

THE INTERNATIONAL JOURNAL OF BUSINESS & MANAGEMENT

Training and Development and Employee Job Commitment among Hierarchical Levels at the Ghana Revenue Authority in Accra, Ghana

Samuel Effah

Head, Audit Unit, University of Mines and Technology, Tarkwa, Ghana

Mary Ayaba Kwadey

Assistant Registrar, Institute of Distance and Continuing Education,
Takoradi Technical University, Ghana

Abstract:

Human resource theory supports the significance of training and development in which it is considered as one of the processes in achieving organizational goals by attracting and maintaining employees, and also managing them effectively. This research hypothesized that training and development will be positively related to employee job commitment among hierarchical levels. One hundred and twenty employees comprises of non-managers (first/lower level management) and managers (middle level and top management) in Ghana Revenue Authority were surveyed for this purpose. Statistical Package for the Social Sciences (SPSS) was used to conduct several forms of analysis. The analysis revealed some evidence that suggest a statistically significant relationship between training and development and employee job commitment among the various hierarchical levels.

Keywords: Training and development, employee job commitment, hierarchical levels

1. Introduction

Beardwell and Holden (1997) explain that advanced industrialised nations have long recognized the importance of training and development to the development of the economy and that as new technology progresses, certain jobs and skills are made redundant. Thus, increasing emphasis is being placed on the need for a skilled highly trained workforce, and this emphasizes the need for higher education and skills for those wishing to gain employment in the future. The solution is the investment of more capital in education and training, and the creation of an ever more skilled and knowledgeable workforce.

In an attempt to ensure that the employee remains with the company following training, employers may implement a strategy to training that fosters commitment. Training that attempts to increase employee commitment may serve to counter the numerous direct and indirect costs associated with turnover.

The sense of commitment or involvement individuals hold toward their job is positively related to various employee work outcomes, such as reduced turnover and absenteeism and improved performance and was seen in Becker, et. al (1996). Examples of such commitment are extra attendance, tenure and performance. This type of commitment behaviour is distinguished from normative or general expectations, in the sense that it goes beyond such expectations. It reflects willingness to involve in extra role behaviour for benefits of job as a whole while performing assigned roles fully and willingness to make sacrifice for job (Bhagatwar, 1989). According to Salancik (1977), when an individual becomes bound by his actions and through these actions he tries to sustain his own involvement and training and development is one of such activities to warrant this form of commitment from employees. Many studies found job involvement and job commitment similar or alike in various aspects (Lodahl and Kejner, 1965; Rabinowitz and Hall, 1997), but job commitment may be assessed as dedication that employees believe or perceive towards particular work and job they carry out in the organization.

Many organisations do organise training and development for their employees yet these organisations do not still get the commitment they need from their employees at the work place to support their goal output. This is due to poor training and development contents that concentrate mostly on orientation to the work itself to the neglect of the employees' career development. According to Meyer and Herscovitch, (2001) and Swailes, (2002), employee commitment is a force that binds individuals to an action which is relevant to the targets of commitment which includes entities or behavior. Owing to this a lot of the training and development programmes do not meet the desires, fulfillment and the prospect of the employees to explore their job commitment among the hierarchical levels in an organisation. Efficiency and output at the workplace is not enhanced to increase productivity. In sight of these problems, this study seeks to review training and development as a single practice and how it bridges on employee job commitment at the various hierarchical levels of employees of Ghana Revenue Authority in Accra. Although a commitment strategy can be tied to all company human resource practices; recruitment, selection, performance evaluation, and so on, the focus of this paper will be to determine whether training can lead to an increase in employee commitment and in turn foster employee retention.

2. Hierarchical Levels of Management – the GRA Situation

Swanburg and Swanburg (2002) define the term “Levels of Management” as a line of demarcation between various managerial positions in an organization. The number of levels in management increases when the size of the business and work force increases and vice versa. The level of management determines a chain of command, the amount of authority and status enjoyed by any managerial position. Each level and each role require different knowledge, skills, and competencies for the performance of that management task. These levels of management can be classified in three broad categories as top, middle and low levels. Also, Smit and Cronje (2005), indicated that, skill top management need to perform their functions effectively differs from the skill required by junior management.

The Ghana Revenue Authority is headed by a Commissioner-General (CG) who reports to a Nine-Member GRA Governing Board. The Commissioner-General is assisted in Top-Management by three Commissioners who are responsible for the management of the three Divisions of the authority, namely: Domestic Tax Revenue Division (DTRD); Customs Division (CD), and; Support Service Division (SSD) of the Authority. Each of these divisions has departments under them. With this organisational structure, training and development should involve all the sub departments under the GRA in order to solicit employee commitment among the hierarchical levels. To organize the various training methods, among the hierarchical levels, two primary groups: those used for non-managerial employees (First line managers) and those used for managers (Top level and Middle level) would be used.

3. Investigation

A mixed method research design was employed for the study. The research targeted full-time Staff of Ghana Revenue Authority at the Headquarters, Accra comprising of the various hierarchical levels. With the use of the simple random sampling, one hundred and twenty (120) respondents from Domestic Tax Revenue Division (DTRD); Customs Division (CD), and; Support Service Division (SSD) of the Authority were picked from the various departments for the study.

The descriptive statistics provided frequencies and measures of central tendency of tables, bar chart or pie chart of various subcategories, such as gender, age, tenure of office, level of educations, job title, management level, and tenure of office at the present job position for this study. It was also useful to know how training and development influence employee’s job commitment by looking at the mean of the variables, which indicates a measure of central tendency that offers a general picture of the research study.

4. Data Analysis and Discussion

The results of the analysis revealed that 55 respondents out of 112 aged between 25 – 35 years representing approximately 49 percent formed the majority, followed by 23 respondents representing 21 percent were aged between 35 – 45 years, next was 18 respondents representing 16 percent were between the ages of 18 - 25 years, also 9 percent representing 10 respondents were between the age group of 55 – 60 years and the least was 6 respondents representing 5 percent were between the ages 45 – 55 years. The above reveals that GRA has a very youthful and energetic workforce. This calls for effective and competitive training programmes to gain their commitment towards the success of GRA.

With regards to length of service, majority of the respondents, approximately 37 percent of the respondents indicated they have been working for a period between 1 to 5 years, whilst 27 percent said they have been working for a period between 5 and 10 years. In addition 21 percent said they have been working for a period between 10 and 15 years, whilst the least 15 percent of the respondents have been working for over 15 years. This means that more than half of the respondents sampled have been with GRA for more than five years. This could be an indication that the respondents have worked long with the institution and might have gone through a lot of the training and development programmes available and as such would be well-informed on how the organisation’s training and development policies are implemented.

4.1. Management Levels

From the results, approximately, 33 percent of the respondents were at the middle level forming the managers, whilst 67 percent representing the majority were at first/lower or non-managerial level forming the non-managers. However none of the top level management was willing to respond to the training and development questionnaire although the researchers tried to reach out to them. As illustrated above, majority of the respondents are lower/first level management constituting 67 percent; which implies that larger proportion of the respondents are non-senior-managers who need to be trained to equip them with the necessary skills. As indicated by Asare-Bediako (2002), employees must be trained and developed to meet organisational need.

The Cronbach alpha (Cronbach 1946), was used to test the internal consistency and validity of the items measuring training and development and employee job commitment (Table 1). Most social scientists use an alpha of 0.70 and above as the base line for testing the validity of items under a particular section. Clearly the alpha for training and development and employee job commitment were all above 0.70. In this regard it can be concluded with a high level of confidence that facets measuring the two variables above can be considered valid.

Item	Cronbach's Alpha	N _e of items
Training and development	0.798	12
Employee job commitment	0.747	10

Table 1: The reliability of training and development and employee job commitment

Source: Survey data, 2016

Another issue was to test the normality of total scores on training and development and employee job commitment. In this regard the researchers tested the null hypothesis that the total scores on the sections were normally distributed as against the alternative hypothesis that scores were not normally distributed. The null hypothesis will be rejected if $p\text{-value} < 0.01$, otherwise the null hypothesis will be accepted. From Table 2, it was clear that scores on training and development and employee job commitment were normally distributed hence a parametric test was carried out using these variables.

One-Sample Kolmogorov-Smirnov Test		Training and development	Job commitment
Frequency (N)		112	112
Normal Parameters	Mean	27.22	40.40
	Std. Deviation	5.354	7.474
Most Extreme Differences	Absolute	0.096	0.110
	Positive	0.096	0.110
	Negative	-0.086	-0.104
Kolmogorov-Smirnov Z		1.012	1.165
Asymp. Sig. (2-tailed)		0.257	0.133

Table 2: One-Sample Kolmogorov-Smirnov Test
Source: Survey data, 2016

An independent-samples t-test was conducted to compare scores on Training and Development among hierarchical levels (middle level management - managerial and first/lower level management - non-managerial) sampled. From the results of the analysis (Table 3), there was a significant difference in the scores on Training and Development for middle level management ($M = 25.62$, $SD = 4.62$) and scores for first/lower level management ($M = 28.01$, $SD = 5.53$), Training and development; ($t(112) = -2.26$, $p\text{-value} < 0.05$). This result means that, on the average respondents at first level management go through training and development than their counterparts at middle level management since their scores were higher. This is logical because at the first/lower level management, they are at the operational level and they turn inputs into output so they need current skills to equip them to perform effectively and efficiently.

	Middle Level Management		First/Lower Level Management			
	Mean	Std. D	Mean	Std. D	T-Statistics	P-value
Training and development	25.62	4.627	28.01	5.537	-2.265	0.025

Table 3: Independent sample t-test
Source: Survey data, 2016

Another independent-sample t-test was conducted to compare scores of employee job commitment among hierarchical levels (middle level management and first/lower level management) sampled. From the results of the analysis, there was no significant difference in the scores on employee job commitment for middle level management ($M = 40.16$, $SD = 8.60$) and scores for first/lower level management ($M = 40.52$, $SD = 6.91$), employee job commitment; ($t(112) = -0.220$, $p\text{-value} > 0.05$). This result suggests that, employee job commitment among the middle level management and first level management are almost the same.

	Middle Level Management		First/Lower Level Management			
	Mean	Std. D	Mean	Std. D	T-Statistics	P-value
Employee job commitment	40.16	8.601	40.52	6.911	-0.220	0.826

Table 4: Independent sample t-test
Source: Survey data, 2016

The relationship between training and development and employee job commitment was compared among middle level management and first level management. Hence the data was split according to the managerial levels (middle level and first/lower level management) and correlations run as shown in Table 5.

		Training and development	Employee job commitment
Training and development	Pearson Correlation	1	0.722**
	Sig. (2-tailed)		0.001
	N	37	37

Table 5: Hierarchical level = Middle level management Correlations
Source: Survey data, 2016

Table 5 above shows a Pearson correlation coefficient between training and development and employee job commitment with respect to middle level management. The results indicated that there was a significant high positive correlation between scores on training and development and employee job commitment with respect to middle level management. ($r(37) = 0.722$, $p\text{-value} < 0.01$). The results indicated that higher scores on training and development turn to go with higher scores on employee job commitment with respect to middle level management and lower score on training and development goes with lower scores on employee job commitment. This result implies training and development leads to employee job commitment.

Table 6 shows another Pearson correlation coefficient between training and development and employee job commitment with respect to first level management and the results indicated that there was a significant positive correlation between scores on training and development and employee job commitment. ($r(75) = 0.581$, $p\text{-value} < 0.01$). The results indicated that there was a relationship between training and development and employee job commitment among first level management of Ghana Revenue Authority. The results revealed that there was a positive significant correlation for the relationship between training and development and employee job commitment among the hierarchical levels but its significant level for first level management was lower than middle level management, which was very high.

		Training and Development	Employee Job Commitment
Training and development	Pearson Correlation	1	0.581
	Sig. (2-tailed)		0.008
	N	75	75

Table 6: Hierarchical level = First level management Correlations

Source: Survey data, 2016

From the interview and documentation analysed it became evident that though Ghana Revenue Authority has a training and development policy, management rarely practice its content. Employees are often granted study leave without pay and after the study, workers are asked to re-apply and if there is a vacancy then the employee will be considered as priority over the external recruit. Although majority said they are aware of the training and development policy, they indicated that the means of communicating the policy was by 'hear say', grave vine information.

5. Summary and Conclusions

From the results of the study, it can be deduced that even though Ghana Revenue Authority has a training and development policy, management rarely practice its content. The study discovered that employees in managers' in-group tend to be favoured and enlisted for training and development programs whilst those in the out-group are often not considered on the grounds of lack of funds; when they insist, they are often granted study leave without pay. The painful part is that, after your study, workers are asked to re-apply and if there is a vacancy then you will be considered as priority over the external recruit. Although majority said they are aware of the training and development policy, they indicated that the means of communicating the policy was by 'hear say', grave vine information which is a bit worrying, because we do not use informal means to communicate policies to employees for them to understand the content and take advantage of it. GRA mostly use performance appraisal to conduct training needs assessment before training programs are carried out but they do not conduct personal analysis or task analysis to gain employee job commitment from their workers as stated by Belcourt, et al (2002). GRA do not guide their employees on their career path neither do they keep records of their job strength. Employees of Ghana Revenue Authority confirmed the relevance of training and development to gain competitive advantage to the organisation.

Findings from the quantitative analysis also indicated that there was:

- a positive relationship between training and development and employee job commitment among hierarchical levels at GRA;
- a significant difference in the scores on Training and development for middle level management ($M = 25.62$, $SD = 4.62$) and scores for first/lower level management ($M = 28.01$, $SD = 5.53$), Training and development; ($t(112) = -2.26$, $p\text{-value} < 0.05$);
- no significant difference in the scores on employee job commitment for middle level management ($M = 40.16$, $SD = 8.60$) and scores for first/lower level management ($M = 40.52$, $SD = 6.91$), employee job commitment; ($t(112) = -0.220$, $p\text{-value} > 0.05$);
- a high positive relationship between training and development and employee job commitment among middle level management of Ghana Revenue Authority; and
- a positive relationship between training and development and employee job commitment among first level management of Ghana Revenue Authority.

This study sought to examine the relationship between training and development and employee job commitment among the hierarchical levels. The data of this study was only from the perspectives of the employees so there is limitation of thinking towards the study.

According to the conceptual frame work, management of Ghana Revenue Authority should be aware of the benefits of training and development in gaining the commitment of employees on the job.

Management of GRA should identify the training and development needs of its employees by conducting organisational needs assessment, task or job needs assessment and individual or person needs assessment and this will motivate them enough to commit to

their job and the organisation as a whole in achieving organisational goals. Management and HR managers should be aware that they have a role to play in identifying and developing talent to become future leaders and also guide the employees to develop a career path for them.

6. References

- i. Asare-Bediako, K., (2002), Professional Skills in Human Resource Management. Accra, Ghana: Kasbed Ltd.
- ii. Beardwell, I. and Holden, L. (1997), "HRM: A contemporary perspective," London: Pitman.
- iii. Becker, T., Billings, R., Eveleth, D., and Gilbert, N. (1996), Foci and bases of employee commitment: Implications for job performance. *Academy of Management Journal*, 39, 464-482.
- iv. Belcourt, Bohlander, G., Snell, B. B. (2002), "Managing Human Resource", 5th Canadian ed., Ohio: South Western College Publishing.
- v. Bhagatwar, P.A. (1989), The Role of Leadership and Job Satisfaction, Growth and Comfort Model, A Paper Presented at the Annual Conference of International Council of Psychologists, San Francisco, California, USA.
- vi. Cronbach, L. J. (1946) "Response Sets and Test Validity," *Educational and Psychological Measurement*, Vol. 6, pp. 475 – 494.
- vii. Lodahl, T. M., and Kejner, M.(1965), The definition and measurement of job involvement. *Journal of Applied Psychology*, 49, 24 – 33
- viii. Meyer, J. P., and Herscovitch, L. (2001), Commitment in the workplace: Toward a general model. *Human Resource Management Review*, 11, 299–326.
- ix. Rabinowitz, S., and Hall, D. T. (1977), Organisational research on job involvement. *Psychological Bulletin*, 84(2), 265-288.
- x. Salancik, G. R. (1977), "Commitment and the Control of Organisational Behaviour and Belief". Pp. 1-54 in *New Directions in Organisational Behaviour*, edited by B. M. Staw and G. R. Salancik. Chicago: Clair Press.
- xi. Smit, P. J. and Cronje, G. J. (2005), *Management Principles a Contemporary Edition for Africa*. Jutaand Co, Ltd. Lansdowne South Africa.
- xii. Swanburg, R. C., & Swanburg, R. J. (2002), "Introduction to Management and Leadership for Nursing Managers. London: Jones and Bartlett Publishers.
- xiii. Swailes, S. (2002), Organizational Commitment: a critique of the construct and measures. *International Journal of Management Review*, 4(2), 155-178.