

UNIVERSITY OF CAPE COAST

**ASSESSING THE IMPACT OF TRAINING ON STAFF
PERFORMANCE IN AUDIT SERVICE OF GHANA-A CASE OF
SELECTED DISTRICTS IN THE CENTRAL REGION OF GHANA**

FAROUK DRAMANI

2015

UNIVERSITY OF CAPE COAST

ASSESSING THE IMPACT OF TRAINING ON STAFF PERFORMANCE
IN AUDIT SERVICE OF GHANA-A CASE OF SELECTED DISTRICTS IN
CENTRAL REGION

BY

FAROUK DRAMANI

Dissertation submitted to the Department of Management Studies of the
School of Business, University of Cape Coast, in partial fulfillment for the
award of Master of Business Administration (Human Resource Management)

NOVEMBER 2015

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 Name: Farouk Dramani

Signature Date

Supervisor's Declaration

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

Supervisor's Name: Dr. Nana Yaw Opong.

Signature..... Date.....

ABSTRACT

The study assessed the impact of training on staff performance in the Audit Service of Ghana in some selected Districts in the Central Region of Ghana. The descriptive and cross-sectional designs were adopted in the study and representative sample sizes of 100 employees were selected from the study. Self-developed questionnaire was used as a data collection tool. The descriptive statistics was used to analyse the data including means, standard deviations, frequencies and percentages.

The results revealed that the respondents had received some type of training necessary to have impact on their job performance. Also the study revealed that the employees were satisfied with their job. Furthermore, the results revealed that the staff never had regular training programmes to enable them improve upon their performance.

Again, it is recommended that in-service training, refresher courses, and on the job training should be organised regularly by Ghana Audit Service to help upgrade staff to improve upon their professional and personal skills. Training programmes should be conducted regularly for staff of Audit Service in the selected districts in the Central Region of Ghana to enable them improved upon their performance.

ACKNOWLEDGEMENTS

This research would not have been completed without the help of some personalities. I would like to express my sincerest heartfelt gratitude to my supervisor, Dr. Nana Yaw Oppong, who read through the draft and commented in detail on the work, without which I might not have been able to come out with such a work. Nevertheless, I solely accept responsibilities for any error, omission or misrepresentation in this work.

Special thanks go to respondents whose contributions have made this research work possible. Finally, to all those who have contributed in diverse ways to making this research a success, I say thank you.

DEDICATION

To my family and Miss. Ayinau Bawasima

TABLE OF CONTENTS

Content	Page
DECLARATION	ii
ABSTRACT	iii
AKNOWLEDGEMENTS	iv
DEDICATION	v
TABLE OF CONTENTS	vi
LIST OF TABLES	ix
CHAPTER ONE: INTRODUCTION	
Background to the study	1
Statement of the problem	2
Objective of the study	3
Research question	4
Significance of the study	4
Research limitations	5
Scope of the study	5
Organisation of the study	5
CHAPTER TWO: REVIEW OF RELATED LITERATURE	
Introduction	7
Meaning of Training	8
Objectives of training	12
Significance of training	14
Training needs assessment	16
The study organisation	18

Designing methods and materials for training	21
Some typical training methods	22
On- the-job training	22
Off- the- job training	23
Effective training and quality job performance	30
Importance of training on job performance	32
Evaluating training programme	34
Impact of training on job performance	41
Benefits of training	44
CHAPTER THREE: METHODOLOGY	
Introduction	47
Design of the study	47
Data collection procedure	48
Population	48
Sample size	49
Instrument for data collection	49
Data collection method	50
Constraints to data collection	51
Data analysis	51
CHAPTER FOUR: RESULTS AND DISCUSSION	
Introduction	53
Respondents' background characteristics	53
Types of training provided by Ghana audit service staff	55
Training needs of staff of Ghana Audit Service	55
Regularity of training conducted for audit service staff	57

The extent to which training programmes meet the needs of the Service and individuals	60
Perceptions of staff about the adequacy and quality of training programmes	61
Impact of training programmes of Ghana Audit Service on staff performance	61
Significance of training programmes to Ghana Audit Service	63
Conclusion	64
CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS	
Introduction	65
Summary	65
Key Findings	66
Conclusions	67
Recommendations	68
Suggestions for further research	68
REFERENCES	70
APPENDIX: Questionnaire for respondents	75

LIST OF TABLES

Table	Page
1: Respondents' background characteristics	54
2: Type of training received from Ghana Audit Service	55
3: Rate at which training programmes are conducted for Audit Service staff	58
4: Training Programmes meet needs of service and individuals	60
5: Adequacy and quality of training programmes	61
6: Impact of training programmes on staff performance	62
7: Significance of training programmes to Ghana Audit Service	63

CHAPTER ONE

INTRODUCTION

Background to the study

Audit Service of Ghana is a constitutional body under the direction of a seven member governing board. The Service is headed by the Auditor General who is mandated to audit the public accounts of Ghana and all public offices including Metropolitan, Municipal and District Assemblies, Public Corporation and organizations established by Act of Parliament and report the finding to Parliament. Audit Service is therefore the monitoring and accountability organs of the state, and the Supreme Audit Institution (SAI) of Ghana.

The 1969 Constitution made it an oversight body to promote good governance, ensure accountability and transparency in the public sector and Article 188 of the 1992 constitution reaffirms the position. Thus, Audit Service is the only Institution mandated by the constitution to monitor the use and management of all public funds and report to parliament. The Audit Service exists to promote good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana by auditing to recognized international auditing standards, the management of public resources and reporting to Parliament.

The Audit Service is working to deliver professional, excellent, and cost effective auditing services. Audit Service was established in 1910 by the Colonial

government and was called the Audit Department; it was headed by a Director. In the 1950s the name was changed to Auditor-General's Department. On the 22nd August 1969, the constitution of the 2nd Republic converted the department into the Audit Service headed by an Auditor – General. This was to increase the degree of Independence of the Service. The 1992 Constitution (Article 187,188,189 and the Audit Service Act 2000, (Act 584) reaffirms provision made in the 1969 constitution.

Statement of the problem

Over the years, the Audit Service of Ghana have been supported by donor partners for instance the Auditors-General of Sweden, Norway, United Kingdom among others and the board through the Deputy Auditor General in charge of Finance and Administration allocates huge sums of money in its budget toward training of audit staff to build their capacity to perform their job more effectively, efficiently and economically to the realization of good governance and accountability of public resources.

Despite that, the Audit Service of Ghana is still confronted with numerous performance challenges including good governances and accountability. This research seeks to assess the impact of training on the job performance of staff within the Ghana Audit Service. Especially, with the gradual shift from manual to computerized way of work in the Public Sector Organizations

Training and development is of growing importance to organisations seeking to gain advantage among competitors. There is significant debate among professionals and scholars to the effect training and development has on both

employee and organisations. One school of thought argues that training and development leads to increase in employee turnover while the other states that training and development is a tool that can lead to higher levels of employee retention (Corelalli&Montei, 1996, Becker 1993). Training and development in human resource has been identified as a very important process of attaining knowledge, skills and competence that is necessary for the individual to perform his or her duties efficiently. This therefore calls for the need to examine the training and development programmes for staff of Audit Service in some selected districts in the Central Region.

Notwithstanding the massive investment in training by donor partners and Ghana Audit Service over the past years, the service is still confronted with numerous challenges in achieving its vision and mission statements. The challenges includes inadequate financial resources and the untimely releases of funds which prevented the service to discharge its constitutional mandate of auditing the management of public resources in a timely manner as expected by June 30th each year to report to parliament. The purpose of this study is to assess the impact of training on job performance of staff in Audit Service of Ghana.

Objectives of the study

The main objective underlying this study is to assess the impact of staff training on job performance in the Audit Service of Ghana. The following stated below are the specific objectives.

1. To assess the training needs of staff of Ghana Audit Service.

2. To determine the methods and designs appropriate to achieve the desired training outcomes of Ghana Audit Service.
3. To evaluate training programmes of Ghana Audit Service in relation to staff performance.
4. To assess the significance of training programs to Ghana Audit Service.
5. To assess the rate at which training sections are conducted in the audit service.

Research questions

1. How is and should staff training be performed to know the impact it has on the job performance of in the Ghana Audit Service?
2. What is the purpose of assessing training needs of staff of the Ghana audit service?
3. What activities are the most important in determining the method and the design appropriate to achieve the desired training outcomes?
4. What are the most prominent relationships between the training and job performance?

Significance of the study

Staff training has become increasingly important as jobs have become more sophisticated and greatly influenced by technological changes. In this regards appropriate staff training needs should be taken seriously in order to design appropriate training performances to catch up with the performance gap.

The study would enable management of Audit Service of Ghana to better appreciate the relationship between training and challenges associated with staff

performance. Again, the findings of the study would enable the Audit Service of Ghana to device appropriate training methodologies that would be relevant for improving staff performance. The research would also highlight the impact of training on job performance of staff of the Audit Service of Ghana.

Research limitations

In gathering data for this study the following difficulties were envisaged. The research was limited to inability of workers, especially, from management level to communicate their candid opinions regarding information giving. Insufficient financial supports to enable the researcher cover a wider sample base of the research and limited time to covered larger analysis. Results and analysis of the study were solely based on the answers given by the respondents and as such the validity of the study depends much on their responses to the questions asked.

Scope of the study

The study would be cross sectional in nature meaning that various variables are involved in the study, would be carried out at once and also within a fixed period of time. Qualitative variables that he study covers includes how staff training is performed, purpose of assessing training needs and the relationship between training and performance. All various variables would be composed into one large sample and studied.

Organisation of the study

This work consists of five chapters. The chapter one consist of introduction, which is made up of background of the study, statement of the problem, purpose of the study, objectives of the study, research questions,

justification for the study and research limitations. Literature review constitute chapter two. Also chapter three is on the research methodology which consist of design of the study, population, sample size, instrument for data collection, data collection methods, constraints to data collection and data analysis. The presentation, analysis and discussion of data collected forms chapter four and the concluding chapter is about summary of findings, conclusions and recommendations.

CHAPTER TWO

LITERATURE REVIEW

Introduction

Literature available indicates that a large number of researches have been carried out on training and its impact on job performance. For this study, the literature review is focused on the theoretical context in which the research is situated. Also this study reviewed literature on various areas such as meaning of training, significance of the training, training need assessment, training design and materials for training, types of training, effective training and job performance, importance of training and how to evaluate how effective a training was. Training is a learning experience which seeks a relatively permanent change in the individual that will improve his/her ability to perform his/her job well. An aspect of developing employee's skills and abilities is the actual organizational focus on the employee to become better, either as a person or as a contributor to the organization.

According to Kreitner (1995), it has been shown that employees that receive regular scheduled feedback, including training, along with an increase in expectations, actually have a higher level of worker output. The hope is that employees who receive training in line with their individual or organizational goals will become more efficient in what they do.

Meaning of Training

Training is a booster to employee morale which describes the overall outlook, attitude, satisfaction and confidence that employees feel at work. When employees are positive about their work environment and believe that they can meet most of their needs at work, employee's morale is strengthened. If employees are unhappy about their workplace, and feel as if they cannot satisfy their goals and needs, their morale becomes negative or low.

To get the best from employees it is essential that they are provided with appropriate training on all aspects of their work. The training is an excellent way for employees to learn new skills and knowledge and to reinforce good work practices. Success of training can, therefore, be measured by the availability of opportunities to acquire the skills and knowledge needed to perform new and improve on the processes involved in performing existing tasks.

According to Cole (2002), training is a learning activity which is directed towards the acquisition of specific knowledge and skills for the purpose of an occupation or task. Therefore, investment in training and development is regarded as good management practice to maintain appropriate expertise on the job now and in the future. Training is therefore necessary to enhance the knowledge, skills and attitude of employees and this makes it easier for employees to acquire further knowledge based on the foundation gained from the training.

Sriyan (1997) views training to be transferring of information and knowledge to employees. The same author further explained training as a way of equipping employees to translate information and knowledge into practice with a

view to enhancing organization effectiveness and productivity, as well as the quality of the managing of people. He also stressed that training should be considered along with education policies and systems which are crucial to the development of human resources in an organization. Hays, R. T., Jacobs, J. W., Prince, C., & Salas, E. (1992) defined training as the systematic acquisition of knowledge (what we think), skills (what we do) and attitudes (what we feel) (KSAs) that lead to improved performance in a particular environment.

Donnelly, A. E., Clarkson, P. M., &Maughan, R. J., (1992) on their part, termed training as a continual process of helping employees perform at a high level from the first day they start to work. That implies training is designed to improve a person's skills to do the current job. Thus whether it occurs at the place of work or at a special training facility, training should always be supervised by experts during the training process. They mentioned that for training to be effective, training programmes must accomplish a number of goals including the following: First, it must be based on organizational and individual needs. Second; the training objectives should spell out which problems will be solved and finally, it must be evaluated to determine whether the training programme is working.

Robbins (1996) views training as a learning experience. Thus, training seeks a relatively permanent change in an individual that will improve the ability to perform on the job. Armstrong (2006) viewed training as planned and systematic modification of behaviors through learning events, programmes and instruction; which enable individuals to achieve the level of knowledge, skills and competencies needed to carry out their work effectively. Raynolds (2004) also

points out that training has a complementary role to play in accelerating comprehensive learning. Certo (2003) authored that after recruitment and selection, the next step in providing appropriate human resources for the organization is training. Training is the process of developing qualities in human resources that will enable them to be more productive and to contribute more to achieving organizational goals.

Also, Cole (2000) indicated that training is usually preparation for an occupation or for specific skills; it is narrower in conception than either education or development. It is therefore job performance oriented rather than personal or employee development. Gareth and Jennifer (2003) in their book “Contemporary management” defined training as teaching organizational members how to perform their current job and helping them acquire the knowledge and skills they need to be effective performers.

Training simply involves the changing of skills, knowledge, attitudes or social behaviour. It may mean changing what employees know, how they work, their attitude towards their work, or their interactions with their co-workers or their supervisor (David, DeCenzo & Stephen, 2002). For De Cieri, H., & Boudreau, J. W., (2003) training refers to a planned effort by a company to facilitate employees’ learning of job related abilities. These abilities include knowledge, skills or behaviours that are significant for successful job performance. Kramer et al (1997) demonstrated training has a positive impact for the individual and organization including increases in the earnings and further opportunities opened train employee.

Armstrong (2006) advises that there is the need to justify your training. Thus, there should be a clear reason for carrying out a training programme. According to the author, training is justified when, one, the work requires skills that are best developed by formal instruction. Two, when different skills are required by a number of people, which have to be developed quickly to meet new demands that cannot be acquired by relying on experience. Also, when the tasks to be carried out are so specialized or complex that people are unlikely to master them on their own initiative. Another reason is when critical information must be imparted to employees to ensure they meet their responsibilities. Finally, when learning needs common to a number of people has to be met, which can readily be dealt with in a training programme, for example induction, communication skills and IT skills as reflection in Ghana Audit Service in the training of Regularity Audit Manual.

From the above, the operational definition for training refers to a planned effort that seeks a relatively permanent change in an individual to facilitate learning of job related abilities which are significant for successful job performance. That is, training can be defined as an on-going process of teaching new employees the basic skills they need to perform their task effectively and efficiently. Training is a short term skill development campaign intended to impart the basic skills of work to middle and lower level employees. It focuses on teaching operational skills to the technical persons. Training program is arranged in order to provide basic knowledge and skill especially for non-managerial employees. The training arrangement involves a systematic procedures that helps

to increase the knowledge and skills of newly appointed employees and also for existing employees to develop them according to change in environment. It develops the technical know-how so as to increase employee's operating skills for performing specific job with proficiency. Improved performance implies that there has been considerable change in skill, attitudes, knowledge and behavior of employees.

Thus, all the various writers see training as impacting new knowledge, skills and attitudes to be more productive in meeting and sustaining organizational set goals and objectives of which Audit Service of Ghana is not an exception.

Objectives of training

According to Kirkpatrick et al (2006), there are many objectives of training that management may want to achieve at the end of every training program. The following some objectives of training that management do consider:

To Increase Knowledge

Training is provided especially to middle and lower level of employees. Training provides all information relating to various aspects of the organization; hence, they can develop required skill and ability to perform the assigned task successfully. It increases the level of knowledge possessed by individuals.

To Increase New Skill

Training provides opportunity for employees to impart new skills systematically so that they can perform the task successfully. The ever changing environmental forces require new and innovative skills and ideas to perform the task. Training helps employees to get acquainted with new skills and knowledge.

To Change the attitude of Workers

Another objective of training is to bring about change in the attitude of the workers towards co-workers, supervisors and the organization. Furthermore, training helps to develop healthy attitudes in them so that the good working relationship can be developed in the organization.

To Improve Organizational Performance

Training imparts new skills, knowledge and attitudes in employees so that they can perform organizational activities better than before. By such trainings, they can do job more effectively and efficiently, thereby improving the overall performance of the organization.

To Make Workers for Efficient Use of Resources

When employees are trained, they get additional skills, knowledge and techniques of handling resources. This helps them to utilize machines, tools, equipments and other organizational resources efficiently and effectively.

To Reduce Accidents

Employees can be provided with safety training measures to reduce sudden accidents. When the workers are known with the technique of handling new and sophisticated technologies, the chances of occurring accidents will be minimized.

To Provide Better Opportunity for Workers

Training is a learning process, which provides various opportunities to employees to develop the existing level of skills, knowledge, attitudes and behavioral relations. The improvement in job performance provides opportunity for growth and advancement. Due to such training, employees get opportunity for doing challenging work, work experience and promotion.

To Increase Productivity and Profit

Productivity measures an efficient relationship between input and output. Training aims to increase organizational productivity by increasing output with the limited input. Training increases the efficiency and effectiveness of employees which reduce the absenteeism, labor turnover, operating cost and wastage. This ultimately leads to high productivity thereby earning more profit.

Significance of training

According to DeSimone et al (1998), organisations go into training programmes for diverse reasons. The core motive of training is the need to respond to challenges presented by new technologies. As our technology changes at an increasingly pace, it requires new skills in improving efficiency and performance to ensure that the organization is capable of responding to the challenges of its clients or competitors which sometimes require a very different kind of programme. Also, in striving for enhanced efficiency and level of performance, training should be seen as part of the individual professional development. An organization can increase the likelihood that it will keep valued employees if it demonstrates that it is willing to invest in their professional

development by helping them gain new skills and expertise through organizational support for their training.

Training helps to ensure that organizational members have knowledge and skills needed to perform job effectively, take on new responsibilities and adapts to updated changing conditions. The social-learning model and learning principles tell us what training should provide the trainee with a given model to follow specific goals to achieve, an opportunity to perfect the skill, feedback on how well the trainee is progressing and praise for transferring the acquired skills to the job. The recommendations should guide the human resource manager in designing, implementing and operating any employee training.

Also, training should focus on ways of orienting new employees, giving recognition, motivating a poor performer, correcting poor work habits, discussing potential disciplinary action, reducing absenteeism, handling a complaining employee, reducing turnover and overcoming resistance to change. Cole (2000) further outlined some reasons why most organizations commit huge sums of money in training employees. Cole believes that training focuses on improving existing skills; increasing in the knowledge and experience of employees; improving performance with resulting improvement in productivity; improving service to customers; increasing value of individual employees' knowledge and skills; greater commitment of staff and personal growth opportunities for employees, Armstrong's (2001) reasons for effective training corroborate those given by Cole (2000).

Nickols (2003) in an article “who needs what Training?” mentioned that training is also used to communicate information, introduced new ideas, debates issues and to provide a shared experience as part of a team development effort. In support of training benefits, De Ceiri et al., (2003) stated many organizations increased their expenditure on structured training. Also, De Ceiri et al., (2003), suggested employer should give needs assessment to show what is necessary if training is needed.

Considering at the various reasons why organizations embarking on training given by Armstrong (2001), Cole (2000), Certo (2003) it could be summarised that organizations embark on training to ensure increase in output; and to motivate employees by increasing their level of competence; to improve employee skills and knowledge on the work which they are supposed to carry out; personal growth opportunities for employees and provision of higher levels of service.

Training needs assessment

A training need is a gap between “what is” and “what ought to be” regarding training and development activities. Training needs assessment is used for identifying gaps and to provide information for a decision on whether the gaps could be addressed through training. The need assessment is part of a planning process focusing on identifying and solving performance problems. These performance problems may be related to knowledge, skills and attitudes. Training needs assessment (TNA) is usually related to individual performance. A needs

assessment means that the individual assessed has a defined job performance or that an organization has defined objectives and goals.

A TNA is also used to assess an organization's training needs. The root of the TNA is the gap analysis. This is an assessment of the gap between the knowledge, skills and attitudes that organizational members currently possess and the knowledge, skills and attitudes that they require to meet the organization's objectives (Bartram, Sharon, Gibson, & Brenda 1997).

According to Boydell (1990), to identify your training needs you need to ask yourself:

Where your business wants to go?

What knowledge and skills you need to help you get there?

Which skills you already have within the business and which skills are you missing?

In order to fully understand all training requirements one should:

Identify what you want to achieve by implementing a training programme.

Ensure your objectives are SMART - Specific, Measurable, Achievable, Realistic and Time-bound.

Involve staff - ask what training they feel they require, and explain the benefits of training.

Carry out a full audit of the skills you already have in your business. Some staff could have interests and qualifications that you didn't know about and that they are not currently using.

Once it can be established which skills are missing, then the organization can identify what training is required to fill that gap. It is important to note that training should be applicable to the job, relevant to the person carrying out the job and tied to business objectives. It is equally important to note that employees can require training for a variety of reasons, which usually fall into two categories:

Training to fill a “performance gap” as identified during the performance management process.

Training to fill a “growth gap”, that is, to be promoted or be able to fill another open position in the organization.

Methodology

The study organisation.

The Ghana Audit Service was established on a legal base as the Supreme Audit Institution (SAI) of the confederation bound only by the constitution and the law. The Ghana Audit Service has five (5) main departments. The Auditor-General of Ghana is the head of the Ghana Audit Service. A Deputy Auditor General (DAG) is in charge of each department. These departments are as follows:

Central Government Audit Department

The CGAD has the primary responsibility for the audit of all the Ministries, Departments and Agencies (MDAs) of Central Government, including Ghana’s foreign mission abroad. For this purpose, the Audit Service has office in most MDAs are carried out by offices located in those Regions and Districts.

Commercial Audit Department

The CAD is responsible for the audit of Public Boards, Corporations, the Bank of Ghana, tertiary and other Statutory Institution.

Educational Institution and District Assemblies

EIDA is responsible for the audit of entities including all the Metropolitans, Municipal and District Assemblies, Pre-University Public Education Institution, Traditional Councils.

Performance Audit Department

This department is made up of three sections, namely: Performance Audit, Special Funds Audit, and Information Technology Audit. Section 13(e) of the Audit Service Act 2000, (Act584) mandates the Auditor General to audit programmes and activities of public offices with due regards to economy, efficiency and effectiveness in the use of resources.

Finance and Administration

This department provides support services to all audit staff across the country. It is made up of units such as Accounts, Budgets, Payroll, Human Resource, IT Technical, Training and Human Resource Development, Estates, Procurement, Transport, Security, Stores and Correspondence.

Other Units

There are other units which come directly under the Auditor-General's office such as Internal Audit, Legal, Public Affairs, Quality Assurance, Parliamentary and Planning, Research, Monitoring and Evaluation Unit.

Regional and District Audit Offices

Apart from the five main departments in the Service there are 10 Regional offices located in the various Regional Capitals and there are also 94 District Audit offices countrywide. The Regional offices are headed by Assistant Auditor General whereas the District office are headed by Directors and some cases Assistant Directors (Ghana Audit Service Plan, 2010)

Therefore, for an effective training to be done a training need analysis must be undertaken to know the kind of training needed by the Ghana Audit Service. To be effective and efficient, all training programs must start with a needs assessment. Long before any actual training occurs, the training manager must determine the: who, what, when, where, why and how of training. To do this, the training manager must analyze as much information as possible about the following:

Organizational culture including its goals and objectives.

Jobs and related tasks that need to be learned.

Competencies and skills that are need to perform the job.

Individuals who are to be trained

The assessment begins with a "need" which can be identified in several ways but is generally described as a gap between what is currently in place and what is needed, now and in the future. Gaps can include discrepancies/differences between:

What the organization expects to happen and what actually happens.

Current and desired job performance

Existing and desired competencies and skills

An effective need analysis helps us determine the training design and method to be used in order to achieve our training goal.

To achieve the mission statements of the Audit Service of Ghana, partners donor support and part of its budgetary allocation has been earmarked for the training purposes to enhance Audit Staff capacity to discharge their duties effectively, efficiently and economically so as to achieve the vision and mission statement of the service. To this regards, board and top management has the mandate to undertake a regular organisational development assessment to identify gaps and challenges confronting them to promote effective and right training to build their capacity to perform their functions more effectively.

Designing methods and materials for training

During the design phase which is usually closely integrated with the development phase, trainers work from learning goals to design a training system that learners and trainers can implement to meet the learning goals. This phase, according to McNamara (1997), typically includes identifying learning objectives which culminate in reaching the learning goals, needed facilities, necessary funding, course content, lessons and the sequence of lessons. The various training media are selected, e.g., instructor-led, computer-based, World Wide Web-based, self-directed, interactive and computer-based, or multi-media. Course content is often piloted during the development phase, or initially tested, to ensure the content is understandable. Therefore, this design phase can also include identifying evaluation criteria to evaluate if course content is understandable by learners.

Some considerations during this phase are:

1. How complex is the training that is needed?
2. How much time do learners have to learn the new knowledge and skills?
3. How much money is available to pay for the training, whether in-house or using a consultant?
4. How capable are learners to undertake the training?
5. What are learner's learning preferences and styles?

Some typical training methods

After the determination of training needs, setting, training objectives and designing training programs, the training programs need to be implemented. In this regard, we can assume numbers of training methods. The selection of best method depends upon the purpose and objective of training. The most commonly used methods of training can be group under two main umbrellas of which any other training method may fall directly under one of these umbrellas or both. They are:

On-the-job Training (OJT)

OJT is the most commonly used method of employee training which is concerned with the philosophy, "Learning by doing". OJT method is suitable for imparting operative or technical skills to operative personnel. This places the employees in the actual work environment and trainees are provided with knowledge, skill and abilities of performing different tasks. They get such knowledge while using actual machines and equipments. Those jobs which are either difficult to stimulate or can be learned quickly by watching and doing are

trained through on-the-job training method. Following methods may be used under on-the-job training: Apprenticeship, Coaching, Internship, Job assignment, Job rotation, Mentoring, Directed learning, Orientation of new jobs or roles, Peer-based method etc

Off-the-job Training

Off-the-job training is another method of employee training which is concerned with the arrangements organized away from organizational work station. It takes place outside the work station and is mostly classroom base. The trainees focus on learning experience by going under training outside the organizational work place. The trainees are removed from the stress and demands of workplace as the training program is organized away from organisational workplace. It consists of a number of techniques classroom lectures, films, demonstration, case studies and other simulation exercises. It is concerned with providing both knowledge and skills in doing certain jobs. The workers are free of tension and work hurdles when they are learning, so that they can learn better. Following methods may be used under off-the-job training: Career counseling, Continuous learning, Formal courses, Lectures, Professional organization, Distance learning.

According to McNamara (1997), training methods are either on-the-job, implemented outside the organization or a combination of both. The following is a brief overview of rather typical methods of training:

Apprenticeships

For centuries, apprenticeships were the major approach to learning a craft. The apprentice worked with a recognized master crafts person. Particularly during times of low unemployment, businesses are eager to get any kind of help they can find. Seeking an apprenticeship may be a very useful and effective way to eventually develop a new skill (McNamara, 1997).

Apprenticeship varies greatly across countries, in terms of both quantity (numbers trained) and quality (skill content); and across sectors and occupations within countries, in terms of its provision and finance by employers (Wolter et al, 2011).

Career Counseling

Learners have the opportunity to work with their supervisors to develop career plans which identify areas for improvement or advancement, and how those areas can be addressed and when (McNamara, 1997).

Coaching

Coaching is becoming a very popular means of training, and often includes an experienced person working one-on-one with the learner to conduct a needs assessment, set major goals to accomplish, develop an action plan, and support the learner to accomplish the plan. The learner drives these activities and the coach provides continuing feedback and support (Noe et al, 2010).

Continuous Learning

Continuous learning is learning how to learn. Typically, this involves developing skills in reflection, which is the ability to continually inquire and think

about experience to draw conclusions and insights. It also involves the ability to conceptualize the learning process. Continuous learning is often associated with the concepts of systems thinking and organizational learning (McNamara, 1997).

Formal Courses

Universities, colleges and training centers often have a large number of courses in management, professional and personal development. If the learner is looking to build a skill, then he or she must actually apply new information from these courses otherwise, the learner is collecting information (hopefully, knowledge), rather than building skills.

Internships

Internships are offered usually by organizations to college students wanting to find work experience during the summer months. The internships offer precious, real-life job experience and the organizations often get skilled, highly dedicated service. Many times, interns go on to be hired by the organizations, as well. An internship is a form of experiential learning that integrates knowledge and theory learned in the classroom with practical application and skills development in a professional setting. Internships give students the opportunity to gain valuable applied experience and make connections in professional fields they are considering for career paths; and give employers the opportunity to guide and evaluate talent (www.naceweb.org)

Job Assignments

Job assignments are wonderful opportunities from which to learn. To cultivate learning, consider having employees to write short reports, including an

overview of what they did, why they did it, what areas of knowledge and skills were used, how the job might have been done better, and what areas of knowledge and skills would be needed to improve the job.

Job Rotations

This can be one of the most powerful forms of development, allowing learners to experience a broad range of managerial settings, cultures and challenges (Daft et al, 1983).

Lectures

Lectures, or focused presentations by experts on subject matter, are held in a wide variety of locations, not just in classrooms. Professional associations often bring in speakers. Guest lectures are often sponsored by local universities, colleges and training centers, and announced to the public. Many times, the lectures are repeated over local radio and television.

Mentoring

Hopefully, learners find experienced managers in the workplace who are willing to take learners “under their wing” and provide ongoing coaching and mentoring (McNamara, 1997)

On-the-Job Training

This form helps particularly develop the occupational skills necessary to manage an organization, e.g., to fully understand the organization's products and services and how they are developed and carried out (McNamara, 1997).

Other-Directed Learning

This includes having someone other than the learner identify the training goal, methods to achieve the goal, and approaches to evaluating the training and progress toward achieving the training goal (Raynold, 1992).

Orientation to New Jobs or Roles

A carefully developed procedure for orienting new employees is very helpful for getting employees “off on the right foot” when starting their jobs.

Peer-Based Methods

This includes formats where peers focus on helping each other learn, e.g., by exchanging ongoing feedback, questions, supportive challenges and materials.

Professional Organizations

A wide variety of professional organizations often offer courses, seminars, workshops and sessions from conventions.

Self-Directed Learning

Highly motivated learners can usually gain a great deal of knowledge and skills by identifying their own learning objectives, how to meet those objectives and how to verify that they've met the objectives, as well (McNamara, 1997)

Tutorials

Tutorials include guidance to proceed through learning some technique or procedure, e.g., a tutorial on using a computer software package (Raynold, 1992).

Training Courses and Workshops

Workshops, seminars, convention sessions, etc. are useful, in particular, for highly focused overviews of a particular subject or training about particular procedures.

Workshops

Workshops typically include some hands-on practice by the learner, and can be very practical means to learn a certain technique or procedure (Raynold, 1992).

Distance Learning

Distance learning is where the learner is geographically removed or distanced from the source of the learning. An example is a correspondence course where a training organization sends training materials via postal mail to the learner who returns completed assignments over postal mail. Another example is “e-learning” where a learner uses a variety of computer and networking technologies to access (often remote) training materials, interacts with learners (McNamara, 1997).

Online Learning

Online learning (or eLearning) is where a learner uses a variety of computer and networking technologies to access (often geographically remote) training materials, interact with learners, etc. Note that not all online learning or e-learning is distance learning, for example, a learner might use an interactive CD-ROM on his or her computer.

Training methods are critical to the success of organizational programmes. The only general rules for conducting training programmes are that first, the

courses should continually be mentioned to ensure that they are proceeding according to the plan and within the agreed budget and second, all the training should be evaluated after the event to check on the extent to which it is delivering the required results. This is the job of whoever has the responsibility for employee development, which should be required to report on progress against plan at regular intervals. There are, however, a number of considerations that affect the conduct of training for specific occupations, and those concerning managers and team leaders, these are dealt jointly because the basic principles are similar. Special approaches may be used for particular group of employees.

Armstrong (2000) mentioned the three phases of skills training as; Basic training trainees receive training in basic skills in a basic training workshop. These training should consist of a series of modules. Clearly, the standard modules should be chosen on the basis of an analysis of the skills required and additional modules should be specially developed if necessary.

General training – trainee are given experience in a number of different departments, processes or operations to consolidate training. Final training – trainees settle down in the department of their choice, or the department for which they are best fitted. The aim is to ensure that they are equipped to apply their learning in normal working conditions and at the pace and level of quality expected from a fully experienced and competent individuals.

According to Robbins and Coulter (2002), managers are responsible for deciding what type of training employees need, when they need and what form

that training should take. They further group employee's skills into three categories:

Technical: this includes basic skills – the ability to read, write and do math computations as well as job-specific competencies.

Interpersonal: this often includes learning how to be a better listener, how to communicate ideas more clearly and how to reduce conflict.

Problem solving: when the skills of employees are deficient, managers might want to improve them through training. This would include participating in activities to sharpen logic, reasoning, and skills at defining problems.

However, their view on training methods state that most training takes place on the job because this approach is simple to implement and is usually inexpensive. Besides on the job training can disrupt the workplace and result in an increase in error while learning takes place.

Effective training and quality job performance

Implementation of formal training programmes offers several potential advantages to quality job performance in organizations. For example, training helps organisations create pools of qualified replacements for employees who may leave or be promoted to positions of greater responsibility. It also helps ensure that organisations will have the human resources needed to support organisational growth and expansion. Furthermore, training can enable small organisations to make use of advanced technology and to adapt to a rapidly changing competitive environment. Finally, training can improve employees' efficiency and motivation, leading to gains in both productivity and job

satisfaction. All of these benefits are likely to contribute directly to an organisation's fundamental financial health and vitality (Ambler, 2006).

Effective training and development begins with the overall strategy and objectives of the small organisation. The entire training process should be planned in advance with specific organisational goals in mind. In developing a training strategy, it may be helpful to assess the organisation's clients and competitors, strengths and weaknesses, and any relevant industry or societal trends. The next step is to use this information to identify where training is needed by the organization as a whole or by individual employees. It may also be helpful to conduct an internal audit to find general areas that might benefit from training, or to complete a skills inventory to determine the types of skills employees possess and the types they may need in the future. Each different job within the company should be broken down on a task-by-task basis in order to help determine the content of the training program (Schwartz, 2000).

In measuring the effectiveness of training, researchers have typically relied upon the subjective reactions of participants (Heppner & Reeder, 1984; Pritchett, Clay, & Nichols, 1984; Twale & Muse, 1996). Other measures that have been used previously include the performance of task activities within the context of training programmes (Baker & Titus, 1982; Forney, 1986) and follow-up questionnaires designed to assess trainees' subsequent emotional states (Winston & Buckner, 1984) or their ability to apply programme content to hypothetical situations similar to those encountered on the job (Schuh, Stage, & Westfall, 1991). With the exception of one study by Upcraft and Pilato (1982), in which

ratings of job performance were used as a criterion, there appears to have been little or no published research dealing with the impact of training on actual job performance.

Importance of training on job performance

Training is one element many corporations consider when looking to advance people and offer promotions. Although many employees recognize the high value those in management place on training, some employees are still reluctant to be trained. Training offers more than just increased knowledge. It offers the added advantage of networking and drawing from others' experiences and, therefore, becomes uncommon to hear excuses regarding why someone has not received training (Choo, 2007).

Training in an organization can be mainly of two types; Internal and External training sessions. Internal training occurs when training is organized in-house by the Human resources department or training department using either a senior staff or any talented staff in the particular department as a resource person (Bowley, 2007).

On the other hand, external training is normally arranged outside the firm and is mostly organized by training institutes or consultants. Whichever training, it is very essential for all staff and helps in building career positioning and preparing staff for greater challenges (DeCenzo, 1998). While the applications of training are different as the functions and skills required by an organization, several common training applications can be distinguished, including technical training, sales training, clerical training, computer training, communications

training, organizational development, career development, supervisory development and management development (Mondy et al., 1990).

Adeniyi (1995) is of the opinion that for every employee to perform well, there is the need for constant training. The right employee training, development and education provide big payoffs for the employer in increased productivity, knowledge, loyalty, and contribution to general growth of the firm. The reasons behind employee training and development cannot be overemphasized. One can easily deduce some reasons behind firms engaging in training and developing their staff. Some of the reasons thus are;

When needs arise as a result of findings from the outcome of performance appraisal

As part of professional development plan

As part of succession planning to help an employee be eligible for a planned change in role in the organization

To adapt and inculcate a new technology in the system

Because of the dynamic nature of the organisations and changing Transfer of training

For training programmes to be successful must be able to apply their new skills and knowledge to the job. Despite research efforts, there is a growing concern over the transfer problem. According to Cascio (1986), transfer of training refers to the extent to which knowledge, skills abilities and other characteristics learned in training can be applied on the job. Looking at how transfer for training can be enhanced. Noe et al., (1994) are of the view that

managers play important role in ensuring transfer of training and as such is order to prevent managers from sidelining trainees from applying their new skills and knowledge which they acquired from training, it is necessary to use managers as trainers so that they will encourage the employees to apply their new skills and knowledge which they acquired on the job. The writers continue to stress that apart from this technique as a means of ensuring transfer of training, it is also necessary for trainers to hold monthly meetings with trainees in order to discuss the problems and success in using their new skills on the job. When problems faced by the trainees in applying their new skills are identified through the meeting between the two parties, then corrective action must be taken so that this will pave way for the trainees to apply their new skills.

It has been argued by Reynolds (2004) “The transfer of expertise by outside experts is risky since their design is often removed from context in which work is created”. This is a fundamental problem and applies equally to internally run training courses where what has been taught can be difficult for people to apply in the entirely different circumstances in their workplace. According to Armstrong (2006), this problem can be tackled by making the training as relevant and realistic as possible, anticipating and dealing with any potential transfer difficulties. To him transfer is more likely if systematic training and “just-in-time training” approaches are used.

Evaluating training programme

It is easy to generate a new training programme, but if the training effort is not evaluated. It becomes difficult to ascertain the cost and benefit associated

with the training programmes. It would be good if all organizations could boast of returns on investments in training. Training evaluation is a systematic process of collecting information for and about a training activity. This information can then be used for guiding decision making and for assessing how well the course is progressing and objectives are being met. Evaluation is not merely an activity at the end of the training course, but is an on-going process throughout the training.

To Certo (2003) after the training program has been completed, management should evaluate its effectiveness. Because training programs represent investment, costs including materials, trainer time, and production are loss while employees are being trained rather than doing their jobs.

Basically, management should evaluate the training programme to determine if it meets the needs for which it was designed. Answers to questions like the following help determine training programme effectiveness:

Has the excessive reject rate of products declined?

Are deadlines being met more regularly?

Are labours costs per unit produced decreasing?

If the answer to such questions is yes, the training program can be judged as at least somewhat successful, though perhaps its effectiveness could be enhanced through certain selective changes. If the answer is No, significant modification to the training programme is warranted. Also, Cole (2000) pointed out that the evaluation of training is part of the control process of training. To him evaluation methods aim to obtain feedback about the results or outputs of

training, and to use this feedback to assess the value of the training, with a view to improvement, where necessary.

Further to the above like any other control process, training evaluation is firstly concerned with setting the appropriate standards of training. These may take the form of policies, objectives adherence to external standards and standards of trainer-training and qualification. Clearly, the more precise the standards set, the easier it is to evaluate the success of training.

According to Armstrong (2001), it is important to evaluate training in order to assess its effectiveness in producing the learning outcomes specified when the training intervention was planned and to indicate where improvement or changes are required to make training even more effective. Turning attention to some of the benefits of training evaluation as commented by Attwood (2002), thus there are several benefits an organization may derive from conducting training evaluation such as determining the financial benefits and costs of the programme and also provides feedback about trainees' performance which can be used in subsequent training.

Other contributors such as Noe et al., (1994) talked about the benefits of evaluating training programmes help to identify whether the programme is meeting the objectives, enhancing learning and resulting in transfer of training to the job. Also, Pynes (1997) and Cascio (1986) have proposed four levels upon which training programmes can be evaluated. The first level is measuring the participant's reaction to the training programmes. The second level measures whether learning has occurred as a result of attending the training signifying did

the training impart knowledge, skills and abilities that were deemed important?
The third level attempts to measure whether participants have been able to transfer to their jobs the skills, knowledge and attitudes they learned in training.
The fourth level of evaluation attempts to measure the impact the training has had on the organization.

Kirkpatrick (2006) has suggested four levels of evaluating training programmes as follows:

Reaction: – how training participants react to it. A client satisfaction measure.

Learning: - the extent to which participants change attitudes, increase knowledge and/or increase skills.

Behaviour: - the extent to which change in behaviour occurred

Results: - the final results that occurred as a result of training.

In support of the Kirkpatrick view on evaluating training, Marcotte et al., (2002) in their occasional paper on Training Issue No. 10, proposed a new evaluation model as an improvement on Donald, which stated same four levels.

With De Cenzo and Robbins (2002), evaluating training effectiveness we need to develop substantive data to determine whether training effort is achieving its goals: that is, if it is correcting the deficiencies in skills, knowledge, or attitudes that were assessed as needing attention. To them, critical to any training activity is proper effectiveness evaluation. Thus evaluation methods can be classified as reactions of participants or managers, test-retest method, pre-post performance method and experimental-control method. Evaluation criteria should include reaction, learning, behaviour and results.

In considering which of these methods an organization should use, Noe et al., (1994) outlined certain factors that need to be appreciated:

Organization norms regarding evaluation

Costs of designing and conducting an evaluation

The need for speed in obtaining programme effectiveness information

Purpose of training.

Despite these factors which need to be considered when choosing a particular method of evaluation as outlined by Noe et al., (1994), one can realise that Kirkpatrick (2006), De Cenzo and Robbins (2002), Pynes (1997) and Cassio (1986), are of the view that the four levels of evaluating training is crucial in evaluating training effectiveness. Other writers such as Crane (2002), Pratt and Bannet (1990) are also of the view that the most refined method of evaluating training is to measure performance before and after training for both a group and an experimental group.

According to the literature reviewed, the key to successful training is determining what exactly is expected or needed in the training session whether or not the training was successful. Determining training needs will pinpoint the strengths and weaknesses within an organization's structure and help determine who needs what kind of training.

A post-training quality survey will ensure providing the most effective training for employees. In other to accommodate the many needs of organizations around the world, carrying out proper training needs analysis tend to provide tremendous advantages for organisations. It does improve client services and

employee productivity; motivate staff and keep operation current. Training needs analysis can also be used to provide shared experiences as part of a team development effort. Therefore, it is more than a simple remedy for knowledge or skill deficiencies and provides feedback for analysis basis. However, improper training needs analysis affects the organization in delivering results. Thus improperly trained employees can cause severe damage to professionalism and credibility of an organization and even hamper progress.

According to Kirpatrick et al., (2006), behaviour change brought about by the training function can be change of skill, change of knowledge and change of attitude. Therefore; evaluation is the way of measuring the effectiveness of a training program. Kenney et al, (1992), states that the first stage of evaluation is done during and at the end of the training. The purpose of evaluation is to ensure the training achieves its objective. It identifies what effect training has on the individual.

According to Beardwell et al., (1993), training evaluation can be done in several ways. This is aimed at longer term and wider impact of the training. It gives the answer of how much of the training has been retained and use by the trainee at the work place after a period of time. The period of time could be a few weeks, some months or even longer. Some of the ways stated by Beardwell et al., (1993) are as follows;

Interviewing:

After the completion of a training program, the trainees can be interviewed. If the training event was an external event, the departmental manager

can conduct the interview. The interview could be either structured or unstructured. In a structured interview, the manager should have a list of prepared questions that he may ask to the staff that were part of the training program.

Observation:

The departmental manager may observe the member of staff whether there is a change in his or her performance. For example, a member has attended a time management training program, the manager may observe the way he or she priorities the work, to see if there is a change.

Questionnaires:

Comprehensive questionnaires could be used to obtain opinion reactions, views of trainees.

Tests:

Standard tests could be used to find out whether trainees have learnt anything during and after the training.

Calculating the effect:

This is done in significant areas like employees' turnover, absenteeism and performance can be examined to see if there has been any improvement after training.

The cost benefit analysis:

Should be carried out at two separate times. During the development of training program, the cost and benefits of the training should be estimated and actual cost and benefits are analysed at the end of the course.

Effective training

It brings along its associated benefits such as minimizing learning cost, improving individual, team and corporate performance in terms of output, quality speed and overall productivity, and also improving operational flexibility by extending the range of skills possessed by employees (multi-skilling), attracting high-quality employees by offering them learning and development opportunities, increasing their levels of competence and enhancing their skills, thus enabling them to obtain more job satisfaction to gain higher rewards and to progress within the organization.

Other benefits are as follows: increasing commitment of employees by encouraging them to identify with the mission and objectives of the organization, helping to manage change by increasing understanding of the reasons for change and providing people with knowledge and skills they need to adjust to new situation, developing a positive culture in the organization, i.e. orientated towards performance improvement and providing higher levels of service to clients.

Impact of training on job performance

According to the Organization for Economic Co-operation and Development (OECD) Employment Outlook 2004, policies aimed at enhancing workers' skills contribute to an improvement in employment performance. Lifelong learning is shown to be a vital element in employment strategies.

Unemployment

Unlike data at the aggregate level, training at an individual level has a positive effect on unemployment. Individuals who received training in the

previous two years have, on average, lower unemployment rates than those who did not receive training in the same period (Noe, 2001).

The view that, training may not necessarily be associated with overall lower unemployment rates, it can possibly be associated with a lower individual probability of unemployment which suggests that some displacement might be at work. Potential displacement effects can influence the risk and the extent to which gains enjoyed by individuals upgrading their skills and the employment prospects of other individuals who do not participate in training.

Therefore, lifelong learning policies, if well targeted for specific groups, can be effective in improving the labour market performance of these groups, and can form part of a general strategy to reduce unemployment traps.

Impact on Wages

Across Europe, the impact of training on wages ranges from practically zero to an almost 5% increase in Portugal. Wage growth as a result of training is only clear in the case of highly educated employees. Increases in income following training appear to be lower for women than for men. An important question regarding potential wage growth is whether better skills gained through training are transferable across jobs and employers. Other studies confirm that wages are likely to increase after a job change, based on training record.

Impact on Employment Security

Training can have a positive impact on perceived job security;

Training from a previous job also has a greater impact on perceived job security;

The impact of training is particularly strong in the case of both older and low-educated workers.

Workers who previously received education or training tend to leave their work more often for better jobs, and are less likely to leave on an involuntary basis. Trained workers have greater chances of finding a permanent job. The benefit of training for workers with less than upper secondary education cannot be overemphasized. In general, a favorable outcome of training is much lower for women than for men (Laird, 1985).

Training before job loss tends to reduce the length of unemployment and increases the probability of re-employment. The chances of getting another job are higher when the training provides transferable competences. Workers who receive training or education in the year before losing their job are more frequently re-employed two years later than their untrained peers. This impact is even stronger in the case of workers with lower educational attainment.

Emery (2000) indicates that Positive Training and Development is the framework for helping employees to develop their personal and organizational skills, knowledge, and abilities. The focus of all aspects of Human Resource Development is on developing the most superior workforce so that the organization and individual employees can accomplish their work goals in service to customers (Emery, 2000).

Daft (1983) mentioned that all employees want to be valuable and remain competitive in the labour market at all times. This can only be achieved through employee training and development. Employees will always want to develop

career-enhancing skills, which will always lead to employee motivation and retention. There is no doubt that a well-trained and developed staff will be a valuable asset to the organisation and thereby increasing the chances of his efficiency in discharging his or her duties (Daft, 1983).

The purpose of this study will be to further explore the relationship between training and improvement of job performance, with attention to the frequency of both productive and counterproductive behaviours addressed in training. It is hypothesized that significant overall gains would be found in participants' knowledge of subject matter following training, and that knowledge gained in training would be positively associated with productive behaviors on the job and negatively associated with counterproductive behaviours.

Benefits of training

As long as an organization exists, training forms an integral part of the day to day running of the organization and both new and existing employees need training in order to function well. Many new employees can be equipped with most of the knowledge, skills and attitudes needed to start work, but others may require extensive training to ensure their effective contribution to the organization. Training does not only benefit the employee but the employer and the organization as a whole. Some of the benefits of training to the individual, employee and organization as a whole according to Cole (2002), are indicated below;

First, training helps in the individuals' development and growth as well as creating positive attitudes and behaviours in them. Organizations instill in their

employees the attitudes and behaviour expected from them which in the long run boost the company's image.

Second, the training given to employees keep staff highly motivated as new skills and knowledge gained helps reduce boredom and keeps the employees right on their toes as they know they are valuable enough for the employer to invest in their training. When the employee is motivated, there is increased morale, job satisfaction and less employee turnover. Organisation also awards certificates to trainees for completion of the training program and also awards certificates to its trainers for carrying out the training effectively and efficiently.

Third, training of employees gives the organisation a competitive edge over its competitors and to stay ahead of the competition in this continuously changing world as there is increase in innovation which is exhibited in their strategies and services. Employees gain confidence and find direction which reflect in the way they work and relate to customers.

Fourth, training helps save the organization money as the training helps the employees to be more efficient and effective, working diligently to increase the organisation's productivity resulting in financial gain. It also helps to increase the capacity to adopt new technologies.

Fifth, training gives a feeling of personal satisfaction and achievement, and broadens opportunities for career progression.

The current study therefore proposes to explore the extent of the various forms of training and its impact on the job performance of Audit Service of Ghana. It seeks to either confirm and or expand previous research findings. This

would be accomplished by means of the integrative model as presented in the objectives and any antecedent features discovered from the literature.

In conclusion, training is an area one cannot do away with since it impacts positively on job performance and therefore one must not ignore it. Having a well-structured training needs, put in place Audit Service Ghana to be one of the leading Supreme Audit Institutions in the world, delivering professional, excellent, and cost effective auditing services.

CHAPTER THREE

METHODOLOGY

Introduction

The previous chapter reviewed relevant literature on training. The chapter focuses on the description of the design of the study; procedures for conducting the research; the methods of analysis; and the research constraints or problems. Thus, the research methodology clearly states the approach used to collect data from respondents, main variables from questionnaires administered as well as the limitations of the data collection method used as basis for reference and interpretation.

Design of the study

Research design is the structuring of investigation aimed at identifying variables and their relationship to one another. It is an outline that serves as a guide to the researcher in his effort to generate data for his study. It also helps to explain to respondents the essence of the research and to assure them that it was purely for academic purpose. The general structure and writing style was the research design used. This design will help obtain information relevant to the research problem and to accurately describe and assess meanings related to a phenomenon. Respondents were assured that all information provided would be confidential and not used for any other purpose except that which was stated and also assured the respondents of anonymity. Distribution of questionnaire would be on random basis with no discrimination to sex, qualification or position.

It enables the respondents fill questionnaires at their own convenience and in a relaxed manner where relevant information could be provided i.e. giving more accurate answers to questions. Again, the respondents were confident due to assurance of confidentiality and anonymity which enabled them provides much information as possible because they were freed and comfortable to do so.

Data collection procedure

The study used primary and secondary sources of data and the data was collected using questionnaires to identify issues relevant to the research and this is to help the researcher answer the main research question of whether the performance of employees changes or remains the same after training programs in the Audit Service of Ghana. The questionnaires were administered to one hundred (100) employees. The sample size of 100 was small for the kind of study intended but time and financial resource constraints made it imperative to restrict the sample to the size.

Population

The staff strength of Audit Service of Ghana is one thousand seven hundred and sixty (1,760). Audit Service of Ghana currently has ninety-four (94) branches and only permanent staffs were randomly sampled for the study which included Directors, Assistant Directors, Principal Auditors, Senior Auditors, Auditors and Senior Examiners of Account. The study concentrated in the Winneba District office and some randomly selected District offices such as Apam, Saltpond, Swedru, Cape Coast and Elmina District office in the Region.

Sample size

Respondents of the study is made up of the existing employees of the Ghana Audit Service in the Central Region, the staff of Winneba District office was used and staffs also randomly drawn from the selected District offices within the Region. Due to challenges such as inadequate resources, limited time allocated for the research etc a sample size of one hundred (100) was randomly selected and was used. Which consisted of employees at all level in the service within Central Region. A probability sampling technique was used in the sampling of the staff for the study.

Instrument for data collection

The instrument used for the collection of data for the purpose of this study was questionnaires. The questionnaires were both closed and open ended questions which contained relevant questions for the purpose of this study. The use of questionnaires for the study was as a result of the following:

The fact that it provides more practical information

Large amounts of information can be collected from a large number of people in a short period of time

Is relatively cost effective

Also the results of the questionnaires can usually be quickly and easily quantified by either a researcher or through the use of a software package.

The data obtained from completed questionnaires were analysed and used. The questionnaires were administered to the respondents to gather information on the existence of training programs for employees, the effectiveness of the training

programmes, the challenges of these training programmes and the impact of training on staff performance. In all, one hundred (100) questionnaires were administered. Questionnaires consisted of fourteen (20) questions. The questionnaires consisted of questions relating to personal data of respondent, assessing training needs of Ghana Audit Service (GAS), determining the methods and designs appropriate to achieve the desired training outcome of GAS, evaluating training programmes of GAS in relation to staff performance, assessing the significance of training programs in GAS and also questions seeking to assess the impact of training on staff performance.

Data collection method

The method of data collection for this research was mainly the primary sources. There was the need to obtain first hand data from targeted respondents to ensure objectivity with the data analysis. The research was qualitative and quantitative in nature, the use of questionnaires and structured interview were adopted to gather data from one hundred respondents. There were five parts of the questionnaire for all staff: personal data of respondent, assessing training needs of Ghana Audit Service (GAS), determining the methods and designs appropriate to achieve the desired training outcome of GAS, evaluating training programmes of GAS in relation to staff performance, assessing the significance of training programs in GAS

Two enumerators supported the researcher to administer the questionnaires over one week. Prior to field work, they were briefed on the research specific objectives, clarity and interpretation of questions.

Constraints to data collection

As a result of the field working nature of the Audit Service staff, it made it very difficult to track respondents, which took the researcher a longer period to complete questionnaires since most of the staff moves to their clients early in the morning and close late.

Data analysis

Even though several research analysing tools were available, the researcher opted for Statistical Product and Service Solution (SPSS) to analyse the completed data gathered because it was relatively simple and easy to use. The multivariate and chi square test techniques were used to analyse the data. The Chi-square statistic is a non-parametric (distribution free) tool designed to analyze group differences when the dependent variable is measured at a nominal level. Like all non-parametric statistics, the Chi-square is robust with respect to the distribution of the data. Specifically, it does not require equality of variances among the study groups or homoscedasticity in the data. It permits evaluation of both dichotomous independent variables, and of multiple group studies. Unlike many other non-parametric and some parametric statistics, the calculations needed to compute the Chi-square provide considerable information about how each of the groups performed in the study. This richness of detail allows the researcher to understand the results and thus to derive more detailed information from this statistic than from many others. However, the multivariate analysis technique consist of a collection methods that can be used when several measurement are made on each individual or object in one or more samples. Variables are

measured simultaneously on each sampling unit. Typically, these variables are correlated. Multivariate technique will be less useful if the variables or measurement do not correlate. The goal of many multivariate techniques is simplicity, that is, we express what is going on in terms of a reduced set of dimensions.

To ensure logical completeness and consistency of responses, data editing was carried out by the researcher; identified mistakes and data gaps were rectified as soon as possible.

The tool made the determination of the mean, standard deviation, mode and median as well as the plotting of graphs and pie charts easy and understanding. The data having been processed by SPSS computer software was analysed using descriptive statistics and presented in the form of tables, frequencies, percentages, charts among others for easy understanding of the study.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter deals with the presentation and discussion of the results that were drawn from the data collected in order to find answers to the research questions. The chapter is in two sections. It comprises discussions of both preliminary and major findings. The results are discussed in relation to the research questions as well as the literature review.

Respondents' background characteristics

This section basically gives background information about respondents. This seeks to have adequate details of respondent with respect to their sex, age, and work experience to aid easy analysis of data.

Table 1: Respondents' background characteristics

Sex	Frequency	Percentage
Male	71	71.0
Female	29	29.0
Age		
20-30	10	10.0
31-40	80	80.0
41-50	6	6.0
51 and above	4	4.0
Years of experience		
1-5	10	10.0
6-10	86	86.0
Above 10	4	4.0
Total	100	100

Source: Field data 2015

The results in Table 1 indicate that majority of the respondents were males representing 71 (71.0%) and 29 (29.0%) were females. This means that there were more male respondents than female in the Audit Service of Ghana in the selected Districts in the Central Region of Ghana.

With regard to age of the respondents, the results suggest that most of the respondents 90 (90.0%) in the Audit Service of Ghana in the selected districts in the Central Region of Ghana were within the ages of 20-40 years. This is a good indication since the employees of the service can be described as youthful who have the energy to work and also remain with the service for a longer period.

This study was equally interested in finding out the number of years of experience of the respondents in the Audit Service of Ghana in the selected districts in the Central Region of Ghana. The results indicate that the majority 86 (86.0%) of the

respondents had 6-10 years of experience in service, while 10 (10.0%) had between 1-5 years of experience, and 4 (4.0%) of the respondents had above 10 years of experience. The results revealed that the respondents had at least some level of experience in Audit Service of Ghana. Since most of them have been in the field for over 5 years, these years of experience are long enough to conclude that they have gained much experience for their job and will be able to determine the impact of training on staff performance in Audit Service of Ghana.

Types of training provided by Ghana Audit Service staff

The study sought to find out from the respondents the type of training they received from the Audit Service. The responses of the respondents are presented in Table 2.

Table 2: Type of training received from Ghana Audit Service

Type of Training	Frequency	Percentage
Employee orientation	15	15.0
Mentoring	27	27.0
Refresher	5	5.0
On-the-job training	33	33.0
External training	20	20.0
Total	100	100.0

Source: Field data, 2015.

The results from Table 2 showed that, most of the respondents (33.0%) had received on-the-job training, while the least received training is refresher. The results revealed that the respondents had received some type of training necessary

to have impact on their job performance. On-the-job training (OJT) according to Wener and DeSimone (2006) involves conducting training at a trainee's regular work-station (desk, machine) and is regarded as the most common form of training received by employees. Any type of one-on-one instruction between co-workers or between the employee and supervisor whether employee is still performing his/her job can be classified as On Job Training. On-the-job training has been promoted as a means for organisations to deal with the shortage of applicants who possess the skills needed to perform many current jobs.

The result of this study reveals that, the respondents have received some training in Auditing in the forms of on-the-job training, mentoring, external training, and through employee orientation. This is clear from the result because, the scores showed that none of the training programmes offered had a score up to 50 percent of the total population.

This corroborated the findings of Bowley (2007) that training in an organization can be mainly of two types; Internal and External training sessions. Internal training occurs when training is organized in-house by the Human resources department or training department using internal experts as resource persons. In this research internal training includes employees' orientation, mentoring, refresher, and on-the-job training.

On the other hand, external training is normally arranged outside the firm and is mostly organized by training institutes or consultants. Whichever training, it is very essential for all staff and helps in building career positioning and preparing staff for greater challenges (DeCenzo, 1998).

Regularity of training conducted for Audit Service staff

The study sought to find out from the Audit Service staff the rate at which training programmes are conducted for the Audit Service staff in the selected Districts in the central region. Table 3 presents the result.

Table 3: Rate at which Training Programmes are conducted for Audit Service staff

Regularity	Quarterly		Twice a year		Once a year		Rarely		None	
	No.	%	No.	%	No.	%	No.	%	No.	%
How often do you receive training from your										
Organization	10	10.0	10	10.0	20	20.0	50	50.0	10	10.0
How frequently do you receive best practice										
Training programmes	0	0.0	10	10.0	10	10.0	80	80.0	0	0.0
How often do you receive external training on										
Improving your job performance	10	10.0	10	10.0	80	80.0	0	0.0	0	0.0
How often have you participated in training to										
improve your job performance	10	10.0	20	20.0	20	20.0	40	40.0	10	10.0

Source: Field data, 2015.

The result from Table 3 revealed that over 60 percent of the staff responded that training conducted by the Audit Service to staff was irregular or was not done at all. The results show that training and programmes are not conducted regularly for staff of Audit Service in the selected Districts in the Central Region of Ghana. This finding reveals that the staff never had regular training and programmes. Although, one school of thought argues that training leads to increase in employee turnover while the other states that training is a tool that can lead to higher levels of employee retention (Corelalli&Montei, 1996, Becker 1993), administrators in these selected Audit Service centers did not conduct regular training programmes for staff. Also, it has been suggested in the literature by DeSimone and Harris (1998) that training starts as soon as a new employee enters the organization. This form of training takes place through orientation and skills training. But, the study revealed that administrators did not conducted training programmes for staff as expected.

Again, the researcher was further interested in finding out from the staff the number who had training programme over the last five years. It was realised that majority of the staff responded that they never had training over the last two years. Training in human resource activities has been identified as a very important process of attaining knowledge, skills and competence that is necessary for the individual to perform his or her duties efficiently, training should therefore be encouraged in order to bring skills and knowledge people need to perform efficiently to the required standard. This would therefore help to improve the performance of staff in Audit Service in Ghana.

The extent to which training programmes meet the needs of the Audit Service and individuals

The study sought to find out from respondents if the training programmes of the Audit Service meet the needs of the organisation and individuals. The respondents were asked to indicate whether they agree with the statement that training meet the needs of organisation and individuals or not. Table 4 gives a summary of the responses.

Table 4: Training Programmes meet needs of service and individuals

Response	No.	%
Yes	85	85.0
No	15	15.0
Total	100	100.0

Source: Field data, 2015.

The statistics from Table 4 revealed that 85 (85.0%) of the respondents agreed that training meet the needs of organisation and individuals. This is in line with the view of Frank (1988), that training is basically concerned with the individual changing his or her behaviour for the goal of improved performance. Holton and Trott (1996) supported this when they said that training focus on development of individual, primarily through planned learning experiences. Also, Werner and DeSimone (2008), assert that person analysis should reveal who needs to be trained and what kind of training they need. The authors says it is directed at determining the training needs of the individual employee which typically focuses on how well each employee is performing key job/tasks, but this

process may identify a wide range of both common and unique Human Resource Development needs.

Perceptions of staff about the adequacy and quality of training programmes.

In order to know whether the quality of training programmes was adequate or not, respondents were asked to indicate the extent to which the quality and training programmes were adequate. This is shown in table 5.

Table 5: Adequacy and quality of training programmes

Response	No.	%
Very adequate	50	50.0
Adequate	37	37.0
Fairly inadequate	13	13.0
Total	100	100.0

Source: Field data, 2015.

Concerning the issue of adequacy and quality of training programmes, 50 (50.0%) of the respondents agreed that it was very adequate, 37 (37.0%) said it was adequate, whereas 13 (13.0%) said it was fairly inadequate.

Impact of training programmes of Ghana Audit Service on staff performance

This study sought further to find out the influence of training programmes of Ghana Audit Service on staff performance of employees of the Ghana Audit Service in some selected Districts in the Central Region of Ghana. Table 6 presents the results.

Table 6: Impact of training programmes on staff performance

Performance areas	Mean	Standard deviation
Demonstrating team work	3.69	0.91
Effective management of concerns from clients	3.71	0.92
Improved communication	3.58	0.92
Efficient records management	2.99	0.79
Improved interpersonal relationships	3.56	0.92
Increased job satisfaction	3.04	0.80
Increased employee motivation	2.88	0.68
Increased capacity to adopt new technologies and methods	3.69	0.91
Increased efficiencies in process resulting in financial gains	3.66	0.91
Increased innovation in strategies for service delivery	3.69	0.92
Overall Mean= 3.449		

Source: Field data, 2015

With respect to impact of training programmes on staff performance, the results revealed that staff in the Ghana Audit Service in the selected Districts in the Central Region of Ghana are impacted positively by the training programmes offered by the Service given an overall mean of ($\bar{X}=3.449$). From the results, it can be deduced that most of the staff were satisfied with their job performance. Thus, the findings of the study clearly indicated that the performance of staff was at a high level due to the training programmes offered them. This confirms what has been said in the literature by Doughty, May et al., (2002) that the most

appreciated job satisfaction and performance factors were job involvement, cohesion among colleagues, support from superiors and opportunities for autonomous action.

These findings corroborate the findings of Mckinnon et al., (2003) which concluded that in organisations which are flexible and adopt the participative management type, with emphasis on communication and employees' rewards, employees are more likely to be satisfied, resulting in the organisation's success.

Significance of training programmes to Ghana Audit Service

The study went further and examined the training that allows staff to strengthen the skills needed to improve the general output of the service. The results are presented in Table 7.

Table 7: Significance of training programmes to Ghana Audit Service

Significance of training programmes	Mean	Standard deviation
Improved working condition/environment	3.67	0.91
Increased job satisfaction	2.09	0.60
Increased knowledge in the use of ICT	3.02	0.79
Increased productivity	3.56	0.92
Improved client service	3.56	0.92
Increase job performance	3.65	0.92
Overall Mean= 3.258		

Source: Field data, 2015.

The results presented in Table 7 reveal that the staff of the Ghana Audit Service viewed the training programmes offered to have high level of significance ($\bar{X} = 3.258$). They got more satisfaction from work and view their jobs as fulfilling more of their personal needs. As a result, they are willing to exert considerable effort on behalf of the organisation. Generally, employees will be satisfied with their jobs and be committed to their organisations if they are contented with the nature of the work itself, satisfied with their supervisor and co-workers, and perceive current pay policies and future opportunities for promotion within their firm to be adequate. From the findings, it was concluded that the training programmes of Ghana Audit Service was good and significant enough to improve staff performance and job satisfaction.

Conclusion

This section explained how the data collected was presented and discussed in relation to the research questions. The presentation of the results and the findings were divided into preliminary and main findings. The preliminary section dealt with the background information of respondents, whereas the second section discussed the main findings. The research questions were analysed and discussed in relation to the literature review. Conclusions were made based on the findings.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This chapter presents a summary of the research process as well as the key findings that emerged from the research. The chapter also contains the conclusions and recommendations that were made based on the findings of the study.

Summary

The main objective of the study was to assess the impact of staff training on job performance in the Audit Service of Ghana

The descriptive design was adopted to carry out the study. The accessible population for the study comprised all staff of Audit Service in the selected districts in the Central Region of Ghana. A representative sample size of 100 was selected for the study. Questionnaires were used for data collection. Data was analysed using Statistical Product and Service Solutions (SPSS) version 21 and chi square test as well as the multivariate analysis techniques. The descriptive statistics was used to analyse the data including means, standard deviations, frequencies and percentages.

Key Findings

The findings of the study revealed that:

1. The majority of the respondents in the selected Districts in the Central Region of Ghana had received on-the-job training, mentoring, external training, and employee orientation. The results revealed that the respondents had received some types of training necessary to have impact on their job performance.
2. The majority of the staff showed that training programmes were not conducted regularly for staff of Audit Service in the selected Districts in the Central Region of Ghana. Also, the staff never had regular training programmes to enable them improve upon their performance as proposed by some scholars.
3. The results revealed that staff in the Ghana Audit Service in the selected districts in the Central Region of Ghana agreed that training programmes offered by the Audit Service improved the performance of staff given an overall mean of ($\bar{X}=3.449$). From the results, it can be deduced that most of the staff were satisfied with their job and performance.
4. The results revealed that the staff in the Ghana Audit Service in the Central Region of Ghana viewed the training programmes offered to Ghana Audit Service to have high level of significance ($\bar{X} = 3.258$). They got more satisfaction from work and view their jobs as fulfilling more of their personal needs. This result suggested that, the higher the level of significance of

training programme in the service, the higher the staff performance and job satisfaction.

Conclusions

From the findings of this study, the following conclusions were made. First, since majority of the staff had received on-the-job training, mentoring, external training, and employee orientation, it was therefore concluded that staff of Audit Service had received some types of training necessary to have impact on their job performance. Again, it was revealed that training programmes were not conducted regularly for staff of Audit Service in the selected Districts in the Central Region of Ghana. It was therefore concluded that, the staff never had regular training programmes to enable them improve upon their performance. More so, since the staff had high level of satisfaction about the training programmes offered by the Audit Service to improve their performance, it was therefore concluded that the level of training programmes offered by the Audit Service was high enough to improve staff performance.

Also, it was realised that the staff in the Ghana Audit Service in the Central Region of Ghana viewed the training programmes offered to them to have high level of significance. It can therefore be concluded that most of the staff are satisfied with the training programmes provided by the audit service.

Recommendations

Based on the findings of the study and the conclusions that have been drawn, the following recommendations were made:

1. In-service training, refresher courses, and on the job training should be organised regularly by Ghana Audit Service to help upgrade staff to improve upon their professional and personal skills. This would help to give the needed and expected recognition, staff performance, and job satisfaction. Much in-service training, workshops and orientations should be given to staff of Audit Service to equip them with knowledge and skills to help increase their professional competency. This would enable them to effectively work. Staff should be encouraged to embark on in-service training since it plays an important role in the improvement of staff performance.
2. Training programmes should be conducted regularly for staff of Audit Service in the selected Districts in the Central Region of Ghana to enable them improved upon their performance.

Suggestions for further research

This study had certain limitations. It must be emphasized that this study forms part of other similar research conducted in different areas. Taking into consideration its limitations, the researcher wishes to suggest that further research work should be conducted on the following areas:

- i. Importance of training programmes in Ghana Audit Service.
- ii. Factors that influence the performance of staff in the Ghana Audit Service.
- iii. Impact of in-service training on the performance of Ghana Audit Service Staff.

REFERENCES

- Adeniyi, O. I. (1995). Staff training and development. Reading in Organizational Behaviour in Nigeria, Lagos. *Maltho use Press Ltd*, 159-167.
- Armstrong, M., & Baron, A. (2000). Performance management. *Human resource management*, 69-84.
- Armstrong, M. (2001). A handbook on management techniques: the best selling guide to modern management methods. London : *Kogan Page Publishers Inc.*
- Armstrong, M. (2006). Strategic human resource management: a guide to action. New York: *Free Press*, pp 13.
- Becker, G. S. (1993). Nobel lecture: The economic way of looking at behavior. New York: *Free press*.
- Cascio, W. F., & Ramos, R. A. (1986). Development and application of a new method for assessing job performance in behavioral economic terms. *Journal of Applied Psychology*, 71(1), 20.
- Certo, S. T. (2003). Influencing initial public offering investors with prestige: Signaling with board structures, *Academy of management review*, 28(3), 432-446.
- Choo, S., & Bowley, C. (2007). Using training and development to affect job satisfaction within franchising, *Journal of Small Business and Enterprise Development*, 14(2), 339-352.
- Cole, G. A. (2002). Personnel and Human Resource Management. Boston: *Cengage Learning EMEA*.

- Cole, P. (2000). Philosophies of exclusion: Liberal political theory and immigration. *Journal of political economy*, 385-409.
- Cole, G. A. (2002). Personnel and Human Resource Management (5th ed). *Continuum*, London: York Publishers.
- Daft, R. L. (1983). Learning the craft of organizational research. *Academy of Management Review*, 8(4), 539-546.
- Decenzo David, A., & Robbins, S. P. (1998). Personnel Human Resource Management.
- DeCenzo, D. a Robbins, S.(1998). Human resource management. *Academy of management review*, 17(3/4), 120.
- De Cieri, H., & Boudreau, J. W. (2003). Global human resource metrics. *International Journal of Management Reviews*, 12(3), 301-316.
- Doughty, J., May, B., Butell, S., & Tong, V. (2002). Work Environment a profile of the social climate of nursing faculty in an academic setting. *Nursing Education Perspectives*, 23(4), 191-196.
- Decouza, D. A.,& Robbins, S. P. (1996). *Human Resource Practice* (5th ed.). New York: John Wiley & Sons Inc.
- Donnelly, A. E., Clarkson, P. M., &Maughan, R. J. (1992). Exercise-induced muscle damage: effects of light exercise on damaged muscle. *European Journal of applied physiology and occupational physiology*, 64(4), 350-353.

- Doughty, J., May, B., Butell, S., & Tong, V. (2002). Work environment: A profile of the social climate of nursing faculty in an academic setting, *Nursing Education. Perspectives*, 23(4), 191–196.
- Frank, R. H. (1988). Passions within reason: The strategic role of the emotions. *WW Norton & Co*, 9(2), 123-136.
- Kelley, S. W., Skinner, S. J., & Donnelly, J. H. (1992). Organizational socialization of service customers. *Journal of Business Research*, 25(3), 197-214.
- Kenney, A.C., & Papendick, R.I. (1992). Management Made Easy (1st ed.). *South Carolina, Omron*.
- Kirkpatrick, D. L., & Kirkpatrick, J. D. (2006). Evaluating Training Programs, 3rd ed. *Berret: Koehler Publishers, Inc*.
- Kreitner, W. (1995). Motivation and Leadership at Work. *Journal of Business Research*, 12(7), 23-25.
- Krietner, S. (1995). The Good Manager's Guide (1st ed.). *London: Synene Publishers*.
- Laird, D., Naquin, S.S., & Holton, E.F. (2003). Approaches to Training and Development (3rd ed.). *Cambridge: Persus Publishing*.
- McNamara, T. F. (1997). 'Interaction' in second language performance assessment: Whose performance? 1. *Applied linguistics Journal*, 18(4), 446-466.

- Mondy, R. W. (1990). Lecture Notes and Experimental Exercises for Management and Organizational Behavior. *Allyn and Bacon Publishers Inc.*, 12(13), 123-129.
- Nieman, D. C., & Hoke, T. P. (1997). Effects of single vs. multiple sets of weight training: Impact of volume, intensity, and variation. *The Journal of Strength & Conditioning Research*, 11(3), 143-147.
- Noe, R. A. (2010). Employee training and development, New York: *McGraw-Hill/Irwin Publishers, Inc.*
- Harris, M. (2000). Human resource management, A practical approach (2nd ed.). St. Louis: *University of Missouri*.
- Hays, R. T., Jacobs, J. W., Prince, C., & Salas, E. (1992). Flight simulator training effectiveness: A meta-analysis. *Military Psychology*, 4(2), 63.
- Raynold, A. S., & Monica, J. R. (1992). The Training and Development Strategic Plan Workbook. *Philadelphia: Elsevier*.
- Reynolds, C. R. (2004). Behavior assessment system for children. *John Wiley & Sons, Inc.*, 12(13), 123-129.
- Robbin, T. (1996). Engineering a new architecture. London: *Yale University Press*.
- Salas, E., Dickinson, T. L., Converse, S. A., & Tannenbaum, S. I. (1992). Toward an understanding of team performance and training. New York : *Jones & Barrlett Publishing*.

- Schuh, J. H., Stage, F. K., & Westfall, S. B. (1991). Measuring residence hall paraprofessionals, knowledge of student development theory, *NASPA Journal*, 28(3), 271-277.
- Twale, D. J., & Muse, V. (1996). Resident assistant training programs at liberal arts colleges: Pre-service and in-service options and RA perceptions of training, *College Student Journal*, 30, 404-410.
- Werner, J., & DeSimone, R. (2011). Human Resource Development. *Cengage Learning*.
- Winston, R. B., & Buckner, J. D. (1984). The effects of peer helper training and timing of training on reported stress of resident assistants. *Journal of College Student Personnel*. 25(3), 197-214.
- Wolter, S. C., & Ryan, P. (2011). Apprenticeship. *Handbook of the Economics of Education*, 3, 521-576.

APPENDIX
UNIVERSITY OF CAPE COAST
SCHOOL OF BUSINESS
QUESTIONNAIRE FOR RESPONDENTS
MBA HUMAN RESOURCE MANAGEMENT
QUESTIONNAIRE ASSESING THE IMPACT OF TRAINING ON STAFF
PERFORMANCE IN AUDIT SERVICE– A CASE STUDY OF SELECTED
DISTRICTS IN CENTRAL REGION.

This questionnaire is mainly intended for academic research and designed to assess the impact of training on staff job performance in Audit Service as a partial fulfillment for the requirement of MBA (HRM).Please tick the appropriate box or write in the space provided.

Please, confidentiality of information provided by respondent is the hallmark of the research.

A. Respondent’s Occupational Information

1. What is your job
position?.....
2. How long have you been in the
Service?.....

3. How long have you worked in your current position?

- Ten years or more.
- At least 6 years, but less than 10 years.
- At least 3 years, but less than 6 years.
- At least 1 year, but less than 3 years.
- At least 3 months, but less than 12

B. Assessing training needs of Ghana Audit Service

4. Do you think the current training provided by your organization contains appropriate training content and delivery methodologies that can assist you in achieving your job performance objectives?

- Yes No

5. Do you think the current training given by your organization has some benefits on your job performance?

- Yes No

6. Is training addressed as a key issue in the work conditions of your organization?

- Yes No

7. If yes, have you acquired any new skill or knowledge through training that has impacted positively on achieving the mission and vision of your organisation?

- Yes No

8. If no, kindly explain.....

.....

C. Determining the methods and designs appropriate to achieve the desired training outcomes of Ghana Audit Service.

9. In what way has training provided by your organisation impacted on your work or main activity in terms of the following?

(a) Increased salaries/Wages Agree Disagree.

(b) Increased job security Agree Disagree.

(c) Improved working condition/environment
 Agree Disagree.

(d) Increased job satisfaction Agree Disagree

(e) Acquisition of new skills to cope with changes in the internal and external work environment. Agree Disagree

(f) Increased knowledge in the use of ICT.
 Agree Disagree

10. Do you think the type of training currently provided by your organization can improve your capacity to achieve set targets and objectives of the Audit Service of Ghana?

 Yes No

If no, give reasons

.....

11. What type of training have you received from your organization?

(a) Employee orientation (d) On-the-job Training

(b) Mentoring (e) External Training

(c) Refresher

D. Evaluating training programmes of Ghana Audit Service in relation to staff performance

Do you think the current training provided by your organization has improved your job performance?

Yes No

If no, give reasons

To what extent has Training provided by your organization improved your performance in each of the work areas below? If you are unable to make the assessment, indicate N/A (Not applicable)

Performance Areas	Not Applicable	Not at All	2	3	4	To a Great Extent
Demonstrating Team work	N/A	1	2	3	4	5
Effective management of concerns from clients	N/A	1	2	3	4	5
Improved Communication	N/A	1	2	3	4	5
Efficient records management	N/A	1	2	3	4	5
Improved interpersonal relationships	N/A	1	2	3	4	5

14. How often have you participated in training to improve your job performance organised by the Audit Service of Ghana?

Quarterly Twice in a year Once in a Year Rarely None

15. How do you determine whether or not staffs who have participated in training programme transferred what they have learned onto the job.

By observation By attitude Through performance appraisals

Psychological test Others

D. Assessing the significance of training programs in Ghana Audit Service.

16. Are the skills or knowledge obtained during training provided by your organization important to your job?

Yes No

If no, give reasons.....

If YES, how important is this new knowledge or skill to the performance of your current job?

(a) Provided a better understanding of my performance objectives

(b) Improved understanding of my job functions

(c) Improved my knowledge on ICT

(d) Ensured better understanding on the Vision and Mission statement of the Audit Service

17. If you are doing other aspects of your job more effectively, efficiently or better as a result of training offered by your organization, briefly describe those

improvements.

- (a) Increased job satisfaction and morale among employees []
- (b) Increased employee motivation []
- (c) Increased capacity to adopt new technologies and methods []
- (d) Increased efficiencies in processes, resulting in financial gain []
- (d) Increased innovation in strategies for service delivery []

18. What do you think are some benefits of training on your job performance?

- (a) Increase productivity [] (b) Increase employee feedback []
- (c) Reduce absenteeism [] (d) Improved client service []

19. Do you think training has impacted positively on your organization?

[] Yes [] No

20. What are some of the benefits of raining to your organization?

- (a) Offering learning and developments opportunities for staff []
- (b) Aids in Understanding and carrying out organizational policies []
- (c) Helps promote organizational image []
- (d) Improvement in organizational communication []
- (e) Improvement of knowledge and skill at all levels in the organization []

**ASSESSING THE IMPACT OF TRAINING ON STAFF PERFORMANCE IN THE
AUDIT SERVICE OF GHANA-A CASE OF SELECTED DISTRICTS IN THE
CENTRAL REGION OF GHANA – SCHOOL OF GRADUATE STUDIES
DISSERTATION VETTING FORM
FAROUK DRAMANI**

No.	Mistakes in dissertation identified	Correction effected
1.	The statement..... Dissertation submitted in partial Should be single-spaced.	The statement... Dissertation submitted in partial is now single-spaced in the inside cover.
2.	Remove the phrase... “I dedicate this work”	“I dedicate this work” phrase now deleted. Page v.
3.	Literature Review not Review of Relevant Literature Items listed in page 23 and any other page should be in sentence form	Review of Relevant Literature now changed to Literature Review . Items listed in page 23 and 24 are now in sentence form on page 23.
4.	Check and correct all the typographical and grammatical errors in the work	Typographical and grammatical errors corrected.
5.	Ensure strict adherence to APA 6 th Edition. Check the in – text citations	APA 6 th Edition is adhered to.
6.	Ensure strict adherence to either of the Guidelines (for preparing and presenting project work, dissertation and thesis) stipulated by the Graduate Studies, UCC	UCC Graduate Studies guidelines for (preparing and presenting project work, dissertation and thesis) is complied with.