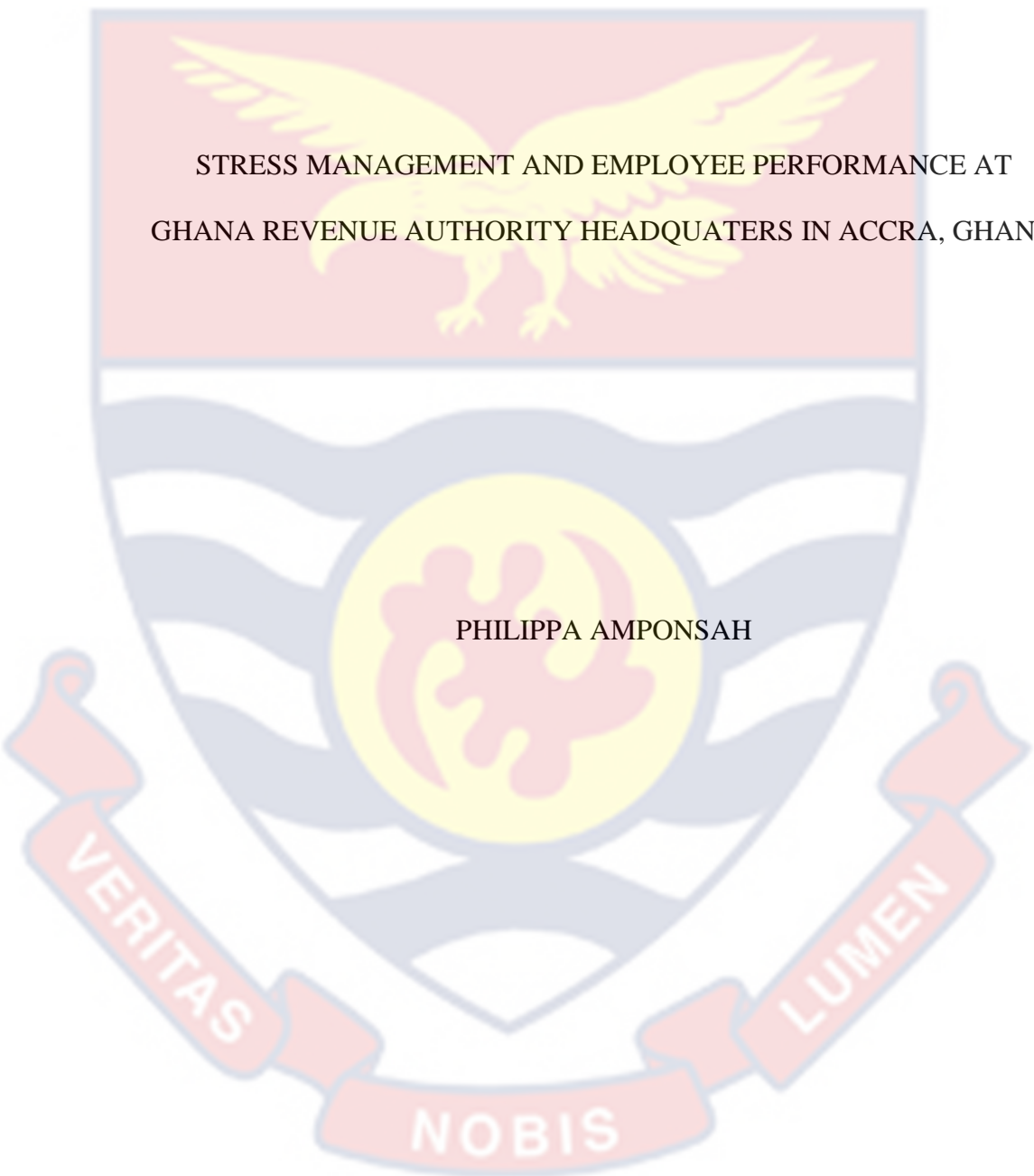


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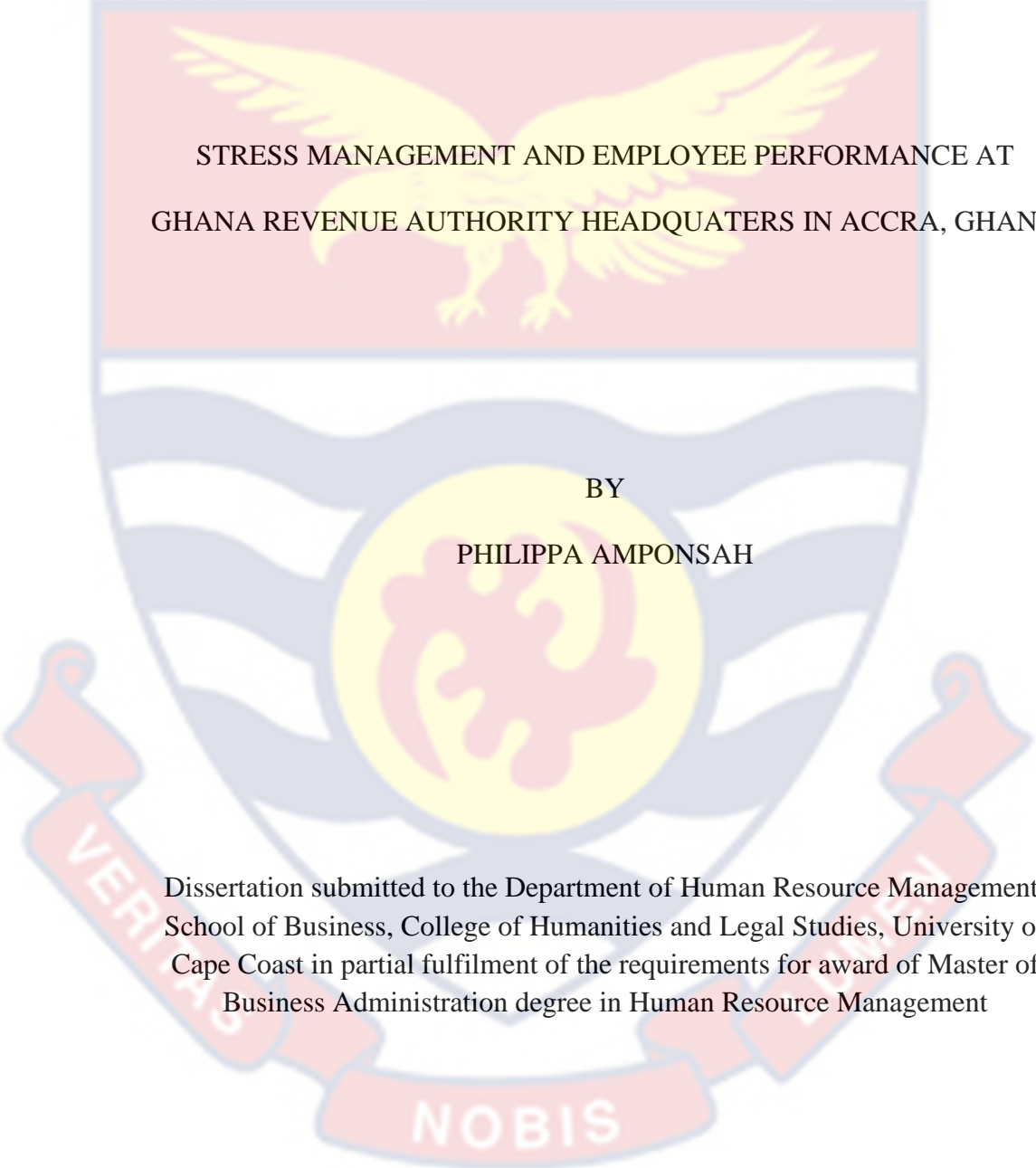


STRESS MANAGEMENT AND EMPLOYEE PERFORMANCE AT  
GHANA REVENUE AUTHORITY HEADQUARTERS IN ACCRA, GHANA

PHILIPPA AMPONSAH

2023

UNIVERSITY OF CAPE COAST



STRESS MANAGEMENT AND EMPLOYEE PERFORMANCE AT  
GHANA REVENUE AUTHORITY HEADQUARTERS IN ACCRA, GHANA

BY

PHILIPPA AMPONSAH

Dissertation submitted to the Department of Human Resource Management,  
School of Business, College of Humanities and Legal Studies, University of  
Cape Coast in partial fulfilment of the requirements for award of Master of  
Business Administration degree in Human Resource Management

MAY 2023

## DECLARATION

### Candidate's Declaration

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

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

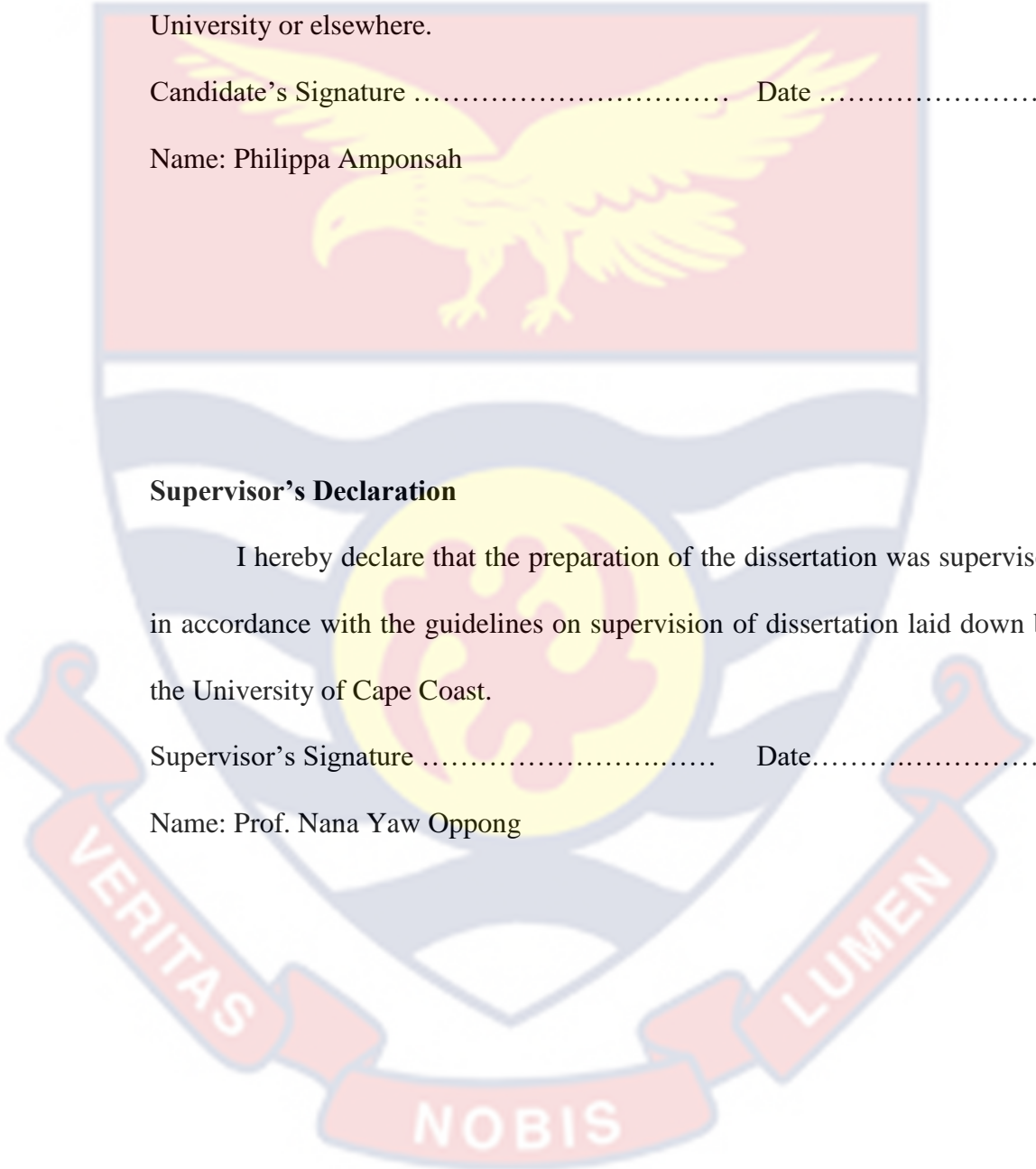
Name: Philippa Amponsah

### Supervisor's Declaration

I hereby declare that the preparation of the dissertation was supervised in accordance with the guidelines on supervision of dissertation laid down by the University of Cape Coast.

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

Name: Prof. Nana Yaw Opong



## ABSTRACT

The purpose of this study was to examine the effects of workplace stress on employees' performance at the Ghana Revenue Authority Headquarters in Accra, Ghana. The study employed a descriptive survey research design based on the study quantitative approach. A sample of 140 management and staff were selected using the simple random sampling technique. A self-administered questionnaire was used in soliciting the employees' views on the stated objectives of the study. Analyses on the effects of stress on employees' performance at the Ghana Revenue Authority Headquarters, Accra were done using regression (IBM SPSS Statistic version 25). The findings of the study revealed respondents, to a moderate extent, agreed that environmental factors, personal factors and factors relating to other people are the significant causes of stress at Ghana Revenue Authority Headquarters, Accra. Also, the findings of the study revealed that respondents to a moderate extent agreed that they are capable of handling assignments, high performer, perform well, comfortable, and derive a lot of satisfaction nurturing others. Finally, the study found out that stress management accounted for a strong positive variance in employee performance. The study concluded that stress management accounted for a strong positive variance in employee performance. The study recommended that management must determine whether or not their subordinates can meet their deadline based on their level of knowledge and skill.

**KEYWORDS**

Stress Management

Employee Performance

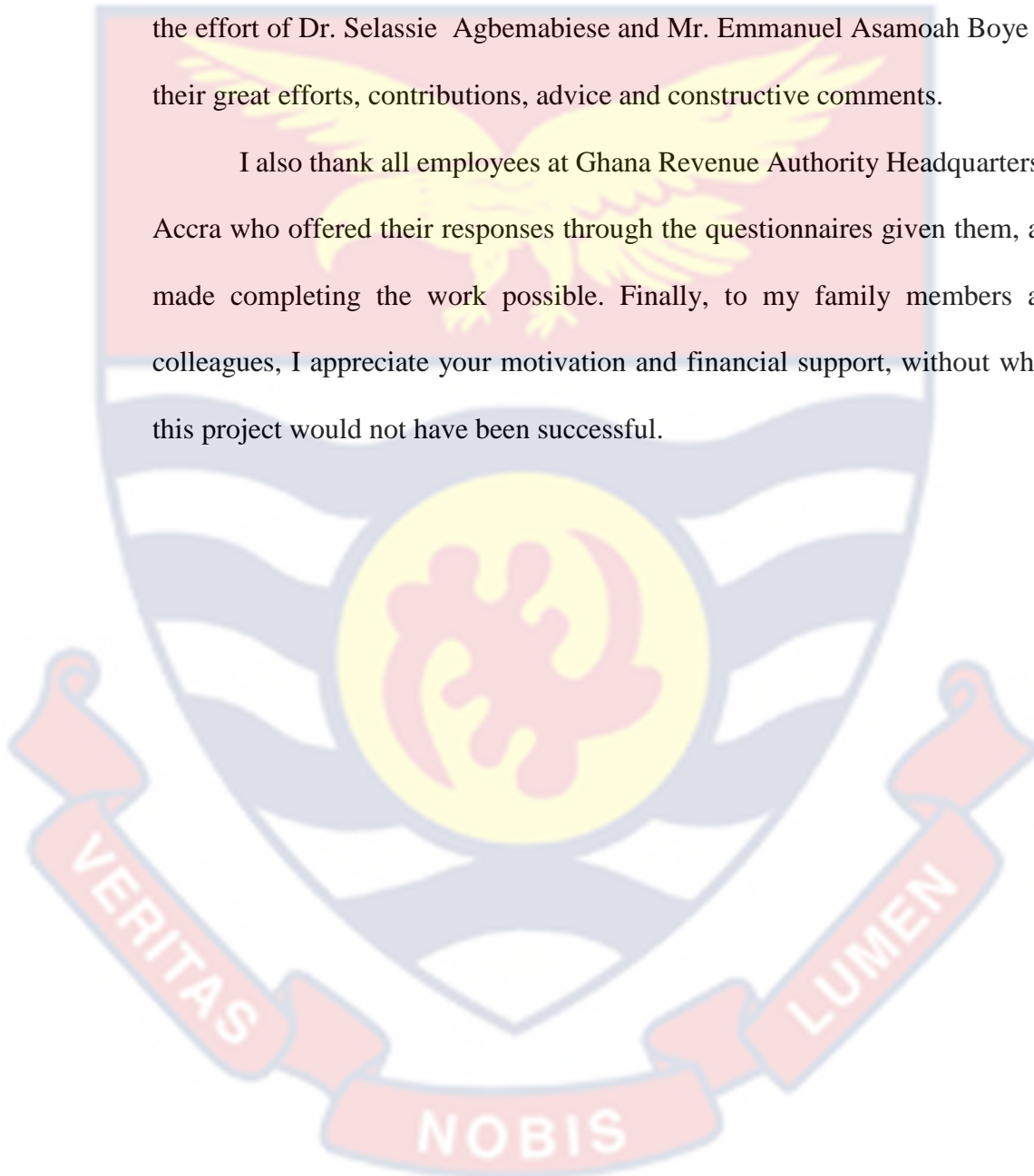
Ghana Revenue Authority Headquarters



## ACKNOWLEDGMENTS

I first thank God Almighty for helping me complete this work. I would like to acknowledge my Supervisor Prof. Nana Yaw Opong for his immense contribution towards the completion of this dissertation. I sincerely appreciate the effort of Dr. Selassie Agbemabiese and Mr. Emmanuel Asamoah Boye for their great efforts, contributions, advice and constructive comments.

I also thank all employees at Ghana Revenue Authority Headquarters in Accra who offered their responses through the questionnaires given them, and made completing the work possible. Finally, to my family members and colleagues, I appreciate your motivation and financial support, without which this project would not have been successful.



## DEDICATION

To my parents and friends.



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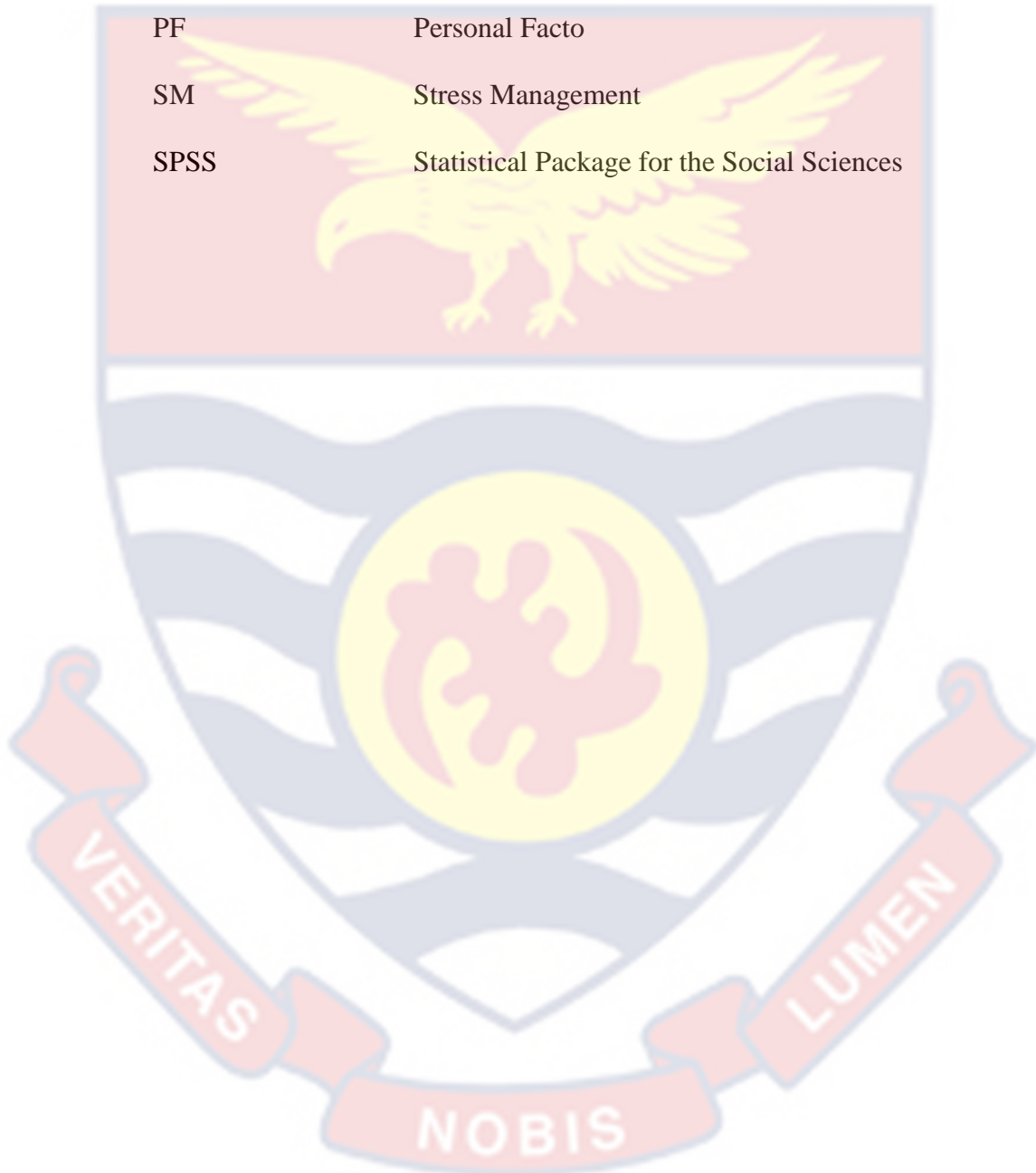
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### LIST OF ACRONYMS

EF	Environmental Factors
EP	Employee Performance
HND	Higher National Diploma
PF	Personal Facto
SM	Stress Management
SPSS	Statistical Package for the Social Sciences



## CHAPTER ONE

### INTRODUCTION

This chapter introduced a brief background of the study. This follows the problems of the research study clearly stated, the objectives of the study vividly spelt out, the research questions posed, the significance of the study captured, scope of the study, limitations of the study specified, the structure of the study was outlined and a list of definitions of terms provided.

In today's competitive global environment, employee performance is an essential element of a company's success. Employee performance can be significantly hindered by high levels of stress experienced in the work environment (Bamba, 2016). Stress is a universal element and persons from nearly every walk of life have to face stress (Palvalin, van der Voordt, & Jylha, 2017). Employers today are critically analysing the stress management issues that contribute to lower job performance of employees (Sai-Manideep, & Yedukondalu, 2015). In today's world, stress has become a wide spread phenomenon, which occurs in various forms in every workplace or society.

#### **Background to the Study**

In today's work life, employees are generally working for longer hours, as the rising levels of responsibilities require them to exert themselves even more strenuously to meet rising expectations about work performance (Paladino, 2011), coupled with this phenomenon is the level and style of competition that is growing day by day, thus, increasing the levels of stress among employees exponentially (Bamba, 2016). Besides the determination of most employees to live in city centres and have modernised style of living has further compounded the problem of stress among employees. The global

financial crisis and recession of 2008 further contributed in mounting higher levels of stress among employees. This has resulted in unstable employee-employer relationship which has caused a great deal of stress among employees and researches seem to suggest that high levels of stress seriously affect employee's job performance and commitment towards organisations.

Among nearly three billion people globally who are employed, many are confronted with incessant and challenging problems in their organisations including stress, which has the potential to influence employee's performance and efficiency. Kehoe and Wright (2013) described occupational stress as the adverse psychological and physical reactions that occur in an individual as a result of their being unable to cope with the demands being made on them. Job stress is very much an individual reaction, and differs from general stress as it is also organisation, and job related (Paladino, 2011).

Based on these definitions, job stress can produce adverse consequences for both the individual and the company since it has the effect of lowering motivation levels and performance, and increases turnover intentions (Hebet, 2012). It is noted that, stress is not necessarily bad; it is an opportunity when it offers potential gain. But whatever its nature, it usually begins when individuals are placed in a work environment that is incompatible with their work style and or temperament (Paladino, 2011). It becomes aggravated when individuals find out that they have or can exercise little control over it. According to Musyoka (2012), stress has emerged as an increasingly growing problem in organisations over the past few decades. Some organisations' administration feels that the problem has no consequences and it has been exaggerated while others feel that;



work stress is threatening the wellbeing of organisations and employees' performance (Mhechela, 2015).

Around three billion people globally are employed and face the challenging problem of work stress in the organisations (Kassa et al., 2017). The word stress originally emerged in physics and it was then adopted by psychologists and life scientists' performance (Mhechela, 2015). As in physics, reference is made to pressure, stress or forces, which terms can all be used interchangeably. However, they have different meaning. The term stress as used in physics and now in psychology basically means that human beings are inclined to resist the external forces affecting upon them like other physical objects and bodies (Cooper & Dewe 2008). Pressure on the other hand, has a positive connotation and it helps in improving performance (Hebet, 2012). Stress, however, can be distinguished as positive and negative termed as eustress and distress respectively. Eustress is the form of stress that is positive and beneficial.

Employees may feel challenged, but the sources of the stress are opportunities that are meaningful to us. Eustress helps provide us with energy and motivation to meet our responsibilities and achieve our goals. Distress is a continuous experience of feeling overwhelmed, oppressed, and behind in one's responsibilities. It is the all-encompassing sense of being imposed upon by difficulties with no light at the end of the tunnel. Most organisations with the aim of attaining higher performance end up saddling employees with overload of work in order to meet deadline and this might have psychological and physical effects on the employees which may result in something contrary to what these organisations want to achieve (Hebet, 2012). Although organisations

are paying more attention than in the past to the consequences of the trauma their employees go through when they place extra-ordinary demands on them, there is still more room for improvement.

Under this background, stress management has been one of most challenging problems that disturb firms and their employees. There seems to be a consensus among scholars about the effect of work stress. Work stress does not only affect the physical, psychological and behaviour of individual employees, but also, organisational performance eventually (Armstrong, 2009). This therefore emphasizes the importance of this research to establish the relationship between stress management and the job performance. Muthukrishnan et al. (2011) posits that stress has a positive effect on employees of any organisation but up to a certain extent which an employee can cope with, in most cases if it exceeds the bearable limits it results in negative results on employees' performance. Grand (2010) highlights that stress globally costs business around 7 billion a year, this sum includes sick-pays, missed deadlines and poor performance.

According to WHO (2010) in the 15 Member States of the pre-2009 EU, the cost of stress at work and the related mental health problems were estimated to be on average between (3%) and (4%) of gross national product, amounting to €265 billion annually. WHO (2010) estimated that work-related stress alone costs the businesses and governments of those countries about €120 billion in absenteeism and related health costs, in addition, higher staff turnover and reduced ability to innovate. In the United Kingdom during 2000, one in five workers was extremely or very stressed as a result of occupational influence. Stress-related disease is responsible for the loss of 6.5 million working days

each year in the United Kingdom, costing employers around €571 million and society as a whole as much as €5,7 billion.

The healthcare expenditure in the USA is nearly (50%) greater for workers who report high levels of stress at work (Paul, 2009). According to Paladino (2011), work stress and other psychosocial factors are recognized worldwide as a major challenge to workers health and the health of organisations. Work stress has been proved to adversely impact on individuals' psychological and physical health, performance as well as organisations' effectiveness (Sai-Manideep & Yedukondalu, 2015). Workers who are stressed are more likely to be unhealthy, poorly motivated, less productive and less safe to work with at work. According to Aguinis (2009), an employee's performance is determined by several factors such as compensation packages, work conditions and ability to manage job stress.

Also, other factors such as organisational goals, feedback, knowledge of organisational structure, work-life balance and self-satisfaction could be used to determine employee performance (Ali, Aktar, & Ali, 2011). However, job stress has been found to be one of the major predictors of performance thus poor performances have been largely attributed to workers' inability to manage job stress. Job stress influences the performance of employees to a great extent as such, managing them is crucial for the development and survival of both employees and their respective organisations. Studies have found that, organisations which are mindful of job stress and performance and thus, establish the necessary measures to effectively manage them are able to get the best out of their employees which invariably yields great organisational successes (Paladino, 2011; Kirondo, 2014).

Organisations whose workers are highly stressed are also less likely to be successful in a competitive market since workers will exhibit poor performances (Aguinis, 2009). The pressure of change, as well as challenges such as financial constraints, increased workloads, the information and technological revolution, changes in employee's demographics and employees' levels of preparedness, changes in management styles and structures and the merging of institutions, tended to become stressors and taking their toll on many employees (Kirondo, 2014).

### **Statement of the Problem**

In order to meet deadlines, most businesses wind up saddling staff with an excessive amount of work in order to increase performance. This is especially true when an organisation's number of hands is insufficient to do the work. This could have psychological and physical consequences for employees, leading to outcomes that aren't in line with the goals of these organisations (Paladino, 2011). Despite the fact that businesses are paying more attention than in the past to the implications of the trauma their employees experience when they make unusual expectations on them, there is still space for improvement (Bamba, 2016). As a result, there has been a constant need for change in management tactics and administration, as well as increased demands on employees to perform (Kirondo, 2014).

This has put a lot of pressure on employees, who are expected to provide world-class service without the resources or training to back it up, and those who don't are threatened with dismissal or other types of punishment (Sai-Manideep & Yedukondalu, 2015). Many employees are breaking under the burden of finding work these days, which is quite difficult. As a result, cases of

employee stress are on the rise (Bamba, 2016). Moreover, although literatures abound in the area of job stress and employee performance (Bamba, 2016; O'Meara, 2008; Omolara, 2008), little of such publications are in relation to Ghana (Henry & Evans, 2008). Additionally, inadequate research been conducted focusing on employees of Ghana Revenue Authority (GRA) Headquarters despite the prevalence of job stress among employees of the organisation (Paladino, 2011).

For the past four years, employee performance at GRA has been heavily attributed to the improper stress management strategies adopted by management (Kirondo, 2014) and this too has also created a gap for the study. According to Opoku (2016), the performance of GRA has reduced tremendously especially through revenue generalisation. It is in view of these findings that this study was conducted to examine the effect that stress has on the on performance of employees of the Ghana Revenue Authority Headquarters, Accra.

### **Purpose of the Study**

The purpose of this study was to investigate the effects of workplace stress towards employees' performance at the Ghana Revenue Authority Headquarters, Accra.

### **Research Objectives**

The study was guided by the following specific objectives;

- i. to assess the causes of stress at Ghana Revenue Authority Headquarters, Accra.
- ii. to examine the stress management technique employed by Ghana Revenue Authority Headquarters, Accra.

- iii. to examine the performance of employees at Ghana Revenue Authority Headquarters, Accra.
- iv. to assess the effect of stress management on employees' performance at Ghana Revenue Authority Headquarters, Accra.

### **Research Questions**

The research questions of the study were:

- i. What are the causes of stress at Ghana Revenue Authority Headquarters, Accra?
- ii. What are the performance levels of employees at Ghana Revenue Authority Headquarters, Accra?
- iii. What stress management technique has been employed to manage stress at Ghana Revenue Authority Headquarters Accra?
- iv. What is the effect of stress management on employees' performance at Ghana Revenue Authority Headquarters Accra?

### **Significance of the Study**

The purpose of the study was to investigate the effect of stress on employees' performance. The study would help in making informed decisions or implement policies in bid to improve performances of employees of Ghana Revenue Authority Headquarters, Accra. However, this study would help Management implement concrete policies geared towards job stress management of their employees. This is because, identifying the negative effects of job stress on employee performance may enable them to implement the right policies to cope with stress and invariably performance. Also, the study is expected to assist employees of GRA headquarters in managing their job stress without necessarily relying on their management. The study would extend

existing literature on stress management and its effect on employee performance in various organisations especially, GRA.

### **Delimitations of the Study**

The study specifically focused on stress management on the performance of employees at the Ghana Revenue Authority.

### **Limitations of the Study**

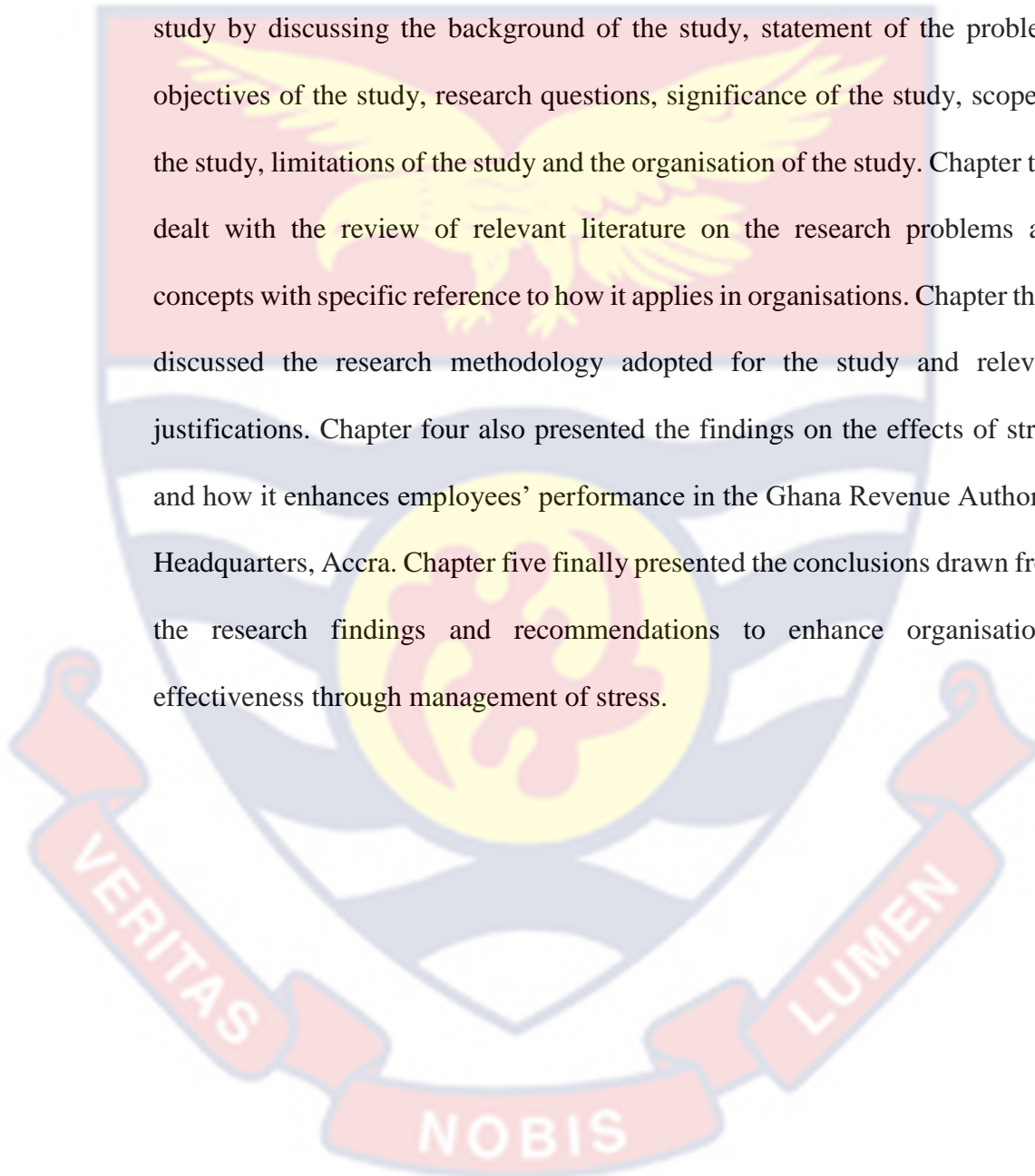
Drawbacks are an inevitable part of almost every venture carry out and overcoming them prepares or fortifies one for other tasks ahead. Even though these challenges to some extent hampered the progress of the study, they also helped in putting researchers on their toes to work tirelessly around the clock in making the success of this study a reality. The study was conducted within the framework of assessing the effects of stress on employees' performance at the Ghana Revenue Authority Headquarters, Accra. The Ghana Revenue Authority Headquarters was chosen because enough data and information could be obtained from there for the study. Hence the results were generalized but its findings were placed in the relevant context of the Ghana Revenue Authority Headquarters, Accra.

This study was necessarily limited in scope due to series of resource limitations as well as practical research limitations and notable ones were: The reluctance of respondents to answer the questionnaire during the data collection process which was critical in providing the needed inputs for the research work. This has been the problem in Ghana, where information flow could be tainted with excessive bureaucracy and suspicion and sometimes fears of victimization by superior officers. Limited time period and resources such as funds were limiting factors to this research. In spite of these constraints, the results of this

research were thought provoking and can be regarded as a basis for more detailed and analytical work on the topic in future.

### **Organisation of the Study**

The study was organised into five chapters. Chapter one introduced the study by discussing the background of the study, statement of the problem, objectives of the study, research questions, significance of the study, scope of the study, limitations of the study and the organisation of the study. Chapter two dealt with the review of relevant literature on the research problems and concepts with specific reference to how it applies in organisations. Chapter three discussed the research methodology adopted for the study and relevant justifications. Chapter four also presented the findings on the effects of stress and how it enhances employees' performance in the Ghana Revenue Authority Headquarters, Accra. Chapter five finally presented the conclusions drawn from the research findings and recommendations to enhance organisational effectiveness through management of stress.





## CHAPTER TWO

### LITERATURE REVIEW

#### Introduction

This chapter dealt with a review of related literature to the topic under study and also provided an in-depth understanding of the nature of stress and the impact on employees' performance. Opinions from different authors was utilised to provide a better theoretical understanding of the nature of stress, its causes, management and then the impact it has on the employees' performance and finally, how they managed stress at the Ghana Revenue Authority, Accra. This chapter therefore presented the theoretical review, nature of job stress, employee performance and concluded with empirical reviews related to the study.

#### Theoretical Review

The study employed two (2) theories to explain the study's objectives. The job demands-control theory and the role theory were used to underpin the study.

#### Job Demands-Control Theory (JD-C)

In an attempt to understand the origins of job stress, Karasek proposed this theory in 1979 (Karasek, 1979). Work stress develops when job expectations are high and job decision control is minimal, according to this theory (Metz, Unal & Bilen, 2014). The Job Demand-Control (JD-C) theory claims that the relationship between job demands and job control is the key to understanding performance results. The demand-control theory, according to Karasek, can accurately predict job performance. According to the theory, when a person is overworked and has little control over their work, physiologic and

psychological difficulties arise, which can contribute to poor job performance. Furthermore, when a person is under high work demand and control, he or she exhibits higher degrees of good job performance. Control has long been recognized as a crucial aspect of the stress response.

According to the JD-C theory, job demands and job control interact in such a way that diverse psychological work experiences are created for people based on the amount of job demands and job control (Karasek, 1979). Various research on the effects of job stress on employee performance have used the theory. (Vivekanandan & Parthasarathy, 2017; Mokhtar, Shikieri, & Rayan, 2016). According to the findings, employees who are subjected to high work demands and little work control demonstrate bodily and psychological issues that negatively impact their job performance. As a result of this theory, employees' job stress is created by elements such as high work expectations, which has an impact on their job performance. As a result, if work demands are not effectively regulated, GRA employees will consistently demonstrate poor performance.

As a result, this theory establishes the foundation for performing this research on job stress and employee performance.

### **Role Theory**

Role Theory, which was created in the 1960s, provides insight into the processes that cause employees' physical and emotional pain, which influences their workplace behavior (Greenhaus & Beutell, 1985). Understanding the factors of employee behavior in the workplace can help organisations maximize employee performance because employee behaviour is closely linked to their work performance (Paladino, 2011). Over the last decade, human service

organisations in most Western nations have undergone considerable organisational restructuring and redefinitions of professional roles in order to meet expected service outcomes (Sai-Manideep & Yedukondalu, 2015). One of the primary premises of the role theory is that a person's numerous occupational roles, regardless of their actual occupation, may be stressful, implying that stress can originate in a range of work roles and affect all workers.

Despite an individual's real occupational choice, Kula (2011) identified six roles that felt stressful. Role ambiguity, role inadequacy, role overload, role boundary, responsibility, and physical environment are among the six roles. However, it's worth noting that the theory was established in the 1960s in a very different and likely less complex organisational environment than that which exists now. According to Sai-Manideep and Yedukondalu (2015), while there is consensus among academics on the stress-related terminologies used, scholars have struggled to establish a coherent theory on work stress. The theory, in relation to the study, describes the processes that affect employees' physical and emotional states, which in turn affect their workplace behavior and performance. Employees experience job stress as a result of diverse occupational roles that may be stressful, according to the theory.

It therefore states that job stress among GRA employees is mostly caused by a range of work roles, including role ambiguity, insufficiency, overload, role boundary, responsibility, and physical environment, all of which have an impact on their performance.

### **The Concept of Stress**

In the 1930s, endocrinologist Hans Selye was the first to use the term stress in a biological context. Later, he expanded and popularized the term to

cover any physiological reaction that is unsuitable to any demand. Stress, according to him, is a state, and the stressor is the stimulus that causes it. It encompasses a wide spectrum of phenomena ranging from little discomfort to severe malfunction that can lead to serious health problems. According to Gomes and Gomes (2011), stress is any adjusting demand placed on an individual by physical, emotional, or mental conditions that necessitate coping behavior. They went on to say that stress is a person's adaptive response to a stimulus that puts physical and psychological demands on them.

According to Ijah (2013), stress is a dynamic state in which an individual is confronted with an opportunity, limitation, or demand connected to his desires, with the outcome seen to be both unclear and crucial. According to Robbins, stress is not always a bad thing, but it may also have a positive value when it leads to potential gain. From the foregoing, it can be determined that, while stress has many definitions and images, it is best understood as excessive demands that have a physical and psychological impact on a person. As a result, a mental or physical condition arises as a result of the urge to remove the perceived threat or danger. It is thought that stress is a multifaceted phenomenon that cannot be defined in a single way. As a result, a number of academics have attempted to develop definitions for the term stress.

Stress, according to Noor and Maad (2008), is anything that interferes with people's ability to keep essential variables (which can be social, psychological, spiritual, or biological in nature) within acceptable boundaries. People are stressed in a stress of ways and for a variety of causes. A person's reaction is based on how they perceive an event or scenario. If people rated (assessed) an event as disturbing, it may be considered stressful. The perception

of a stressful situation is influenced by a person's psychosocial orientation, which includes factors such as culture, spirituality, values, beliefs, and past experiences. Events that are perceived as overpowering, menacing, unsatisfying, or conflicting are more likely to be stressful. Greenberg (2011) distinguished between the subjective, cognitive, and physiological impacts of stress. A stress that causes worry, despair, frustration, weariness, and low self-esteem is referred to as the subjective effect.

Additionally, the behavioural consequence is a stress that causes accident proneness, substance addiction, stuttering, restlessness, and forgetfulness. Furthermore, cognitive effects are stress-related changes in our mind process, such as trouble or dread in making decisions, forgetfulness, hypersensitivity, mental blocks, and difficulty concentrating or thinking clearly. Substance misuse may exacerbate the problem. Finally, physiological responses start in the brain and spread to all of the body's organs. If both individuals and their employees fail to control job stress and its accompanying impacts, these performances will eventually affect employee performance. Stress response is divided into three stages, according to Greenberg (2011): alarm, resistance, and exhaustion. The body's stress response is in a state of alarm when the threat or stressor is perceived or realized, which is the first stage.

Adrenaline will be created during this stage in order to trigger the fight-or-flight response. Second, the Resistance stage requires the body to choose between fighting and fleeing. Through maximum adaptation and, presumably, a successful return to balance for the individual, the body will try to add resources to assist it cope. If, on the other hand, the defence mechanism fails to work or cope, the third stage, Exhaustion, will occur. Finally, the exhaustion

stage is the third and final stage, in which all of the body's resources have been drained and the body is no longer able to function normally. The symptoms of the autonomic nervous system that first appeared may return (sweating, raised heart rate). If stage three is prolonged, long-term harm may occur when the body and immune system become fatigued and function becomes weakened, leading to breakdown.

The result can include physical ailments including ulcers, melancholy, diabetes, and even cardiovascular difficulties, as well as mental diseases.

### **Causes of Stress**

Factors intrinsic to the job, role in the organisation, relationships at work, career growth, and organisational structure and climate were recognized as five primary causes of work stress by Armstrong (2012) and Khairuddin and Makhbul (2011) with factors intrinsic to job and role in the organisation having sub causes of work stress. According to Gopinath, Chitra and Kalpana (2021) and Khairuddin and Makhbul (2011) factors intrinsic of the job comprised of poor working conditions, shift work, long working hours, risk and danger, new technology, work underload and work overload. In addition, role in the organisation also has its sub causes which includes role ambiguity, role conflict, and responsibility (Nnadi & Akunne, 2021).

### **Factors Intrinsic to the Job**

Factors intrinsic to the job were explained to include poor working conditions, shift work, long working hours, risk and danger, new technology, work underload and work overload.

### **Poor Working Conditions**

This refers to the physical environment of the job, which includes excessive levels of noise, bright or dim lighting, fumes, heat, poor ventilation, odors, and all other stimuli that bombard a worker's senses and might affect his moods and general mental state. A bad working environment can also be caused by the workplace's physical architecture. That instance, if an office space is badly structured, with individuals who require frequent interaction dispersed around, it results in poor communication networks and poor working relationships, both of which can lead to employee stress.

### **Shift Work**

Workers with jobs that require them to work in shifts, some of which require them to work staggered hours (when they work odd or unusual hours), which affects a worker's blood temperature, metabolic rate, blood sugar levels, mental efficiency, and sleep patterns, resulting in hypertension, mild diabetes, and peptic ulcers.

### **Long Hours**

Employees' health appears to be suffering as a result of the lengthy working hours required by many jobs, as well as a high prevalence of stress. This means that many workers, including some doctors, who have gone without sleep for twenty-four (24) hours or longer may find that their work quality and their own health suffer. This is because when a person works for a long amount of time, he or she becomes bored or lethargic, making it difficult to provide high performance and expend effort on a certain work.

### **Risk and Danger**

Employees are more stressed in jobs that involve more risk and danger. This is because when an employee is always aware of the possibility of danger, he tends to rush into a task, causing breathing fluctuations and muscle tension, both of which are considered as potentially harmful to long-term health.

### **New Technology**

Workers have had to adjust to new equipment, processes, and ways of working as new technology has been introduced into the work. As a result, the worker is under a lot of stress at work. For example, a manager who has been trained in the most up-to-date methods may be overburdened by an employee who has been schooled in the traditional ways, which may increase his stress level.

### **Work Under-Load and Overload**

Employees who are not properly challenged by their jobs are described as having this problem. Job under-load is related with monotonous, dull, and under-stimulating work, which causes a great deal of stress for employees in such scenarios. Employees experience high levels of stress when they are not given work that challenges their abilities and capabilities. Work overload occurs when an employee has too much work to perform as a result of imposed deadlines, which frequently causes stress among employees.

### **Role in the Organisation**

Stress can be kept to a minimum when a person's role in an organisation is clearly defined and understood, and clear expectations are placed on them. This, however, is not the situation at many work sites. Armstrong (2012) continued to explain role in the organisation to include:



### **Role Ambiguity**

This occurs when employees are unsure about what is expected of them at work or how their work is judged. Employees, in other words, have no idea how or where they fit into the organisation, and they have no idea whether or not they will be rewarded, no matter how well they perform. There is strong evidence that role ambiguity can cause stress, according to John (1996). Lack of direction can be unpleasant, particularly for those who have a low tolerance for ambiguity.

### **Role Conflict**

When two superiors demand opposing things and obeying one means disobeying the other, employees endure a significant level of stress. Employees get perplexed and frustrated as a result of this. Workers, for example, may find themselves caught between two groups that demand distinct sorts of behaviour or believe the job comprises separate functions. According to Luthans (2002), there are three basic types of role conflict. The conflict between the individual and the role is one sort. For example, a new production team may be led by a production worker who is also a member of a union. This new team leader may not believe in strict control over the workers, and being tough would go against this person's personality, but that is what a production manager would expect.

The second sort of intra-role conflict occurs when different people have different ideas about how a role should be played. Finally, inter-role conflict occurs when two or more roles that must be played at the same time have different criteria. Work and non-work roles, for example, are frequently at odds. Although all of the roles that men and women bring into organisations are crucial to their behaviour, Rothman and Cooper (2008) believe that the

organisational role is the most essential in the study of organisational behaviour. Digital equipment operator, clerk team leader, salesperson engineer, systems analyst, departmental head, vice president, and board chairperson are just a few examples of roles with competing demands and expectations. According to this author, new research findings has shown that such conflict can have a negative impact on performance and can also be influenced by cultural differences.

### **Responsibility**

There are two forms of responsibility in an organisation: responsibility for people and responsibility for things like budgets, equipment, and so on. People's responsibility causes a lot of stress. Being in charge of people usually entails spending more time with them, attending meetings and seeking to meet their needs, settling conflicts and disputes between them, and making difficult interpersonal decisions.

### **Relationship at Work**

Dealing with superiors, peers, and subordinates can have a significant impact on how an employee feels. People who value relationships thrive in secure work environments where they may get to know one another well. It may be pushing the measure to indicate that someone with a high score on this aspect would feel stressed if they were working with a large group of people under conditions that prevented relationships from forming, but it is likely that they will not perform as well as they could. On the contrary, when an employee has a poor working connection with his or her superiors, colleagues, or subordinates, his or her stress level rises. Because most employees spend so much time at work, a poor working relationship can have a negative impact on them. They are more inclined to avoid the problem of forced intimacy by having

as little encounters with people as possible and by emotionally, if not physically, distancing themselves through various means.

Many people dislike the idea that work relationships should be anything other than formal and exclusively work-related, even to the extent of avoiding discussing personal matters.

### **Career Development**

Since organisations have gotten flatter, power and responsibility have spread throughout the organisation. The workforce has grown in diversity. Jobs and careers are becoming increasingly scarce. The difficulty had just grown greater for the person who was committed to progress through an organisation. Learning new abilities is becoming more and more of a must. Employees face a great deal of stress as they progress in their careers. Maintaining the status quo is increasingly becoming an ineffective work strategy. Job insecurity, fear of redundancy, obsolescence, and a slew of performance reviews can all add to the stress. Furthermore, stress can be caused by the frustration of having reached one's career ceiling or being over-promoted.

### **Organisation Structure and Climate**

Employees who do not feel a sense of belonging to the organisation have less opportunities to contribute. They may feel unimportant as a result of this, which can lead to tension and job-related stress. However, according to Rothman and Cooper (2008), the reasons of job stress change depending on the individual's history. That is to say, one type and level of stress may have a greater impact on one person than on another. Physical and psychological reasons are the two divisions. Physical causes, he continued, include physical workload and physical environment - temperature, humidity, vibration, and so

on. Mental workload and mental environment are two psychological reasons. Armstrong (2012), on the other hand, highlighted economic uncertainty, technology uncertainty, and organisational leadership as important sources of workplace stress.

Economic uncertainty happens when the economy contracts, causing existing employees to become increasingly concerned about their job security, thus leading to an increase in their stress level. Furthermore, technical uncertainties arise as a result of breakthroughs that can render an employee's skills and experience obsolete in a matter of weeks. Many employees see computers, robotics, automation, and other types of technological advancement as a threat, which can lead to stress. Finally, according to Armstrong (2012), organisational leadership refers to the management style of the company's senior executives. A culture of tension, dread, and anxiety is fostered by many senior leaders. They place unrealistic pressures on employees to perform in the short term, enforce excessively tight restrictions, and repeatedly fire people who fail to meet expectations.

### **Stress Management Techniques**

Stress can be managed in two ways, according to Armstrong (2012): individually and organisationally. He emphasized that exercise is part of the individual approach. Employees can manage stress by walking, riding bicycles, attending aerobic classes, practicing yoga, running, swimming, tennis, and squash ball swatting. When trying to complete a strenuous workout, most runners and fitness addicts confess that it is difficult to focus on job stress. Individuals can manage stress through relaxation, according to Aguinis (2009). This is because when employees rest, the human mind-body system reserves the

stress response. Meditation, hypnosis, and biofeedback are examples of relaxation techniques that can help people relax. The goal is to achieve a deep state of relaxation in which the employee feels physically relaxed, separated from his or her immediate surroundings, and detached from bodily sensations.

Employees' heart rates, blood pressure, and other stress-related physiological indicators are reduced through relaxation techniques. Individually, opening out is another technique to relieve stress. Confiding in others is a healthy response to these occasions or periods of personal crises. Employees may find it difficult to disclose painful personal traumas with co-workers, yet doing so can relieve stress and help them have a more optimistic attitude on life. Keeping a diary and making honest entries on a regular basis can also help. He went on to explain the organisation's approach to stress management, which includes employee training programs, ensuring effective upward and downward communication within the organisation, improvements in personnel policies such as (good welfare packages, incentives, pension schemes), good job design, and an improved physical work environment, as well as management providing technology.

According to Omolara (2008), stress can be managed in the job by giving employees more autonomy in their jobs, increasing or decreasing personal responsibility, allowing more flexible working hours – through the use of flexi – time, job rotation, and transfers, providing better working conditions, such as social/fitness clubs, and instituting a counselling service. He also advised that, in order to properly manage work stress, management should consider the following: According to O'Meara (2008), management should create work that allows for some personal discretion in how it is completed and

in what order it is completed. Encourage employees to take part in decision-making that affects them. Set clear goals and objectives, and provide adequate performance feedback. Thoroughly induct new recruits.

As part of an ongoing upgrading process, provide training. Ensure that effective performance is rewarded on a regular basis. Review performance gaps as soon as they occur. Allow staff to experiment with new responsibilities and tasks. Create a job with consistent work pressures. Encourage teamwork and positive working relationships. Ensure that personnel processes are secure and fair. Ascertain that the working environment is free of dangers. This means that if the approaches and measures indicated above are correctly applied, they may go a long way toward reducing employee stress. According to this evidence, stress can have a positive or negative impact on employee output. Low to moderate levels of stress assist many people to perform better at work by boosting their work intensity, awareness, and capacity to react.

However, a high degree of stress, or even a modest quantity sustained over time, eventually wears individuals down, and pressure lowers overall performance and job satisfaction.

### **Employee Performance**

Employee performance is the record of the outcome obtained over a certain period of time from the position of certain jobs or certain activities. It is a collection of behaviours that are important to the organisations or the organisational unit 's objectives under which an entity operates. Sai-Manideep and Yedukondalu (2015) argues that employee performance is a tool for developing an awareness of what is to be done at an organisational level by a common workforce. It is about aligning the organisational priorities with the

steps, expertise, competency standards, growth plans and implementation of results decided by the employees. In this age of global rivalry, many business organisations aim to build a high-performance work culture that combines both business and organisational strategies to develop the contribution of individuals to the organisation's overall success.

In recent years, several companies have attempted to create a performance culture, which combines many techniques to develop the commitment of individuals to the organisation's overall success. The Department of Human Resources is generally responsible for ensuring that high-performance production is taken care of for employees (Selamat & Heryanto, 2019; Hewagama, Boxall, Cheung & Hutchison, 2019; Ramli, 2019). Armstrong (2012) suggests that the task of managers is to build a high-performance culture in which individuals and teams are responsible for continuous business process development and for their own expertise and achievements within an efficient leadership system. Many of the biggest companies in the world are conscious that stress issues must no longer be overlooked by company and work activities.

According to Chen and Wei (2020), what is needed is a broad organisational approach to workplace efficiency enhancements as essential aspects of employee performance. The need for greater employee performance cannot be answered in a vacuum. According to (Paais & Pattiruhu, 2020), performance enhancement is essential to the individual company and it is important to assess it in order to increase performance. Active managers and supervisors know that to ensure that targets are reached, they must take an active and constructive role in employee performance. One way of inspiring workers

is managing employee performance. Managers and workers must fully understand their workplace, in terms of both what they are doing and how they are expected to do it, in order to give the company and its workers the ability to achieve high performance.

Efficient managers build a context that accomplishes two goals: promoting success and stimulating success for employees (Pancasila, Haryono & Sulisty, 2020). Employee performance evaluations ensure that employees are focused on their employment and work towards achieving the overall objectives of the business and meeting the mission statement of the organisation (Badrianto & Ekhsan, 2020). When they are mentally and emotionally capable of working and have a motivation to work, employee performance is higher. Higher employee performance levels contribute to higher performance levels, which can lead to higher profits in turn. The direct effect of positive workplace stress on individual performance, improved quality of products and services, greater creativity and innovation, improved resilience and increased intelligent ability can lead to greater gains (Min et al., 2020).

Increased workplace stress, however, have contributed to accidents, sickness, missed time, absenteeism, and turnover rates, indicating that the cost of compensation led to a reduction in employee and company performance, Min et al. (2020). Workplace stress may require staff to miss shifts, or slow down their performance because they are unable to sustain their normal speed physically. Long-term unhealthy working environments, such as repetitive stress, cause long-term effects on the employee performance. These situations interfere with the willingness of an employee to do a long-term job, raise turnover, and cause the business to spend valuable replacement training time



(Pancasila, Haryono & Sulisty, 2020). Prevention and prevention services for stress play a vital role in employee success, as these types of programs can enhance physical performance.

Workforce and psychological well-being, which in turn decreases absenteeism and presentism (Awan, Habib, Shoaib-Akhtar & Naveed, 2020). These programs strengthen the organisational environment, which strengthens the willingness of workers to work and directly increases human performance (Chen, Hao, Ding, Feng, Li, & Liang, 2020). Improved relationships between organisational environment, morale, and jobs, as well as greater income, have the potential to reduce stress (Sabuhari, Sudiro, Irawanto & Rahayu, 2020).

### **Empirical Review**

This section presented reviews of related literatures in bid to further support the study's objectives.

### **Causes of Stress**

Chitra and Gopinath (2021) did an empirical study on the causes of stress among farmers during the Covid-19 pandemic to investigate the causes of stress among farmers. The study's major goal was to look into the sources of stress for the farmers during COVID-19. The purpose of this article is to examine the reasons of stress among farmers as a result of COVID-19 and lockdown, as well as their level of psychological stress, in a few areas of Tamil Nadu, and to recommend some solutions. The researcher has chosen two districts (Salem and Dharmapui) on a convenient basis to analyse the causes of stress on farmers owing to the coronavirus and the lockdown. The researcher gathered 350 samples using an interview technique and secondary data from the

press. It was discovered that the farmers are under stress as a result of issues such as low product prices and so on.

And the causes varied depending on the respondent's gender and the amount of land he or she owns. The reasons of stress among students in higher educational institutions in India were investigated by Goyal, Chakrawal, and Banerjee (2021). The purpose of the study was to determine the amount of stress among students in higher educational institutions in India, as well as the key factors that contribute to it. A total of 616 kids were chosen from all throughout India. Assam, Gujarat, Punjab, Rajasthan, Uttar Pradesh, Madhya Pradesh, Bihar, and Rajasthan were among the respondents. A standardized and pre-tested questionnaire was used to collect primary data. It featured seven subscales referring to various stress variables, as well as information about the respondents' demographic background. The majority of the kids reported moderate to low levels of stress, according to the findings.

The biggest sources of stress were job, career, and financial concerns. Academics and work load were the next most important criteria. The study goes on to look into the essential reasons for each stress factor. The sources of stress and coping mechanisms among final year students in Nigerian tertiary institutions were experimentally investigated by Akunne and Nnadi (2021). The study looked into the sources of stress among Nigerian tertiary students in their last year. The study also looked into the coping mechanisms adopted by final-year students in Nigerian higher institutions to deal with stress. The study used a descriptive survey research design. Between 2019 and 2020, the study focused on final year students in Nigerian higher institutions. The 360 final year students for 2019/2020 were chosen through stratified disproportionate random

selection. A structured questionnaire named sources of stress and coping techniques questionnaire was used to collect data.

The correlation coefficient was 0.70 using the Cronbach alpha method. Out of 360 questionnaires distributed, 351 were correctly completed and returned, resulting in a percentage return rate of 0.98. The mean and standard deviation were used to analyse the data. The criterion mean was set at 2.50 or higher to indicate agreement, and below 2.49 to indicate disagreement. The findings revealed that, out of the 11 stressors listed, respondents agreed on all of them, with a mean score ranging from 2.74 to 3.77. Similarly, the grand mean score of 3.16 suggests that final year students in Nigerian tertiary institutions agreed that the items listed are sources of student stress. The standard deviation is heterogeneous, which means that the respondents' ratings differ greatly from the mean.

The study also found that respondents agreed that items 12, 15, 16, 17, 20, and 21 are coping methods for managing stress, whereas they disagreed on five items as coping strategies for managing stress. The grand mean score of 2.56 suggests that the majority of the items listed are coping mechanisms utilized in stress management by final year students at Nigerian higher institutions. There is homogeneity in respondents' ratings based on the standard deviations scores reported. Fourie and Brand (2020) investigated the sources of stress in vehicle manufacturing workers as well as assessments of the effectiveness of a stress management program. The study's goal was to look into the sources of stress at a vehicle manufacturing company, as well as employee opinions of the success of a SMI program. Using a case study design, a qualitative interpretive technique was used.

The study took place at a car manufacturing business in Pretoria, South Africa, and involved eleven randomly selected permanent white- and blue-collar employees who had completed a SMI program. Personal interviews and a focus group discussion were used to gather information. The ATLAS.ti software was used to analyze the data. Company ethics and culture, interpersonal conflict, management style, deadlines, workload, type of job, job profiles, job insecurity, employee incompetence, lack of resources, and salary were some of the causes of workplace stress reported by the participants. The SMI was rated as extremely successful by the majority of participants (90.9%). In addition, Isa and Palpanadan (2020) did research on the sources of stress and coping mechanisms among Malaysian university instructors.

The purpose of the study was to determine the degree of stress among Malaysian lecturers as well as the most common sources of stress among them. Furthermore, the association between stressor variables and lecturer stress was investigated. A survey method was used in the study. For data collection, a questionnaire with four Likert Scales was utilized. The instrument was divided into three portions, each containing 33 elements. A total of 609 people were chosen at random from four Malaysian public universities to participate in the survey. SPSS 24.0 was used to analyze the data descriptively and inferentially. The data revealed that stress levels among Malaysian teachers were low. The university component, the social element, and the individual factor all had significant connections with lecturers' stress.

Furthermore, work load, work environment, networking, health, and financial considerations were all identified as key contributors to the lecturers' stress. El Shikieri and Musa (2012) conducted an empirical study on the effects

of job stress towards employees' performance in Sudanese universities. The main objective of the study was to determine the factors associated with occupational stress and their relationship with organisational performance. Questions on assessing the level of stress were based on a three-point Likert scale form and were grouped into sections according to the job stressor they assessed. There were sections about role ambiguity and role conflict; promotion, development, training opportunity and feedback; participation in decision making and authority; workload; working condition and interpersonal relations. The researchers found that the staff in Sudanese university suffered from high job stress level.

### **Stress Management Technique and Employee Performance**

A study on occupational stress and its impact on job performance was undertaken by Kazmi, Amjad, and Khan (2008) and Kula (2011). The study's major goal was to look into job performance levels and the impact of job stress on job performance in a hospital setting. A survey research design was used in this study. Questionnaires were used to gather information. Employees were asked to describe their levels of performance in terms of quantity, quality, and timeliness in performance to a series of questions. The job performance level was assessed using a five-point Likert scale. The study discovered that half of the population had average performance and the other half had excellent performance. Furthermore, Khalid, Murtaza, Zafar, Zafar, Saqib, and Mushtaq (2012) conducted study on the impact of work stress on employee performance.

Data was collected using a structured questionnaire, and descriptive and correlation analyses were performed to determine the association between stress and performance. According to the conclusions of the studies, job stress has no

effect on employee performance. Siril et al. (2011) investigated the stress, motivation, and professional satisfaction of HIV care and treatment workers in urban Tanzania. The study was conducted in a cross-sectional manner. At 16 sites, health care employees were given a questionnaire to gauge their motivation and stress levels. The relationship between health care employees' satisfaction, stress, and motivation was investigated using hierarchical linear models. The majority of health-care employees (73 percent) reported little or no work-related stress. In Pakistan, Safdar (2012) performed study on performance measurement and civil service reforms in government agencies.

The study's major goal was to look at the area of measuring employee performance in public-sector organisations. The study was conducted using a survey research design. Working performance and financial performance were both included while evaluating job performance. Employees' achievement of organisation objectives, employees' performance, and the objectivity of the performance assessment system were all used to describe their work performance. Employee benefits, both monetary and non-monetary, were used to gauge financial performance. On a 5-point Likert scale, job performance was assessed using financial items from six inventories. Employees in public-sector organisations were found to have a modest level of job performance, according to the study.

Mkumbo (2013) conducted a work stress study in Tanzania, looking into the prevalence of job stress and the factors that cause it among academic staff at public and private universities. Despite the fact that the study was solely quantitative, he used a descriptive research design. The findings revealed that work stress is a typical occurrence in higher education institutions, with a linked

impact of low job satisfaction, which is likely to affect staff efficiency. Affum-Osei, Agyekum, Addo, and Asante (2014) investigated the link between occupational stress and job performance in small and medium-sized businesses. Data was collected by questionnaire and analyzed using descriptive statistics, spearman correlation, and multiple regressions, among other statistical methods. The results of the job back up the theory that there is an inverse link between job stress and job performance, implying that job stress in the hospital environment leads to poor performance.

Das, Kumari, and Pradhan (2015) conducted another study on the impact of job stress on job performance among Jordanian hospital nurses. He used an explanatory research design; however, his research was theoretically unsound. The data was obtained using a standardized questionnaire, and the data was analyzed using descriptive statistics, Pearson product moment correlations, and hierarchical regression approaches. The jobs revealed a curvilinear (U-shaped) association between job stress and job performance, with nurses reporting intermediate levels of job stress doing worse than those reporting low or high levels of job stress. According to the findings of the above reviews, job stress has a substantial impact on employee performance, and as a result, managing it is critical if performances want to increase individual and organisational performance.

Despite the prevalence of job stress difficulties in Ghana (Affum-Osei, Agyekum, Addo & Asante, 2014), there is a paucity of study on this topic in Ghana (Affum-Osei, Agyekum, Addo & Asante, 2014). Furthermore, some studies used ineffective designs in their study, lowering the study's accuracy, while others had no theories to back up their findings (Das, Kumari & Pradhan,

2015; Kazmi, et al., 2008; Mkumbo, 2013). As a result, these reviews created a gap that allowed this study to be conducted in the designated study area.

### **Level of Employee Performance**

Employee performance assesses how well employees perform their jobs well in work context (Na-Nan & Chaiprasit, 2018). According to Petsri, (2014) employee performance refers to workers' behaviour that are related to their job responsibilities that aids the attainment of their organisational goals. It also epitomizes the actions and behaviours under the direct control of the individual employee that contributes to the achievement of corporate objective and goals (Umar, Yammama & Shaibu, 2020). Such actions can be subjected to measurement in terms of individual's proficiency level, including both productive and counter-productive behaviour and actions. Job performance is measured in job quantity, job time and job quality (Na-Nan & Chaiprasit, 2018). Job quantity is concerned with employee output measured in the appropriate unit, which is much related to employee behaviour.

Job time is concerned with the amount of time employees expend on job as defined by the extent of difficulty (Na-Nan & Chalermthanakij, 2012). The job quality dimension of employee performance is vital to the services and outputs of employees (Na-Nan & Chaiprasit, 2018). Quality reflects the degree of deployment of employees' mental and physical abilities that supports job responsibilities (Cheng & Kallebberg, 1996). From the perspective of Umar, Yammama and Shaibu, (2020), job performance is a multi-dimensional construct and may consists of the contextual, adaptive, task, and counter-productive. Task performance refers to the effectiveness with which employees' behaviour or action contributes towards attaining organisation's technical



objective directly through technological processes or through indirect ways such as providing the needed services or materials (Umar, Yammama & Shaibu, 2020).

Campbell, (1990) defined task performance as the proficiency with which individuals perform the core substantive or technical tasks pivotal to their job. Contextual performance is associated with employees' behaviour that does not directly flow from formally established job tasks but is vital to organisational effectiveness. Contextual performance is strongly associated with organisational, social and psychological viewpoints, which dictate how the practical and technical core functions operate (Umar, Yammama & Shaibu, 2020). It provides the conditions that support the social, organisational and psychological environment and comes in behaviours such as facilitating peer and team performance, cooperating, communicating (Campbell, 1990).

The adaptive performance also encapsulates the extent to which employees adapt to variations in work roles or work systems (Rotundo & Sackett, 2002). It also examines the willingness of employee to adjust their behaviour to changing working environments so as to ensure the attainment of assigned organisational goals. Key dimensions of adaptive performance include creative problem solving, handling ambiguous, mastering tasks, technical tools and work procedure, maintaining adaptive interpersonal relationships at work, demonstrating cultural adaptability and demonstrating physical adaptability (Park, Kim & Kang, 2020). Employee performance is used as an output measure in the context of occupation (Koopmans, Hildebrandt, Buuren, der Beek & de Vet, 2013).

## Conceptual Framework

This section presented the conceptual framework of study in bid to further explain and link the study's variables. Stress management technique was identified as an independent variable. Stress management technique was operationalised in the study as yoga and meditation, prayers and visit the temple, laughing therapy and sports etc. These measurement indicators were extracted from existing literatures. Also, employee performance was identified as a dependent variable. The study operationalised employee performance as task performance, adaptive performance and contextual performance.



*Figure 1: Conceptual framework*

Source: Author's own construct (2021)

From Figure 1, employee performance is seen to be dependent on stress management technique and this means that, a change in the stress management technique, either positively or negatively, affect employees' performances in an organisational setting. In view of this, a well-managed stress of an employee leads to high performance and vice versa and this has been supported by existing literatures reviewed above. Therefore, management need to ensure that proper stress management techniques are adopted to control possible employee job stress in bid to induce them to exhibit high performances.

## Chapter Summary

In summary, majority of the authors in the review of literature reflected stress as posing threat to performance and also costing organisations immensely.

However, some also acknowledge that some people work productively under pressure and that individuals react uniquely to similar stressors.



## CHAPTER THREE

### RESEARCH METHODS

#### Introduction

This chapter described the research design to be used for the study, the various procedures and processes that was employed to collect and analyse the data. That is, the instruments to be used for the study and the method of analysis of the data.

#### Research Approach

The study adopted the quantitative research approach. This is because the measurement of the items in the scale were numerically rated by the respondents based on predetermined rating scales (5-point Likert scale). Besides, per the nature of the primary data required, design of the data collection instrument, research objectives, statistically application for data processing, statistical tools for data analysis as well as the theoretical foundation of the study, the adoption of quantitative research design becomes most preferred an obvious option in the face of both qualitative and mixed research approaches. Typically, the quantitative analysis approach starts with data collection based on a hypothesis or theory and is accompanied by the use of descriptive or inferential statistics (Ader, Adèr & Mellenbergh, 2008).

Quantitative methods are often defined as being deductive in nature, in the sense that statistical hypothesis test inferences lead to general inferences about population characteristics. The findings from quantitative research were also considered to be predictive, explanatory and confirmatory (Amaratunga, Baldry, Sarshar & Newton, 2002).

## Research Design

Due to the study's objectives were to measure stress management technique and its impacts on Ghana Revenue Authority employees' performance, it used a descriptive research design (GRA). Descriptive research design, according to Amrhein, Trafimow and Greenland (2019), is primarily focused on observing, describing, and documenting components of a scenario as they naturally occur rather than explaining them. The design offers the advantage of eliciting a large number of replies from a diverse group of people. One important advantage of the descriptive survey design, according to Babbie (2007), is that it has the ability to supply us with a lot of data from a large sample of people. A descriptive study, according to Baxter and Babbie (2003), is more than merely a collection of facts. It entails data collection, classification, analysis, comparison, and interpretation.

A descriptive study, according to Ben-Shlomo, Brookes and Hickman (2013), identifies and defines the problem, selects techniques for data collection, describes, analyzes, and interprets the results. The study's goal is to look at the impact of stress on employee performance, the causes of stress, and the techniques available for employees to manage stress in the workplace in order to improve performance. As a result, the study used a descriptive research design because of the study's objectives and because it took a quantitative approach.

## Study Area

The Ghana Revenue Authority (GRA) was established in 2009 as a merger of the three revenue agencies, the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax

Service (VATS) and the Revenue Agencies Governing Board (RAGB) in accordance with the Ghana Revenue Authority Act 2009, (Act 791). Their core mandate is to ensure maximum compliance with all relevant laws in order to ensure a sustainable revenue stream for government, trade facilitation and a controlled and safe flow of goods across the country's borders. They also administer a number of international agreements that govern our relations with other tax jurisdictions and institutions such as World Customs Organisation Protocols, World Trade Organisation Protocols, Double Taxation and Exchange of Information Agreements.

Since 2009, GRA has been introducing new technology, which made it convenient and cheaper for taxpayers to file returns, pay taxes and comply with tax laws. Two key products that were introduced in 2018 were the Integrated Tax Application and Preparation Systems (iTAPS) and the Excise Tax Stamp Authenticator (ETSA). The Authority is headed by the Commissioner-General, with support from three (3) Commissioners in charge of the following divisions: Domestic Tax Revenue Division (DTRD), Customs Division (CD) and the Support Services Division (SSD).

### **Population**

The study's participants were the management and staff of the Ghana Revenue Authority's several departments in Accra. There were 220 employees in the target population, and a sample was taken from this number. Since every one of the staff had some level of education and valued staff experience, the population included all employees who had in-depth understanding of job stress difficulties. Furthermore, none of the respondents were under the age of 19, making it appropriate to include them in the exercise.

### **Sampling Procedure**

It was challenging to obtain data from all members of the study due to the large population. In this case, a sample size that is representative of the population is required. The study used Krejcie and Morgan's (1970) sample size determination table to select 140 respondents from a population of 220 employees. To choose respondents from the population, a simple random sampling technique was used, with each member having an equal chance of being selected. It was also chosen since the study was require an unbiased representation of respondents who have experienced the phenomenon under study (stress) in order to draw correct inferences about the sample. As a result, management staff and employees from various departments who have suffered stress was sampled.

### **Data Collection Instrument**

Data collection is crucial in research, as it contributes to the understanding of a theoretical framework (Bless, Higson-Smith & Kagee, 2000), therefore, sound judgment must be used in that process. Data was obtained from only primary sources using varied techniques. Primary source of data was obtained through the use of structured questionnaires. Questionnaires that were used in the research included closed and open-ended questions. The closed ended questions were used to restrict respondents' answers; this provided an objective based for comparative analysis. To make analysis easier, the closed ended questions helped provide the researcher with alternatives and clear instructions to interviewees. The open-ended questions were used to give respondents the latitude of freedom to express their views in an unconstrained manner.

The questions were in two parts – Sections “A” and “B”. Section “A” dealt with personal data and section “B” dealt with questions for the study. To complement the questionnaire, some employees were interviewed to find out whether they were experiencing stress and whether it had any negative effects on their performance. With this, the study sought to provide verification on some of the answers provided in the questionnaire.

### **Reliability and Validity**

When assessing a specific instrument, reliability and validity are two main components to be considered. The goals of the research, the population under study, and the tools available to improve the validity and reliability of the study should be included in the administration of surveys (Brink, Van der Walt & Van Rensburg, 2012). According to Bless and Higson-Smith (2000), reliability is concerned with instrument accuracy, and if it can be trusted to provide an accurate and constant measurement with an unchanging value, an instrument is said to have high reliability. For the inner consistency of the overall scale, a Cronbach’s Alpha of 0.923 (with 35 items) was reported. As presented in Table 1, the results of the reliability test for the variables show that all the constructs are highly reliable in that the results are all greater than the minimum requirements proposed by Pallant (2005).

These are the supporting facts: stress management technique (Cronbach’s Alpha = 0.850; Items=12), and employee performance (Cronbach’s Alpha = 0.881; Items=23). Since all Cronbach Alpha values are above 0.7, provided the chosen sample size, the scale can be assumed to be accurate (Buchanan & Bryman, 2009; Pallant, 2005). For the individual constructs of the sample, Table 1 summarises the reliability ranking.



**Table 1- Reliability Results**

No	Construct	Cronbach's Alpha	No of Items
1	Stress Management Technique	0.850	12
2	Employee performance	0.881	23
3	Overall Scale	0.923	35

Source: Field Survey (2021)

An instrument's validity relates to how well and how well the instrument tests the basic definition it was intended to test (Saunders et al., 2009). They also argue that before it can be legitimate, an instrument must be accurate, meaning that an instrument must be reliably reproducible; and that after this has been done, the instrument can then be scrutinized to determine whether it is what it is supposed to be. The investigator reviewed other related literature to ensure the validity of the questionnaires and endorsed the construction of the instrument in those literatures. Any of the things on the scales were items which were scientifically verified. Furthermore, before distributing it to the respondents, the crafted questionnaire was presented to the project supervisor for vetting, correction and approval.

#### **Data Collection Procedures**

The technique to be used in gathering data was based on questionnaires. A letter of introduction from the liaison department of the Ghana Revenue Authority was obtained, to seek permission from Management and staff from various departments of the institution to go ahead with the study. The questionnaires were distributed in person, after obtaining permission from top management, in one week to all respondents. Respondents were entreated to give candid and honest responses to every item on the questionnaires. After this,

the collected data were analysed using the proposed data analysis methods and the findings and recommendations were made.

### **Ethical Consideration**

The data collection instrument made no room for the name of respondents in order to prevent identification of information by respondents. Further, the study was ensured that all ethical issues concerning confidentiality and anonymity of participants were adhered to. Again, no part of the study was endangering the lives of the respondents in anyway. According to Creswell and Clark (2017), the major ethical issues that need to be considered in every research comprise voluntary participation, right to privacy, anonymity and confidentiality of information. As such, all efforts were geared towards ensuring that, all these ethical issues were attended to. For instance, with voluntary participation, all respondents were allowed to participate in the data collection exercise on willingly.

Also, the possible issues of right to privacy were realised by allowing respondents to answer the questionnaires on their own and they were informed to leave unclear statements unanswered for further explanations through their own convenient medium. The issue of anonymity was also be attended to by restricting respondents from providing their names and contact numbers on the questionnaire. Respondents was therefore be assured that, none of their identities would be leaked to the public domain nor used for any purpose in the study. Finally, the study was ensuring confidentiality of information by assuring respondents that all information provided would be kept confidential. They were assured that, none of their information would be used against them nor found

the public domain. In view of these, all major ethical issues/considerations were met in the study.

### **Data Processing and Analysis**

Data analysis is a method of data editing, cleaning, transformation, and modelling in order to highlight useful details, recommendations, assumptions, and help decision-making (Adèr & Adèr, 2008). The use of analytics involves the reduction of complex information into meaningful and actionable data (Johnson, Levine, Smith & Stone, 2010). Questionnaire answers have been edited, coded and entered for review in the Statistical Package for Social Science (SPSS version 25.0). In social science research, this statistical program is recommended to us (Zickmund, 2000). For each of the constructs, composite variables were generated and this strengthened holistic approach to data analysis was reinforced. The data was analyzed and interpreted for demographic information with descriptive statistical techniques such as frequency count and percentage.

Data were analyzed and interpreted for objectives 1, 2 and 3 using descriptive statistical techniques such as mean and standard deviation. To evaluate objective 4, inferential statistics such as regression analysis were used. Linear regression helps one to forecast a result based on one or more predictors (Kellar & Kelvin, 2013; Polit, 2010). On Tables and Statistics, the results were presented chronologically, which made the analysis and discussion of the results simpler and clear.

### **Chapter Summary**

The purpose of this chapter was to describe the methods used in achieving the aim of this study. It has revealed the study area and the

researcher's reason for choosing that area, the population, sample for the study and the sampling techniques used. For analysis's sake, the chapter was point out the methods for collecting the data and the instruments employed in collecting the data. The chapter showed enough information about analysing the data and complying with ethical stance. Chapter four gave a presentation of the collected and analysed data.



## CHAPTER FOUR

### RESULTS AND DISCUSSION

#### Introduction

This chapter presents findings on the effects of workplace stress towards employees' performance at the Ghana Revenue Authority Headquarters, Accra. The chapter presents information concerning the findings of the study as determined by the specific research objectives. This chapter begins with descriptive statistics on the demographic characteristics of respondents. The demographic data provided information about the research participants. Ages of respondents, sex, length of service, work experience, and level of education are presented in this section. The findings were also discussed given cognizance to managerial implications of such findings as well as some empirical claims. The findings are chronologically presented in order of the specific research objectives apart from the demographic information section. Details of the outcome of the analysis are presented in this chapter.

#### Demographic Characteristics of Respondents

Demographic information of the respondents was descriptively measured with frequency and percentages because these statistical tools are appropriate to measure categorical data. This information describes the respondents that were surveyed to prove the sample was selected from the target population. The findings were presented in Table 2.

**Table 2: Demographic Information**

Variable	Options	Frequency	Percentage (%)
Sex	Male	75	53.60
	Female	65	46.40
Total		140	100.00
Age	18-24 years	30	21.40
	25-31 years	38	27.10
	32-38 years	16	11.40
	39-44 years	19	13.60
	45-51 years	23	16.50
	52+ years	14	10.00
Total		140	100.00
Work experience	1-5 years	16	11.40
	6-10 years	23	16.40
	11-15 years	33	23.60
	16-20 years	38	27.10
	21+ years	30	21.50
Total		140	100.00
Length of Service	1-5 years	20	14.30
	6-10 years	40	28.60
	11-15 years	30	21.40
	7-8 years	31	22.10
	21+ years	19	13.60
Total		140	100.00
Level of Education	Senior high school or lower	20	14.30
	Higher National Diploma (HND)	25	17.90
	First Degree	39	27.90
	Post-Graduate Degree	32	22.90
	PhD	24	17.00
	Total		140

Source: Field Survey (2021)

The demographics of the respondents surveyed in this study was measured as depicted in Table 2 above. It was revealed that the number of males who responded to the questionnaire was 75 representing 53.6% of the participants and the number of females who responded to the questionnaire was 65 representing 46.4% of the participants. The findings on the sex demographic characteristics of the respondents show that majority of the respondents were males. This means that the number of males who answered the questionnaires was more than the females. Secondly, out of the total sample population who answered the questionnaires, 30 of them were between the ages of 18-24 years representing 21.40%, 38 of them were between the ages of 25-31 years representing 27.10%, 16 of them were between the ages of 32-38 representing 11.40%, and 19 of them were between the ages of 39-44 representing 13.60%.

Also, 23 of the respondents were between the ages of 45-51 representing 16.50% and 14 of them were 52 and above years old representing 10.00%. The findings on the age demographic characteristics of the respondents show that majority of the respondents were between the ages of 25-31. This means that more of the respondents who answered the questionnaires were between the ages of 25-31. Thirdly, out of the total sample population who answered the questionnaires about work experience, 16 of them have 1-5 years working experience representing 11.40%, 23 of them have 6-10 years working experience representing 16.4%, 33 of them have 11-15 years working experience representing 23.60%, 38 of them have 16-20 years working experience representing 27.10%, and 30 of them have 21 years and above working experience representing 21.50%.

The findings on the work experience demographic characteristics of the respondents show that majority of the respondents have 16-20 years of working experience. This means that more of the respondents who answered the questionnaires have 16-20 years of working experience. Fourthly, out of the total sample population who answered the questionnaires about the length of service, 20 of them have work with the organisation for 1-5 years representing 14.30%, 40 of them have work with the organisation for 6-10 years representing 28.60%, 30 of them have work with the organisation for 11-15 years representing 21.40%. Also, 31 of them have work with the organisation for 16-20 years representing 21.1%, and 19 of them have work with the organisation for 21 years and above representing 13.60%. The findings on the length of service demographic characteristics of the respondents show that majority of the respondents have worked for 6-10 years.

This means that more of the respondents who answered the questionnaires have worked for 6-10 years. Finally, out of the total sample population who answered the questionnaires about the educational level of the respondent, it was revealed that 20 of them have completed Senior high school or lower representing 14.30%, 25 of them have an HND certificate representing 17.90%, 39 of them have a first-degree certificate representing 27.90%, 32 of them have a post-graduate degree certificate representing 22.90%, and 24 of them have a Ph.D. certificate representing 17.00%. The findings of the educational level of the respondent demographic characteristics of the respondents show that majority of the respondents have a first-degree certificate. This means that more of the respondents who answered the questionnaires have the first-degree certificate.



## Assess the Causes of Stress at Ghana Revenue Authority Headquarters, Accra

In order to assess the causes of stress at Ghana Revenue Authority Headquarters, Accra, respondents were asked to what extents do they agree with the causes of stress and their responses were descriptively measured with the means (M) and standard deviation (SD). The interpretation of the mean was based on these subjectively created criteria as informed by previous studies and scale of measurement.

*0 – 1.49= Not at all; 1.5-2.49= To a slight extent; 2.5 – 3.49= To a moderate extent; 3.5-4.49= To a great extent and 4.5 – 5.00=To a very great extent*

**Table 3: Environments Factors**

Environments Factors	Mean	Std. Deviation
Lack of vacations/ Breaks	3.5360	.94650
Computer problems	3.2000	1.03175
Bad living conditions	3.7120	.99852
Increased class workload	3.6800	1.26108
Divorce	3.2240	.97438
Placed in unfamiliar situations	3.0560	1.06486
Moving to a new city	3.6080	.80217
Language difficulties	3.7520	.99722
Many hours at work	3.5360	.62918
Increased workload	3.5520	1.13916
Lack of management support	3.3840	1.06092

Source: Field Survey (2021)

The results of the study in Table 3 showed that employees to a moderate extent agreed to the following statement: computer problems with mean ( $\mu=3.2000$ ), divorce with mean ( $\mu=3.2240$ ), placed in unfamiliar situations with mean ( $\mu=3.0560$ ), lack of management support with mean ( $\mu=3.3840$ ) are

factors that causes stress at Ghana Revenue Authority Headquarters, Accra. On the other hand, the study showed that employees to a great extent agreed that, lack of vacations/ breaks with mean ( $\mu=3.5360$ ), bad living conditions with mean ( $\mu=3.7120$ ), increased class workload with mean ( $\mu=3.6800$ ), moving to a new city with mean ( $\mu=3.6080$ ), language difficulties with mean ( $\mu=3.7520$ ), many hours at work with mean ( $\mu=3.5360$ ), and increased workload with mean ( $\mu=3.5520$ ) are factors that causes stress at Ghana Revenue Authority Headquarters, Accra.

The findings indicate the position held in some previous studies asserted that computer problems, divorce, placed in unfamiliar situations, lack of management support, lack of vacations/ breaks, bad living conditions, increased class workload, moving to a new city, language difficulties, many hours at work, and increased workload are factors that causes stress (Akunne & Nnadi, 2021; Chitra & Gopinath. 2021; Fourie & Brand, 2020; Goyal, Chakrawal & Banerjee, 2021; Isa & Palpanadan, 2020).

**Table 4: Personal Factors**

Personal Factors	Mean	Std. Deviation
change in sleeping habits	3.3250	1.16885
Change in eating habits	3.6950	.66648
Change in sexual habits	3.4150	1.19579
Financial difficulties	3.4400	1.11021
Combining job with studies	3.3650	1.16988
Change in using alcohol	3.7100	.93824
Health problems	3.5200	1.18177
Pressure	3.3600	1.16498
Lack of social contacts	3.5350	1.22322
New responsibilities	3.0700	1.02976

Source: Field Survey (2021)

The results show that the respondents to a moderate extent agreed that change in sleeping habits with mean ( $M=3.3250$ ;  $SD=1.16885$ ), change in sexual habits with mean ( $M=3.4150$ ;  $SD=1.19579$ ), financial difficulties with mean ( $M=3.4400$ ;  $SD=1.11021$ ), combining job with studies with mean ( $M=3.6950$ ;  $SD=.66648$ ), pressure with mean ( $M=3.3600$ ;  $SD=1.16498$ ) and new responsibilities with mean ( $M=3.0700$ ;  $SD=1.02976$ ) are factors that causes stress at Ghana Revenue Authority Headquarters, Accra. Furthermore, it was discovered that the respondents to a great extent agreed that, change in using alcohol with mean ( $M=3.7100$ ;  $SD=.93824$ ), change in eating habits with mean ( $M=3.6950$ ;  $SD=.66648$ ), health problems with mean ( $M=3.5200$ ;  $SD=1.18177$ ), and lack of social contacts ( $M=3.5350$ ;  $SD=1.22322$ ), are factors that causes stress at Ghana Revenue Authority Headquarters, Accra.

This discovery also supports the collective views expressed by some empirical studies that, change in sleeping habits, change in sexual habits, financial difficulties, combining job with studies with mean ( $M=3.6950$ ;  $SD=.66648$ ), pressure and new responsibilities are factors that causes stress (Akunne & Nnadi, 2021; Chitra & Gopinath. 2021; El Shikieri & Musa, 2012; Fourie & Brand, 2020). Furthermore, the findings indicate the position held in some previous studies asserted that change in using alcohol, change in eating habits, health problems, and lack of social contacts are factors that causes stress (Gomes & Gomes, 2011; Khairuddin & Makhbul, 2011; Noor & Maad, 2008).

**Table 5: Relating to Other People**

Relating to Other People	Mean	Std. Deviation
Change in relation with others	3.4050	1.32656
Work with people you don't know	3.0300	1.09778
Fight with boyfriend/ girlfriend or husband/ wife	3.5650	1.20542
Family problem	3.5250	1.19015
Frustration due to misunderstandings	3.0600	1.20984
New boyfriend/ girlfriend or husband/ wife	3.3050	1.42553
Roommate conflict	3.1800	1.07395

Source: Field Survey (2021)

The results show that the respondents to a moderate extent agreed that change in relation with others with mean ( $M=3.4050$ ;  $SD=1.32656$ ), work with people you don't know with mean ( $M=3.0300$ ;  $SD=1.09778$ ), frustration due to misunderstandings ( $M=3.0600$ ;  $SD=1.20984$ ), new boyfriend/ girlfriend or husband/ wife with mean ( $M=3.3050$ ;  $SD=1.42553$ ) and roommate conflict with mean ( $M=3.1800$ ;  $SD=1.07395$ ) are factors that causes stress at Ghana Revenue Authority Headquarters, Accra. Furthermore, it was discovered that the respondents to a great extent agreed that, fight with boyfriend/ girlfriend or husband/ wife ( $M=3.5650$ ;  $SD=1.20542$ ), and family problem ( $M=3.5250$ ;  $SD=1.19015$ ) are factors that causes stress at Ghana Revenue Authority Headquarters, Accra.

This discovery also supports the collective views expressed by some empirical studies that, change in relation with others, work with people you don't know, frustration due to misunderstandings, new boyfriend/ girlfriend or husband/ wife and roommate conflict are factors that causes stress. (Akunne &

Nnadi, 2021; Chitra & Gopinath. 2021; El Shikieri & Musa, 2012; Fourie & Brand, 2020). Also, the findings indicate the position held in some previous studies asserted that fight with boyfriend/ girlfriend or husband/ wife, and family problem are factors that causes stress (Gomes & Gomes, 2011; Khairuddin & Makhbul, 2011; Noor & Maad, 2008).

### **Examine Levels of Employees' Performance at Ghana Revenue Authority Headquarters, Accra**

The study further sought to assess how the respondents perceived to have improved their performance given the type of stress management adopted by management of Ghana Revenue Authority Headquarters, Accra. In order to assess the performance of employees, respondents were asked to what extents they agree that proper stress management by management at Ghana Revenue Authority Headquarters, Accra improves their job performance and their responses were descriptively measured with the means (M) and standard deviation (SD).

**Table 6: Employees' Performance**

	Mean	Std. Deviation
I maintain high standard of work	3.5150	.99232
I am capable of handling my assignments without much supervision	3.1900	1.05806
I am very passionate about my work	3.7150	1.03883
I know I can handle multiple assignments for achieving organisational goals	3.2350	1.18185
I complete my assignments on time	3.6800	1.28681
My colleagues believe I am a high performer in my organisation	3.2400	.98348
I perform well to mobilize collective intelligence for effective team work	3.1100	1.05044
I could manage change in my job very well whenever the situation demands	3.6300	.79135

Table 6: Cont

I can handle effectively my work team in the face of change	3.7700	1.01104
I always believe that mutual understanding can lead to a viable solution in organisation	3.5000	.72292
I lose my temper when faced with criticism from my team members (RC)	3.5700	1.13647
I am very comfortable with job flexibility	3.4000	1.05621
I cope well with organisational change from time to time	3.0900	1.07128
I extend help to my co-workers when asked or needed	3.6300	1.10871
I love to handle extra responsibilities	3.1500	1.23496
I extend my sympathy and empathy to my co-workers when they are in trouble	3.5750	1.35779
I actively participate in group discussions and work meetings	3.1750	.95491
I praise my co-workers for their good work	3.3000	1.32620
I derive lot of satisfaction nurturing others in this firm	3.2850	1.31622
I share knowledge and ideas among my team members	2.8250	1.27771
I maintain good coordination among fellow workers	3.2700	1.27878
I guide new colleagues beyond my job purview	3.1700	1.31520
I communicate effectively with my colleagues for problem solving and decision making	3.3600	1.29568

Source: Field Survey (2021)

The results of the study in Table 6 showed that respondents to a moderate extent agreed to I am capable of handling my assignments without much supervision with a mean ( $\mu=3.1900$ ), I know I can handle multiple assignments for achieving organisational goals with a mean ( $\mu=3.2350$ ), my colleagues believe I am a high performer in my organisation with mean ( $\mu=3.2400$ ), I perform well to mobilize collective intelligence for effective team

work with a mean ( $\mu=3.1100$ ), I am very comfortable with job flexibility ( $\mu=3.4000$ ), I cope well with organisational change from time to time ( $\mu=3.0900$ ), I love to handle extra responsibilities ( $\mu=3.1500$ ), I actively participate in group discussions and work meetings ( $\mu=3.1750$ ), I praise my co-workers for their good work ( $\mu=3.3000$ ) and I derive lot of satisfaction nurturing others in this firm ( $\mu=3.2850$ ).

Also, respondents to a moderate extent agreed to I share knowledge and ideas among my team members ( $\mu=2.8250$ ), I maintain good coordination among fellow workers ( $\mu=3.2700$ ), I guide new colleagues beyond my job purview ( $\mu=3.1700$ ) and I communicate effectively with my colleagues for problem solving and decision making ( $\mu=3.3600$ ). On the other hand, the study showed that respondents to a great extent agreed to I extend my sympathy and empathy to my co-workers when they are in trouble a mean ( $\mu=3.5750$ ), I extend help to my co-workers when asked or needed with a mean ( $\mu=3.6300$ ).

Also, the study showed that respondents to a great extent agreed to I could manage change in my job very well whenever the situation demands with a mean ( $\mu=3.6300$ ), I can handle effectively my work team in the face of change ( $\mu=3.7700$ ), I always believe that mutual understanding can lead to a viable solution in organisation ( $\mu=3.5000$ ), I lose my temper when faced with criticism from my team members (RC) ( $\mu=3.5700$ ); I complete my assignments on time ( $\mu=3.6800$ ), I am very passionate about my work ( $\mu=3.7150$ ) and I maintain high standard of work ( $\mu=3.5150$ ) at Ghana Revenue Authority Headquarters, Accra in Ghana. Per the findings, organisations stand the chance to improve its overall organisational performance since individual performance has the

capacity to translate into organisational performance (Sarwar, Ketavan & Butt, 2015; Yot-Dominguez, Franco & Hueros, 2019).

Since success and failure of organisations depend on employees (Berkman, Roscoe & Bourret, 2019), management must continue to put in measures to maintain and improve the indicators of employee performance as measured in the context of this study so as to improve employee performance and organisation-wide performance as well (McCulloch, Rathbone & Catchpole, 2011). A study on occupational stress and its impact on job performance was undertaken by Kazmi, Amjad, and Khan (2008) and Kula (2011). Their study discovered that half of the population had average performance and the other half had excellent performance. Safdar (2012) performed study on performance measurement and civil service reforms in government agencies. They found out employees in public-sector organisations were found to have a modest level of job performance, according to the study.

### **Examine the Stress Management Technique Employed by Ghana Revenue Authority Headquarters, Accra**

Respondents were asked to what extent they agree to the kind of stress management technique implemented at Ghana Revenue Authority Headquarters, Accra Services. Their responses were descriptively measured with the means (M) and standard deviation (SD). The mean interpretation was based on these subjectively created criteria as informed by previous studies and the measurement scale.

*0 – 1.49= Not at all; 1.5-2.49= To a slight extent; 2.5 – 3.49= To a moderate extent; 3.5-4.49= To a great extent and 4.5 – 5.00=To a very great extent*



**Table 7: Stress Management Technique**

Stress Management Technique	Mean	Std. Deviation
I always keep silence in any problem	3.3440	1.28329
I engage in prayers and visit the temples	2.8000	1.12163
I build interrelationship among individuals to build positive relationship	3.1360	1.41617
I do Yoga and meditation	2.7360	1.15803
I make annual holidays compulsory	3.3440	1.24502
I spend time with pet animals	3.3200	1.27381
I use laughing therapy	2.8800	1.23524
I indulge in sports	3.0480	1.47482
I identify stressors	2.9600	1.15284
I adopt counter stress in healthy ways	3.0400	1.12451
I always relax and get rejuvenated before work start	3.0800	1.29888
I always speak to your superior	2.0800	.62990

Source: Field Survey (2021)

It was discovered that the respondents to a moderate extent agreed that, I always keep silence in any problem with a mean ( $\mu=3.3440$ ), I engage in prayers and visit the temples with a mean ( $\mu=2.8000$ ), I build interrelationship among individuals to build positive relationship with a mean ( $\mu=3.1360$ ), I do Yoga and meditation with a mean ( $\mu=2.7360$ ), I make annual holidays compulsory with a mean ( $\mu=3.3440$ ), and I spend time with pet animals with a mean ( $\mu=3.3200$ ). Similar it was discovered that the respondents to a moderate extent agreed that, I use laughing therapy with a mean ( $\mu=2.8800$ ), I indulge in

sports with a mean ( $\mu=3.0480$ ), I identify stressors with a mean ( $\mu=2.9600$ ), I adopt counter stress in healthy ways with a mean ( $\mu=3.0400$ ), I always speak to your superior ( $\mu=2.0800$ ) and I always relax and get rejuvenated before work start with a mean ( $\mu=3.0800$ ).

This discovery also supports the collective views expressed by some empirical studies that, keep silence in any problem, prayers and visit the temples, build interrelationship among individuals to build positive relationship, Yoga and meditation, annual holidays compulsory, and spend time with pet animals are the stress that should be adopted and implemented in organisations which will therefore reduce the rate at which stress occurs (Aguinis, 2009; Robbins, 2004; Omolara, 2008; O'Meara, 2008). Individuals can manage stress through relaxation, according to Aguinis (2009). This is because when employees rest, the human mind-body system reserves the stress response. Meditation, hypnosis, and biofeedback are examples of relaxation techniques that can help people relax.

In addition, the findings indicate the position held in some previous studies asserted that use laughing therapy, indulge in sports, identify stressors, adopt counter stress in healthy ways, always speak to your superior and I always relax and get rejuvenated before work start are the stress that should be adopted and implemented in organisations which will therefore reduce the rate at which stress occurs (Gomes & Gomes, 2011; Khairuddin & Makhbul, 2011; Noor & Maad, 2008). Individually, opening out is another technique to relieve stress (Chitra & Gopinath, 2021). Employees may find it difficult to disclose painful personal traumas with co-workers, yet doing so can relieve stress and help them have a more optimistic attitude on life.

According to Omolara (2008), stress can be managed in the job by giving employees more autonomy in their jobs, increasing or decreasing personal responsibility, allowing more flexible working hours through the use of flexi – time, job rotation, and transfers, providing better working conditions, such as social/fitness clubs, and instituting a counselling service. According to O'Meara (2008), management should create work that allows for some personal discretion in how it is completed and in what order it is completed

### **Assess the Effect of Stress Management on Employees' Performance at Ghana Revenue Authority Headquarters, Accra**

The study sought to investigate the effects of stress management towards employees' performance at the Ghana Revenue Authority Headquarters, Accra through a multiple regression analysis. A composite variable was formed for employees' performance through data transformation process in SPSS (dependent variable) so as to provide the basis for a holistic approach to analyzing the data in respect of this research objective. The key results interested in this instance included the Model Summary, the ANOVA and the Co-efficient. Auto-correlation was assessed through the Durbin-Watson criterion. It was discovered that there was no auto-correlation between the predictors (stress management) and the dependent variable (employee performance) given the threshold of the Durbin-Watson criterion which was between the established threshold of not less than 1.5 and not greater than 2.5 (Pallant, 2005).

**Table 8: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.925 <sup>a</sup>	.856	.855	.33279	1.646

a. Predictors: (Constant), Stress Management

b. Dependent Variable: Employee Performance

Source: Field Survey, (2021)

The regression model first produces information relating to the nature of relationship between the predictors of stress management and employee performance. It was discovered that there was a strong positive correlation between stress management and employee performance ( $r=.925$ ). Thus, strong positive increase in scores on stress management is associated with strong positive increase in employee performance and a strong negative reduction in scores of stress management is associated with a strong fall in employee performance. It must however be recognized that this does not suggest causal relationship between the stress management and employee performance. Mkumbo (2013) conducted a work stress study, looking into the prevalence of job stress and the factors that cause it among academic staff at public and private universities.

Their findings revealed that work stress is a typical occurrence in higher education institutions, with a linked impact of low job satisfaction, which is likely to affect staff efficiency. Affum-Osei, Agyekum, Addo, and Asante (2014) investigated the link between occupational stress and job performance in small and medium-sized businesses. It was found that, there is an inverse link between job stress and job performance, implying that job stress in the hospital environment leads to poor performance but the management of stress enhances

employee performance. This discovery also supports the collective views expressed by some empirical studies that, stress management have a positive relationship with employee performance (Das, Kumari & Pradhan, 2015).

R-square is the most common effect size measure in path models (Garson, 2016). Some tentative cut-off points for describing R-square are as follows: Results above 0.67-Substantial; 0.33-Moderate; and 0.19-Weak (Garson, 2016; Hock, 2006). The r-square is referred to as the co-efficient of determination and determine how much change in the dependent variable is accounted for by changes in the predictor(s) in the model. It was discovered that the measures of stress management jointly accounted for 85.6% positive variance in employee performance when all other factor that can affect employee performance are held constant ( $r\text{-square}=0.856$ ). This also signals those other factors that have the potential to cause changes in employee performance but where not captured in this model can account for 14.4% variance in employee performance.

Based on the thresholds established, it can be concluded that stress management there accounted for a strong positive variance in employee performance. This finding is supported by some previous empirical studies that collectively held the assertion that stress management influences the performance of employees positively (Kazmi, et al., 2008; Safdar, 2012). This finding is not scientifically justified hence the need to assess the level of significant of the predictive capacity of the model. This was measured by the ANOVA report as presented in Table 9.

**Table 9: ANOVA**

		Sum of				
Model		Squares	Df	Mean Square	F	Sig.
1	Regression	130.371	1	130.371	1177.148	.000 <sup>b</sup>
	Residual	21.929	198	.111		
	Total	152.299	199			

a. Dependent Variable: Employee performance

b. Predictors: (Constant), Stress management

Source: Field Survey, (2021)

It can be concluded that stress management accounts for a statistically significant positive but strong variance in employee performance as measured in the Model Summary Report (Table 9). Thus, the 85.6% positive variance in employee performance is scientifically attributed to changes in the measures of stress management existing at Ghana Revenue Authority Headquarters, Accra. It therefore emphatically established that stress management indeed causes Ghana Revenue Authority Headquarters, Accra to growth mildly. This finding is supported by some previous empirical studies that collectively held the assertion that stress management influences the performance of employees positively Mkumbo, 2013; Affum-Osei, Agyekum, Addo & Asante, 2014; Das, Kumari & Pradhan, 2015; Kazmi, et al., 2008; Safdar, 2012).

The implication of this finding is that the more favourably leaders at Ghana Revenue Authority Headquarters, Accra practice stress management, the more likely is it to cause their employees to perform significantly well hence it is managerially prudent for managers of Ghana Revenue Authority Headquarters to rely on stress management to run their organisations.

**Table 10: Coefficient**

Model		Unstandardized		Standardize		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	.266	.094		2.847	.000
	Stress management	.952	.028	.925	34.310	.000

Source: Field Survey, (2021)

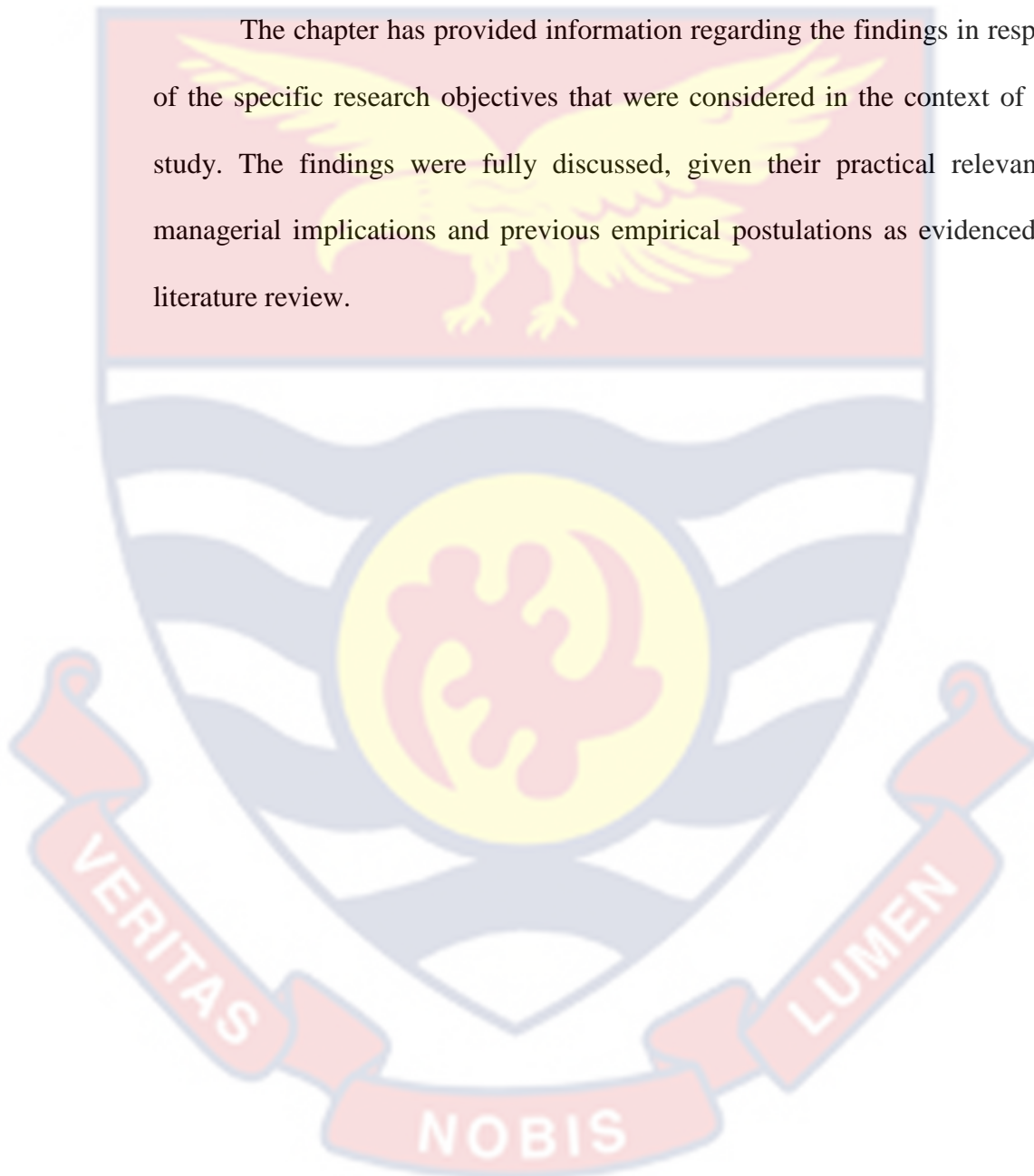
The study further sought to assess the contributions of the measures of stress management to predicting the significant positive variance in employee performance among employees of at Ghana Revenue Authority Headquarters, Accra. It was discovered that the assertion that *stress management* made the statistically significant unique contribution to predicting the variance in employee performance (Beta=0.925;  $p < 0.0000$ ;  $p < 0.05$ ) when the effect of other variables in the model were statistically controlled for. These findings are presented mathematically on the estimated regression function. Employee performance =  $0.266 + (0.925 * \text{stress management})$ . This discovery also supports the collective views expressed by some empirical studies that, stress management have a positive relationship with employee performance (Das, Kumari & Pradhan, 2015; Kazmi, et al., 2008; Safdar, 2012).

Mkumbo (2013) study findings revealed that work stress is a typical occurrence in higher education institutions, with a linked impact of low job satisfaction, which is likely to affect staff efficiency. Affum-Osei, Agyekum, Addo, and Asante (2014) found that, there is an inverse link between job stress and job performance, implying that job stress in the hospital environment leads to poor performance but the management of stress enhances employee

performance. In contrast to the findings of Khalid, Murtaza, Zafar, Zafar, Saqib, and Mushtaq (2012) who found that stress management aspects did not have a significant effect on employee performance, this study failed to claim same.

### Chapter Summary

The chapter has provided information regarding the findings in respect of the specific research objectives that were considered in the context of the study. The findings were fully discussed, given their practical relevance, managerial implications and previous empirical postulations as evidenced in literature review.





## CHAPTER FIVE

### SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

#### Introduction

The study sought to assess the effects of workplace stress on employees' performance at the Ghana Revenue Authority Headquarters, Accra. This section presents the summary, key findings, conclusions drawn, and recommendations offered. The chapter also provided information about the suggestions for further studies.

#### Summary of the Study

This research aimed to examine the effects of workplace stress on employees' performance at the Ghana Revenue Authority Headquarters, Accra. Specifically, the study looked to assess the causes of stress at Ghana Revenue Authority Headquarters, Accra and examine employees' performance at Ghana Revenue Authority Headquarters, Accra. Also, the study sought to investigate the stress management technique employed by Ghana Revenue Authority Headquarters, Accra and analyse the influence of stress management on employees' performance at Ghana Revenue Authority Headquarters, Accra. Four research questions guided the study. The study employed a descriptive survey research design and approached the study through the quantitative research approach. The target population covers the total number of management and staff of the Ghana Revenue Authority's several departments in Accra.

A sample of 140 management and staff were selected using the simple random sampling technique. A self-administered questionnaire was used in soliciting the employees' views on the stated objectives of the study. The

questionnaire was made up of 68 items grouped into four sections covering demographic characteristics of the respondents, causes of stress, stress management technique, and employee performance. A five per cent confidence level was used for the test of significance. The data on demographic characteristics of respondents were analysed quantitatively using descriptive statistics, including frequencies and percentages. The four objectives were also analysed using descriptive and multiple regression. The analyses were done using SPSS version 25. A summary of the key findings of the study are as follows:

### **Summary of Key Findings**

The first objective of the study sought to assess the causes of stress at Ghana Revenue Authority Headquarters, Accra. The study showed that employees, to a moderate extent, agreed to the following statement: computer problems, divorce, placed in unfamiliar situations, lack of management support, lack of vacations/ breaks, lousy living conditions, increased class workload, moving to a new city, language difficulties, many hours at work, increased workload, changes in sleeping habits, sexual habits, financial difficulties, combining jobs with studies, pressure, new responsibilities, change in using alcohol, change in eating habits, health problems, lack of social contacts, change in relation with others, work with people you don't know, frustration due to misunderstandings, new boyfriend/ girlfriend or husband/ wife, and roommate conflict, fighting with a boyfriend/ girlfriend or husband/ wife and family problems causes stress.

The second objective of the study sought to assess the levels of employees' performance at Ghana Revenue Authority Headquarters, Accra. It was discovered that respondents to a moderate extent agreed that they handling assignments, colleagues believe, perform well, very comfortable, cope well, handle extra responsibilities, actively participate, praise co-workers and derives lot of satisfaction. Also, respondents to a moderate extent agreed that they share knowledge, maintain good coordination, guide new colleagues and communicate effectively. On the other hand, it was discovered that respondents, to a great extent, agreed that they extend sympathy and empathy and help to co-workers. In addition, it was discovered that respondents to a great extent agreed that they could manage change, handle work team effectively, always believe, lose temper, complete assignments, very passionate and maintain high standard at work.

The third objective of the study sought to assess the stress management technique employed by Ghana Revenue Authority Headquarters, Accra. It was discovered that the respondents, to a moderate extent agreed that, I always keep silent in any problem, I engage in prayers and visit the temples, I build interrelationship among individuals to build a positive relationship, I do Yoga and meditation, I make annual holidays compulsory, and I spend time with pet animals. Similar, it was discovered that the respondents, to a moderate extent agreed that, I use laughing therapy, I indulge in sports, I identify stressors, I adopt counter stress in healthy ways, I always speak to your superior, and I always relax and get rejuvenated before work started.

In this section of the study, this objective looks at the effect of stress management on employees' performance. It was discovered that there was a strong positive correlation between stress management and employee performance. Also, it was found that the stress management measures jointly accounted for positive employee performance variance when all other factors that can affect employee performance are held constant. It was discovered that the assertion that stress management made the statistically significant unique contribution to predicting the variance in employee performance when the effect of other variables in the model was statistically controlled for.

### **Conclusions**

Based on the study's findings, the following conclusions based on the study's objectives are made. It is concluded based on the results that respondents, to a moderate extent, agreed that environmental factors, personal factors and factors relating to other people are the significant causes of stress at Ghana Revenue Authority Headquarters, Accra. In addition, environmental, personal and factors relating to other people are the causes of stress at the Ghana Revenue Authority Headquarters.

It is concluded based on the results that respondents to a moderate extent agreed to be capable of handling assignments without much supervision, handle multiple assignments for achieving organisational goals, colleagues believe I am a high performer in my organisation, perform well to mobilise collective intelligence for effective teamwork, comfortable with job flexibility, and derive a lot of satisfaction nurturing others in this firm at Ghana Revenue Authority Headquarters, Accra. In addition, employees somehow perform efficiently and

effectively at Ghana Revenue Authority Headquarters, Accra which helped to achieve the third objective.

It is concluded based on the results that respondents to a moderate extent agreed to respondents to a moderate extent agreed that keeping silent in any problem, engaging in prayers and visiting the temples, building interrelationship among individuals to build a positive relationship, doing Yoga and meditation, making annual holidays compulsory, spend time with pet animals are the techniques used by employees to manage stress at Ghana Revenue Authority Headquarters, Accra.

It is concluded that stress management accounted for a strong positive variance in employee performance. In addition, stress management at Ghana Revenue Authority Headquarters, Accra influence the performance of employees positively. This implies that the higher management of Ghana Revenue Authority Headquarters, Accra manages stress the higher employees perform effectively and efficiently.

### **Recommendations**

Based on the study's findings, these recommendations are therefore offered for the stakeholders that may rely on these findings to make decisions in the various areas of endeavours. There are many reasons why employees may be dissatisfied with their work environment, and the management of Ghana Revenue Authority Headquarters, Accra, should look into them. They must determine whether or not their subordinates can meet their deadline based on their level of knowledge and skill. Organisational mood and climate must be assessed by determining why employees believe Ghana Revenue Authority Headquarters, Accra, does not care about them and what can be done to change

it. Discerning the root causes of employee dissatisfaction is the responsibility of supervisors and managers.

The study recommends that management of Ghana Revenue Authority Headquarters, Accra, agree on a performance contract to provide employees with job maturity and control over their work to meet deadlines, reduce businesses winding up saddling staff, reduce putting pressure on employees, enhance their performance and the performance of the organisation as a whole. In addition, this also reduces the psychological and physical consequences that leads to outcomes that aren't in line with the goals of these organisations. Employees who think they've been assigned roles that conflict with one another should be invited to clarify their responsibilities. Because some employees feel underutilised, they should conduct an employee skill audit. Supervisors must determine whether or not their subordinates can meet their deadlines by assessing their knowledge and skills. Therefore, a performance contract must be drawn up to ensure that employees have a sense of maturity and control over their work lives.

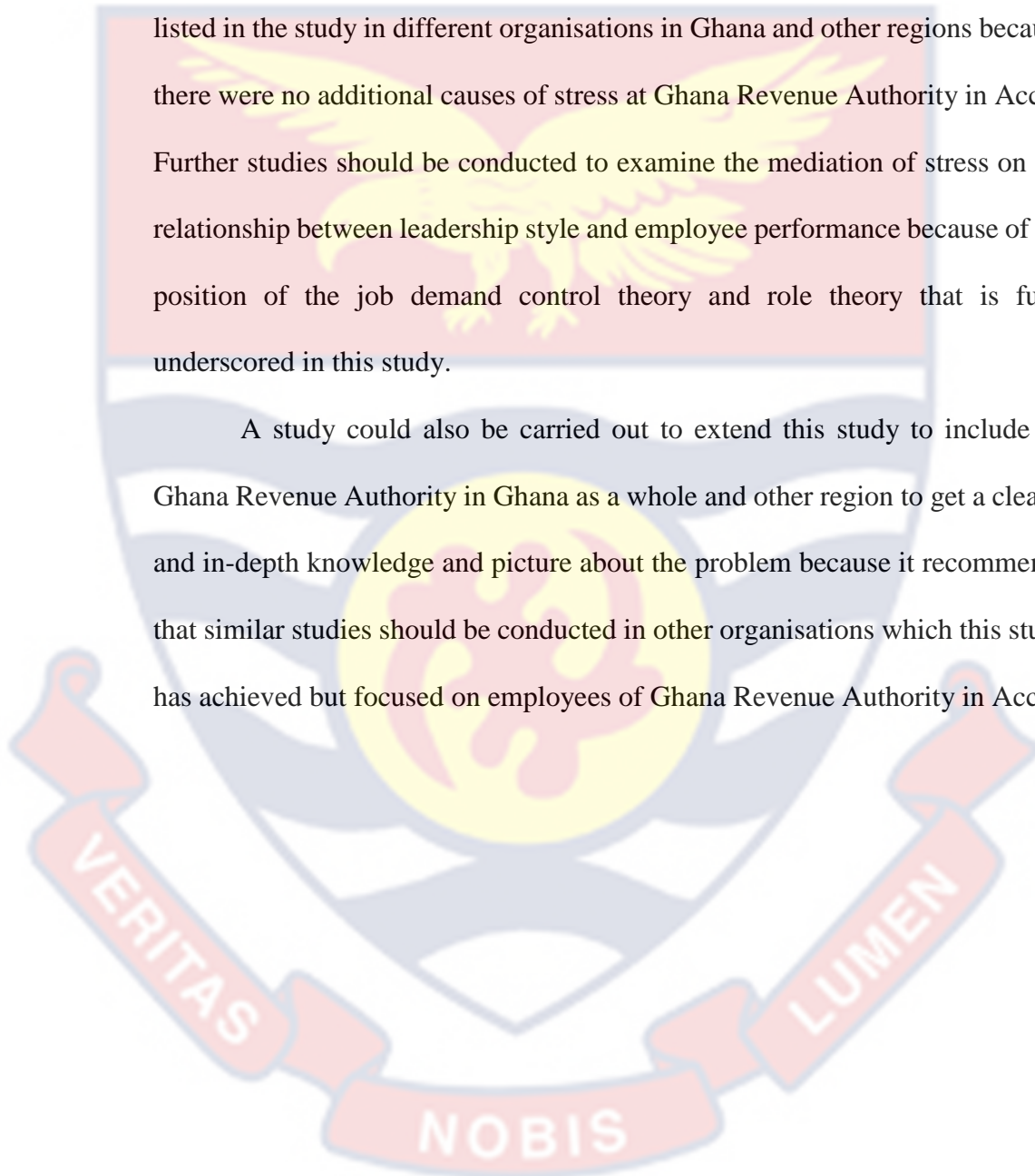
Due to increasing rate of stress issues like increase demand to perform Ghana Revenue Authority Headquarters in Accra which has put pressure and decreased the performance level of employees, it is recommended that management should implement stress management techniques. An Employee Assistance Program (EAP) needs to be implemented in the workplace to increase performance.

### **Suggestions for Further Studies**

Further research should be embarked on to examine the relationship between causes of stress and the employee's performance because it

recommends that similar studies should be conducted on other aspects of stress due to the number of researches on stress which this study has achieved by conducting study on stress management. Another recommendation for further research studies is to explore other factors that cause stress apart from the one listed in the study in different organisations in Ghana and other regions because there were no additional causes of stress at Ghana Revenue Authority in Accra. Further studies should be conducted to examine the mediation of stress on the relationship between leadership style and employee performance because of the position of the job demand control theory and role theory that is fully underscored in this study.

A study could also be carried out to extend this study to include all Ghana Revenue Authority in Ghana as a whole and other region to get a clearer and in-depth knowledge and picture about the problem because it recommends that similar studies should be conducted in other organisations which this study has achieved but focused on employees of Ghana Revenue Authority in Accra.



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## APPENDICES

## APPENDIX

## UNIVERSITY OF CAPE COAST

## COLLEGE OF HUMANITIES AND LEGAL STUDIES

## DEPARTMENT OF HUMAN RESOURCE MANAGEMENT

## QUESTIONNAIRE

Dear Sir/Madam

I am MBA student undertaking research on the topic **effect of stress management on employee performance at Ghana Revenue Authority Headquarters**. This is purely an academic exercise and you are assured of concealment of the information you will provide. Your candid opinion is keenly needed; therefore, you are entreated to complete this questionnaire to promote the success of this exercise. Your responses will be treated confidential. Thank you.

**Instructions:** Kindly tick (✓) or write where appropriate

**Section A: Demographics**

1. Sex a. Male [ ] b. Female [ ]
2. Age a. 18-24 years [ ] b. 25-31 years [ ] c. 32-38 years [ ] d. 39-44 years [ ] e. 45-51 years [ ] f. 52 years and above [ ]
3. Educational Level of Respondents a. Senior high school or lower [ ] b. Higher National Diploma (HND) [ ] c. First Degree [ ] d. Post-Graduate Degree [ ] e. PHD [ ]
4. Work experience a. 1-5 years [ ] b. 6 – 10 years [ ] c. 11- 15 years [ ] d. 16-20 years [ ] e. 21 years and above [ ]

5. Length of service at GRA a. 1-5 years [ ] b. 6 – 10 years [ ] c. 11- 15 years [ ] d. 16-20 years [ ] e. 21 years and above [ ]

### Section B: Causes of Stress

#### Environments Factors

6. To what extent do you agree with the following causes of stress?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Environments Factors	1	2	3	4	5
1	Lack of vacations/ Breaks					
2	Computer problems					
3	Bad living conditions					
4	Increased class workload					
5	Divorce					
6	Placed in unfamiliar situations					
7	Moving to a new city					
8	Language difficulties					
9	Many hours at work					
10	Increased workload					
11	Lack of management support					

**Personal Factors**

7. To what extent do you agree with the following causes of stress?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Personal Factors	1	2	3	4	5
1	Change in sleeping habits					
2	Change in eating habits					
3	Change in sexual habits					
4	Financial difficulties					
5	Combining job with studies					
6	Change in using alcohol					
7	Health problems					
8	Pressure					
9	Lack of social contacts					
10	New responsibilities					

**Relating To Other People**

8. To what extent do you agree with the following causes of stress?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Relating To Other People	1	2	3	4	5
1	Change in relation with others					
2	Work with people you don't know					

3	Fight with boyfriend/ girlfriend or husband/ wife					
4	Family problem					
5	Frustration due to misunderstandings					
6	New boyfriend/ girlfriend or husband/ wife					
7	Roommate conflict					

### Section C: Stress Management Technique

9. To what extent do you agree with the following statements?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Stress Management Technique	1	2	3	4	5
1	I always keep silence in any problem					
2	I engage in prayers and visit the temples					
3	I build interrelationship among individuals to build positive relationship					
4	I do Yoga and meditation					
5	I make annual holidays compulsory					
6	I spend time with pet animals					
7	I use laughing therapy					
8	I indulge in sports					
9	I identify stressors					
10	I adopt counter stress in healthy ways					



11	I always relax and get rejuvenated before work start					
12	I always speak to your superior					

#### Section D: Employee Performance

10. To what extent do you agree with the following statements concerning your performance at work?

Where: 1=Not at all; 2=To a slight extent; 3=To a moderate extent; 4=To a great extent; 5=To a very great extent

No	Employee Performance	1	2	3	4	5
1	I maintain high standard of work					
2	I am capable of handling my assignments without much supervision					
3	I am very passionate about my work					
4	I know I can handle multiple assignments for achieving organisational goals					
5	I complete my assignments on time					
6	My colleagues believe I am a high performer in my organisation					
7	I perform well to mobilize collective intelligence for effective team work					
8	I could manage change in my job very well whenever the situation demands					
9	I can handle effectively my work team in the face of change					

10	I always believe that mutual understanding can lead to a viable solution in organisation					
11	I lose my temper when faced with criticism from my team members (RC)					
12	I am very comfortable with job flexibility					
13	I cope well with organisational change from time to time					
14	I extend help to my co-workers when asked or needed					
15	I love to handle extra responsibilities					
16	I extend my sympathy and empathy to my co-workers when they are in trouble					
17	I actively participate in group discussions and work meetings					
18	I praise my co-workers for their good work					
19	I derive lot of satisfaction nurturing others in this firm					
20	I share knowledge and ideas among my team members					
21	I maintain good coordination among fellow workers					
22	I guide new colleagues beyond my job purview					
23	I communicate effectively with my colleagues for problem solving and decision making					

## Appendix B

Table 3.1

*Table for Determining Sample Size of a Known Population*

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	354
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	191	1200	291	6000	361
45	40	170	118	400	196	1300	297	7000	364
50	44	180	123	420	201	1400	302	8000	367
55	48	190	127	440	205	1500	306	9000	368
60	52	200	132	460	210	1600	310	10000	370
65	56	210	136	480	214	1700	313	15000	375
70	59	220	140	500	217	1800	317	20000	377
75	63	230	144	550	226	1900	320	30000	379
80	66	240	148	600	234	2000	322	40000	380
85	70	250	152	650	242	2200	327	50000	381
90	73	260	155	700	248	2400	331	75000	382
95	76	270	159	750	254	2600	335	1000000	384

*Note: N is Population Size; S is Sample Size**Source: Krejcie & Morgan, 1970*