

UNIVERSITY OF CAPE COAST

EVALUATION OF TRAINING AND DEVELOPMENT OF STAFF
PROGRAMMES OF THE INTERNAL REVENUE SERVICES IN GHANA, AT
THE HEADQUARTERS

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BY

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DEVELOPMENT

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DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original work and that no part of its has been presented for another degree in this university or elsewhere.

Candidate's Name: Vincent Christopher Tackey

Candidate's Signature:..... Date:.....

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance with the guidelines on supervision of thesis laid by the University of Cape Coast

Supervisor's Name: Mr. Justice S. Anoff

Supervisor's Signature: Date:.....

ABSTRACT

The study examine the staff training and development programmes of the IRS by; identifying the training and development needs of staff, examining the overall training and development processes, assessing the benefits of training and development as well as examining the challenge facing the effective implementation of staff training and development policies in the IRS. Descriptive and cross-sectional survey designs were adopted for the research and a sample of 240 drawn using simple random sampling technique and SPSS version 17 to process the data.

The study identified dynamic leadership skills, training on ICT and knowledge on the Service's Strategic Plan as the main training need of staff. It was found that training in IRS takes the form of formal training, job rotation, and vestibule and on the job training. It was found also that training stimulates organizational growth by closing the performance gaps and giving the staff the needed competitive advantage. In addition the study identified low productivity resulting from the vacancies created in the office during the training periods and budgetary constraints as the major challenges the training and development programmes.

The study recommended that a comprehensive work schedule and standards be provided to prevent low productivity during training and development periods. The Ministry of Finance should establish a fund to finance training and development programmes of the service.

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DEDICATION

I dedicate this work to Dr. Pino Timothy Akotia of the Department of Information Studies, University of Ghana-Legon and his family.

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LIST OF ABBREVIATIONS

CATA	Conference of Association of Tax Administration
CEPS	Customs Excise and Preventive Service
CIR	Commissioner of Internal Revenue
GCNET	Ghana Community Network
GIMPA	Ghana Institute of Management and Public Administration
GTZ	German Technical Co-Operation
HR	Human Resource
IPS	Institute of Professional Studies
IRU	International Relations Unit
IRS	Internal Revenue Service
KSA'S	Knowledge, Skill and Abilities
LTU	Large Taxpayers Unit
MDA	Ministries, Departments and Agencies
MDPI	Management Development and Productivity Institute
MITU	Management Information and Technology Unit
MPSR	Ministry of Public Sector Reforms
NTAB	National Tax Audit Bureau
PAYE	Pay As You Earn
PR & TE	Public Relations and Tax Education
RAGB	Revenue Agencies Governing Board
SPSS	Statistical Package Social Sciences
VAT SERVICE	Value Added Tax Service

CHAPTER ONE

INTRODUCTION

Background to the study

Human Resource training has become increasingly vital to the success of modern organizations. Rapidly changing technology requires that employees possess the Knowledge, Skill and Abilities (KSA) needed to cope with new processes and production techniques. The growth of organizations and large complex operations, whose structures are continually changing, makes it necessary for managers, as well as employees to handle new and more demanding assignments (Asare-Bediako, 2008).

There are many factors that determine the types of training required in an organization. According to Sherman, Bohlander and Snell (1996), a work in America Institute Study identifies these factors as follows: increased global and domestic competition is leading to a greater need for competitive strategies, which often include training as an essential element; rapid advances in technology have created an acute need for people with specialized technical skills and; widespread mergers, acquisitions and divestitures which realign corporate structures but do not necessarily give people the ability to carry out their new responsibility required long-term training plans. Another factor identified by the Institute is better educated workforce which values self-development and personal growth,

has brought an enormous desire for learning plus a growing need for new forms of participation at work. It lastly identified the obsolescence of some occupations and the emergence of new occupations resulting from the changing nature of economies, the shift from manufacturing to service industries and the impact on research, development and technology require flexible training policies to prevent increased turnover and lower productivity.

In order to have personnel who have the KSA's required for effective organizational performance, training programmes are typically organized for two major groups: Non- managerial personnel and managerial and supervisory personnel. According to Sherman (1996), there are four basic steps in effective Human Resource (HR) Planning. These are planning for future needs, planning for future balance of employees and planning for recruiting and selecting for, or laying off to satisfy the organizational needs. Planning for development so that the organization will be assured of a continuing supply of experienced and capable employees and failure to systematically plan HR has led to dependence on employee training to solve performance problems. Landy (1989) defined training as planned activities on the part of an organization to increase job knowledge and skills, or to modify the attitudes and social behaviour of its members in ways consistent with the goals of the organization, and the requirements of the job.

While Bergman (1994) asserted that, whatever the intention, training is aimed at introducing planned change. Therefore, training on-the-job becomes necessary to close the gap between what is required to effectively do the job.

These organizations should only resort to training when it is necessary to reduce losses both in terms of time and finance. Training and development are good investments because they benefit individuals, their organizations and the economy as a whole. Assuming performance gaps had been identified in an organization, then, it must determine the amount that is needed to correct the deficiency. The critical issue to validate all the resources and the efforts would be whether the training programme would be effective or not.

To be successful in the current rapidly changing world, one needs to maximize the productivity of all its resources – physical, financial, information and human resource. The absence of training and development has been identified as one of the several factors that have caused slow growth in most organizations, including; The Internal Revenue Service (IRS) which has created new units in recent times. These include the Client Services and International Relations Units. Besides, the former Tax Examination Division has had its operations and functions changed and re-aligned into Quality Assurance and Compliance Division (Tackey, 2006).

In addition, to maximize revenue mobilization, new tax elements have been or are about to be introduced by the Service. The integration of the One percent (1%) withholding tax on commercial importers into the Ghana Community Network (GCNet) Services Limited Collection System and Tax Stamp has tax regimes as follows; Income Tax Verification Stickers, Rent Income Tax and Vehicle Income Tax are the rest of the new tax products that have been introduced or are about to be introduced by the Service. Above all, the automation

of the tax administration procedures, coupled with the need to network all the regional, district, sub-district and collection points renders staff training and development a non-negotiable entity (Revenews, 2009). To buttress the above, Asare-Bediako (2008) explained that, various groups of employees may require training in specific areas when the following take place: Introduction of new products or equipment, change in operational trends and undertaking organizational analysis. He further asserted that, individuals will need training when they are promoted, transferred, outcomes of staff appraisal among others.

Statement of the problem

The Internal Revenue Service is mandated by law-Act 592 (2000), to assess, collect and pay taxes into the consolidated fund. Though the Service's collection target is often realized, the tax administration function is, however, bedevilled with problems which are many and varied. The Internal Revenue Service is always confronted with a herculean task when collecting taxes for the State because apart from those on the Pay-As-You-Earn (PAYE) list who are mostly monthly salaried workers, the rest of income earners do not care to voluntarily pay their taxes. The collection of taxes is always a challenging endeavour. The incidence of tax avoidance and evasion is high. Most often, both employees and the self-employed find it difficult to faithfully declare their sources of income. They will do everything humanly possible to conceal vital information that will disclose their earnings to be taxed. Also, there appears lack of a reliable database is another monumental obstacle hindering tax administration

of the Service. Again, the Service, in its effort to make tax collection more efficient and accessible to the taxpaying public, has adopted a policy of bringing the tax offices to the doorsteps of the taxpayers. As a result, many more offices have been opened across the length and breadth of the country. Records show that the Internal Revenue Service, Ghana presently, has some 130 offices (Planning Division, Internal Revenue Service 2010,).

The Internal Revenue Service (IRS) has not automated its tax administration procedures. It is on a pilot basis. As a result, though the computerization process has commenced, it is painstakingly slow and buffeted expectantly by initial teething problems. Again, malfunctioning of servers and slow process of transacting business is rife. It is also perceived that some staff are technophobic, thus their unwillingness to change. Besides, the fear of innovation generally and the threat to self-confidence, and even the job position perceived or real, are the important factors.

Although the Internal Revenue Service has a Training Unit, its activities are routine and appears to lack the thorough pre-training investigation to determine who needs training that would be beneficial to the organization's mission and vision. As a result, there appears not to be a systematic evaluation of the training activities to determine effectiveness. These problems may be due to the fact that the training function is performed in an ad hoc manner and therefore attention is not given to evaluating training thoroughly, continually and systematically to check effectiveness.

Objectives of the study

General objective

The general objective of the study was to evaluate the staff training and development programmes of the Internal Revenue Service in Ghana.

Specific objectives

The specific objectives of the study were to set to help achieve the main objectives:

1. Identify the training and development needs of staff.
2. To examine the overall training and development processes adopted by the Service.
3. Assess the benefits of training and development to the staff of the Service.
4. Examine the challenges facing the effective implementation of staff training and development policies in the Service.
5. Make recommendations towards upgrading the training processes in the Service.

Research questions

Research questions formulated to guide the study were:

1. What are the training and development needs of staff of the Service?
2. What are the processes involved in the training and development of the Service?

3. What benefits does the Service's staff derive from the training and development programmes?
4. What are the challenges facing the effective implementation of staff training and development policies of the Service?
5. What are the policy implications of the findings?

Significance of the study

A study of this nature will obviously be of immense benefit to the management and staff of the Service. Besides, its rippling effect will affect the taxpayer, thus, maximizing revenue mobilization for the State. With the integration of the three revenue collecting bodies, the other two (Custom Excise and Preventive Services and Value Added Tax) are also expected to benefit from the findings. Above all, it will bring to light, the impact of training and the problems associated with it. The attention of policy makers of the Service would be brought to these lapses for remedies to be taken. Finally this work will assist in leveraging the dearth in literature in the area of tax administration in Ghana.

Delimitation

Ideally, this research should cover all departments, regional, district, and sub-districts as well as collection points of the Service. However, due to logistical and time constraints, the study was confined to training and staff development at the Headquarters of the Internal Revenue Service (IRS) as well as the two regional offices (Zone one and two) of the Greater Accra Region. The

focus was on the Heads of Departments and their officers as well as staff of the two regional offices. This is not a comprehensive study of the whole Service, since it will be looking at only the effectiveness of training programmes and how they affect the performance of staff. Issues identified as a result of this study could in future be investigated.

Organisation of the study

The study is presented in five chapters. Chapter one serves as the introductory chapter to the work. It touches on areas such as the background to the study, statement of the problem, objectives of the study, significance of the study, purpose, delimitation and limitation of the study. Chapter Two focuses on the related review of literature. The chapter reviewed the theories and empirical studies of the study. Chapter Three presents the research methodology. It touched on the research design, population and the sample, methods of data collection, sources of data and data analysis. Chapter Four, the penultimate chapter, discusses the results of the main findings. Chapter Five concerns itself with the summary, conclusions, as well as the implications of the major findings. It suggests recommendations towards upgrading the training processes and short comings in the Service.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

Introduction

This chapter reviewed previous works done on training, performance evaluation and theoretical frame work of the entire training process. It began from what training and development entails, its benefit to the organization, how to conduct training needs analysis, training design and implementation. Other areas where the searchlight was focused are the methods of training and development and finally evaluation and monitoring.

The concept of development

Developmental activities like coaching and counselling encourage employees to accept responsibility for their actions, address any work-related problems, and achieve and sustain superior levels of performance for the achievement of both personal and organisational goals (Chambers, 2005). The counselling techniques are used to curtail the interference of personal problems with the achievement of organisational goals. Management training and development programmes therefore ensure that managers and supervisors have the knowledge and skills necessary to be effective in their positions. These programmes

may include supervisory training, job rotation, seminars, or college and university courses (Mager, 2000).

According to Nadler and Nadler (1989), learning experiences, provided by employer to employees that are not job related are termed development, as contrasted to training, which is related to the current job, and to education, which is preparation for a different job. Training, education, and development do not constitute a continuum, since the first two have a job orientation, while the last is specifically not job related. Development activities vary widely, as they are not constrained by a relationship to the specific job, present or future. They are “stretching” learning activities and can range from ancient Greek to artificial intelligence.

According to Chambers (2005), development refers to those learning opportunities designed to help employees grow. As distinct from training, development is not primarily skill-oriented. Instead, it provides general knowledge and attitudes, which are helpful to employees in higher positions. Efforts towards development often depend on personal drive and ambition. Development activities, such as those supplied by management developmental programmes, are generally voluntary, while training is offered to operatives, developmental programmes are meant for employees in higher positions. Education however is common to all the employees, their grades notwithstanding.

The concept of training

Obisi (1996) focuses on changing or improving the knowledge, skills, and attitudes of individuals, providing employees with the knowledge and skills needed to do a particular task or job, and attempting attitude change. This makes employee orientation important especially in the case of new employees because they need to be taken through the organisational values and norms, establish working relationships to enable them learn how to function within their jobs. Skills training programmes on the other hand, teach the new employee a particular skill or area of knowledge. Complements to training include changing the way in which personnel are selected; changing job requirements through job redesign or technological change; and changing the way in which performance is managed. All of these alternatives can be used in place of, or in conjunction with, training initiatives.

Training and development

According to Newby (2002), training and development refers to the imparting of specific skills, abilities and knowledge to an employee. He added that a formal definition of training and development is any attempt to improve current or future employee performance by increasing an employee's ability to perform through learning, usually by changing the employee's attitude or increasing his or her skills and knowledge, thereby preparing employees so that they can "move" with the organisation as the organisation develops, changes, and grows.

Any training and development programme must contain inputs which enable the participants to gain skills, learn theoretical concepts and help acquire vision to look into the distant future. In addition, there is a need to impart ethical orientation, emphasise attitudinal change and stress decision-making and problem-solving abilities (Arikewuyo, 1999). The fundamental aim of training is to help the organisation achieve its purpose by adding value to the people it employs. Training therefore means, investing in people to enable them to perform better and to empower them to make the best use of their natural abilities.

Understanding the phenomenon of employee training and development requires understanding of all the changes that take place as a result of learning (Mondy 1990). As the generator of new knowledge, employee training and development is placed within a broader strategic context of human resources management. Training and development is also understood in the context of global organisational management, planned staff education and development, as well as on individual and group basis, with the goal to benefit both the organisation and employees.

Benefits of training and development

Cole (2002) enumerated the objectives of training as first, developing the competences of employees and improving their performance and second, helping people to grow within the organisation in order that future needs for human resource can be met from within. In order to achieve these objectives, it is important that any training and development programme contains an element of

education. The purpose of education is to teach theoretical concepts and develop a sense of reasoning and judgement (Armstrong, 2006). In fact organisations encourage employees to do courses on a part time basis. Chief Executive Officers are known to attend refresher courses conducted by business schools.

Employee training and development increase competitive advantage through creating new knowledge and not only having to rely solely on utilisation of the existing competencies (De-Cenzo & Robbins, 1996). Thus, the continuous employee training and development has a significant role in the development of individual and organisational performance. The strategic procedure of employee training and development needs to encourage creativity, ensure inventiveness and shape the entire organisational knowledge that provides the organisation with uniqueness and differentiates it from others.

According to Cole (2002), training and development programmes, help remove performance deficiencies in employee. This is particularly true when the deficiency is caused by a lack of ability rather than a lack of motivation to perform, the individual involved have the aptitude and motivation needed to learn to do the job better, and supervisors and peers are supportive of the desired behaviours (Casio, 1995).

It is worth mentioning that there is greater stability, flexibility, and capacity for growth in an organisation. Training contributes to employee stability. Employees become efficient after undergoing training. Efficient employees contribute to the growth of the organisation. Growth renders stability to the workforce (Armstrong, 2006). Further, trained employees tend to stay with the

organisation. Training makes the employees versatile in operations and all-rounder's, can be transferred to any job hence flexibility is therefore ensured.

Theoretical framework

Sherman, Bohlander and Snell (1996), argued that, since the primary goal of training is to contribute to the organization's overall goals, training programmes should be developed to focus on organizational policy and strategy. The organization's strategy must include recognition of the growing pressure from government and society to attend to the needs of workers who have been displaced by structural shifts in the economy, technological changes, and industry deregulation. The problem with some training programme is that, one method or gimmick can sometimes become the main focus of the programme. The objectives may be hazy, or evaluation inadequate. A recommended solution to these programmes is the use of a system approach to training that involves a four-step sequence: (1) formulate instructional objectives; (2) Develop learning experiences to achieve these objectives; (3) establish performance criteria; and (4) gather information to use in evaluating training programmes. A model that is useful to designers of training programmes is presented below. The model consists of four phases: needs assessment, training and development, evaluation, and training goals.

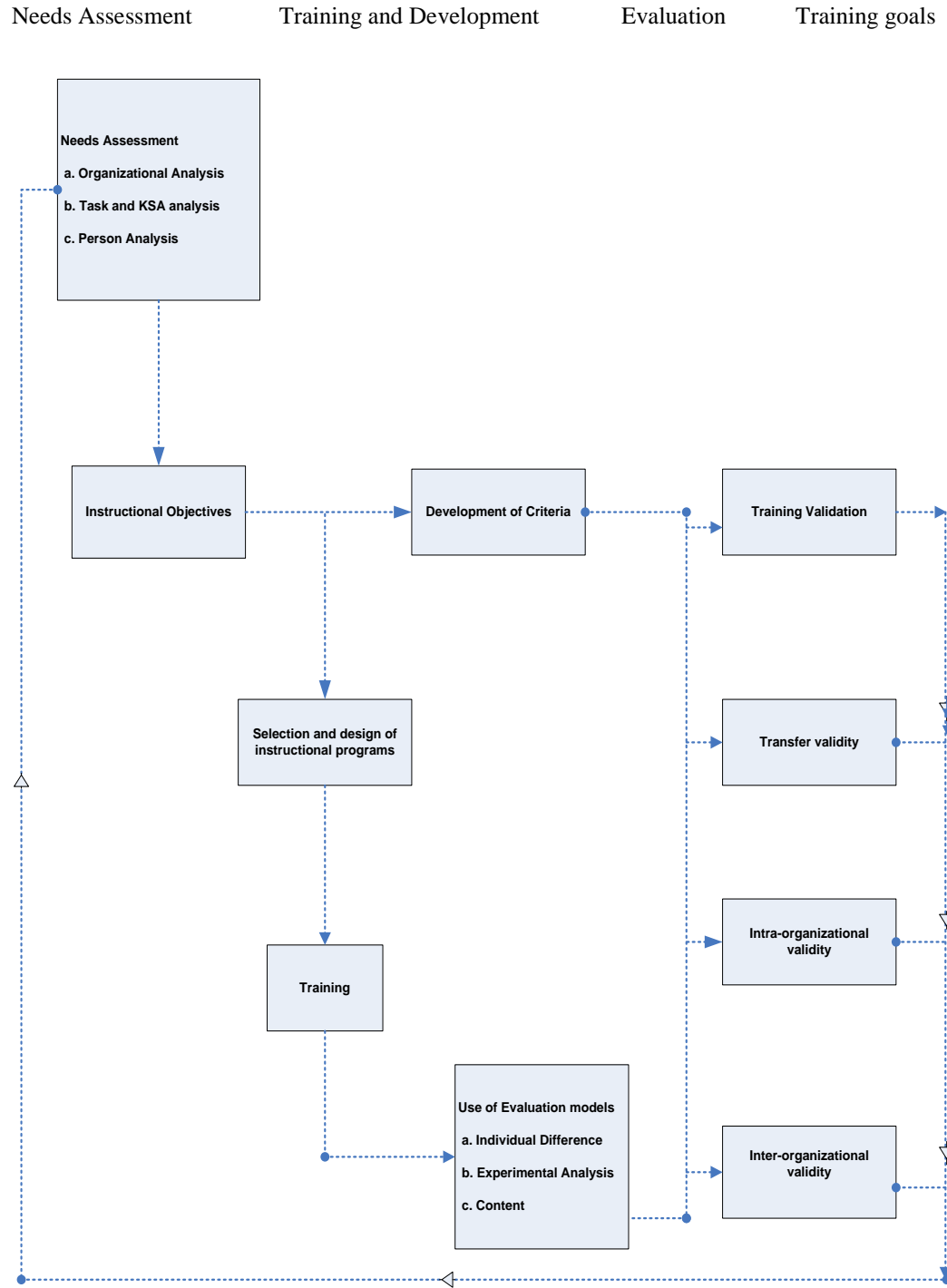


Figure 1: An Instruction System Mode

Source: Goldstein, 1986

Needs assessment phase

The importance of conducting a thorough needs analysis is well accepted in the training literature. A properly conducted needs analysis yields information helpful to the development of instructional objectives and training criteria. Unfortunately, only 27% of companies surveyed by Rue et al (1992), reported having procedures for determining the training and educational needs of their managers.

In the opinion of Sherman et al (1996), managers and training staff of the Service should be alert to the indications of what kind of training is needed and where it is needed. The failure of general staff to meet taxpayers' expectations might signal a need for training. In needs assessment phase, three different analyses are recommended for use:

1. Organizational analysis
 2. Task analysis
 3. Person analysis
- Organizational analysis

The original purpose of organizational analysis as described by Isyaku (2000) was to provide information about where and when training was needed in an organization. Over the last several years, organizational analysis has been re-conceptualized as an examination of system-wide components that determine whether a training programme can yield behavior change back on the job. Training courses should support the strategic direction of the organization, and training objectives should be aligned with organizational goals. For example, an

organization undergoing downsizing should have a different training and development focus than an organization actively involved in geographic expansion, product development, or quality enhancement (Goldstein, 1991).

Adeneyi (1995) believed that, organizational analysis is an examination of the goals, resources (human, financial, technological), and environment of the organization to determine where training emphasis should be placed. Human resource policies and organizational climate have an impact on the goals of the training programmes. The availability of potential replacements and the time required to train them are other important factors in organizational analysis. In recent years, organizational analysis has given attention to those factors that determine whether a training programme takes place in an environment that allows for behaviour change back on the job.

- Task analysis

Sherman et al (1996), states that a task analysis identifies the nature of the tasks to be performed on the job and the knowledge, skills, and abilities (KSAs) needed to perform these tasks. Increasingly rapid technological changes can modify task requirements, which in turn can influence knowledge, skill and ability requirements. Furthermore, task analysis is a process of determining what the content of a training programme should be on the basis of a study of the task or duties involved in the job. To them, task analysis is shifting from what is required currently to what will be required in the future for an employee to be effective in a particular job. The first phase in task analysis is to list all the task or duties included in the job. The second phase is to list the steps performed by the

employee to complete each task. Oribarbor (2000) stated that once the job is understood thoroughly, the type of performance required along with the skills and knowledge necessary for job performance, can be defined. The types of performance skills and knowledge that trainees need can be determined by observing and questioning skilled jobholders and/ or by reviewing job descriptions. This information helps trainers to select programme content and choose the most effective training method. Once the organizational and task analysis have been made, it is necessary to perform a person analysis.

- Person analysis

Moreover, Sherman et al (1996) postulated that, persons analysis involves determining whether task performance by individual employees is acceptable and studying the characteristics of individuals and groups who will be placed in the training environment. It is important to determine what prospective trainees can and cannot do so, that the training programme can be designed to emphasize the areas in which they are deficient. After all the analyses have been done, a picture of the training needs emerges. The desired outcomes of training programmes should then be stated formally in instructional objectives. Instructional objectives involve the acquisition of skills or knowledge or the changing of attitudes.

Mager (2000) emphasized the importance of instructional objectives by noting that, before you prepare for instruction, before you select instructional procedures or subject matter or material, it is important to be able to state clearly just what you intend the results of that instruction to be. A clear statement of

instructional objectives will provide a sound basis for choosing methods and materials and for selecting the means for assessing whether the instruction will be successful. Finally, in addition to determining who needs training, person analysis can be used to assess whether employees have the prerequisite attitude, knowledge, and motivation to benefit from training. Individuals who lack basic skills or motivation prior to training are less likely to succeed and may require remedial preparation prior to entering a specific training programme.

Training and development phase

Once the training needs have been determined and the instructional objectives specified, the next step is to develop the type of environment necessary to achieve these objectives. This includes formulating a specified training strategy and preparing instructional plans. In creating a training environment a major consideration is choosing a method that will enable the trainee to learn most effectively (Newby, 1992).

Evaluation phase

In sum, Akintayo (1996) noted that, training, like any other HRM function, should be evaluated to determine its effectiveness. Unfortunately, however, few organizations have adequate capacity to evaluate the effectiveness of their training programme. Besides, in the words of Newby (1992), evaluation constitutes the stage of judging and validating the training programme. Training evaluation is the measurement or assessment of the various stages described

above. It is thus the means to ascertain whether or not training has been effective, and whether what ought to be done have been done. Where everything has been done as prescribed, training is much likely to be effective. According to The American Society of Training and Development (1990) study, approximately two-thirds of training managers surveyed reported that they were coming under additional pressure to show that their programmes produce “bottom-line” results.

Newby (1992) suggests that, evaluation of training therefore, means more than ascertaining the reaction of participants to the presentation skills of trainers, the training environment and so on. It is the aspect of the programme that is essential if we are to close the training loop. It helps assess whether the other stages of the training programme have been effective from the initial stage of needs assessment to the transfer of training onto job performance.

Meeting training goals

Goldstein (1986) comments that, to help determine the effectiveness of training, the evaluation phase must address the worth of the training programme. As the last column of the model above shows, a number of goals are possible. The choice of which goal to pursue depends on the information one seeks and the constraints under which one operates. Goldstein describes the four choices as follows:

- **Training validity:** whether the trainees learn during training.
- **Transfer validity:** whether what has been learned in training translates to enhanced performance in the organization.

- Intra-organizational validity: whether the performance of a new group of trainees in the organization that developed the training programme is consistent with the performance of the original training group in the same organization.
- Inter-organizational validity: whether a training programme found effective in one organization can be used successfully in another organization.

Staff training and development and organizational effectiveness

Human resources, are the most valuable assets of any organization, with the machines, materials and even the money, nothing gets done without manpower. Abiodun (1999) submitted that, training is a systematic development of the knowledge, skills and attitudes required by employees to perform adequately on a given task or job. It can take place in a number of ways, on the job or off the job; in the organization or outside organization. Training both physically, socially, intellectually and mentally are very essential in facilitating not only the level of productivity but also the development of personnel in any organization. Therefore, training can be put in a contact relevant to school administrators. However, knowledge is the ability, the skill, the understanding, the information, which every individual requires acquiring in order to be able to function effectively and perform efficiently.

Adeniyi (1995) observed that staff training and development is a work activity that can make a very significant contribution to the overall effectiveness

and profitability of an organization. He therefore, provides a systematic approach to training which encases the main elements of training. The effectiveness and success of an organization therefore lies on the people who form and work within the organization. It follows therefore that the employees in an organization to be able to perform their duties and make meaningful contributions to the success of the organizational goals need to acquire the relevant skills and knowledge. In appreciation of this fact, organization like educational institution, conduct final training and development programmes for the different levels of their manpower.

Kayode (2001) further stated that, the need for improved productivity in organization has become universally accepted and that it depends on efficient and effective training. It has further become necessary in view of advancement in modern world to invest in training. Thus, the role played by staff training and development can no longer be over-emphasized. However, the need for organizations to embark on staff development programme for employees has become obvious. Absence of these programme often manifest tripartite problems of incompetence, inefficiency and ineffectiveness. Oribabor (2000) submitted that training and development aim at developing competences such as technical, human, conceptual and managerial for the furtherance of individual and organization growth. In a similar respect, Isyaku (2000) added that the process of training and development is a continuous one.

Man is dynamic in nature, the need to be current and relevant in all spheres of human endeavours make staff development a necessity, to keep track with current event and methods. Ajibade (1993) and Adeniyi (1995) have drawn

the attention of the entire sundry to the inestimable value of training and development. It is an avenue to acquire more and new knowledge and develop further the skills and techniques to function effectively. Scholars, experts, social scientists and school administrators now recognize the fact that training is obviously indispensable not only in the development of individuals but also facilitate the productive capacity of workers. Training is not coaxing or persuading people to do what is wanted but rather a process of creating organizational conditions that will cause personnel to strive for better performance.

Among other schools that highlighted the usefulness of training are Akintayo et al (1996), they identified the functions of training as follows: increases productivity, improves the quality of work; improves skills, knowledge, understanding and attitude; enhances the use of tools and machine; reduces waste, accidents, turnover, lateness, absenteeism and other overhead costs, eliminates obsolescence in skills, technologies, methods, products, capital management among others. It brings incumbents to that level of performance which needs the performance for the job; enhance the implementation of new policies and regulations; prepares people for achievement, improves manpower development and ensures the survival and growth of the enterprise.

Pitfield (1982) is of the opinion that the objectives of training are to: provide the skills, knowledge and aptitudes necessary to undertake required job efficiently, develop the workers so that if he has the potentials, he may progress, increase efficiency by reducing spoilt work, misuse of machines and lessening

physical risks. Obisi (1996) submitted that training and development aim at developing competences such as technical, human, conceptual and managerial for the furtherance of individual and organizational growth. Also Akinpelu (1999) postulated that the process of training and development is a continuous one. The need to perform one's job efficiently and the need to know how to lead others are sufficient reasons for training and development and the desire to meet organizations objectives of higher productivity, makes it absolutely compulsory.

Problems training and development can solve in an organization

Training can solve a variety of manpower problems which militate against optimum productivity. These problems can emerge within any of the following groups: except non-except, line and staff, unskilled, skilled, paraprofessional, professional and lower, middle and upper management. These problems according to Kayode (2001) differ in natures and yet all have a common denominator, the solution required individual to their appreciative backgrounds specific identifiable items of additional knowledge, skill or understanding. Organization-wide, these problems include the following;

- Increase productivity
- Improve the quality of work and raise morale
- Develop new skills, knowledge, understanding and attitudes.
- Use correctly new tools, machines, processes, methods or modifications thereof.

- Reduce waste, accidents, turnover, lateness, absenteeism, and other overhead cost
- Implement new or changed policies or regulations.
- Fight obsolescence in skills, technologies, methods, products, markets, capital management etc.
- Bring incumbents to that level of performance which meets [100 percent of the time] the standard of performance for the job.
- Develop replacements, prepare people for advancement, improve manpower deployment and ensure continuity of leadership.
- Ensure the survival and growth of the organization.

Training and development methods

Training and development programmes are very crucial in organisations and has necessitated a lot of research works as to how best the exercise can be conducted and evaluated. Organisations may have very good reasons and objectives for conducting training and development programme, but if the appropriate methodology is not selected the whole exercise may be a failure. Cascio (1995) further asserts that, choosing a training method that best suits a given situation must first be defined through a training needs assessment, which determines the essence of the training and the content thereof. In his view the method selected should meet the minimal conditions needed for effective learning to take place. Cascio continue to state that training methods can be classified in

three ways which are: information presentation, simulation methods and finally, on-the-job training.

Rue and Byars (1992) comment that, several methods can be used to satisfy an organisation's training needs in order to accomplish its objectives. They said that some of the commonly used methods include; on -the-job training, apprenticeship training, classroom training and programmed instruction.

On-the-job training is normally given by a senior employee or supervisor. Here, the trainee is shown how to perform the job and allowed to do it under the supervision of the trainer. On-the-job training includes orientation training, apprenticeship, near-the-job training (using identical equipment but away from the job itself), job rotation, on-the-job coaching, understudy assignments, and performance appraisal.

Breadwell and Holden (1995) stated that training could be a cost effective investment if the most appropriate method is used for its delivery. They assert that on-the-job training is conducting training in the job setting which can vary from relatively unsophisticated methods to highly structured courses built into workshops or office practice. They cited the following as examples of on-the-job training: learning by doing, mentoring, shadowing, and job rotation.

Attieku, Marfo-Yiadom, Dorkeym and Tekyi (2006) assert that on-the-job training involves equipping employees with the necessary skills and abilities through the performance of actual jobs. This implies that, learning takes place as an individual does his or her work. Under this type of training, as they state, the worker is trained on the job at the place of the work. This method is said to be

most appropriate for teaching knowledge and skills that can be learnt in a relatively short time and when very few employees must be trained at the same time for the same job.

Mentoring is explained as a system whereby a senior or experienced employee takes charge of the training and development of a new employee by acting as a mentor who advises and protects the trainee to achieve the needed career development (Attieku, et al, 2006). The shadowing method involves the process whereby the trainee is taken through the entire organisation by making him or her under study his or her senior colleagues at the various departments of the organisation. Job rotation also involves the switching of roles to allow the trainee to understand the entire job process (Breadwell & Holden, 1995). All these modes of training help to enhance the individual's skill and experience that directly affects his or her performance positively.

On the whole, on-the-job training method has a lot of merits for both the individual and the organisation in line with the achievement of their set objectives or goals. According to Rue and Byars (1992), one main advantage of on-the-job training is that, no special facilities are required. In addition, orientation for new employees and job rotation ensures that the employee learns several different jobs within a work unit or department and performs each role for a specific period. The employee thus, becomes more dynamic and is able to work at any unit within the department when the need arises. Rue and Byars add that this will enable the new employee to do productive work during the training process. This method also

enables the trainee to get training under the same working conditions with the process, materials, and equipment that he or she will ultimately use.

The major disadvantage of this method is that the pressures of the workplace and noise can cause the training to be haphazard or neglected. Ivancevich (1995) comment that one of the problems of on-the-job training is that, the trainers may have no experience in training, no time to do it, and no desire to participate. With these conditions, the trainees are mostly left on their own, and training may not likely be effective. On-the-job training can also amount to no training at all in some instances especially, if the trainers leave the trainees to learn the job alone. It is important to note that even though this method is good for training employees, if not well planned and executed, the objective for undertaking training programme is likely to be defeated.

The apprenticeship training according to Rue and Byars (1992) implies a system or method by which an employee is given instruction and experience, both on and off the job, in all the practical and theoretical aspects of the work required in a skilled occupation, craft, or trade. Classroom training is conducted off the job and is effective means of quickly getting information to large groups with limited or no knowledge of the subject being presented. Programmed instruction requires the trainee to read material on a particular subject and then to answer questions about the subject. If the answers are correct, the trainee moves on to more advanced or new material. On the other hand if the answers are incorrect, the trainee is required to re-read the material and answer additional questions. The material in this method is presented either in text or on computer video displays

and it provides active practice, immediate feedback and an individualised rate of learning.

Ivancevich (1995) outlines four major types of training which are apprenticeship, vestibule, on-the-job and off-the-job training. The apprenticeship training combines on-the-job and off-the-job training. In this training, the apprentice commits to a period of training and learning that involves both formal classroom learning and practical on-the-job experience. With vestibule training, according to Ivancevich, the trainee learns the job in an environment that stimulates that real working environment as closely as possible. In the process where the employee is placed on a real work situation and shown the job and the tricks of the trade by an experienced employee is termed as on-the-job training. Off-the-job training involves training outside the job environment and it may take the form of lecturing, programmed and computer assisted instruction, and discussion.

Cole (2002) categorises training methods into two which are on-the-job and off-the-job methods. Cole suggests that the selection of a particular method depends on the purpose of the exercise and the training needs assessment. Off-the-job method for instance is said to be the most appropriate when emphasis on learning is on developing an understanding of general principles, providing background knowledge and generating an awareness of comparative ideas and practices. Some examples of off-the-job method include classroom instruction, programmed instruction, lectures, group discussions, case study analysis and simulation exercise. On-the-job training is most appropriate when learning is

more on the acquisition of specific, local knowledge in a real situation. This include coaching, job instructions, learning from experienced workmates etc.

In agreement with earlier scholars like Rue and Byars (1992), Cascio (1995), and Cole (2002), Attieku et al. (2006) reiterate that training could be a cost effective investment if the most appropriate method is used for its delivery. They assert that training methods could generally be divided into two types namely on-the-job and off-the-job training. On-the-job training process involves equipping employees with the necessary skills and ability through the performance of actual jobs. Here, the learning takes place as one does his or her normal work and examples include: job rotation, internship, apprenticeship, and understudy. Off-the-job training on the other hand takes place outside the actual working environment. It may take place in a conference hall and other places outside the job environment. Examples include supervisory training and graduate training.

For training and development programmes to be effective and successful, the practitioners, trainers, organisers should not only concern themselves with needs assessment and the selection of appropriate methodology for the exercise. They should rather go further to determine whether the set objectives or goals were achieved or otherwise at the end of the programme. This gives the needed feedback for appropriate actions to be taken. Training evaluation should therefore be seen as one of the vital components of every training programme.

Organizational effectiveness

Organizational effectiveness was succinctly defined by Daft (1983) as the degree to which an organization realized its goals. The objectives of training and development are the same. Both enhance the individual's capacity to contribute optimally to the development of the organization. The components of organization and nations revolve around training and development. However, staff training and development meets organizational expansion due to environmental changes and technological innovations.

Opportunities for framing are used as responses to organizational expansion and change. In a complex organization, such as educational institutions which comprise basically of human beings, the level of staff training and development will go a long way in determining the staff effectiveness and improve productivity. It must be emphasized that most staff have left school for a long time and have not been given the opportunity for re-training. Staff should be encouraged to go for in-service training. This will brighten-up their ideas and it will enable them to know more about the recent development in their course area. In other professions, post-qualification examination is a mandatory requirement to further into areas of specialization (Oribabor, 2000).

Conclusion

Staff training and development has been identified by various scholars and anchors to be very crucial to an organization and its effectiveness. In the light of the above, organizations are therefore encouraged to train and develop their staff

to the fullest advantage in order to enhance their effectiveness. As training reduces the work of the manager in terms of close supervision, it also improves the drive, initiative and quality of work of the employees. This assists them to be more committed to achieving the goals and objectives of the organization and has the tendency of enhancing effectiveness among workers within the organization. However, for any organization to succeed, training and re-training of all staff in the form of workshops, conferences and seminars should be vigorously pursued and made compulsory.

CHAPTER THREE

METHODOLOGY

Introduction

This chapter describes the methodology used in this research and shows how the research objectives were dealt with. The chapter starts with a profile of the Ghana Revenue Authority, discussion of the research approach and is followed by a presentation of the research design. The chapter further highlights on data collection tools as well as techniques used in analyzing data.

Profile of the Internal Revenue Service, Ghana

Taxation started in the Gold Coast (now Ghana) in the form of customs duty in 1850 (an indirect tax levied on imported goods by the British after they had taken over the Danish forts and trading posts to meet the cost of administering the colony). The Legislative Council passed the Income Tax Bill that formally introduced the payment of income tax in the Gold Coast on September 22, 1943. The law that enforced it, the Income Tax Ordinance (No.27), however, became operational on April 1, 1944. In addition to income tax, the new Income Tax Department was to collect Mineral Duty, Betting Tax and Casino Revenue Tax.

The original name was the Income Tax Department. However, the Department underwent re-organization and other taxes such as Property Tax,

Entertainment Duty, Airport Taxes, Hotel Customers' Tax and Standard Assessment were introduced between 1961 and 1963, and the name was changed to the Central Revenue Department (CRD). The name was again changed to the Internal Revenue Service (IRS) on July 1, 1986 as part of the Public Services of Ghana. The taxes that are collected presently, however, are simply defined by the Internal Revenue Act, 2000 (Act 592) as Income Tax (corporate, self-employed and employees taxes), Gift Tax and Capital Gains Tax.

The Income Tax Department and later the CRD had been part of the Civil Service set up. It was a Department under the Ministry of Finance and Economic Planning until 1986 when it was removed from the mainstream Civil Service structure and placed under the control of a Board and renamed the Internal Revenue Service. The Provisional National Defence Council (PNDC) created the National Revenue Secretariat under the PNDC Law 143 of 1986, to see to, and monitor the affairs and activities of the IRS, CEPS and the DNL. The Service was then given a degree of autonomy in its day-to-day administration and funding.

Research design

Research design is the plan and structure that guide a research to find answers to the research questions (Hair, et. al, 2006). The research plan describes the entire programme designed for the research. It includes an outline of what the researcher intends to do from the writing of the hypothesis to the final analysis of data. A good research design describes both the structure of the research problem

and the research plan used to gather empirical data in relation to the problem to be investigated (Cooper and Schindler, 2003).

The choice of research design must be suitable to the subject under investigated. An excellent research design will ensure that the information collected is consistent with the objectives of the study and that the techniques regarding data collection is accurate and efficient (Persson, 2004).

This study used the descriptive and cross-sectional survey design under the qualitative paradigm as the research design.

Target population

The population refers to all the elements, cases, or individuals that fall within a certain specification. It is said to be all elements, cases or individuals, which have certain common characteristics. According to Kwabia (2006), a population often resides in a defined territory within a given boundary. The population of the study was the entire staff of Internal Revenue Service at the Headquarters at the time of the study. The population is 550. The target population, was made up of both management and non – management staff.

Sample and sampling procedure

In the view of Kumekpor (2002), sampling design is a sampling scheme by which a sample for a particular study is selected. Sampling is a vital component of social science survey, because it involves selecting or identifying the total or

global population of the size to be studied and taking a fraction of the population that has been selected to represent the entire population.

A sample is often used instead of the whole population, because it is cheaper than considering the whole population that may constitute a large number, for a research. There are different kinds of sampling techniques used in selecting a sample for a research study. These include simple random sampling, systematic sampling, stratified cluster sampling, and quota sampling, among others.

For the purpose of this study, the sample was drawn from the staff of Internal Revenue Service at Headquarters at the time of the study. The reason for this is that, almost all policy directions and implementations, especially those that relate to training and development, emanates from the Headquarters of the Service, making it appropriate to be considered for this study.

The sample size for the study was therefore 240 and comprised of 75 members of management staff (Chief Inspector of Taxes to Commissioner of Internal Revenue) and 165 non-management staff, (Principal Inspector of Taxes – Junior Tax Assistant Grade IV). This sample is almost half of the entire population, making it very representative.

In arriving at this sample, the simple random sampling technique was deployed in selecting the non-management staff. This technique allowed each non-management staff the equal opportunity of being selected for this study. However, in selecting the 75 management level staff, the purposive sampling technique was used. Morrison (2003) cited in Avoke (2005) assert that purposive

sampling enables researchers to handpick the cases to be included in the sample on the basis of their judgment and typicality. In this way, the researcher builds up a sample that is satisfactory to specific needs.

Sources of data

Both primary and secondary documentary sources were used and assessed. Primary data was collected through the use of questionnaires because the targeted respondents are professionals with some appreciable level of literacy, making this tool an appropriate one to be used. Moreover, information regarding secondary data was collected from books, memoranda, workshop and seminar materials, hand bills, annual reports and academic journals. Relevant websites were also accessed during the study. Also personal observations were made to ascertain the volubility at the various departments of the Internal Revenue Service (IRS).

Methods of data collection

Fraenkel and Wallen (1993) stressed that an important decision for every researcher to make during the planning phase of an investigation relates to the kind of data he or she intends to collect and the device or means by which the researcher intends to collect the data. Social science research falls on the following basic and primary instruments for data collection.

- Questionnaires
- Interviews Schedule
- Check List

There are various techniques in collecting data for a research work. It allows systematic collection of data, to ensure that it is reliable and analyzed for the study. Some of the common data collection methods are the questionnaire, interviews, observation, and documentary sources.

This study employed the questionnaires, structured interview schedules, observation and documentary sources methods to collect data. The questionnaires were used because majority of the respondents were literate and could read and write.

Instrumentation

Alreck and Settle (1985) have emphasized the importance of the questionnaire in survey research and have given suggestions for effective survey questions; some of these suggestions are listed below:

1. Effective survey questions must have three important attributes: focus, brevity and simplicity. The questions should focus directly on the issue of the topic specified in the statement of information needs, and they should be as short or brief as possible, while still conveying the meaning. The questions should also be expressed as simply and clearly as possible.
2. To obtain meaningful answers, questions must be expressed with the appropriate words and must be combined and arranged in a way that is appropriate to the respondents.

3. The appearance of a mailed or self-administered questionnaire is very important to the overall success of the study. It should be attractive and not too long, and the questions should be easy to answer as possible.

Questionnaires formed the major instrument that were distributed to other management staff that is, middle management staff (Chief Inspector of Taxes) who are not directly involved in policy formulation and non – management staff (Principal Inspector of Taxes).

The questionnaires for this study were designed to include both open ended and close-ended questions. The open-ended questions solicited free responses from the respondents, and the close-ended questions allowed respondents to choose one response or two only out of several. The questionnaires were administered to the sample selected for this study because it was cheaper and easier to administer, and it gave the researcher the ability to collect a large amount of data within a short period. The structured interview schedules were used for 40 management staff of the Service, and data collected through one -on-one discussion with the respondents on issues related to the study.

Interview

Busha and Harter (1980) argued that, in a research, the search for new information is by no means limited to the use of questionnaires. As the purpose of surveys is to acquaint current rather than historical information about such factors as the experiences and opinions of people, the interview also serves as a useful survey tool. Some investigators attest to the superiority of the interview technique

over questionnaires, claiming that verbal communication with research subjects elicits significantly more complete answers to questions than a printed survey instrument.

The information may be about the respondents themselves, their experiences, their opinions or attitudes, their reactions to trends and developments, their knowledge, among others. Verbal responses of the interviewee are, therefore, often valuable, original evidence or research data. Well-structured interview schedules were developed as an instrument for data collection for the study. It was in the form of face – to – face interviews, which has the advantage of higher response rates and permit the longest questionnaires. This method was used because there was the need to get first-hand information on why certain policies were put in place and how they were arrived at.

Data analysis

Data analysis is described as a research technique for making replicable and valid references from data collected in their contexts. The researcher looks for structures and patterned regularities in the text and makes inferences on the basis of these regularities. In this regard, the study analyzed the data collected from respondents, and compared the findings based on the research questions and the selected variables from literature.

The raw data from the personal administered survey questionnaires were first edited for non-answered questions. The raw data from respondents were coded and entered into a data file. The coded database were analyzed using SPSS

(statistical package for social sciences) 15.0 for window. The frequencies command in SPSS was used to detect any coding error. Re-coding and transformation of data into different variables was done. The study used basic frequencies in terms of graphs and tables.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter presents the results of the data and discusses the findings of the study. The findings are presented in five broad sections in accordance with the specific objectives of the study. The first section of the analysis dwelt on the demographic characteristics of respondents, while the subsequent sections focused on the specific objectives of the study.

Characteristics of the respondents

It was necessary to consider the personal characteristics of the respondents in the study, as these inform the behaviour and attitudes of individuals. The personal characteristics of the respondents focused on the sex, age, marital status, rank, number of years worked, and educational attainment.

Table 1: Sex distribution of respondents

Variable	Frequency	Percentages
Male	192	80
Female	48	20
Total	240	100.0

Source: Field work, 2013

Table 1 shows that, out of 240 staff interviewed, 192 were males and 48 were females. This constitutes 80% and 20 % respectively. There is a relatively higher concentration of male staff of the service at the Headquarters as compared to female staff.

Table 2: Cross tabulation of training needs and demographic characteristics

Variables	Training needs		
	N	Yes	No
Sex			
Male	192	53.6	46.4
Female	48	32.7	67.3
Ranks			
Management	81	82.7	17.3
Senior Staff	74	69.6	30.4
Junior Staff	85	75	25
Working Exp.(yrs):			
1-5	56	76.1	23.9
6-10	51	44.3	55.7
11-15	96	15.2	84.8.
16-20	37	12.4	87.6
Marital Status			

Single	56	83	17
Married	148	70	30
Divorced	36	80	20
Educational level			
Basic	96	90	10
Senior high	64	84	16
Tertiary	54	76	24
Masters	26	58	42
Age			
20-29	54	87	13
30-39	70	75	25
40-49	80	68	32
50-59	26	65	35
59+	10	60	40

Source: field survey, 2013

From table 2, 82.7 percent of management staff, 69.6 percent of senior staff and 75 percent of junior staff indicated that they needed urgent training in some areas of their job. The findings thus, contradicted Ololube's (2006) claim that differences in occupational positions could account for significant differences in training needs. Conversely, every staff member irrespective of their rank had a training need at the Service's Headquarters.

Differences in training needs, with respect to the working experience of staff and management were more evident. For example, the majority (76%) of staff with one to five years working experience noted training in some areas as an urgent training need, while a small section (12%) of staff with 16 to 20 years of working experience called for training and development programmes. This confirmed other findings (Bruce, 2010; Cascio, 1995) that employees' working experience is often a differentiating factor in their training and development needs. The common assertion is that, often, the more experienced employees have lesser training requirements. This study suggests that training in the thematic areas, may be more important to the less experienced staff.

With respect to marital status, on training needs, it apparent that 83% of single, 70% of married and 80% of divorced were in favour of training. On account of educational level to training needs, Table 2 indicated that 90% basic school level, 84% of senior high level, 76% of tertiary, and 58% opted for training. Concerning age to training needs, Table 2 depicted that 87% in the range of 20-29, 75% in the range of 30-39, 68% in the range of 40-49, 65% in the range of 50-59 and 59 and over had 60% advocating for training.

Table 3: Methods used in training and development at the service

Variable	Frequency				
	Strongly agree	Agree	Undecided	Disagree	Strongly disagree
On-the-job training	64(27)	67(28)	16(7)	32(13)	61(25)
Orientation	83(35)	77(32)	29(12)	29(12)	22(9)
Apprenticeship	45(19)	51(21)	45(19)	64(27)	35(14)
Mentoring	93(39)	67(41)	6(3)	10(4)	32(13)
Vestibule	22(9)	22(9)	16(7)	71(29)	109(46)
Formal training	96(40)	45(19)	19(8)	48(20)	32(13)
Job Rotation	48(20)	32(13)	55(24)	64(27)	42(17)

Source: Field survey, 2013

NB: Percentage in parenthesis

Table 3 showed that 64 (27%) of the total sample strongly agreed to the fact that on-the-job-training is a method used by the Service for the training and development of its staff. Sixty-seven (28%) respondents agreed to the same fact, with 16(7%) stating that they were undecided in this decision. Thirty-two respondents representing (13%) of the total respondents disagreed to the fact that on-the-job training is used by the Service, and 61(25%) supporting that they strongly disagree to the same fact. The majority, which is 64 respondents strongly agreed that the Internal Revenue Service uses on-the-job training. The finding therefore corroborated with that of Rue and Byars (1992). According to them,

on-the-job training method has a lot of merits for both the individual and the organisation in line with the achievement of their set objectives or goals. One main advantage of on-the-job training is that, no special facilities are required. In addition, orientation for new employees and job rotation ensures that the employee learns several different jobs within a work unit or department and performs each role for a specific period. The employee thus, becomes more dynamic and is able to work at any unit within the department when the need arises.

Table 3 further showed that, 83 respondents strongly agreed to the Service's use of induction as a method of training. Seventy-seven respondents also agreed staff of the Service are sent on the job for training and 29 respondents were undecided on the decision. Respondents who disagreed were 29 and 22 strongly disagreed to the use of induction as a method of training by the Internal Revenue Service. The highest response was that of those who strongly agreed that the method is used in the Service. This finding therefore corroborated with the findings of Tackey (2006), that pointed out that induction is the most simplest, cost effective and time saving training method the Service mostly use in their training and development programmes.

Again, Table 3 showed that, 45 respondents strongly agreed to the Service's use of apprenticeship as a method of training. Fifty-one respondents also agreed staff of the Service, are made to learn directly from skilled staff and 45 respondents were undecided on the decision. Respondents who disagreed to the use of this method were 64 and 35 strongly disagreed to the use of induction

as a method of training by the Internal Revenue Service. The highest response (64) was that of those who disagreed that the apprenticeship method of training is used in the Service. This finding corroborates with Ivancevich (1995), he stated that apprenticeship training is mostly used by state organizations because it combines on-the-job and off-the-job training, and in this training, the apprentice commits to a period of training and learning that involves both formal classroom learning and practical on-the-job experience.

Table 3 further showed that, 22 respondents strongly agreed to the Service's use of vestibule as a method of training for staff. 22 respondents also agreed that staff of the Service, are sent on industrial attachment to gain skills, and 16 respondents were undecided on the decision. Respondents who disagreed to the use of this method were 71 and 109 strongly disagreed to the use of vestibule as a method of training by the Internal Revenue Service. The highest response (109) was that of those who strongly disagreed that the vestibule method of training is used in the Service. This finding corroborate with that of Ivancevich (1995), according to him, vestibule training allows the trainee to learn the job in an environment that stimulates that real working environment as closely as possible and provides active practice, immediate feedback and an individualized rate of learning.

Also Table 3 showed that, 93 respondents strongly agreed to the Service's use of Mentoring as a method of training for staff. Sixty-seven respondents also agreed that new employees are made to learn from an experienced employee, and two respondents were undecided on the decision. Respondents who disagreed to

the use of this method were 10 and 32 strongly disagreed to the use of Mentoring as a method of training by the Internal Revenue Service. The highest response (67) was that of those who strongly disagreed that the mentoring method of training is used in the Service. This finding corroborates Breadwell and Holden's position (1995), they stated that organizations with less number of new employees should make use of mentoring so that a senior or experienced employee takes charge of the training and development of a new employee by acting as a mentor who advises and protects the trainee to achieve the needed career development objective

Furthermore, Table 3 showed that, 96 respondents strongly agreed to the Service's use of Formal Training as a method of training for staff. Forty-five respondents also agreed that employees are made to go through practical and theoretical processes of classroom training, and nineteen respondents were undecided on the decision. Respondents who disagreed to the use of this method were 48 and 32 strongly disagreed to the use of formal training as a method of training by the Internal Revenue Service. The highest response (96) was that of those who strongly agreed that the mentoring method of training is used in the Service. This finding corroborates Cole (2002). Cole suggests that, the selection of a particular method depends on the purpose of the exercise and the training needs assessment. Off-the-job methods such as formal training, is said to be the most appropriate when emphasis on learning is on developing an understanding of general principles, providing background knowledge and generating an awareness of comparative ideas and practices

Table 3 showed further that, 48 respondents strongly agreed to the Service’s use of job rotation as a method of development for staff. Thirty-two respondents also agreed that employees are made to move from one schedule to the other within the same organisation, and 55 respondents were undecided on the decision. Respondents who disagreed to the use of this method were 64 and 42 strongly disagreed to the use of job rotation as a method of development by the Internal Revenue Service. The highest response (64) was that of those who strongly disagreed that job rotation as a method of development is used in the Service. This finding corroborates with Breadwell and Holden (1995). In the view that, Job rotation involves the switching of roles and allows the trainee to understand the entire job processes. This will therefore prepare the employee for other related job opportunities within or without the organization.

Table 4: Challenges facing training and development in the service

Response	Frequency	Percentages
Yes	160	67
No	80	33
Total	240	100

Source: Field Survey, 2013

Table 4 showed that 160(67%) of the respondents which represented the majority were of the view that the Internal Revenue Service encounters challenges anytime there is a training and development programme. However 88(33%) stated that there is virtually no challenge faced by the Service in terms of embarking on

training and development programmes. This result agrees with (Mondy et al, 1990) that, understanding the phenomenon of employee training and development requires understanding of all the structural and technical changes that take place as a result of learning process

Table 5: Challenges of training and development programmes

Responses	Frequency	Percentage
Financial Constraints	67	28
New Job Vacancies	96	40
Low Productivity in Training Periods	77	32
Total	240	100.0

Field Survey, 2013

Table 5 showed that 77 respondents reported that training and development is limited in its organization and full operation, 67 respondents were also of the view that training and development of staff leads to the creation of new job vacancies since some staff would like to leave existing job for higher positions in view of their improvement in skills. Seventy-seven respondents were of the view that there is virtually low productivity of staff since embarking on training and development also sometimes imply an exemption from daily duties. The majority response (96) corroborates the assertion of Ajibade, (1993) and Adeniyi, (1995), they drew the attention of all sundry to the inestimable value of training and development. It is an avenue to acquire more and new knowledge and develop further the skills and techniques to function effectively and pursue further

higher responsibilities. They further stated that, training is not coaxing or persuading people to do what is wanted but rather a process of creating organizational conditions that will cause personnel to strive for better performance. Conversely, the cost involved in training remains a big challenge to organizations and hence a hindrance to the organization of training and development programmes for its staff. The private sector becomes a major plight to the rapid increase of vacancies after staff has been trained, higher salaries, fringe benefits and better working conditions are presented to the trained staff and this leads to higher turnover and vacant positions.

Table 6: Organization of training and development programmes by the service

Response	Frequency	Percentage
Yes	225	93
No	15	7
Total	240	100

Field Survey, 2013

When the staff of the Service was asked about their awareness of training and development programmes in the Service, 225(93%) of the sample responded Yes in Table 6. On the other hand 15(7%) responded that the Service does not organize training and development programmes for its staff. The majority (93%) of responses confirm the assertion by De-Cenzo and Robbins, (1996). Thus, the continuous employee training and development has a significant role in the

development of individual and organisational performance and should be encouraged by any organization.

Table 7: Behavioural change after training and development

Response	Frequency	Percentage
Yes	215	89
No	25	11
Total	240	100

Field Survey, 2013

From Table 7, it was noticed that 215(89%) of respondents were of the view that anytime they complete a training or development programme they realize a behavioural change back to their jobs. On the other hand, 25(11%) of the responses replied that they do not realize any change on the job. The majority (89%) response confirms the assertion by Cole, (2002). According to Cole, training and development programmes help remove performance deficiencies in employees. This is particularly true when the deficiency is caused by a lack of ability rather than a lack of motivation to perform, the individual involved have the aptitude and motivation needed to learn to do the job better, and supervisors and peers are supportive of the desired behaviours.

Table 8: Benefits of training and development programmes to the Service

Response	Frequency	Percentage
Removal of performance gaps	83	35
Competitive advantage	74	30
Organizational growth	83	35
Total	240	100

Field survey, 2013

Respondents were asked to give some of the benefits of training and development and from Table 8, (35%) replied that it removes the gaps which are between their level of performance and their full potential. Cole (2002), therefore, confirmed this when he stated that, training and development programmes help remove performance deficiencies in employees. This is particularly true when the deficiency is caused by a lack of ability rather than a lack of motivation to perform, the individual involved have the aptitude and motivation needed to learn to do the job better, and supervisors and peers are supportive of the desired behaviours.

Table 8 further showed that 74(30%) of the respondents replied that there is organizational growth whenever the Service embarks on training and development programme. This confirms the finding of Armstrong (2006), when he stated that, it is worth mentioning that there is greater stability, flexibility, and capacity for growth in an organisation. Training contributes to employee stability. Employees become efficient after undergoing training. Efficient employees

contribute to the growth of the organisation. Growth renders stability to the workforce.

Table 8 finally showed that, 83(35%) of the respondents replied that one of the benefits that the organization receives after training and development programmes are held is competitive advantage both on the local and the foreign front. The result agrees with De-Cenzo and Robbins (1996) that employee training and development increase competitive advantage through creating new knowledge and not only having to rely solely on utilization of the existing competencies.

Table 9: Training and development needs of staff (Organizational Analysis)

Variable	Frequency				
	Strongly agree	Agree	Undecided	Disagree	Strongly disagree
Knowledge about the Service's Strategic Plan	92(39)	100(41)	6(3)	10(4)	32(13)
Modern Business Practices	83(35)	75(32)	30(12)	30(12)	22(9)

Source: Field survey, 2013

NB: Percentage in parenthesis

Adeneyi (1995) believed that, organizational analysis is an examination of the goals, resources (human, financial, technological), and environment of the organization to determine where training emphasis should be placed. Human resource policies and organizational climate have an impact on the goals of the training programmes. Table 9 confirms the above assertion. From the Table 9, 92 respondents strongly agreed that knowledge about the Service’s Strategic Plan, hundred respondents agreed and six respondents were indecisive. Ten respondents disagreed and 32 respondents strongly disagreed that knowledge about the Service’s Strategic Plan. The Table further showed that 83 respondents strongly agreed that Modern Business Practices, 75 respondents agreed and 30 respondents were indecisive. 30 respondents disagreed and 22 respondents strongly disagreed that modern ways of carrying business is not a need of staff.

Table 10: Training and Development needs of staff (Task Analysis)

Variable	Frequency				
	Strongly agree	Agree	Undecided	Disagree	Strongly disagree
Effective Communicative Modes	100(41)	92(39)	32(13)	10(4)	6(3)
Information Technology	77(32)	83(35)	29(12)	22(9)	29(12)

Source: Field survey, 2013

NB: Percentage in parenthesis

A task analysis identifies the nature of the tasks to be performed on the job and the knowledge, skills, and abilities (KSAs) needed to perform these tasks. Increasingly rapid technological changes can modify task requirements, which in turn can influence knowledge, skill and ability requirements. Sherman et al (1996), furthermore, points out that, task analysis is a process of determining what the content of a training programme should be on the basis of a study of the task or duties involved in the job. Table 10 confirms the above assertion. From the Table, 100 respondents strongly agreed that effective communication modes is a need of staff, 92 respondents agreed and 32 respondents were indecisive. 10 respondents disagreed and 6 respondents strongly disagreed, in that, modes for effective communication is a training need of staff. The Table further showed that 77 respondents strongly agreed that information technology is a development need, 83 respondents agreed and 29 respondents were indecisive. 22 respondents disagreed and 29 respondents strongly disagreed that information technology is not a need of staff.

Moreover, Sherman et al (1996) postulated that, persons analysis involves determining whether task performance by individual employees is acceptable and studying the characteristics of individuals and groups who will be placed in the training environment. It is important to determine what prospective trainees can and cannot do so, that the training programme can be designed to emphasize the areas in which they are deficient.

Table 11: Training and development needs of staff (Person Analysis)

Variable	Frequency				
	Strongly agree	Agree	Undecided	Disagree	Strongly disagree
Transparency and Non-discriminating Lessons					
Lessons	100(41)	92(39)	32(13)	10(4)	6(3)
Dynamic Leadership Skills					
Skills	64(27)	67(28)	16(7)	32(13)	61(25)

Source: Field survey, 2013

NB: Percentage in parenthesis

Table 11 confirms the above assertion that hundred respondents strongly agreed that transparency and non-discriminating lessons is a need of staff, 92 respondents agreed and 32 respondents were indecisive. Ten respondents disagreed and 6 respondents strongly disagreed that lesson on non-discrimination and transparency is a training need of staff. The table further showed that 64 respondents strongly agreed that dynamic leadership is a development need, 67 respondents agreed and 16 respondents were indecisive. Thirty-two respondents disagreed and 61 respondents strongly disagreed that information technology is not a need of staff

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This chapter presents the summary of major findings of the study. It also presents the conclusions drawn from the study as well as recommendations derived from the conclusions of the study. The first section of the chapter summarizes the entire study and also presents the key findings. This is followed by the conclusions and recommendations drawn from the findings.

Summary

The study set out to evaluate the effectiveness of training and staff development programmes of the Internal Revenue Service, with the Headquarters being the scope. The descriptive design was adopted to study 240 staff members. Questionnaires were used to collect data from the non-management staff and interview guide was used to solicit data from the management staff. Data used for the study was mainly gathered from the primary source using both interview guides and questionnaires. The SPSS version 17.0 was used to process and analyze the data while figures, tables, frequencies and percentages were used to present the results of the study.

One hundred and ninety-two males and forty-eighty females were sampled. Their ages range from 25-55 years and have served the Service for between 1-20 years. They are management, senior, junior staff and their educational level cut across senior high, tertiary and second degree holders. Some also hold professional qualifications such as accountants, lawyers, among others.

The first objective of the study was to identify the training and development needs of staff of the Service and the following major findings were made:

1. The most important training needs identified by staff members were, dynamic leadership skills, information technology training, transparency and non-discrimination lessons, effective communicative modes and modern business. Other training needs also included knowledge about the Service's strategic plan.

The study examined the methods and procedures for the training and development programmes as the second objective and the major findings were:

1. The selection of trainees was mostly based on the schedule of staff. Other criteria were by performance of staff and number of years served.
2. The methods mostly used by the Service included, formal training, induction, and mentoring. Other training and development methods included job-rotation, vestibule, on-the-job-training and apprenticeship.

The study also aimed to assess the benefits of training and development programmes to the Service.

1. The trainees were of the view that training and development brings benefits, are closing performance gaps 83(35%), competitive advantage 74(30%) and organisational growth 83(35%).

2. The respondents on-the-job training 131(55%) agree, orientation 160(67%) agree, apprenticeship 96(40%) agree mentoring 160(80%) agree, vestibule 44(18%) agree, formal training 141(59%), and job rotation 80(33%). An indication that the contents and methods were properly aligned and that they were relevant and useful to their working requirements. The scheduling was also found satisfactory although it was asserted that enough time was not allowed for breaks. The final objective of the study identified the challenges training and development programmes have on the Service as a whole, and the findings were:

1. The programme has budget constraints on the Service, it leads to job vacancies and low productivity within the training period
2. The programmes bring about some challenges to the Service, including low productivity of staff since embarking on training and development also sometimes imply an exemption from daily duties. Majority 167(67%) of the respondents indicated that there are changes facing training and development in the Service, whilst 80(33%) indicated that there are no challenges in the programmes.

Conclusions

The training needs of staff were organisational analysis, such as the knowledge in the Service's Strategic Plan and modern business practices, and also on task analysis, such as effective communicative modes and information technology and for person analysis, needs such as transparency and non-discriminatory lessons. The most significant variations in training needs were influenced by the variations in the number of years staff has served the Service.

The methods for training and development programmes employed by the Service were on-the-job training, induction, vestibule, apprenticeship, job rotation, formal training and mentoring. The methods used to train staff always varied.

Trainees mostly agreed that the training and development programmes brought about benefits. Specific benefits included the removal of performance gaps, competitive advantage and high productivity. These benefits were always realised whenever staff is trained and allowed to develop.

The training and development programme brought about challenges to the Service. Specific challenges included budget constraints, job vacancies, and low productivity within training and development periods.

Recommendations

The following recommendations are made in response to the findings and conclusions of the study. The Service is recommended to:

1. Advocate for measures to be put in place in order to prevent the low productivity during training and development periods. This could be done by undertaking training programmes outside the usual office working hours; for example weekends. Another strategy that could be adopted is undertaking training programmes that will involve only selected number of people at a time to reduce the number of employees who will be off duty for the period of the training.
2. Establish a revolving fund that will be used to finance training and development programmes for staff of the Service. A mutual fund can also be established by staff in support of their training and development programmes.

This could be a source of funds for travel and accommodation during training programmes.

3. Link some direct benefits of the training such as aligning performance after training to promotions. This can encourage performance during and after the training programme.

The Training Unit is also advised to:

1. Organise trainees and solicit their concerns on the training programmes as feedback that could help to further improve the effectiveness of the training programmes.

2. Increase employee awareness about the training and development programmes in order for staff to have a fair chance of participating and benefiting from the programmes. Various media including bulletins, circulars, departmental fora and a separate notice board/desk dedicated to spreading information on upcoming trainings in the Service could be deployed for this need.

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APPENDIX A
QUESTIONNAIRE

Please Tick or Fill the Gap Where Appropriate

Evaluation of training and development programmes is very crucial for organisations and institutions. The questionnaire explores issues on evaluation of training and development programmes for staff and to find appropriate (suggested) intervention for effective evaluation. Your response will contribute greatly towards meeting this objective and shall be used only for the purpose of this study. The confidentiality of your responses is assured.

Section A: Demographic Factors

1. Age

2. How many years have you been working for the Service?

3. What is your rank or position in the Service?

4. Marital status:
(a) Married (b) Divorced (c) Single

5. Educational Level:
(a) Primary school
(b) Junior High School
(c) Senior High School
(d) Tertiary education
(e) Masters Education
(f) Others (state).....

Section B: Training and Development Needs of Staff in the Service

Do you think the following are some of the training and development needs of the staff of the Service?	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
6. Knowledge about the Service's Strategic Plan					
7. Dynamic Leadership Skills					
8. Effective Communication Modes					
9. Modern Business Procedures					
10. Transparency and Non-Discrimination Lessons					
11. Information Technology (computer)					

Section C. Challenges Facing Training and Development in the Service

12. Do training and development programmes held by the Service pose any challenge to the organization, staff or management?

- a. Yes () b. No ()

13. If yes to question, state three of the challenges that are known to you

- i.....
 ii.....
 iii.....

Table 2. Methods Used in Training and Development of the Staff of the Service in Ghana

Are the following methods used for training and development in Service?	Strongly agree	agree	undecided	disagree	Strongly disagree
14. On- the- job training					
15. Induction or orientation for staff taking new positions					
16. Apprenticeship training for new staff. Thus unskilled staff made to learn under skilled staff					
17. Demonstration- where skilled worker					

