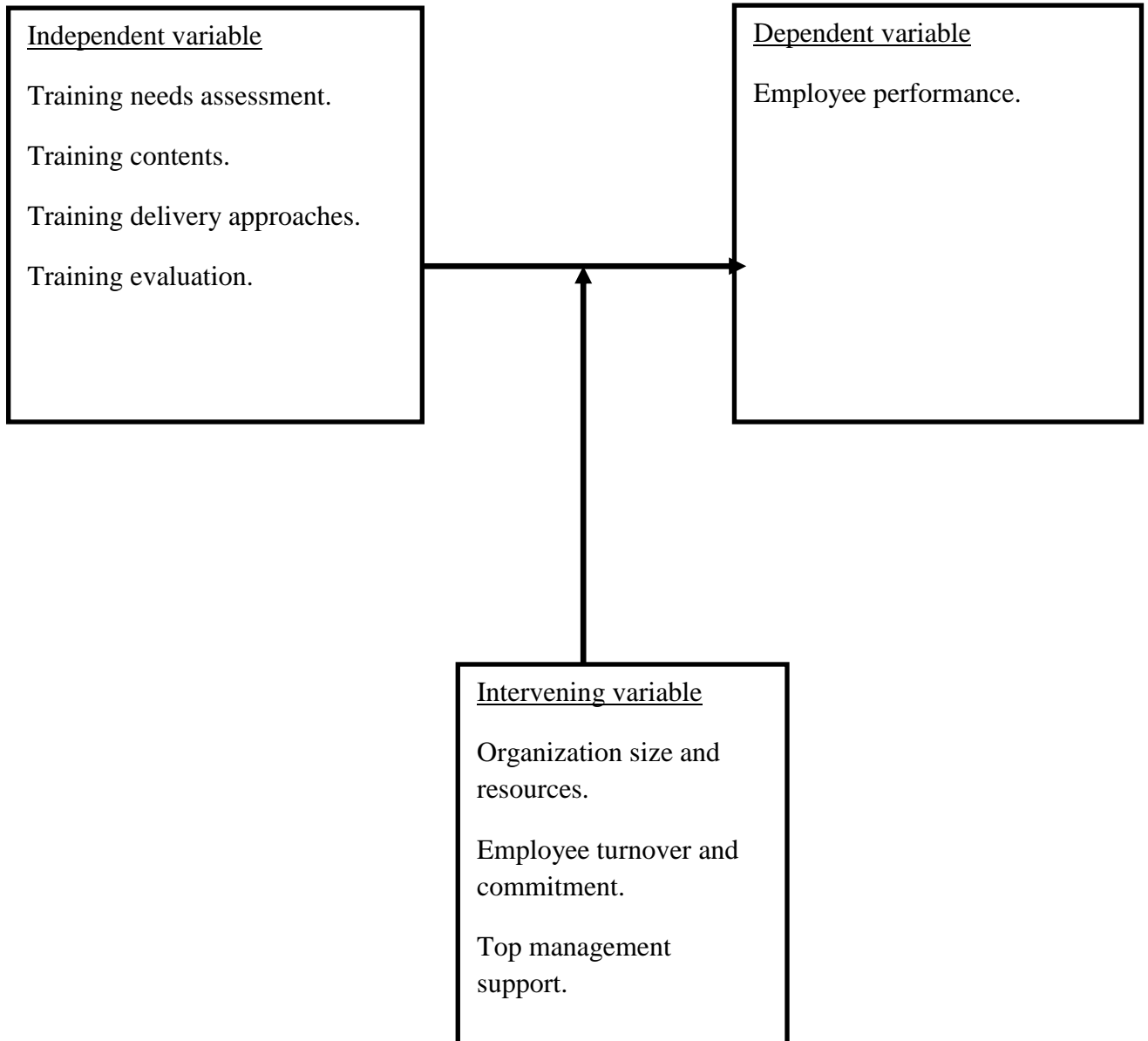
Efficiency, is the rate of output being higher than the ratio of input of any system, output increasing while input decreasing. (J.Mullins 2000)

Organization, is a coordinating unit of people that work towards achieving a common goal

1.9 Conceptual framework

The conceptual framework strictly shows the relationship between the dependent variable and independent variable highlighting various dimensions to be used during the research process.

The dependent variable is “employee’s performance in an organization”. The independent variable is “training”



Source: (Ichniowski,1986; Ichniowski et al,1994) as modified by the researcher.

1.10 Conclusion

With the current expansion of the global economy and the fast-changing evolution of technology and innovation, organizations are facing an ongoing need for employee training and development. As knowledge increasingly becomes a key factor for productivity, it has also become a currency for competitive success. Understanding factors that contribute to organizational performance and the transfer of knowledge to the workplace environment are essential to human resource development (HRD). The effectiveness of skilled employees can be limited if they are not motivated to perform their jobs. The form and structure of an organization can affect employee motivational levels in several ways. First, organizations can implement merit pay or incentive compensation systems that provide rewards to employees for meeting specific goals. A substantial body of evidence has focused on the impact of incentive compensation and performance management systems on firm performance. In addition, protecting employees from arbitrary treatment, perhaps via a formal grievance procedure, may also motivate them to work harder because they expect their effort to be fairly rewarded.

CHAPTER TWO: LITERATURE REVIEW

2.0 Introduction

In organizations today, consumers are demanding high quality at a relatively lower price, faster delivery time. In order for organizations to meet these competitive tools there has to be overall improved performance which is through training employees both on the job training and training in general? The workforce is the greatest input in production. According to (Micheal Armstrong,1996, 529), training was defined in greater detail as a planned process to modify attitude, knowledge or skill behavior through learning experience to achieve effective performance in an activity or a range of activities. Its purpose in the work situation is to develop the abilities of individuals and to satisfy current and future man power needs of the organizations.

Training is the process of acquiring and improving the skills, knowledge, and attitude required for job performance, it is an investment an organization makes in it'self. As training can take many forms, the desired end is generally the same: improved performance of tasks. Furthermore, the quality of the training output is as good as the training data input. That is to say, if the needs for training have not been properly identified, then the training itself may be called into question. Training functions are very crucial for organizations today to achieve a competitive advantage over their rivals. This research aims at discussing the effects of training on the performance of employees in an organization.

Human Resource Management involves the management of the human resources needed by an organization and also being certain that human resource is acquired and maintained for purposes of promoting the organization's vision, strategy and objectives. In other words, HRM focuses on securing, maintaining, and utilizing an effective work force, which organizations require for both their short and long term survival in the market. In order for HRM to achieve its organizational objectives, managers should perform a number of basic

functions which represent what is often referred to as the management process. It is worth noting that in the existing management literature, HRM functions have been differently classified by different researchers despite the fact that they all serve the same purpose of making available effective human resources. The basic functions being referred to above are human resource planning, organizing, staffing, leading, and controlling. In relation to the above and a focus in this study are Briscoe's (1995, 19) core HRM functions namely staffing, training and development, performance appraisal, compensation and benefits, and finally union and employee relations and health and safety (Briscoe 1995, 19).

2.1 Staffing

Staffing ensures that the right people are available at the right time in the right place. This involves identifying the nature of the job and implementing a recruitment and selection process to ensure a correct match within the organization. In other words, the function of staffing involves hiring the required people, selection amongst the available pool the persons most suitable for the job in question, and sometimes retrenching or firing. When the people considered as fitting the required criteria are identified, HRM is required to arrange for and where needed conduct the interviews. Both selection and interviewing are performed in order to recruit the required personnel. One of the staffing objectives has always been and has been advocated for ensuring that people are recruited, they should be retained (Ghauri & Prasad 1995, 354 - 355) and this objective can be implemented with the right people in place.

The process of appraising becomes easy to implement if staffing function is well suited to the organization's strategies. This is so in such a way that the HRM knows exactly what is expected of the hired personnel and can evaluate their performance. Even still, the personnel can evaluate themselves depending on what they are expected to deliver and easily identify their potentials and which developments are required. The staffing function will affect almost

all other HR functions because all functions will move towards the direction of staffing policies (Hendry 1994, 80 - 88).

2.2 Training and development

This involves training and development of workforces and managers (Briscoe, 1995). Training and development are often used to close the gap between current performance and expected future performance. Training and development falls under HRD function which has been argued to be an important function of HRM (Weil & Woodall 2005). Amongst the functions activities of this function is the Identification of the needs for training and development and selecting methods and programs suitable for these needs, plan how to implement them and finally evaluating their outcome results (McCourt & Eldridge, 2003).

Policies are necessary to ensure that employee performance is evaluated, which in turn ensures that the appropriate training and development take place. With the help of the performance appraisal reports and findings, the organization can be able to identify development needs. However, individuals themselves can help to indicate the areas requiring improvement as a result of the issues raised in the performance appraisal process and their career path needs.

2.3 Performance Appraisal

Performance appraisal is a process that is carried out to enable both the individual and the organization to analyze, examine and evaluate the performance of specified objectives over a period of time. This process can take up formal and informal forms (McCourt & Eldridge 2003). The purposes of performance appraisal have been classified into two groups that is the developmental and administrative purposes. The developmental purposes of performance appraisal include providing performance feedback, identifying individual strengths/weaknesses, recognizing individual performance, assisting in goal identification,

evaluating goal achievement identifying individual training needs, determining organizational training needs, improving communication and allowing employees to discuss concerns. On the other hand, administrative Under the developmental purposes are purposes of performance appraisal include but are not limited to documenting personal decisions, determining promotion candidates, determining transfers and assignments, identifying poor performance, deciding layoffs, validating selection criteria, meeting legal requirements to mention a few.

Performance appraisal can be conducted once, twice or even several times a year. The frequency will be determined by the organizations depending on the resource capability and what is to be evaluated with regard to organization's objectives and strategies. There are a number of alternative sources of appraisal and these include;

1. Manager and/or supervisor Appraisal done by an employee's manager and reviewed by a manager one level higher.
2. Self-appraisal performance By the employee being evaluated, generally on an appraisal form completed by the employee prior to the performance interview.
3. Subordinate appraisal Appraisal of a superior by an employee, which is more appropriate for developmental than for administrative purposes.
4. Peer appraisal Appraisal by fellow employees, compiled into a single profile for use in an interview conducted by the employee's manager.
5. Team appraisal Appraisal based on total quality management concepts, recognizing team accomplishments rather than individual performance.
6. Customer appraisal Appraisal that seeks evaluation from both external and internal Customers.

It is however important to note that, if there are no proper systems and plans to deal with the findings of the performance appraisal, the expected benefits of this process for the organization may not be realized. Further still, although good performance appraisal may be good for an organization, it may be bad if not professionally handled. Depending on the appraisal feedback; negative or positive, its impact to the employee may damage the organization if not taken well by the employee (McCourt & Eldridge 2003, 211 – 212). It can demoralize the employee and sometimes may lead to losing the key employees just because they could not take the appraisal feedback and feel that they will be better off somewhere else. HRM needs to note some of the reasons as to why performance appraisals fail. Some of the reasons why performance appraisal may fail include : Manager lacks information, lack of appraisal skills, the manager not taking appraisal serious, the manager not prepared, the manager not being honest, ineffective discussion of employees, unclear language and insufficient reward for performance.

2.4 Compensation and benefit

This involves the designing and implementation of individuals and organizations pay and benefits schemes. Employee compensation and benefit practices differ across employment units (e.g., organizations, business units, and facilities) on several dimensions (Gerhart, Milkovich& Murray 1992) and organizations. Barry, Harvey & Ray (1994) state that employee compensation and benefit can be considered of crucial importance to both the employers and employees in such a way that it plays a key role of being one of the essential hearts of employment relationships. They continue by explaining that this is so in such a way that while employees typically depend on wages, salaries, and so forth to provide a large share of their income and on benefits to provide income and health security. For employers, compensation decisions influence their cost of doing business and thus, their ability to sell at a competitive price in the product market. In addition, compensation decisions influence the

employer's ability to compete for employees in the labor market (attract and retain), as well as their attitudes and behaviors while with the employer.

2.5 Unions, Employee relations, health and safety

Trade Unions are organization of workers, acting collectively, seeking to protect and promote their mutual interests through collective bargaining. The role of trade unions is mainly to protect employees' interests and they tend to be the link between the organization management and employees. Therefore, there are a lot of negotiations between management and unions in either resolving dispute between employees and management or try to fight for the best interest to its members (employees). It is important to note that, in the absence of the trade unions representing employees, most organizations would be more inclined to setting and thereby focusing on HRM policies promoting efficiency. Because of this representation however, organizations are forced into focusing on those policies that not only reflect organizational benefits but also putting consideration for the preferences of workers being represented by the union as a whole. Health and safety is important since the well-being of employees is important. Depending on the country's labour policy, there may be some rules set with regards to safety and health of employees. These rules and controls over organizations against employees may be such as; compulsory workman compensation schemes where all organizations are required to insure employees at work. Another control may be regular inspection of working environment by the government and union officials. The inspection may be aiming at ensuring that the company is following the set policies and has a safe working environment for its employees.

Training and development is an important function of human resource development and management.

2.6 Training

As one of the major functions within HRM, training has for long been recognized and thus attracted great research attention by academic writers. This has yielded into a variety of definitions of training. For example, Gordon (1992, 235) defines training as the planned and systematic modification of behavior through learning events, activities and programs which result in the participants achieving the levels of knowledge, skills, competencies and abilities to carry out their work effectively.

It is worth noting that, as researchers continue with their quest into the training research area, they also continue their arguments into its importance. Some of these researchers argue that the recognition of the importance of training in recent years has been heavily influenced by the intensification of competition and the relative success of organizations where investment in employee development is considerably emphasized (Beardwell et al. 2004). Related to the above, Beardwell et al. (2004) add that technological developments and organizational change have gradually led some employers to the realization that success relies on the skills and abilities of their employees, thus a need for considerable and continuous investment in training and development.

2.7 Benefits of training

The main purpose of training is to acquire and improve knowledge, skills and attitudes towards work related tasks. It is one of the most important potential motivators which can lead to both short-term and long-term benefits for individuals and organizations. There are so many benefits associated with training. Cole (2001) summarizes these benefits as below:

High morale i.e employees who receive training have increased confidence and motivations which boosts their morale to work. This improves performance in the quality of productivity registered at the end of the day.

Lower cost of production i.e training eliminates risks because trained personnel are able to make better and economic use of material and equipment thereby reducing and avoiding waste.

Lower turnover i.e training brings a sense of security at the workplace which in turn reduces labor turnover and absenteeism is avoided at work.

Change of management i.e training helps to manage change by increasing the understanding and involvement of employees in the change process and also provides the skills and abilities needed to adjust to new situations.

Provide recognition i.e enhanced responsibility and the possibility of increased pay and promotion which improves the availability and quality of staff.

2.8 Training needs

According to Wognum (2001, 408), training and development needs may occur at three organizational levels namely;

(1) Strategic level where needs are determined by top management while considering organizations goals, mission, strategy and problems, which need to be resolved or fixed.

(2) Tactical level where needs are determined with middle management while considering developments needs to the coordination and cooperation between organization units.

(3) Operational level where needs are determined with lower executive management and other employees while considering problems related to operations such as performance problems of individual workers and departments in subject.

In order to enable an organization formulate human resource training and development goals that will enable both formal and informal human resource training and development methods

and programs create a workforce that enables effectiveness and competitiveness, it is worth giving consideration to, providing proper coordination as well as proper incorporation of the needs within the three levels. The first issue is to identify the needs relevant to the organizations objectives. According to Wognum (2001) and Torrington et al. (2005), there are three categories of identifying training and development needs. These include: resolving problems, this focuses on workers' performance, improving certain working practices, this focuses on improvement regardless of the performance problems and changing or renewing the organization situation, which may arise because of innovations or changes in strategy. It is worth putting in mind that during the identification of training needs, there is need to create, develop, maintain and improve any systems relevant in contributing to the availability of people with required skills. Moreover, training programs should be designed to cater for the different needs. Further still, the training program, content and the trainees' chosen depend on the objectives of the training program (Milkovic and Bordereau 2003).

A number of approaches have been highlighted in previous literature for identifying needs (Edmond & Noon 2001; Torrington et al. 2005). These are the problem-centered (performance gap) and profile comparison (changes and skills) approaches. Similarly, a number of approaches for analyzing training needs depending on either new or current employees have been pointed out by earlier studies (Torrington et al. 2005, 390 – 392). The two most traditional approaches being the problem centered approach and the profile comparison approach. The problem centered approach focuses on any performance difficulties and the corporation analyses if the problems are due to insufficient skills, which then need to be developed if the problem is to be solved. Profile comparison approach on the other hand focuses on matching the competencies with the job filled, whether new position or existing position. Some changes in strategy and technology may also bring the need for new or additional skills.

2.9 Training and development methods

Nadler (1984,116) noted that all the human resource development activities are meant to either improve performance on the present job of the individual, train new skills for new job or new position in the future and general growth for both individuals and organization so as to be able to meet organization's current and future objectives. There are broadly two different methods that organizations may choose from for training and developing skills of its employees. These are on-the- job training given to organizational employees while conducting their regular work at the same working venues and off-the-job training involves taking employees away from their usual work environments and therefore all concentration is left out to the training. Examples of the on-the-job training include but are not limited to job rotations and transfers, coaching and/or mentoring. On the other hand, off-the-job training examples include conferences, role playing, and many more as explained below in detail. Armstrong (1995) argues that on-the-job training may consist of teaching or coaching by more experienced people or trainers at the desk or at the bench. Different organizations are motivated to take on different training methods for a number of reasons for example; depending on the organization's strategy, goals and resources available, depending on the needs identified at the time, and the target group to be trained which may include among others individual workers, groups, teams, department or the entire organization.

2.9.1 Job transfers and rotation

Job rotation and transfers (McCourt & Eldridge 2003, 356) as a way of developing employee skills within organization involves movements of employees from one official responsibility to another for example taking on higher rank position within the organization, and one branch of the organization to another. For transfers for example, it could involve movement of employees from one country to another. These rotations and transfers facilitate employees acquire knowledge of the different operations within the organization together with the

differences existing in different countries where the organization operates. The knowledge acquired by the selected employees for this method is beneficial to the organization as it may increase the competitive advantage of the organization.

2.9.2 Coaching and mentoring

This involves having the more experienced employees coach the less experienced employees (Devanna, Fombrun & Tichy 1984; McCourt & Eldridge 2003, 256; Torrington et al. 2005, 394 - 395). It is argued that mentoring offers a wide range of advantages for development of the responsibility and relationship building (Torrington et al. 2005, 394 – 395). The practice is often applied to newly recruited graduates in the organization by being attached to mentor who might be their immediate managers or another senior manager. This however does not imply that older employees are excluded from this training and development method but it is mainly emphasized for the newly employed persons within the organization.

2.9.3 Orientation

This is another training and development method. This involves getting new employees familiarized and trained on the new job within an organization. During this process, they are exposed to different undertakings for example the nature of their new work, how to take on their identified tasks and responsibilities and what is generally expected of the employees by the organization. They are further given a general overview of the organizational workingenvironment including for example working systems, technology, and office layout, briefed about the existing organizational culture, health and safety issues, working conditions, processes and procedures.

2.9.4 Conferences

As a training and development method involves presentations by more than one person to a wide audience. It is more cost effective as a group of employees are trained on a particular

topic all at the same time in large audiences. This method is however disadvantageous because it is not easy to ensure that all individual trainees understand the topic at hand as a whole; not all trainees follow at the same pace during the training sessions; focus may go to particular trainees who may seem to understand faster than others and thus leading to under training other individuals.

2.9.4 Formal training courses and development programs

These are a number of methods which may be used to develop the skills required within an organization. These course and programs are usually a set of defined and known programs where the contents, durations and all the details about the training are clear to both the organization and the personnel to be trained. Unlike informal trainings and programs, formal training and programs can be planned earlier and also plan for their evaluation. Employees may undertake these courses and programs while completely off work for a certain duration of time or alternatively be present for work on a part-time basis. These programs can be held within the organization (in-house) or off the job. Off the job is argued to be more effective since employees are away from work place and their concentration is fully at training. Depending on the knowledge needed, organization's structure and policies, the trainers too may be coming within the corporation or outside the organization.

2.9.5 Role playing

Involves training and development techniques that attempt to capture and bring forth decision making situations to the employee being trained. In other words, the method allows employees to act out work scenarios. It involves the presentation of problems and solutions for example in an organization setting for discussion. Trainees are provided with some information related to the description of the roles, concerns, objectives, responsibilities, emotions, and many more. Following is provision of a general description of the situation and the problem they face. The trainees are thereafter required to act out their roles. This method

is more effective when carried out under stress-free or alternatively minimal-stress environments so as to facilitate easier learning. It is a very effective training method for a wide range of employees for example those in sales or customer service area, management and support employees.

2.9.6 Employee performance

Employee performance is normally looked at in terms of outcomes. However, it can also be looked at in terms of behavior (Armstrong 2000). Kenney et al. (1992) stated that employee's performance is measured against the performance standards set by the organization. There are a number of measures that can be taken into consideration when measuring performance for example using of productivity, efficiency, effectiveness, quality and profitability measures (Ahuja 1992) as briefly explained hereafter. Profitability is the ability to earn profits consistently over a period of time. It is expressed as the ratio of gross profit to sales or return on capital employed (Wood & Stangster 2002). Efficiency and effectiveness - efficiency is the ability to produce the desired outcomes by using as minimal resources as possible while effectiveness is the ability of employees to meet the desired objectives or target (Stoner 1996). Productivity is expressed as a ratio of output to that of input (Stoner, Freeman and Gilbert Jr 1995). It is a measure of how the individual, organization and industry converts input resources into goods and services. The measure of how much output is produced per unit of resources employed (Lipsey 1989). Quality is the characteristic of products or services that bear an ability to satisfy the stated or implied needs (Kotler& Armstrong 2002). It is increasingly achieving better products and services at a progressively more competitive price (Stoner 1996).

As noted by Draft (1988), it is the responsibility of the company managers to ensure that the organizations strive to and thus achieve high performance levels. This therefore implies that managers have to set the desired levels of performance for any periods in question. This they

can do by for example setting goals and standards against which individual performance can be measured. Companies ensure that their employees are contributing to producing high quality products and/or services through the process of employee performance management. This management process encourages employees to get involved in planning for the company, and therefore participates by having a role in the entire process thus creating motivation for high performance levels. It is important to note that performance management includes activities that ensure that organizational goals are being consistently met in an effective and efficient manner. Performance management can focus on performance of the employees, a department, processes to build a product or service, etc. Earlier research on productivity of workers has showed that employees who are satisfied with their job will have higher job performance, and thus supreme job retention, than those who are not happy with their jobs (Landy1985). Further still, Kinicki and Kreitner (2007) document that employee performance is higher in happy and satisfied workers and the management find it easy to motivate high performers to attain firm targets.

2.9.7 Effect of training on performance

In the real world today organizational growth and development is affected by a number of factors. In light with the present research during the development of organizations, employee training plays a vital role in improving performance as well as increasing productivity. This in turn leads to placing organizations in the better positions to face competition and stay at the top. This therefore implies an existence of a significant difference between the organizations that train their employees and organizations that do not. Existing literature presents evidence of an existence of obvious effects of training and development on employee performance. Some studies have proceeded by looking at performance in terms of employee performance in particular (Purcell, Kinnie& Hutchinson 2003; Harrison 2000) while others have extended to a general outlook of organizational performance (Guest 1997;

Swart et al. 2005). In one way or another, the two are related in the sense that employee performance is a function of organizational performance since employee performance influences general organizational performance. In relation to the above, Wright & Geroy (2001) note that employee competencies change through effective training programs. It therefore not only improves the overall performance of the employees to effectively perform their current jobs but also enhances the knowledge, skills and attitude of the workers necessary for the future job, thus contributing to superior organizational performance.

The branch of earlier research on training and employee performance has discovered interesting findings regarding this relationship. Training has been proved to generate performance improvement related benefits for the employee as well as for the organization by positively influencing employee performance through the development of employee knowledge, skills, ability, competencies and behavior (Appiah 2010; Harrison 2000; Guest 1997). Moreover, other studies for example one by Swart et al. (2005) elaborate on training as a means of dealing with skill deficits and performance gaps as a way of improving employee performance. According to Swart et al., (2005), bridging the performance gap refers to implementing a relevant training intervention for the sake of developing particular skills and abilities of the employees and enhancing employee performance. He further elaborate the concept by stating that training facilitate organization to recognize that its workers are not performing well and a thus their knowledge, skills and attitudes needs to be molded according to the firm needs. It is always so that employees possess a certain amount of knowledge related to different jobs. However, it is important to note that this is not enough and employees need to constantly adapt to new requirements of job performance. In other words, organizations need to have continuous policies of training and retaining of employees and thus not to wait for occurrences of skill and performance gaps. According to Wright and Geroy (2001), employee competencies change through effective training programs. It not

only improves the overall performance of the employees to effectively perform the current job but also enhances the knowledge, skills and attitude of the workers necessary for the future job, thus contributing to superior organizational performance. Through training the employee competencies are developed and enable them to implement the job related work efficiently, and achieve firm objectives in a competitive manner. Further still, dissatisfaction complaints, absenteeism and turnover can be greatly reduced when employees are so well trained that can experience the direct satisfaction associated with the sense of achievement and knowledge that they are developing their inherent capabilities (Pigors & Myers 1989).

Most of the benefits derived from training are easily attained when training is planned. This means that the organization, trainers and trainees are prepared for the training well in advance. According to Kenney & Reid (1986) planned training is the deliberate intervention aimed at achieving the learning necessary for improved job performance. Planned training according to Kenney and Reid consists of the following steps: Identify and define training needs. Define the learning required in terms of what skills and knowledge have to be learnt and what attitudes need to be changed. Define the objectives of the training. Plan training programs to meet the needs and objectives by using right combination for training techniques and locations. Decide who provides the training. Evaluate training. Amend and extend training as necessary.

2.9.8 Team work

This is when two or more people interact and coordinate to accomplish a specific goal and objective. When organizational members work together in teams, coordination of organizational goals and objectives becomes easier. This will lead to the teams sharing performance goals and thus lead to improving the morale of the employees which will later lead to improvements in productivity. Team works encourages open communication between employees and have compliment skills which enable them to achieve more in a specified

period of time as compared to when the individual is working alone hence creating synergy (Daft 1997). Additionally, Stoner (1996) argues that employees in teams often unleash enormous energy and creativity reduces boredom because teams create a sense of belonging and affiliation hence increase in employee's feeling of dignity and self work. However, teams have the potential to be productive but the degree of performance depends on the relationship between management and the working team. Therefore support from management enhances performance of teams and performance improved in general.

2.9.9 Reward system

The overall aim of reward systems is to attract and retain quality human resources. When the pay conditions are perceived by the employee as equitable and in relation to their performance improvement. Organizations can use non-financial rewards like transport fee, incentive schemes to increase performance (Armstrong 2006). Additionally, organizations should adopt reward systems that are similar to the industry in which they operate or organizations can develop performance based pay systems in order to reward employees according to the set performance standards and profitability goals. Therefore for performance to improve, organizations need to create and maintain a sense of fairness equity and consistence in their pay structures (Davar 2006). Employees expect that the employers will purchase their labor at a certain price.

CHAPTER THREE: RESEARCH METHODOLOGY

3.0 Introduction

In this chapter, the researcher is going to look at the various methods used in the collection processing and analysis of data in the research. Several sources will be used to collect data which forms the basis of this study. This chapter presents a description of the methodology that is employed in the study. It spells out the techniques and methods of sampling, data collection, processing, analysis, and the area in which the study is carried out. The chapter also highlights the limitations and problems encountered while collecting data.

3.1 Research Design

The methods include: qualitative research, quantitative research, and a mixture of both qualitative and quantitative research.

The study will focus on the case study approach as a research strategy. The case study approach refers to an in-depth study or investigation of a contemporary phenomenon using multiple sources of evidence within its real-life context. The case research is particularly useful when the phenomenon of interest is of a broad and complex nature and, hence, is best studied within the context in which it occurs. In addition to that, using multiple cases is a powerful source of information.

In order to answer the study questions, this study will adopt the qualitative research approach. In this kind of a research, unstructured and semi-structured interviews and questionnaires can be used. Qualitative research helps to obtain the insights about the phenomena in question and is flexible in the sense that it helps in identifying the missing part of what is unknown or partially known. Furthermore, qualitative research is said to be more relevant in the context of discovery and thus be able to get access to what was never known before. However, if the research problem is not well understood, there is a possibility that the researcher will be

overwhelmed by data due to unnecessary data collection. This will make the analytical part of research more difficult.

3.2 Area of study

The study was conducted at Masaka district, Uganda. The case study is Uganda Revenue Authority, Masaka branch since the district is near my area of residence. and the researcher happened to be coming from Masaka district so I'm familiar with the area of study which interested me to carry out research there.

3.3 Study population

The study population was derived from Masaka District in Uganda. The study population also constituted of employees from Uganda Revenue Authority, Masaka Branch and some (3) of these employees had undergone short and or refresher training that enabled the study to establish the impact of training on work performance.

3.4 Sampling procedures and technique

Sekaran (2003) advises that too large a sample size could become a problem and recommended sample sizes between 30 and 500. Similarly, Enon (2002) recommends that a minimum number of samples for research should be 30. The researcher used non-probability sampling because the focus was on in-depth information and not making inferences. The researcher used purposive and convenient sampling techniques to have respondents for the study. The researcher identified the sample and purposively obtained data from specific types of people who could provide desired information through interviews and filling questionnaires. This technique was useful in answering the research questions of the study. The researcher asked the supervisor at URA to identify for me those who had undertaken short course training and others who had undergone long-term training assisted me to identify their colleagues that became part of the respondents.

3.5 Data collection methods and instruments

The researcher used both primary and secondary data collection methods discussed below.

Documentary Review: In this method, existing documents like journals, books, performance appraisals, training reports, training forms, study leave forms were scrutinized to collect the required data on types of training, training policy, effect of training on workers' performance and work behavior. Important information related to the study was jotted down and compiled accordingly.

Interviews: This was used to help in focusing the study on the themes. I used an interview schedule as a guide with both structured and open-ended questions. This was administered personally to the respondents and after the interview, data was edited, analyzed and compiled.

Questionnaires: Questionnaires were used to collect information from employees in order to get a wide range of knowledge on opinions and views concerning training and work behavior. This helped to compare data, and information was collected within a short time. It was administered by self and voluntary cooperation of respondents.

Observation: Observation was used to explore what was actually done after training like reporting timely on duty, method of delivery and not just, what is said to be done at the work place and triangulate data. The researcher noted down practices of employees as they occurred. Semi structured observation helped the researcher to observe the unplanned and or the unexpected employees' behaviors, work environment, skills, interactions with clients, the mastery at solving clients' problems when approached and what triggers their actions as some of these were not predetermined.

3.6 Quality Control Methods, Validity and Reliability

The study was able to get one respondent for an interview. Employees were involved in filling self-administered questionnaires.

Validity refers to the extent of accuracy of the results of the study. Validity of the results can either be internal or external. Internal validity refers to the analysis of the accuracy of the results obtained. External validity refers to the analysis of the findings with regards to whether they can be generalized (Ghauri & Grønhaug 2005, 65). Where measurements are used, there exist different types of validity; face validity, which describes the extent to which the measure used is reasonably capable of what is due to measure, convergent validity, which describes the extent to which the measurement used can bring similar results if used elsewhere and divergent validity that describes the extent to which one construct is distinguished from another (Ghauri & Grønhaug 2005, 83 – 84).

Moreover, specifically four validity types for qualitative research exist, which are often emphasized. They are: descriptive, interpretative, theoretical and generalizable validity. Descriptive validity is associated with degree to which the actual description of the results is true. Interpretative validity is associated with the interpretation's goodness. Theoretical validity refers to how adequate the theory suggested is, such as whether the theory really supports the study subject. Generalizable validity is referred to what extent the results of the study can be generalized, for instance, are the results of this study true for other organization so in the same industry? (Ghauri & Grønhaug 2005, 216 – 218).

In this study, validity was taken into consideration. For example, because the questionnaire is constructed by the researcher, it is designed on the basis of the researcher's needs in relation to the study topic and so brings advantages in the sense that it measures exactly what the researcher intends to measure. The researcher therefore does not need to depend on other researchers for information on for example problem areas and relevance of the items included in the questionnaire. Further still, descriptive, interpretative, and theoretical validity were taken into consideration. Thorough literature review in the study area was conducted

carefully before taking on the research. This enabled theories and the questions in the questionnaire to be identified. Theories and themes are well supported by the findings.

Reliability refers to the stability of the measure used to study the relationships between variables (Ghauri & Grønhaug 2005, 81). The questions in the questionnaire were designed taking into consideration the issues related to the problem and goals of the study and theories on the subject. It is therefore believed that the responses and results from this study are reliable.

3.7 Data management and processing

Interviews were conducted, and questionnaires were administered. The researcher made appointments for interviews with heads of the organization. All questionnaires were distributed and collected by the researcher to minimize loss.

3.8 Data analysis

Qualitative data analysis methods were applied. Data was edited during and immediately after data collection. This stage involved removing the inconsistencies in the answers given by the respondents. Some cases of missing information were corrected in the field. Call backs were made to respondents for fully understanding of and clarification on illegible handwriting and to gain more understanding on training courses and how they were being organized. After editing, the researcher coded the completed questionnaires using the already developed manual. This involved reduction of data to a form that is compatible enough to be entered into the computer. At this stage, the researcher developed codes for open-ended questions, missing cases, non-response and not applicable cases. For closed ended questions, the researcher assigned numeric codes corresponding to the respondents' response to ease the process of data entry.

3.9 Limitations of the study and Ethical considerations

First of all, respect, the researcher gives respect where it is due; the researcher respects man and ensures that this virtue is upheld. Secondly, anonymity, the researcher will ensure that all the information got from the respondents is used for the purpose of this study but not any other business. The information gathered from the questionnaires will be treated with utmost confidentiality. The study assumed that respondents would give the required information relevant to the study to enable the findings present a true picture of what is done and happening on ground. It was difficult for me to get data on different forms of training since such training had not been conducted at all. I therefore did not categorize the forms of training. At the time of research, employees were busy and some had left for Easter. This limited the study since most employees identified as respondents had not been working there and had been transferred to new areas of work and could not have easily observed what was really going on at workplace. Research is a process that needs planning, forethought, commitment and persistence. In fact, it is more of a journey than a task that needs to be managed, navigated and negotiated from conception to destination. The worry was to successfully navigate this journey. It was quite daunting. However, the research process was completed though with some hurdles. Though, the researcher continued to reflect on the effects of different forms of training on performance and word count limit which presented a setback to my analysis and in-depth argument, the researcher solved some of the problems through elaborate explanation and sensitization of the concerned respondents on the importance of research and giving reliable data. As the researcher contemplated the task ahead, it was worth to keep in mind that completing research and in time was much more than a test of intellectual ability and a test of persistence and tenacity. This helped to complete the research in time.

CHAPTER FOUR: PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

In this chapter, the researcher presents analyzes and interprets the findings according to objectives that guided the study where data could not be quantified, it is explained. The results of data analysis and discussions are presented in this chapter. Data was presented and analyzed as per the study objectives focusing on training needs assessment, delivery approaches and the effect of training on performance.

4.1 Background of respondents

Background of respondents is given on gender, age, education, length of service and nature of employment. Descriptive statistics including frequency distribution, percentage. All the variables included in the study are shown in the following tables.

Table 4.1.1: Gender distribution of the Respondents (N= 120)

Gender	Frequency	Percentage
Male	69	57.5
Female	51	42.5
Total	120	100

Table 4.1.1 shows the distribution of the participants, with 69 males (57.5%) and 51 females (42.5%).

Table 4.1.2: Age distribution of the Respondents (N=120)

Age	Frequency	Percentage
20- 35	29	24.2
36-40	48	40
40- 50	31	25.8
50-60	8	6.7
60<	4	3.33

Table 4.1.2 presents the distribution of respondents with respect to age. The table shows that 24.2% of respondents were in the age group of 20-35, 40 % of respondents were in the age group of 36-40 and 25.8% of respondents were in the age group of 40-50 and 6.7% 50 year age with only 3.33% in 60s. The largest percentage of respondents belongs to 36-40 age category. The lowest percentage of respondents belongs to over 60 year age category.

Table 4.1.3: Distribution of the Respondents with respect to Education (N= 120)

Education	Frequency	Percentage
Bachelors	57	47.5
Masters	18	15.0
PhD	9	7.5
Diploma	36	30.0

Table 4.1.3 shows the distribution of respondents with respect to educational qualification. The table shows that 47.5% of respondents have bachelor's degree, 15 % of respondents have

Masters, 7.5 % of the respondents have a doctorate degree and 30 % have a diploma respectively. The largest percentage of respondents has Bachelors degree.

Table 4.1.4: Distribution of the Respondents with respect to length of Service (N= 120)

Experience	Frequency	Percentage
01-05	61	50.8
06-10	38	31.7
10-20	15	12.5
20<	6	5.0

Table 4.1.4 shows the distribution with respect to length of experience. The table shows that 50.8 % (61) of the respondents belong to 01-5 years of experience group, 31.7 % (38) belong to 06-10 years group, 12.5 % (15) belong to over 10 years to 20 years experiencegroup and 5.0 % (6) belong to over 20 years respectively. The largest percentage of respondents belongs to 01-05 years experience category. The lowest percentage of respondents belongs to over 20 years experience category.

Table 4.1.5: Distribution of the Respondents with respect to Nature of Employment (N= 120)

Nature of employment	Frequency	Percentage
Permanent	87	72.5
Contractual	33	27.5
Total	120	100

Table 4.1.5 shows the distribution with respect to nature of employment. It is evident from the table that 72.5 % (87) belong to permanent category and 27.5 % (33) belong to contractual category. The largest percentage of respondents belongs to permanent category. The lowest percentages of respondents belong to contractual category.

4.2 Training needs assessment

This section examines training needs assessment. Respondents were asked to express their opinion on whether training is done when new tasks have been assigned. The results are shown in table 4.2 below.

Table 4.2: Training needs assessment

Rank	Frequency	Percentage
Strongly Agree	40	33.3
Agree	40	33.3
Not sure	15	12.5
Strongly disagree	4	3.3
Disagree	21	17.5
Total	120	100

In table 4.2, it is indicated that there are complaints by employees about training needs as represented by 33.3 % who agreed. These complaints included lack of promotion after training, lack of provision for allowances while on training if any, lack of facilitation for training, denial of study leave for workers who sponsor themselves, lack of government

sponsorship, training is in most cases only given to new employees or when new assignments have been given.

When asked whether new employees get training they need, the station supervisor agreed that new staff actually get on job training they need to get acquainted to new working environment and when the employees are assigned new tasks or transferred, they are guided on how to go about their duties. According to (Human Resource Management manual, 1999, 65), Human Resource Development refers to training of personnel to fill performance gaps to improve productivity and efficiency or to generate new types of skills to meet an organizations projected skills need or to meet the requirements of new technologies. It concerns itself with the identification of training needs, the management of resultant training, human resources planning, career development and succession plans for line and staff developments. This is further supported by the fact that training is an essential ingredient of manpower development and as a Human Resource Development factor, training is so crucial that the absence would spell stagnation and even regression of development. Training is a dynamic process of Human Resource Development in which knowledge, skills, and attitudes are conditioned to effectively achieve set administrative and development goals.

4.3 Effect of staff training on workers' performance

In order to create a link between training and performance there is need to carry out training needs analysis as already discussed in chapter two. Since any good training management is all about improving organizations performance, the assessment of training needs should start with identification of organization objectives. Without this assessment, training may not bring out desired change. The process by which training can be linked to performance is that the first step in training is to determine what training if any is required. Furthermore, the needs consist of actual and potential performance discrepancies that are important to

organizations and can be remedied as effectively and efficiently by training as by any other means as this is meant to answer questions such as:

- i. Does an actual potential discrepancy exist?
- ii. Is it important to the organization?
- iii. Is it correctable through training?
- iv. Is training the most cost effective solution available?

If these were done, it would enable training to be correlated to performance. This advice seems to offer a solution to fears as expressed by Megginson (1999:22) that one of the training criticisms especially training construed as short or off job training courses is that it is out of touch with what it is supposed to address. Performance may be improved through training depending on the way it affects work behavior. Performance according to Brumbach (1998) means both behavior and results. Behavior emanates from a performer and transforms performance from abstraction to action. This means that when managing performance of teams and individuals both inputs (incentives) and outputs (results) need to be considered. Behavior at work is explained by (Armstrong, 2001) as dependent on both personal characteristics of individuals' personality, attitudes and the situation in which they are working. He stated that these factors interact and this theory of behavior is called interactionism. This is because of the process of interaction and there are so many factors in personal characteristics and situation that make behavior difficult to analyze and predict. Behavior may be influenced by perception of individuals about the situation they are in. Performance also means making the best of trained, skilled and unskilled human resource. Performance is a function of training and competence of staff as reflected in the framework in chapter two. However, there are contingency factors like resources, facilitation, equipment,

management style, remuneration, performance management and physical working environment that may affect performance. Performance refers to how well an employee has accomplished a task, given the performance indicators.

In this study, performance means an employee would increase a number of times s/he attends to work, which is a good indicator of good performance and indicators of effective performance like absentee levels, labor turnover, levels of customer complaints, productivity per employee, quantity and quality of service, subordinates motivation, empowerment, flexibility, attitude to competence of staff. Training is defined by (Cole, 1983, 362) as a learning activity directed towards the acquisition of specific knowledge and skills for the purpose of an occupation or tasks. Employee training and development are regarded by (Schuler, 1984, 388) as any attempt to improve current or future employee performance by increasing employees ability to perform through learning usually by increasing his/her skills and knowledge. With training, there is bound to be improved performance. Nevertheless per se training may not yield expected results if due consideration of qualifications and experience of the trainee is not put into picture. For a well-trained and experienced person it is expected that performance would be good both qualitatively and quantitatively. However, it may not necessarily be true because even with good education and skills but without facilitation and provisions of equipment coupled with poor management style, performance may be poor.

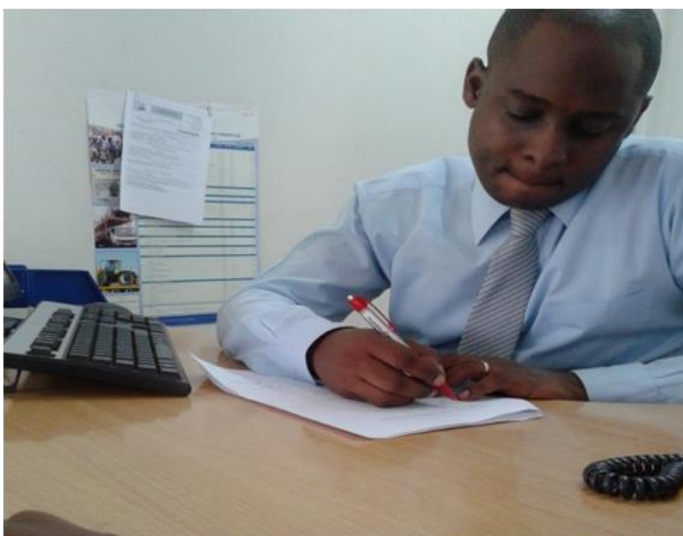
Uganda Revenue Authority offices at Masaka branch.



Source: Field data 2015

According to the URA station supervisor, employees long term training has led to employees improve their competence at work and know how to best handle their jobs. While professional training has impacted on employees ability to deliver at work, employees training cannot change reasons given for workers absenteeism(health, going to hospital for treatment).

An employee of URA at work in office



Source: Field data 2015

The researcher wanted to examine the extent to which employee training affects employee work performance. This information was generated through a self-administered questionnaire and the results are presented in table (4.3): Respondents opinion about positive effect of training on work performance (dimensions explained below as confirmed by the station supervisor).

Table 4.3: Effect of staff training on workers’ performance

Performance	Frequency	Percentage
Increased knowledge among employees	83	69.2
Work efficiency and effectiveness is increased	21	17.5
Training is given to excellent employees only	0	0
Training is given to new employees only	0	0
Employees cope better with on job training	16	13.3
Total	120	100

As can be viewed from table (4.3), 69.2 % of the respondents strongly agreed that there is an increased awareness among employees which brings about a positive effect of training on work performance and 17.5 % of the respondents just agreed that there is increased work efficiency. This left none of the respondents who expressed that they were not sure while 13.3 % just agreed on the concept of training on job better than far away from the job. From the respondents’ expressions, training has a positive effect on employees work performance and behavior at work. The station supervisor interviewed confirmed that the effect is observed through employees working as a team and assisting each other where they are conversant, share ideas for effective and efficient work standards, this has enhanced competence and performance with dedication to rhyme with qualifications and improved practical skills.

When asked whether there was improved employee behavior at work as result of training generally, 65% agreed that performance is improved because of training compared to 34% who thought otherwise. It was revealed that even if a person goes for training but is not facilitated with necessary complementary inputs, tools and logistics, it is unlikely that the output will increase and improve. In addition to that from the findings 50% of respondents agreed that they are in position to start work on time. On further inquiry, it was revealed that as long as somebody reports at 8:00am and leaves at 5:00pm even though no tangible results have been achieved, they are deemed to have been working. This implies that timely reporting is more important than its management as parameter for measuring staff performance. In the training process and performance, change has become a permanent feature of dynamic organizations and this puts extra challenge to most valuable assets of any organization to acquire new competencies in order to respond to ever changing demand of clients in the wave of globalization. This calls for organizational and individual competencies if businesses are to survive in the competitive environment. Thus to perform tasks efficiently and effectively, the workforce needs to have relevant knowledge, skills and right attitude in order to perform to a certain level of acceptable standards.

It can be concluded that training has a positive impact on employees' performance and this impact is more significant where such training is supported by the current organization system, structures and facilitation. These are benefits accrued as argued from human capital point of view. The results also relate to the views raised by (Kempton, 1995) who stressed the impact of training as:

- a. Employees develop new attitudes and experience to enable them contribute to success of organization. It enables the individual to carry out duties satisfactorily and prepare for greater responsibility.

b. Reducing labor overheads by decreasing time factor involved in producing goods and services.

c. Improving morale leading to better performance and greater productivity.

d. Reduction in general cost of administration through creation of psychological climate, which orients the activities of each employee towards achieving goals of the organization.

4.4 Training delivery approaches

On training delivery approaches respondents were asked to express their opinion on materials given and approach. The results are shown in the table below. The following abbreviations are used. The figures below are in valid percentages.

Strongly Agree	Agree	Not Sure	Strongly Disagree	Disagree
5	4	3	2	1

Table:4.4 Training delivery approaches.

Approach	5	4	3	2	1
Handouts given	33.3%	13.3%	28.3%	20%	5%
Hands on	2.5%	47.5%	17.5%	25%	7.5%
Mentorship	3.3%	17.5%	33.3%	33.3%	12.5%
Conferences	29.2%	50.9%	13.3%	0%	5.8%
Job rotation and transfers	69.2%	17.5%	13.3%	0%	0%

According to the findings from table 4.4, 33.3% strongly agree with the concept of issuing handouts to train. 69.2% side with job rotation and transfers as an approach to training employees. 29.2% side with conferences. This leaves mentoring and hands on with the least percentage of respondents agreeing to the use of these approaches to training employees that is to say 3.3 and 2.5% of the respondents respectively.

Furthermore, employees should be rotated more often and transferred to other jobs and tasks which increase their exposure as well as knowledge and skills. This greatly improves work performance.

CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Summary of Findings

This study was carried out along three research objectives, which were:

1. To determine the effect of training needs assessment on employee performance at Uganda Revenue Authority.
2. To establish the effect of training contents and delivery approaches on employee performance at Uganda Revenue Authority.
3. To examine the effect of Training evaluation on employee performance at Uganda Revenue Authority.

Training is one of the critical functions of Human Resource Management. It involves improving current and future competencies by increasing, through learning, their ability to performance usually by increasing knowledge, skills so that the present and future anticipated human resource requirements can be met internally. This is based on the premise that organizations that invest in training their human resource are likely to be more efficient than those that do not. This is because if there are structural changes and adoption of new technologies the actual supply of skills that are required will be available. However, some tasks and technologies like e-tax had been introduced without training the employees to best handle them. This may impact negatively on the service delivery to the clients. Furthermore, there are no clear evaluation parameter and criteria against which performance can be measured, no clear criteria followed when selecting officers for training and as seen above lack of professionalism in approach to training as it is arranged without assessment of needs. All these undermine the good intentions of training and consequently affect the realization of improved performance.

From the study, it is evident that the major challenge is that training is not properly guided and no training needs analysis is conducted for employees and there were still problems in accessing sponsored training and study leave. This raises the need that training must be systematically planned.

5.2 Conclusion

The importance of training and development in the corporate world has been highlighted in the previous literature. Thus, it is essential to examine any issues related to training and development in any business sector. The purpose of this study is to examine the effects of training on employee performance within regulatory authorities in Uganda. Moreover, sub goals are developed to facilitate a clear achievement of the purpose of the study. These include

- (1) What training programs exist in regulatory authorities.
- (2) What are the training objectives.
- (3) What methods are used and do these methods meet the training objectives.
- (4) Examine the effects of training on employee performance. The sample of the study is based on Uganda Revenue Authority, Masaka branch.

The findings reported in this study suggest that training and development have an impact on the performance of employees with regards to their jobs. This result is broadly consistent with prior management literature on training and development. In order to gain more specific knowledge of training and development from the sample study, different questions are presented to the respondents and thus examined. These questions are focusing on employee participation in training, selection for training methods of training and relevance of training to the work of the respondents in behavior and performance. The above questions have been of

particular interest because they facilitate an understanding of the training practice in the organization under study. The results from the questions on employee participation in training and selection for training indicate that the organization has good and perhaps clear policies regarding training and development as most of the respondents indicated that they have participated in training and that most of them were provided with opportunities to train. In examining the question relating to the training program quality, the results indicate that the programs undertaken by the sample case study are relevant as considered by the respondents' opinions.

5.3 Recommendations

Clear training policy is needed. Urgent steps involving all stakeholders should be expedited and initiate dialogue to come up with policy to guide and address issues of funding, selection criteria, and coordination of training. Organizations should also provide and allocate financial and other resources in the budgets for training.

The current methods and criteria for selection of employees need review. There is need to document staff performance overtime for which appropriate training could be recommended. Selection of trainees should be based on performance requirements and not motivational achievement. It should be balanced across age spectrum, disciplines, functions and levels depending on need. Organizational demands must however be matched with and balanced against individual aspirations and preferences. Performance appraisal should be used to identify training needs. Selected trainees must be motivated to learn. There is a likelihood of attending training and not learning anything. "you can take a horse to the well but cannot force it to drink". The nominating officer should brief the nominee about the benefits. Failure to brief them may be interpreted in a number of ways and the way, the individual interprets the nomination will probably determine his/her objectives for the course and motivation to learn. Knowledgeable station supervisors are needed to identify training opportunities.

Organizations should take a lead and responsibility in identifying training needs of employees that take into consideration the needs of the organization and budget for such training.

5.4 Recommendations for Further Research

There is need for a study on the cost of not training and reasons that cause employees to seem to be satisfied despite lack of provisions for training.

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APPENDICES

Appendix I: Questionnaire

Introduction

I am Nsubuga Arnold a student from Uganda Martyrs University pursuing a degree in Business Administration and Management. I am conducting a research on the topic of “**The effect of training on the performance of employees in Regulatory Authorities**”. Kindly fill this questionnaire, it will be of great importance for the progress of this research, and the information you provide will be used for academic purposes only. The highest level of confidentiality and anonymity will be used to protect the information you give.

NOTE: This exercise has two sections A and B. Please answer all!

SECTION A:

Tick / fill in the most appropriate answer.

1. Gender:

a) Female b) Male

2. Age

a) Below 20 years b) 20 – 25 years c) 26 – 30 years
d) 31 – 35years e) 36 – 40 Years f) Above 40 years.

3. Marital status

a) Single b) Engaged b) Married c) Divorced
e) Widowed

4. Academic Qualification

a) Diploma b) Degree c) Masters d) PhD

Please indicate the extent to which you agree or disagree to the following statements' by ticking the appropriate space provided. The following abbreviations are used.

Strongly Agree	Agree	Not Sure	Strongly Disagree	Disagree
5	4	3	2	1

SECTION B:

To what extent do you agree with the following questions with regards to the contribution of training in your organization?

Training of employees		5	4	3	2	1
a	Training has led to the growth of your organization.					
b	Training is done when new tasks have been assigned to employees in your organization.					
c	Training in your organization is through handouts i.e. theoretical.					
d	Training in your organization is through hands-on i.e. practical.					
e	Employees in your organization have mentors.					

Performance of the employees		5	4	3	2	1
a	Has created awareness among the employees i.e. employees become knowledgeable.					
b	Work efficiency and effectiveness is increased in your organization.					
c	Employee productivity is increased in quality of work done.					
d	Training is given to excellent employees in your organization.					
e	Employees cope better with on job training than training away from the job.					
f	Training is given to new employees in your organization.					

Thank you so much

Appendix II: Location of Uganda Revenue Authority Offices Masaka branch



Appendix III: Introductory Letter

Uganda
Martyrs
University



making a difference

Office of the Dean
Faculty of Business Administration and Management

Your ref.:
Our ref.:

Nkozi, 22nd January, 2015

To Whom it may Concern

Dear Sir/Madam,

Re: Assistance for Research:


Greetings and best wishes from Uganda Martyrs University.

This is to introduce to you _____ who is a student of Uganda Martyrs University. As part of the requirements for the award of the Degree of Bachelor of Business Administration and Management of the University, the student is required to submit a dissertation which involves a field research on a selected case study such as a firm, governmental or non governmental organization, financial or other institutions.

The purpose of this letter is to request you permit and facilitate the student in this survey. Your support will be greatly appreciated.

Thank you in advance.

Yours Sincerely,


Moses Kibrai
Dean

