KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY

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DEPARTMENT OF MANAGERIAL SCIENCE.

ASSESSING EMPLOYEES' TRAINING NEEDS AS AN IMPORTANT PREREQUISITE

FOR TRAINING PROGRAMMES: A CASE STUDY OF INTERNAL REVENUE

SERVICE IN ACCRA- KINBU DISTRICT.

BY

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DECLARATION

I hereby declare that, except for specific references which have been duly acknowledged, this work is the result of my own field research and it has not been submitted either in part or whole for any other degree elsewhere.

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ABSTRACT

This research was undertaken as assessing employees training needs as an important prerequisite for training programmes at IRS in Accra, Kinbu district. The intent of the work was to find out whether IRS embarks on training needs analysis before designing training programmes to suit it. Training in IRS-Kinbu district appears to be routine and lacks any thorough pre-training investigations to determine who needs training or what training will be of maximum benefit to the general service goals.

The research methodology involved informal interviews and questionnaires were administered to trainers/facilitators, heads of department, human resource manager and district director to assess the organisation training programmes. The analysis of the results of fieldwork clearly showed that there are loopholes in the organisation training programmes. For instance headquarters sole responsibility for initiating training programmes made it difficult for trainers to identify particular skills gap for the individuals since IRS does not employ training needs analysis to select the right and qualified people due for training. It came to light that most of the staff could not transfer whatever they have learnt to the job after training. The fieldwork showed that there is no post training evaluation system in place. It was found out that the organisation training programmes have got a very weak relationship with its performance.

Finally the headquarters should provide the trainers with sufficient logistics and materials and carry out training needs analysis before embarking on productive and effective training .Effective evaluation system is highly recommended.

DEDICATION

This dissertation is dedicated to my beloved mother and father who supported me both financially and spiritually throughout my study in Kwame Nkrumah University of Science and Technology, Kumasi-Ghana.

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Definition of Terms

IRS-Internal Revenue Service.

PIT- Principal Inspectorate of Tax.

SIT-Senior Inspectorate of Tax.

AIT-Assistant Inspectorate of Tax.

IT -Inspectorate of Tax.

TA -Tax Assistant.

JTA-Junior Tax Assistant.

KSAs-Knowledge, skills and Attitudes.

Training- extends and develops capabilities for better job performance. It involves transfer of new knowledge, skills, behaviors and attitudes to perform specific roles in the workplace.

Trainers – include extension educators, external and internal educators, government officials, industry personnel and consultants.

Trainees – are the people responsible for ensuring that customer care and improved performance are achieved.

HRM- human resource management.

CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

Every organisation needs to have well trained and experienced people to perform the activities that have to be done. If current or potential job occupants can meet this requirement, training is not important. When this is not the case, it is necessary to raise the skill levels and increase the versatility and adaptability of employees.

As jobs have become more complex, the importance of employee training has increased. When jobs were simple, easy to learn, and influenced to only a small degree by technological changes, there was little need for employees to upgrade or alter their skills. But the rapid changes taking place during the last quarter-century in our highly sophisticated and complex society have created increased pressures for organisation to readapt the products and services produced, the manner in which products and services are produced and offered, the types of jobs required, and the types of skills necessary to complete these jobs.

It is no doubt that Internal Revenue Service (IRS) under the Ministry of Finance and Economic Planning of the Republic of Ghana is charged with direct tax administration. IRS as a revenue agency is very strategic in the achievement of national goals. It has therefore embarked on a mission of improving the quality of service delivery to taxpayers and the general public through simplifying processes and clarifying rules and

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procedures. It has set up time frames for prompt completion of tasks in order to render them more transparent to the public. The objective is to create a customer-oriented revenue collection organization focused on providing quality service to enhance voluntary tax compliance. Additionally the service is responsible for the collection of the following taxes: Income Tax (this comprises Corporate Tax, Personal Tax, Pay As You Earn), Stamp Duty, Gift Tax and Capital Gains Tax.

Also, IRS seeks to ensure that it identifies all taxpayers, assess the taxpayer to tax, collect the tax and pay all amounts collected into the consolidated fund. It provides the taxpayers the necessary information pertaining to their rights on taxes and the core values associated with the service. However, the taxation is the major source of revenue for governments worldwide. For instance in Ghana, the tax revenue is used for:

(a) the provision of infrastructural development i.e. good roads, schools, potable water, provision of health and sporting facilities, electricity etc.

(b) the maintenance of law and order for the security of the state and all individuals.

- the payment of salaries of government employees' example doctors, teachers, and civil servants etc. so as to keep the government business running.

Internal Revenue Service is assisted in its endeavour at improved quality service delivery by the Ministry of Public Sector Reform. It is in support of the above that in a rapidly changing society, employee training is not only an activity that is desirable but also an activity that an organisation must commit resources to if it is to maintain a

viable and knowledgeable work force. It is in the light of this, that an organisation (IRS) needs to regularly upgrade its human resource in line with the growing trend.

1.2 Statement of the Problem

Internal Revenue Service is the public service organisation charged with direct tax administration. It is a revenue agency which is very strategic in the achievement of national goals. It has therefore embarked on a mission of improving the quality of service delivery to taxpayers and the general public through simplifying processes and clarifying rules and procedures. The major objective of training programmes has been to equip staff with the knowledge and skills that is required for efficient and effective performance of their duties.

However, the objective is to create a customer-oriented revenue collection organisation focused on providing quality service to enhance voluntary tax compliance. Most of the taxpayers normally complain of not having their receipts, tax clearance certificates, rent certificates let alone enjoying good customer care services. Others are of the view that the bureaucratic nature is unbearable. Also, some complained about the way they are tossed up and down when looking for their past certificate records which a time take three weeks or more. Despite all these, the commissioner once said the informal sector controlled a bigger proportion of the national economy; its contribution to revenue mobilization had over the years not matched its size. Mention was made of the use of identifiable and occupational groups like dressmakers/tailors and mechanics through which taxes were collected on daily, weekly and monthly basis did not yield the expected revenue.

In the Daily Graphic, Nov.2, 2007 edition, a story written by Abdul Aziz stated that "the Internal Revenue Service launched a nationwide exercise to collect taxes on rent from landlords and landladies. The exercise was aimed at reversing the trend in the country where a study has revealed that voluntary compliance to payment by Ghanaians was the lowest in Africa. The commissioner of IRS who launched a tax education exercise in Accra, urged tenants and landlords to truthfully inform IRS about all the rent they collect from their tenants to ensure the success of the exercise. Also the introduction of tax stamp for small –scale self employed traders, artisans and other occupational and identifiable groups" were mentioned.

Judging from the foregoing, one is tempted to conclude that in spite of the innovations and all the efforts been made commitment towards training in the service and the training programmes have not been successfully implemented to improve performance of the staff hence the service cannot boast of a high caliber of staff who are knowledgeable, skilled enough to perform their jobs efficiently and effectively.

Training in IRS-Kinbu district appears to be routine and lacks any thorough pre-training investigations to determine who needs training or what training will be of maximum benefit to the general service goals. However, there appear to be no systematic evaluation of the training activities to determine their effectiveness after the training had been conducted.

1.3 Objective of the Study

The objectives of the study are classified into General and Specific

General Objective

The main objective underlying this study is to assess employee training needs as an important prerequisite for training programmes at Internal Revenue Service, Accra Kinbu district to determine its effectiveness.

Specific Objectives

In order to achieve the general objective stated above, the study focuses on the following specific objectives.

1) to determine the need for the acquisition of particular skills through training.

2) to identify training methods that IRS could use to address these skill requirements.

3) to ascertain job performance of the employees after training whether anything learnt from the training is transferred to the job.

4) to pinpoint if training could make a difference in overall performance of the organization.

5) to make recommendations on ways of improving training process in the organisation for enhancement of employees' performance.

1.4 Justification for the Study

As employee training has become increasingly important as jobs have become more sophisticated and influenced by technological changes. In this direction employee training needs should be taken seriously to catch up with the rapidly changing trends.

For instance, appropriate training environment is one that mirrors the actual experience. Most often, resources such as monies are wasted when failed to link training with organizational goals and strategies. If organisations' design and develop their training programmes by considering the training needs of their employees, this will assist in correcting performance gap. Also,when such inefficiency set in, then all other things been equal, training may be one of the solutions to remedy the situation. In remedying the situation of inefficiency, the desired results required from the training must be achieved, if this fails then training funds and other resources might have been wasted.

On the basis of this, it is essential for every organisation to take its training seriously, in order to get the best returns on the investment made in its employees training. It is a fact that organisations that use training technologies to acquire skills and knowledge enable employees to apply whatever they have learned to the job than solely relying on lectures as a means of training employees. An organisation with huge financial commitment to training such as Internal Revenue Service should aim at evaluating its training programmes to determine whether it has accomplished the training needs or there are amendments to be made in designing of the training programmes. It is after evaluating training needs that the organisation will know whether its investment made in the training programmes have yielded positive results or otherwise.

The research work seeks to look into all these areas as far as training programmes of IRS are concerned, to assist in pointing out some of the gaps or lapses of the training programmes of IRS which will be beneficial to the organisation and its other district offices.

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1.5 Methodology

Data for the study was from two main sources that is primary and secondary sources of data. With regard to the primary sources, data was collected from training officers (facilitators), training superintendents in charge of organisation's training centre, heads of department, employees who had benefited from some of the organisation's training programmes and human resources manager, the district director and taxpayers.

Secondary sources of data for the study were from annual reports, internal revenue service handbooks, staff bulletin, journals/brochures, human resources management textbooks and internet sources. The data collection instruments used for the study were questionnaires and interviews. With regard to the questionnaires, both closed and open-ended questionnaires were administrated to the population. However, the researcher employed informal interview as a way of gathering information for the study. The SPSS programme would be used to analyse the data to be collected.

1.6 Research Questions

1. Does training need analysis lead to effective training programmes?

2. Have training methods been effective in IRS?

3. Are trained employees able to transfer their new skills to their job after training?

4. Has training led to improvement of overall performance in the organisation?

5. How can the effect of training on performance be assessed?

1.7 Scope of Study

In assessment of the training needs, the scope covers how employee training needs are determined, designed, delivered, and evaluated in the organisation. It also covers the criteria employed by the Kinbu district in selecting employees to participate in training programmes.

1.8 Limitations of Study

Firstly, time allowed for the study was not enough to capture everything that could have covered the entire districts under the Greater Accra region.

Secondly, results and analysis of the study were based on the answers given by the respondents and as such the validity of this study depends much on their responses to the question asked.

1.9 Organisation of the Study

This work consists of five chapters. The chapter one consists of introduction, which is made up of background of the study, statement of the problem, objective of the study, justification for the study, research methodology, research questions, scope of study and limitation of study. Literature review constitutes chapter two. Chapter three is about research methodology and organisational profile. The presentation, analysis and discussion of data collected forms chapter four and chapter five is about summary of findings, conclusions and recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Literature available indicates that a large number of researches have been carried out on training. For this study, the literature review is focused on training in general, reasons for training, and identification of training needs, training philosophy, design and development of training, training methods, transfer of training and assessment of training or assessing the effects of training.

2.1 Training in General

To get the best from employees it is essential that they are provided with appropriate training on all aspects of their work. Then, training is an excellent way for employees to learn new skills and knowledge and to reinforce good work practices. However, success in training can be measured by the availability of opportunities to acquire the skills and knowledge needed to perform new and ongoing enterprise activities. Salas et al (1992) defined training as the systematic acquisition of knowledge (ie, what we think), skills (ie, what we do) and attitudes (ie, what we feel) (KSAs) that lead to improved performance in a particular environment.

According to Sriyan (1997) training is transferring of information and knowledge to employers. The same author further explained training as equipping employers to translate that information and knowledge into practice with a view to enhancing organisation effectiveness and productivity, and the quality of the management of

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people. Besides, he stressed that training should be considered along with education policies and systems which are crucial to the development of human resources in an organisation. Donnelly *et al* (1992) termed training as a continual process of helping employees perform at a high level from the first day they start to work. That is 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 in the educational process. They mentioned that for training to be effective, a training programme must accomplish a number of goals such as;

1. It must be based on organisational and individual needs. (Meaning training for training's sake is not the aim).

2. The training objectives should spell out which problems will be solved.

3. All training should be based on sound theories of learning; that is a major reason that training and management development are not tasks for amateurs.

4. Training must be evaluated to determine whether the training programme is working.

Robbins (1996) has also added his view to what training is about. To him, training is learning experience in that it 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 behaviour 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. As Reynolds (2004) points out, training has a complementary role to play in accelerating learning comprehensive and

He further commented that the conventional training model has a tendency to emphasise subject-specific knowledge, rather than trying to build core learning abilities'. In his ·Modern Management Book, Certo (2003) emphasized that after recruitment and selection, the next step in providing appropriate human resources for the organisation is training. Training is the process of developing qualities in human resources that will enable them to be more productive and thus to contribute more to organisational goal attainment.

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 job oriented rather than personal.

Gareth and Jennifer (2003) in their book "Contemporary Management" defined training as teaching organisational members how to perform their current jobs and helping them acquire the knowledge and skills they need to be effective performers.

Basically training involves the changing of skills, knowledge, attitudes, or social behaviour. It may mean changing what employees know, how they work, their attitudes towards their work, or their interactions with their co-workers or their supervisor. (David A. DeCenzo and Stephen P. Robbins 2002).

According to De Ceiri et al (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. Companies in Ghana have started to recognise the important role that training plays in improving

productivity, quality and competitiveness. Kramar et al (1997) demonstrated training has a positive impact for the individual and the organization. Firstly, training increases the earnings and opportunities open to every employee. With Armstrong (2006) there is the need to justify your training. Thus formal training is indeed only one of the ways of ensuring that learning takes place, but it can be justified when:

a. the work requires skills that are best developed by formal instruction;

b. different skills are required by a number of people, which have to be developed quickly to meet new demands and cannot be acquired by relying on experience;

c. the tasks to be carried out are so specialized or complex that people are unlikely to master them on their own initiative at a reasonable speed;

d. critical information must be imparted to employees to ensure they meet their responsibilities;

e. 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, essential IT skills, communication skills.

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. Thus all the various writers see training as impacting new knowledge, skills and attitudes to be more productive.

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2.2 Reasons for Training

Organisations initiate training programmes for many different reasons. The strongest motive of training is the need to respond to challenges presented by new technologies. As our technology changes at an increasingly rapid pace, it requires new skills. Improving efficiency and performance to ensure that the organisation is capable of responding to the challenges of its competitors will 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 organisation 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 organisational support for their training. Training and development helps to ensure that organisational members have knowledge and skills needed to perform job effectively, take on new responsibilities, and adapt to changing conditions.

However, 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. These recommendations should guide the human resource manager in designing, implementing and operating any employee training.

Furthermore, training should focus on ways of orienting new employees, giving recognition, motivating a poor performer, correcting poor work habits, discussing

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potential disciplinary action, reducing absenteeism, handling a complaining employee, reducing turnover and overcoming resistance to change.

Cole (2000) also outlined some main reasons why most organisations commit huge sum of money in training employees. The focus was on the following thus improvement of existing skills, increase in the knowledge and experience of employees, improvements in job performance with resulting improvement in productivity overall, improved service to customers, increased value of individual employees' knowledge and skills, greater commitment of staff(i.e. increased motivation),and personal growth opportunities for employees,

There are other writers who have also devoted their work to literature on reasons for training. Armstrong (2001) reasons for effective training are in support of Cole (2000).

Fred Nickols (2003) in an article on" Who Needs What Training?",mentioned that training is also used to communicate information, introduce 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 companies increased their expenditure on structured training. Also, DeCeiri, et al (2003), suggested employer should give needs assessment to show what is necessary if training is needed. Looking at the various reasons for organisations embarking on training given by Armstrong (2001), Cole (2000), Certo (2003), and others, they all emphasized the fact that organisations embark on training to ensure increase in productivity and also to motivate employees by increasing their level of competence, skills and knowledge on the work

which they are supposed to do, personal growth opportunities for employees and provision of higher levels of service.

2.3 Training Philosophy

Training philosophy of an organisation expresses the degree of importance it attaches to training. Organisations with a positive training philosophy understand that they live in a world where competitive advantage is achieved by having higher-quality people than other firms employ, and that this need will not be satisfied unless they invest in developing the skills and competence of their people. They also recognize that actual and potential skills shortages can threaten their future prosperity and growth. In hard commercial terms, these firms persuade themselves that training is an investment that will pay-off. They understand that it may be difficult to calculate the return on that investment but they believe that the tangible and intangible benefits of training will more justify the cost. It is not enough to believe in training as an act of faith. This belief must be supported by a positive and realistic philosophy of how training contributes to the bottom line.

The areas in which such philosophy should be developed are described below.

A Strategic Approach to Training: Training strategy takes a long-term view of what skills, knowledge and levels of competence employees of an organisation need. Training philosophy emphasizes that training and development should be an integral part of the management process. Performance management requires managers to review regularly, with their teams and individuals reporting to them, performance in relation to

agreed objectives, the factors that have affected performance and the development and training needs that emerge from this analysis. The satisfaction of these needs is joint process between managers, teams and individuals by means of coaching, counseling and relevant learning and training activities and interventions.

Relevant: While some organisations do not go in for training at all, others have tended to go in for 'training for training's sake'. Although in times of recession this may be less likely, there is still the risky of organisations committing themselves to training in areas where the benefits in terms of improved performance in key activity areas have not been spelt out. Training must be relevant in that it satisfies identified and appropriate training needs.

Problem-based: Training should be problem-based in the sense that it should be planned to fill the gap between what people can do and what they need to do, now and the future. The problem may be a negative one in form of a weakness that needs to be remedied. Or it may be positive because it refers to how the need to develop new skills or enhance knowledge to meet future requirements will be satisfied.

Action-oriented: Training philosophy should stress that training exists to make things happen, to get people into action, and to ensure that they can do things they are doing now better or will be able to do things that they could not do before. The objectives of any training event or programme should be defined in terms 'deliverables'-this is what people will be able to do after training, and this is what they will achieve.

Performance-related training: A performance-related training philosophy involves relating training specifically to performance and competence requirements-for example, those following the introduction of a new product, process and system.

Continuous development: Training should not be regarded as simply the provision of short, isolated courses at various points in a person's career. Learning is a continuous process and a policy of continuous development should be pursued.

Training policies: Training policies are expressions of the training philosophy of the organisaion.They provide guidelines on the training that should be given (e.g. everyone in managerial, professional, technical or supervisory positions should undergo at least five days 'formal training every year), the proportion of turnover that should be allowed to training, the scope and aims of training schemes, and the responsibility for training, Armstrong (2001).

According to Cole (2000), the training policy of an organisation should consider the role of the Trainer; the role of training staff in the organisation, that is the part they are expected to play, as well as the part they themselves expect to play, depends considerably on the style or culture of the organisation. The range of roles that can be played out by training staff is strongly influenced by the requirements of their jobs.

However, in performing their direct training roles, training specialists are intimately concerned with

(a) the identification or assessment of training needs

(b) the design, content and methods of training to be employed

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(c) the evaluation of training

2.3.1 The Process of Training

According to Certo (2003), training of individuals is essentially a four-step process;

(1)Determining training needs (2) Designing the training programme (3) Administering the training programme (4) Evaluating the training programme

Figure 2.3.1.1: **The Training Process**
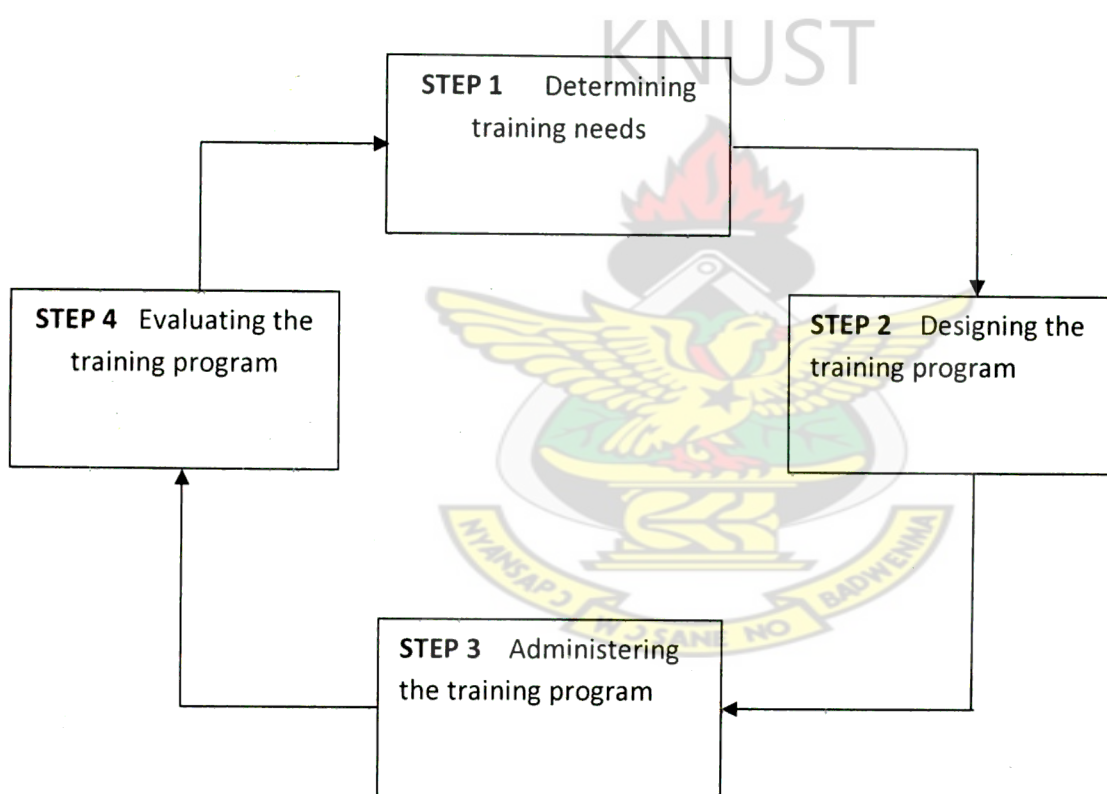
Source: Certo Samuel (2003)

Armstrong (2006), Cole (2000) and other writers used the same model to explain process of training in four stages as identifying training needs, designing and developing of training programme, carrying out the training and evaluating the training

programme. But Cole (2000) differs slightly with the introduction of training policy and establishing training organisations. Below is its model which is termed as "systemic training"

Figure 2.3.1.2: **The Training Process**

Training Policy

Establishing Training Organisation

Identifying Training Needs

Evaluate Training

Plan Training Required

Carry Out Training

Source: Cole G.A (2000)

2.4 Determining Training Needs

The effectiveness of the training heavily is dependent upon effectiveness of process used to identifying training needs. Training needs are the information or skill areas of an individual or group that require further development to increase the productivity of the individual or group. Only if training focuses on these needs it can be productive for the organisation. The training of organisation members is typically a continuing activity. Even employees who have been with the organisation for some time and who have undergone initial orientation and skills training need continued training to improve

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their skills. To Armstrong (2001), training need is concerned with defining the gap between what is happening and what should happen. This is what has to be filled by training, i.e. the difference between what people know and can do and what they should know and be able to do. To Armstrong, training needs should be analysed, first, for the organisation as a whole –corporate needs; second, for departments, teams, functions or occupations within the organisation-group needs; and third, for individual employees-individual needs. According to Cole (2000), a training need is any shortfall in terms of employee knowledge, understanding, skill and attitudes against what is required by the job, or the demands of organisational change.

Figure 2.4.1: **Training need**

Source: Cole G.A (2000)

Furthermore, when training staff conduct a comprehensive training needs analysis in their organisation, they may seek basic data for this process at three different levels as follows:

a) Organisation level: data about the organisation as a whole, e.g. its structure, markets, products or services, manpower requirements etc.

b) Job level: data concerning jobs and activities, e.g. job descriptions, personnel specifications, on the one hand, and leadership and communication activities on the other.

c) Individual level: data about individuals, e.g. appraisal records, personal training records, test results, notes made at counseling interviews and results of attitude surveys.

The data obtained in this way enables the training staff to draw a comprehensive picture of the areas of current, and potential, shortfall in requirements. The collection of information for a training needs analysis is carried out by one or more of the following methods:

a. Analysing recorded data relating to the organisation, to jobs and to individuals.

b. Analysing questionnaires and attitude surveys issued to employees.

c. Interviewing managers and supervisors about their own or their subordinates' training and development needs.

d. Observing the job performance of individuals.

e. Monitoring the results of group discussions relating to current work problems

f. Analyzing self-recording diaries etc kept by managers, specialists and others.

DeCenzo and Robbins(2002), in determining Training Needs and Priorities, we should understand what training should include, we can look at how we assess whether there is a need for training- they proposed that management can determine this by answering four questions:

1. What are the organisation's goals?

2. What tasks must be completed to achieve these goals?

3. What behaviours are necessary for each job incumbent to complete his or her assigned tasks?

4. What deficiencies, if any, do incumbents have in the skills, knowledge, or attitudes?

In another development, an Hour-Guide article 1999, on Training Needs Analysis Survey spelt out the various ways in determining training needs. The Principle of Training which is to identify training needs before trying to implement any training solutions. The identification of training needs is the first step in a uniform method of instructional design.

1) Types of Needs Analyses

a) *Context Analysis:* An analysis of the business needs or other reasons the training is desired. The important questions being answered by this analysis are who decided that training should be conducted, why a training program is seen as the recommended solution to a business problem, what the history of the

organisation has been with regard to employee training and other management interventions.

b) **User Analysis:** Analysis dealing with potential participants and instructors involved in the process. The important questions being answered by this analysis are who will receive the training and their level of existing knowledge on the subject, what their learning style is, and who will conduct the training.

c) **Work Analysis:** Analysis of the tasks being performed. This is an analysis of the job and the requirements for performing the work. Also known as a task analysis or job analysis, this analysis seeks to specify the main duties and skills level required. This helps ensure that the training which is developed will include relevant links to the content of the job.

d) **Content Analysis:** Analysis of documents, laws, procedures used on the job. This analysis answers questions about what knowledge or information is used on this job. This information comes from manuals, documents, or regulations. It is important that the content of the training does not conflict or contradict job requirements. An experienced worker can assist (as a subject matter expert) in determining the appropriate content.

e) **Training Suitability Analysis:** Analysis of whether training is the desired solution. Training is one of several solutions to employment problems. However, it may not always be the best solution. It is important to determine if training will be effective in its usage.

f) Cost-Benefit Analysis: Analysis of the return on investment (ROI) of training. Effective training results in a return of value to the organisation that is greater than the initial investment to produce or administer the training.

Principle of Assessment employs the use of assessment instruments which is understandable and comprehensive documentation is available.

2). Techniques

Several basic Needs Assessment techniques include: Direct observation, questionnaires, consultation with persons in key positions, and/or with specific knowledge, review of relevant literature, interviews, focus groups, tests, records & report studies and work samples.

3). Checklist for Training Needs Analysis

It is helpful to have an organised method for choosing the right test for your needs. A checklist can help you in this process. Your checklist should summaries the kinds of information discussed above. For example, is the test valid for your intended purpose? Is it reliable and fair? Is it cost-effective? Is the instrument likely to be viewed as fair and valid by the test takers? Also consider the ease or difficulty of administration, scoring, and interpretation given available resources. Completing a checklist for each test you are considering what will assist you in comparing them more easily.

Also went on to elaborate on the sources of training needs which is the same as that of Armstrong's (2001). Other writers who have added their views on to training needs are identified as Bateman and Snell (1996).To them, training needs could be identified by

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comparing three issues. These are comparing organisation's current results as against desired results or standards set, comparing existing knowledge and skill against knowledge and skill needed and lastly by comparing individual performance as against required standards. The writers pointed out that the difference between these comparisons is the training gap. To most of the writers if management compares skills necessary for future success and there are some deficiencies, then it means training is necessary. Some writers gave this assertion in support of Howe (1995) by charging the training officer to scrutinize the organisational structure in order to know the skills, experience and knowledge that the organisation is possessing currently and compare it with what it will require in future and if what it will require in future far exceeds its current requirement, it means training is necessary in order to meet this future requirement.

Dransfield (1996) commenting on training needs identification at the organisation level outlined some stages which need to be followed. These stages are:

1. Appoint an individual or a team to conduct the training needs survey. The individual or team appointed should report to a senior level in the organisation so that any recommendations made by appointees are not sidelined.

2. It is necessary for the team appointed to plan a survey. To the writer the team should decide the methods by which they will conduct their investigation. These methods include the use of questionnaires and interviews.

Lastly Samuel C.Certo (2003) fashioned out several methods of determining which skills to focus on with established human resources. One method calls for evaluating the production process within the organisation. Such factors as excessive rejected products, unmet deadlines, and high labour costs are clues to deficiencies in production –related expertise. Another method for determining training needs calls for getting direct feedback from employees on what they believe are the organisation's training needs. Organisation members are often able to verbalise clearly and accurately exactly what types of training they require to do a better job. A third way of determining training needs involves looking into the future. If the manufacture of new products or the use of newly purchased equipment is foreseen, some type of corresponding training almost certainly will be needed.

2.5 Design and development of training

Basically, designing a program entails assembling various types of facts and activities that will meet the established training needs. Obviously, as training needs vary, so will the facts and activities designed to meet those needs. (Samuel C.Certo, 2003).Therefore a well-developed training plan is the foundation for a successful training course. The three most common components of a training plan are the course syllabus, schedule, and outline or "map."

The **course syllabus** contains basic information about the course (e.g., description, goal, learning objectives, learner selection criteria, evaluation criteria, suggestions for supporting the learner before, during, and after training).

The **course schedule** indicates the number of training days and is a day-by-day description of the general course activities (e.g., presentations, exercises, clinical practice, knowledge and skill evaluations).

The **course outline** or map describes how the trainer should conduct each session in the course schedule (including activities and exercises to support the learner during and after training). If the same course is to be given in different sites and/or by different trainers, the course outline will help ensure that the training is delivered in a standard way each time.

However, the symptoms of a lack of proper training are many. The most self-evident are haphazard work, delays and malfunctions because of errors of mistakes, performance and quality standards are not met, excessive wear of equipment and failure to follow established rules and procedures. Other more subtle signs include a lack of interest in work, untidy work, and lack of a sense of responsibility, absenteeism and poor communication. Effective training imparts not only a way of doing but also a way of thinking. A well trained person when faced with a problem should be able to respond quickly and wisely.

In all cases a training programme needs to match the broader goals of the organisation. The cost of providing training need to be compared to the benefits it brings. Unless the outcomes of the training move the organisation forward in ways that match its larger organisational plan the costs will outweigh the benefits. Therefore, training programmes need to be developed as an integral part of a broader organisational strategy.

Some writers classified the types of training as classroom instruction, on-the-job and Apprenticeship (can include classroom instruction and on-the-job Training) with the classroom instruction, employees acquire knowledge and skills in a classroom setting. This instruction may take place within the organisation or outside of it, such as when employees are encouraged to take courses at internal and external places of their premises. During classes, employees acquire in-depth knowledge about whatever they are supposed to know. Classroom instruction frequently includes the use of videos and role-playing in addition to traditional written materials, lectures and group discussions. Videos can be used to demonstrate appropriate and inappropriate job behaviours.

During role-playing, trainees either directly participate in or watch others perform actual job activities in a simulated setting. Role playing helps participants to acquire in-depth knowledge and skills they need to manage whatever being taught them.

Simulations also can be part of classroom instruction, particularly on complicated jobs that require an extensive amount of learning and in which errors carry a high cost. For example, air traffic controllers are trained by simulations because of the complicated nature of the work, the extensive amount of learning involved, and the very high costs of air traffic control errors.

Also, on-the-job Training, learning occurs in the work setting as employees perform their job tasks. On-the-job training can be provided by co-workers or supervisors or occur simply as job holders gain experience and knowledge from doing the work. For all on-the-job training employees learn by doing. Managers often use on-the-job

training on a continuing basis to ensure that their subordinates keep up-to-date with changes in goals, technology, products or customer needs and desires.

According to Howe (1995), when designing training programmes, a series of questions need to be addressed. Thus;

i)   Where will the training take place? Is it on-the-job, off-the-job but within the organisation or externally?

ii)   Who will be trainers?

iii)   Over what time period will the training take place?

iv)   What methods are appropriate for the training?

v)   What resources are needed in order for the training to take place?

The writer emphasized that answers to these questions will help to establish the objectives of the training programmes. Dransfield (1996) pointed out that in designing training programme, whoever is designing it should have to decide the content, time, place and methods of training. Also Armstrong (2001), talked about the essential constitutes of training programmes to comprise of the objectives, content, length (time) and where should the training take place?

According to Cole(2000),once training needs have been identified by means of training needs analysis, the training staff can begin the tasks of sorting training priorities, drawing up initial plans, costing them and then submitting their draft plans for approval by senior management. These draft plans spell out the key areas for training, the

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numbers and categories of employees concerned, the nature of the training proposed, the preliminary time-tabling of the training programmes contained in the proposals, and estimate of the cost which are likely to be incurred. Further to this, training programmes can be formal or informal, and can take place on-the-job or off-the-job. The latter can mean in-company, or in-service, training or it can refer to externally provided training. However, when designing training programmes, it must encompass the following;

what training is to be provided, how it is to be provided, when it is to be provided, by whom it is to be provided, where it is to be provided and at what cost it is to be provided?

With Armstrong (2001), when planning training programmes, these must be developed to meet the needs and objectives by using the right combination of training techniques and locations. Looking at the views of Howe (1995), Dransfield (1996), Cole(2000),

Armstrong(2001), Gareth R.Jones and Jennifer M.George (2003) and others, one can say that they share the same views as far as the design and development of training programmes are concerned since all the writers seem to caution training officers to consider the place,time,content and methods(techniques) to be employed in delivering the training programme.

2.6 Training Methods

Training methods are critical to the success of an organistional training 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 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 with jointly because the basic principles are similar).Special approaches may be used for particular groups of employees.

Also Armstrong (2000) mentioned the three phases of skill training as;

1. 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.

2. General training-trainees are given experience in a number of different departments, processes or operations to consolidate training.

3. 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 individual.

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

take. They further grouped employees 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), and **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 errors while learning takes place.

According to Certo (2003), the next step in the training process is administering the training program – that is, actually training the individuals selected to participate in the program. Various techniques exist for both transmitting necessary information and developing needed skills in training programs, and several of these techniques are discussed in the sections that follow.

2.6.1 Techniques for Transmitting Information

Two techniques for transmitting information in training programs are lectures and programmed learning. Although it could be argued that these techniques develop some skills in individuals as well as transmit information to them, they are primarily devices for the dissemination of information.

Lectures: Perhaps the most widely used technique for transmitting information in training programs is the lecture. The lecture is primarily a one-way communication

situation in which an instructor orally presents information to a group of listeners. The instructor typically does most of the talking, and trainees participate primarily through listening and note taking. An advantage of the lecture is that it allows the instructor to expose trainees to a maximum amount of information within a given time period. The lecture, however, has some serious disadvantages. Thus, little or no opportunity exists to clarify meanings, to check on whether trainees really understand the lecture material, or to handle the wide diversity of ability, attitude, and interest that may prevail among the trainees. Also, there is little or no opportunity for practice, reinforcement, knowledge of results, or over learning... Ideally, the competent lecturer should make the material meaningful and intrinsically motivating to his or her listeners. However, whether most lectures achieve this goal is a moot question...? These limitations, in turn, impose further limitations on the lecture's actual content. A skillful lecturer may be fairly successful in transmitting conceptual knowledge to a group of trainees who are ready to receive it; however, all the evidence available indicates that the nature of the lecture situation makes it of minimal value in promoting attitudinal or behavioral change.

Programmed learning: Another commonly used technique for transmitting information in training programs is called programmed learning. Programmed learning is a technique for instructing without the presence or intervention of a human instructor. Small parts of information that require related responses are presented to individual trainees. The trainees can determine from checking their responses against provided answers whether their understanding of the information is accurate. The types of responses required of trainees vary from situation to situation but usually are multiple-

choice, true- false, or fill-in-the-blank. Like the lecture method, programmed learning has both advantages and disadvantages. Among the advantages are that it can be computerised and students can learn at their own pace, know immediately if they are right or wrong, and participate actively in the learning process. The primary disadvantage of this method is that no one is present to answer a confused learner's questions.

2.6.2 Techniques for Developing Skills

Techniques for developing skills in training programs can be divided into broad categories: on-the-job and classroom. Techniques for developing skills on the job, referred to as on-the-job training, reflect a blend of job-related knowledge and experience. They include coaching, position rotation, and special project committees. *Coaching* is direct critiquing of how well an individual is performing a job. *Position rotation* involves moving an individual from job to job to enable the person to gain an understanding of the organisation as a whole. *Special project committees* are vehicles for assigning a particular task to an individual to furnish him or her with experience in a designated area.

The role-playing format typically involves acting out and then reflecting on some people-oriented problem that must be solved in the organisation.

Taking into consideration the types of training methods, writers such as De Cenzo and Robbins(2002), Armstrong(2001), Beardwell and Holden(1994),Graham and Bennet(1992)and Noe et al(1994) have stated there are two main methods of training.

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These are on-the-job and off-the-job training. According to the following Beardwell and Holden(1994), Noe et al(1994), Armstrong(2001),and De Cenzo and Robbins(2002),organisations rely more on the use of on-the- job training than the off-the-job training.

To DeCenzo and Robbins (2002), the popular use of this type of training by organisations/companies is attributed to the ease of such methods and the impression that they are less costly to operate. Commenting about the forms that on-the-job training can take, DeCenzo and Robbins(2002) and Noe et al(1994) are of the view that the most known ones are apprenticeship training and job instruction training(JIT).To them JIT was developed during the world War 11 by the War Manpower Commission to prepare supervisors to train employees. They are of the view that JIT consists of four main phases which the trainer needs to follow:

a) Prepare the trainee; the purpose of this phase is to motivate trainee. It requires the trainer to analyse the job in question into its major components, to prepare an instruction plan he that proceeds from simple to more advanced material in a logical fashion. This phase the trainer needs to put trainee at ease by building his confidence.

b) Present Instruction; this phase is to promote the understanding on the part of the trainee. To do this, it is necessary for the trainer to show, tell and demonstrate what is expected of trainee to do.

c) Application/Tryout; the phase is to foster active participation of trainee. Trainer is supposed to permit the trainee to try out the job in order to demonstrate his understanding. Errors are corrected and the trainer has to review and retrain the trainees until satisfaction is obtained with the level of performance.

d) Follow-up; application of what has been learnt by allowing the trainees to perform the work on their own. Frequently supervising, encouraging questions and informing them where they should seek help when in difficulty.

To the writers embarking on this phases of JIT, studies have shown that employees' accidents are minimised.

Talking about off-the-job training which occurs outside the job, several writers have come out with the forms which off-the –job training can take place. Among these Pynes (1997), Noe et al (1994), Decenzo, Armstrong (2001) and Robbins (2002).Among the forms which off-the-job training can take according to the writers are lectures, audiovisual methods, role playing, programmed instruction and vestibule training.

However, for the purpose of this study, literature review shall be limited to only lectures, programmed and audiovisual methods.

Pynes (1997) and Noe et al (1994) are of the view that the lecture form of off-the –job training must not be used solely for training employees. To them, lectures are beneficial when they are supplemented with other techniques such as discussions and case studies. Despite these advantages of lectures other writers there are of the view that it is one of

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the least expensive and time consuming way to present information on a specific topic to a large number of employees.

Also on audiovisual methods which is one of the forms of off-the-job training, Pynes (1997) and Noe et al (1994), have added their voice to the effect that the most well known audiovisual technique used by trainers is video. With Noe et al (1994), the video technique is used mainly for improving communication skills, interviewing skills, customer service skills and also for illustrating how procedures should be followed. To the writers, the video technique should not be used alone but rather it must be used in conjunction with lectures in order for the trainer to show and explain to the trainees' real life experiences and examples.

Considering how Pynes (1997) sees the video technique as a means of training employees, and further mentioned that the video technique is often used during the orientation sessions to present the background information on an organisation such as its history, purpose and goals. Talking about advantages of the video technique, the writer in support of Noe et al (1994) attributed its main advantage to the fact the video technique provides the opportunity to slow down, speed up or stop the video to review specific activities and also to enable specific questions to be asked and answered. Despite this advantage, the writers were smart to point out its main disadvantage as being expensive to purchase.

2.7 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

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"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 of 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 in order to prevent managers from sidelining trainees from applying their new skills and knowledge which they acquired from training, it is necessary to use mangers as trainers so that they will encourage the employees to apply their new skills and knowledge which they have 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 the 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) that: '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.

2.8 Evaluating training programmes

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 nice if all organisations 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 that 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 an investment – costs include materials, trainer time, and production loss while employees are being trained rather than doing their jobs – a reasonable return is essential.

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

a) Has the excessive reject rate of products declined?

b) Are deadlines being met more regularly?

c) 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 program is warranted. Also, Cole G.A. (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 qualifications. 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 improvements 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 organisation 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, J (1997) and Cascio (1986) have suggested four levels upon which training programmes can be evaluated. The first level is measuring the participants reaction to the training programmes. The second level

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measures whether learning has occurred as a result of attending the training, i.e. .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 organisation.

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

1) Reaction- how training participants react to it. A customer satisfaction measure.

2) Learning- the extent to which participants change attitudes, increase knowledge and /or increase skill.

3) Behaviour-the extent to which change in behaviour occurred.

4) Results –the final results that occurred as a result of training.

In support of the Donald 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 DeCenzo 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.

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

a) Company norms regarding evaluation

b) Costs of designing and conducting an evaluation

c) The need for speed in obtaining programme effectiveness information

d) Purpose of the 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 realize that Kirkpatrick (2006), DeCenzo 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 Bennet(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 customer service and employee productivity; motivate staff and keep operation current. Training needs analysis can also be used to provide

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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 organisation in delivering results. Thus improperly trained employees can cause severe damage to the professionalism and credibility of an organization and even hamper progress. Also it can lead to legal liability for the organisations.

2.8.1 Effective Training

Effective Training brings along its associated benefits such as minimising 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 organisation. Other benefits are as follows; increasing commitment of employees by encouraging them to identify with the mission and objectives of the organisation, 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 situations, developing a positive culture in the organisation, one, for example, that is orientated towards performance improvement and providing higher levels of service to customers.

2.9 The Theoretical Framework for the research in question

The variable of primary interest to this study is the dependent variable of *training programme.* The independent variable *training needs* explains its influence on the dependent variable. Also, the *implementation and assessment of the training programmes* become the moderating variables that help to understand why the relationship between the independent variable and the dependent variable exits. Thus the level of understanding, knowledge, skills and attitude required by the job will be the organisational standard of that particular job. However, if employees' fall short of any of the organisational standard, then it is more likely that a gap has been created or training need is required. This would help the organisation to tailor its training programmes along the training needs of the employees. The type of training to suit the employees, and the training methods to be employed should match the identified training needs. It is vital that the facilitators/trainers, supervisors and the monitoring team ensure smooth implementation of the training methods and type of training designed for the employees for its effectiveness. Failure on the part of implementers would rather aggravate the situation let alone causing financial loses to the organisation hence little or no return on investment made. Having successfully executed the training programmes it is expected that the needed result would be achieved. There would also be high positive correlation between the independent variable and the dependent variable because the easier the training needs identified the more appropriate training methods employed to suit them.

A research study by Certo (2003) indicates that the better the quality of training programmmes in an organisation, and the greater the training needs of the employees, the greater their willingness to learn new ways of improving on their understanding, knowledge, skills and attitude.

Besides, poor training programmes designed would not help employees to overcome their training needs identified but might worsen the situation. In other words only employees whose training needs are identified will be put on quality training programmes.

Below is the diagram of the relationship between the independent and dependent variables
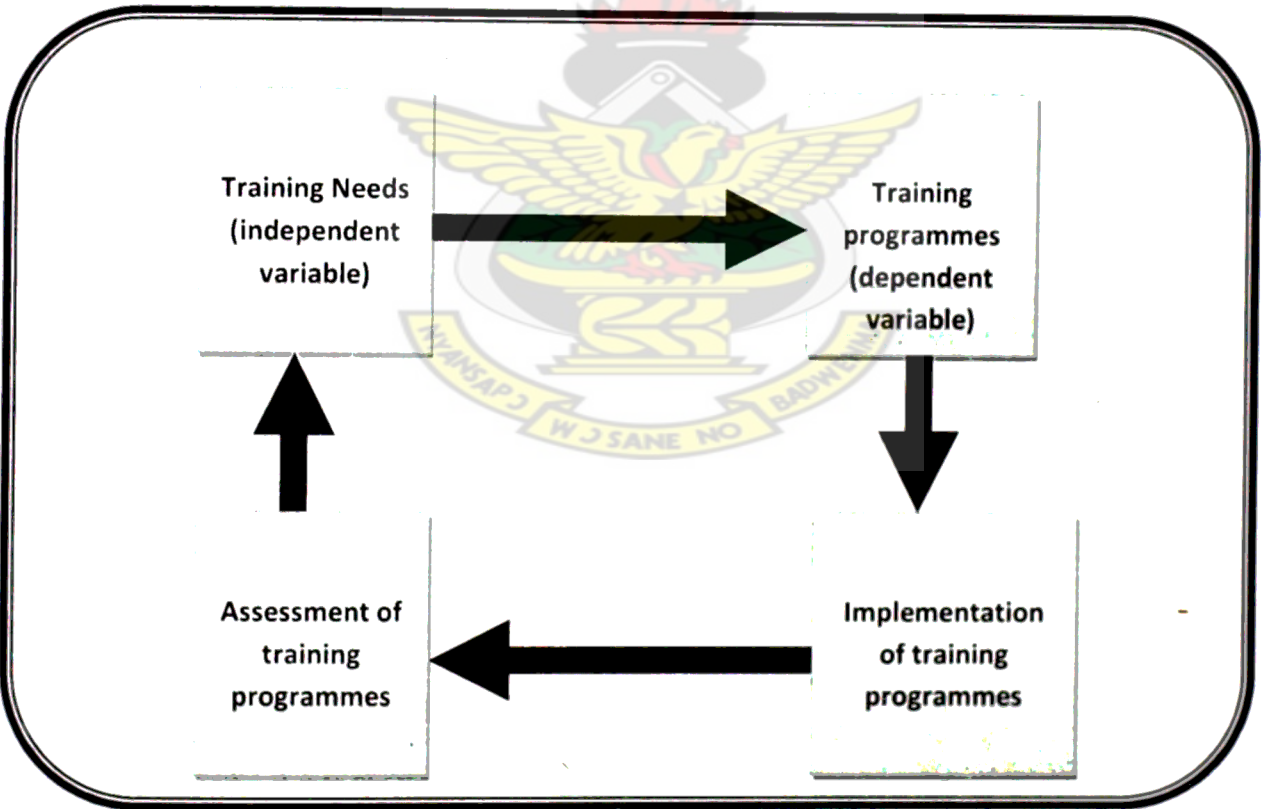
Source: Author's field work

CHAPTER THREE

METHODOLOGY AND ORGANISATIONAL PROFILE

3.1.0 Introduction

This chapter touched on the population, sample, sampling technique and data analysis. The design used was descriptive survey since according to Best and Khan (1999).It is about collecting information of an ongoing process, analysing and interpreting the results and seeing to the improvement of the process.

3.1.1 Research design

The researcher used the longitudinal design to study the trend of training programmes for the IRS for the last six years. The researcher used this design in terms of reliability, replication and validity. The researcher collected data on the training programmes for the past years in order to assess and analyse the trend of events in the Internal Revenue Service-Kinbu district.

This research combined both qualitative and quantitative approaches. With the quantitative approach data collection was systematically undertaken in a standardized manner. For that in-depth interviews were conducted with the district Director and HR manager. According to Craig, Samuel (1999, p318) the "qualitative data collection techniques aid in identifying relevant constructs and concepts to be examined, survey research provides a means of quantifying these concepts and examining relevant relationships in-depth". In this case, interviews and questionnaires were employed in collecting data.

3.1.2 **Population**

In order to ensure that spurious result does not occur, the data analysed must be normally distributed (Saunders et al, 2007). For this reason Stutely's (2003) advice a minimum number of 30 for statistical analyses provides a useful rule of thumb for the smallest number in sampling. The population for the study constituted sixty-eight (68) in number. Based on this advice the researcher involved all the sixty-four (60) staff in addition to the district director, HR manager, and six facilitators/trainers.

3.1.2 **Sampling Technique**

The study composed of all staff within the Kinbu district since the number was manageable hence simple random sampling technique was not of much significant to the researcher.

3.1.4. **Data collection procedure**

The questionnaires were administered personally to the respondents. The district director, trainers, HR manager and Head of departments were given one week to respond to the questionnaire after which the researcher went back to retrieve them. The staff were given three days the following week to answer the questionnaires. This was used to avoid influence from their head of departments, HR manager as regard their responses to the items. The researcher had the opportunity to clearly explain some of the items and their purpose. This is in response to Fraenkel and Warren (2000) idea about questionnaire. In all, the observation was effectively done.

3.1.5 Data Analysis

The data collected was coded and analyzed with the Statistical Package for Social Sciences (SPSS) software. The data was analyzed using descriptive statistics of means and percentages. Frequency tables, graphs (pie and bar charts) and cross tabulation were also used to facilitate the analysis of data. The analysis was supported with the relevant literature.

The following became the questions the researcher sought to examine in the research:

a) Does training need analysis lead to effective training programmes?

b) Have training methods been effective in IRS?

c) Are trained employees able to transfer their new skills into their jobs after training?

d) Has training led to improvement of overall performance of the organisation?

e) How can the effect of training on performance be assessed?

THE ORGANISATIONAL PROFILE

3.2.0 Historical background

IRS was established purposely for Income Tax Administration which started in the then Gold Coast in September, 1943 with the passing into law of the Income Tax Ordinance No.27 of 1943 on 22nd September, 1943. Initially, the Department collected tax from only a few limited liability companies and very small number of individuals. The year of Assessment (tax year) was 1st April-March 31st.

Now the year of Assessment is on current basis, 1st January,-31st December of the same year. Personal income tax in Ghana has always been progressive i.e. tax rates are graduated with higher income earners paying more tax. Also, over the years other taxes and duties were added to the income tax. These were:

i. Mineral Duty 1952

ii.Betting Tax 1952

iii.Casino Revenue Tax 1955

Between 1961 and 1963, additional taxes and duties were introduced. Among these were Property Tax(1961),Entertainment Duty Tax (1962),Airport Tax, Hotel Customers Tax, Standard Assessment and Excess Profits Tax, all in 1963. In July 1963, with the addition of more taxes, the Income Tax Department was renamed Central Revenue Department to reflect the broad scope of taxes collected. All these years-1943 to 1985-the Department was a civil service department. In July 1986 government took a decision on structural changes in the Department. The Internal Revenue Service (IRS) Law-1986(PNDCL.143)-was passed. This Law transformed the hitherto Central Revenue Department into a public service organisation, Internal Revenue Service, with its own Board of Directors.

With this change, the service is now able to recruit a pool of dedicated professionals to ensure effective tax administration. The promulgation of the Revenue Agencies (Governing) Board Act, 1998(Act 558) established a central governing body to replace the existing government boards of IRS, CEPS and VATS. Consequently the Revenue

Agencies Governing Board was constituted in 2001 to ensure supervision and coordination of the activities of all the three Revenue Agencies.

3.2.1 Corporate Profile

The commissioner is responsible for day-to-day running of the service and is also subject to the direction of the board on matters of policy. The commissioner is assisted by five Deputy Commissioners who head the five main departments:

a) Operations

b) Research, Planning and Monitoring

c) Finance

d) Administration

e) Legal Services

The main headquarters is located in Accra and implements policies formulated by RAGB.

3.2.2 Regional Offices

There are two regional offices in Greater Accra region and one each in the remaining nine Regions. Their core functions are monitoring and supervision of District offices.

Large Taxpayers Unit (LTU)

There is also the Large Taxpayer Unit(LTU) located in the Revenue Towers at Osu. The LTU is a one-stop tax office responsible for large taxpayers of the three Revenue Agencies, especially IRS and VAT service.

3.2.3 District Offices

The service has a total of fifty (50) tax Districts, thirty-eight (38) sub offices, and twenty-five (25) collection points located at vantage points throughout the country. These offices are the focal points for the identification of taxpayers, assessment and collection of direct taxes.
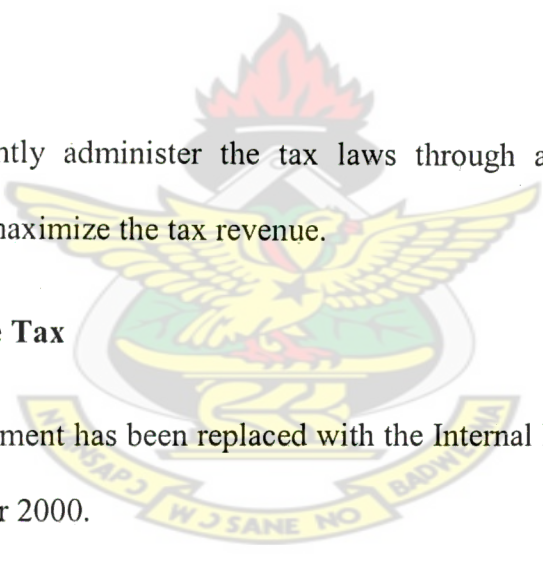
3.2.4 Vision

To excel as an effective tax administration agency that applies the tax laws fairly, efficiently with integrity in order to maximize tax collection for national development.

3.2.5 Mission

To effectively and efficiently administer the tax laws through a well-trained and motivated staff in order to maximize the tax revenue.

3.2.6 Imposition of Income Tax

i. The principal enactment has been replaced with the Internal Revenue Act2000, (Act592) in the year 2000.

ii. The legislation imposes tax on all income earners unless otherwise exempted(eg.Income from cocoa of a cocoa farmer)

iii. Income tax is assessed on a yearly basis.

iv. The source of income must accrue in or derived from Ghana.

What tax revenue is used for? Taxation is a major source of revenue for governments worldwide. In Ghana, tax revenue is used for:

1) the provision of infrastructural development i.e. good roads, school, portable water, provision of health and sporting facilities, electricity etc.

2) the maintenance of law and order for security of the state and all individuals.

3) payment of salaries of government employees example doctors, teachers, civil servant etc so as to keep the government business running.

3.2.7 Responsibilities of Internal Revenue Service

The service is responsible for the collection of the following taxes: Income tax, Stamp duty, Gift tax and Capital gain tax.

a) Income Tax

i) Corporate Tax: This is the tax paid by companies on their profits in the year. The rate has been reduced to 25% in 2006

ii) Personal Income Tax: self-employed persons are required to pay income tax at graduated rates in four equal installments.

iii) Pay As You Earn (PAYE): The PAYE contributions are withholdings from salaries of employees in order to satisfy their income tax responsibilities.

b) Stamp Duty: It is administered under the Stamp Duty Act, 2005(Act689).The Stamp Duty is not a tax on transactions, but on documents brought into being for the purposes of recording transactions. It is therefore a tax on documents or specific instruments which have legal effect.

Duty is imposed on the wide range of instruments listed in the first schedule to the law. For example, there are stamp duty implications whenever any interest in landed property(buildings) is transferred, a trustee is pointed, a power of attorney is given, property is mortgaged etc. Documents not listed in the first schedule are not dutiable, example. a Will.

c) Gift Tax: This is the tax payable by the recipient on the total value of taxable gifts received in a year of assessment. Assets on which tax is imposed include Land, Building, Money including foreign currency, Shares, Bonds and Securities, Business and Business assets. The rate of tax is 10%.

d) Capital Gains

This is a tax paid on the gains made from the realization/sale of chargeable asset where the gain exceeds fifty Ghana cedis. Assets on which tax is imposed include Land, Building, Business Assets including Goodwill, and Shares of a resident company. The rate of tax is 10%.

3.2.8 Functions

a) To identify all taxpayers.

b) Assess the taxpayer to tax.

c) Collect the tax.

d) Pay all amounts collected into the consolidated fund.

IRS strives for/core values

1. Fairness in tax assessment

2. Convenience to the client by bringing our services to their doorstep.

3. Enhanced client consciousness and voluntary compliance through a sustained taxpayer education.

4. Provision of information in an open, supportive and transparent manner.

5. Improvement in tax administration through adoption of modern technology and processes.

6. Efficiency and effectiveness through the development of new procedures and by encouraging Research and Development.

7. Continuous improvement in service delivery through systematic human resource development.

3.2.9 Staffing Positions of Internal Revenue Service(IRS)

The staffing positions of the IRS are categorized into Junior Staff, Senior Staff and Principals. The junior staff are identified by their service uniforms prescribed by the service. The Senior Staff and the Officers are identified by mostly putting on flying ties and decent attire to match.

With the Officers, they have the (AIT), (PIT) and district directors.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND DISCUSSION OF RESULTS

4.0 INTRODUCTION

This chapter dealt with the analysis and presentation of data. The analysis and presentation were based on the research questions. However, the demographic distributions of respondents were analyzed. The category of respondents for the study included District Director, Human Resource Manager, Head of Departments, Trainers and the Staff (Employees).

DEMOGRAPHIC DISTRIBUTION OF RESPONDENTS

Table 4.0.1: **RESPONDENTS FROM VARIOUS TARGETED POPULATION.**

Respondents	Number of Respondents	Percentage of Respondents (%)
Staff	54	79.42
Head of Departments	6	8.82
Trainers/Facilitators	6	8.82
HR manager	1	1.47
District director	1	1.47
Total	68	100

Source: Author's field survey, May 2008.

As could be seen from Table 4.1, most of the respondents were staff, which constitutes the highest group. Thus, fifty-four (54) out of the sixty-five (65) questionnaires sent to staff, were retrieved representing 79.41% of the respondents. All the six(6)

questionnaires sent to the heads of department were retrieved which represents 8.82% of respondents and six(6) out of seven(7) questionnaires sent to the Trainers/Facilitators were retrieved representing 8.82% of total respondents. The HR manager and the district director each representing 1.47% of the questionnaires sent. This shows that the staff forms the majority of the respondents.

Table 4.0.2   **RANK DISTRIBUTION OF STAFF**

Staff	Frequency	Percentage (%)
Senior Inspectorate of Tax(SIT)	4	7.4
Assistant Inspectorate of Tax(AIT)	16	29.6
Tax Assistant(TA)	19	35.2
Inspectorate of Tax(IT)	7	13.0
Junior Tax Assistant(JTA)	8	14.8
Total	54	100

Source: Author's field survey, May 2008.

From the above table, out the fifty-four (54) questionnaires administered, only four (4) are rank SIT, sixteen (16) are AIT, while nineteen (19) are TA; IT rank constitutes seven (7) and eight(8) rank represents JTA which indicates the fact that the rank distribution favour TA.

Figure 1. NUMBER OF YEARS SPENT IN THE SERVICE /

PARTICIPATION IN TRAINING SINCE EMPLOYMENT
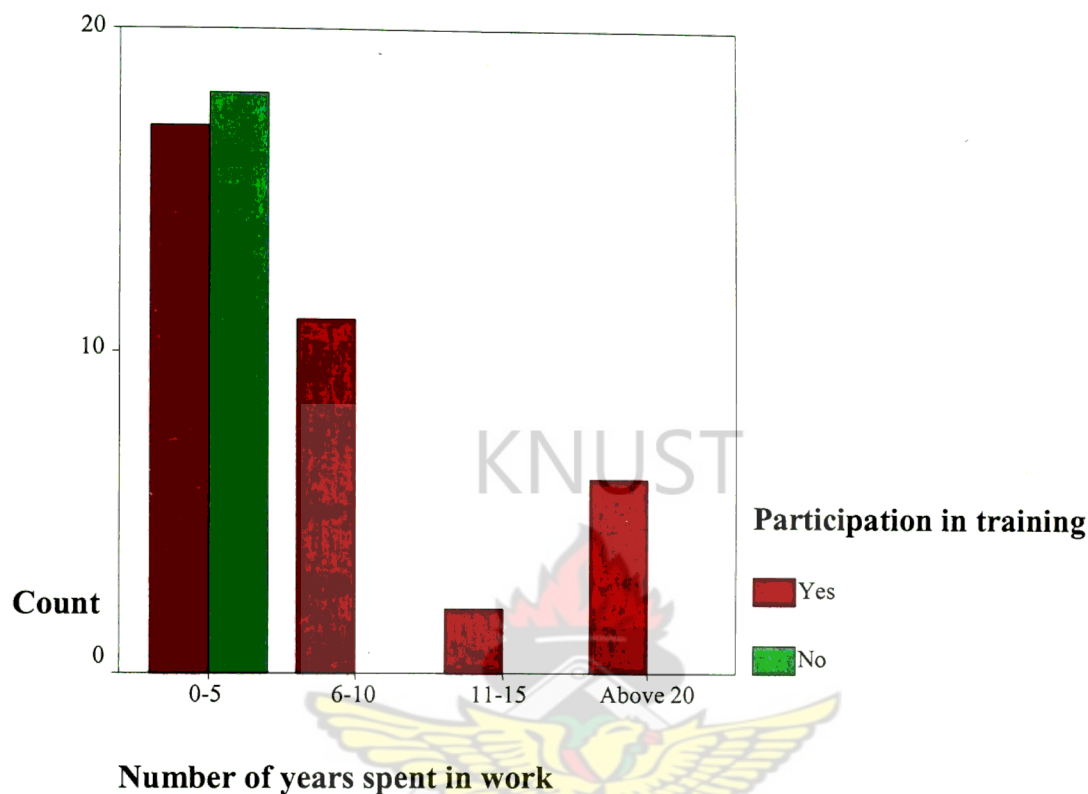
Source: Author's field survey, May 2008.

As seen above on the clustered bar chart those who had spent 0-5years constitutes the majority despite the fact that 51.4% have not participated in training programmes. The rest ranging from 6-10years, 11-15years and above 20years have all tasted training of some sort.

4.1 Does training need analysis lead to effective training programmes?

In order to answer the above research question, the researcher used the questionnaire administered on staff and the result is presented in a table.

Table 4.1.1   **EMPLOYEES SELECTED FOR TRAINING**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Through self initiative and number of years in service	11	20.4	20.4	20.4
	Lack required skills, knowledge and abilities for job	19	35.2	35.2	55.6
	Motivation through training participation	4	7.4	7.4	63.0
	Other (specify)	3	5.6	5.6	68.5
	Not applicable	17	31.5	31.5	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

As to those respondents who admitted knowing how they were selected, eleven (11) of them were selected through self initiative and number of years in service, nineteen (19) lack required skills, knowledge and abilities, four (4) motivation through participation, three (3) others were selected based on team leadership skills. For those who indicated that they did not know how they were selected, the above question did not apply to them. This is represented by "not applicable". Seventeen (17) respondents were captured under this category. This clearly depicts the absence of training needs analysis in choosing the right candidates for training programmes. It is upon this that DeCenzo and Robbins (2002) proposed that management can determine this by answering four questions:

a) What are the organisation's goals?

b) What tasks must be completed to achieve these goals?

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c) What behaviours are necessary for each job incumbent to complete his or her assigned tasks?

d) What deficiencies, if any, do incumbents have in the skills, knowledge, or attitudes?

Basically the total percentage of those not selected based on lack of required knowledge, skills and abilities far exceeded that indicating neglecting of proper procedure for selecting desirable candidates for training programmes. Also five (5) out of the six(6) Heads of department had the same view as the majority of the staff since they also cited the same reason for their explanation as the headquarters determines who should attend what training schedules before communicating it to them.

It is no wonder that, the trainers emphatically attested to the fact that employees are not involved in the analysis of training needs though the IRS has training policies and philosophy in place. Also, facilitators/trainers when asked whether they assess training needs before embarking on training, all the six(6) respondents answered "NO" citing their explanation as everything comes from headquarters perhaps an indication that training programmes were normally the sole responsibility of the commissioner and its directors at the headquarters.

In support of the above research question Cole G.A (2000), said that training staff should conduct a comprehensive training needs analysis in their organisation, they may seek basic data for this process at three different levels as follows:

a) Organisation level: data about the organisation as a whole, e.g. its structure, markets, products or services, manpower requirements etc.

b) Job level: data concerning jobs and activities, e.g. job descriptions, personnel specifications, on the one hand, and leadership and communication activities on the other.

c) Individual level: data about individuals, e.g. appraisal records, personal training records, test results, notes made at counseling interviews and results of attitude surveys.

To that effect the data obtained in this way enables the training staff to draw a comprehensive picture of the areas of current, and potential, shortfall in requirements. Again (De Ceiri et, al, 2003),emphasised that a structured training should be designed base on organisational analysis to point out the strengths and weaknesses of employee and then employer will choose training as the solution to any pressure point.

Research question:

4.2. Have training methods been effective in IRS?

In order for the research question to be well dissected the various aspects were delved into soliciting views to answer whether the training methods were effectively utilized.

Table 4.2.1   **PURPOSE OF TRAINING FOR THE STAFF**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Line with organisational goals	11	20.4	20.4	20.4
	More on general knowledge	9	16.7	16.7	37.0
	Specific to area of operation	19	35.2	35.2	72.2
	Not applicable	15	27.8	27.8	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

Eleven (11) respondents confirmed that the purpose of their training were in line with the organizational goals while nineteen (19) of them were specific to their area of operations. The fifteen (15) comprises those who had not tasted training after their appointment thus the above question did not apply to them. This is represented by "not applicable" that was captured under this category. Nine (9)responded that their training were more concerned on general knowledge than specifics let alone in line with the organizational goals. This is why De Ceiri et, al, (2003), suggested that employer should give needs assessment to show what is necessary if training is needed.

Table 4.2.2 **APPROPRIATENESS OF TRAINING TO EDUCATIONAL LEVEL**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	24	44.4	44.4	44.4
	No	30	55.6	55.6	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

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The table shows that thirty (30) respondents of staff were against level of course not matching their appropriate needs and twenty-four (24) taught it met their educational level. This may either be attributed to inappropriate training methods used or employing wrong teaching techniques.

According to Armstrong (2001), and De Cenzo and Robbins (2002), organisations rely more on the use of on-the- job training than the off-the-job training. Commenting about the forms that on-the-job training can take DeCenzo and Robbins (2002) and Noe et al (1994) are of the view that the most known ones are apprenticeship training and job instruction training (JIT).

Figure 2 :   ASSESSING THE STANDARD OF TRAINING
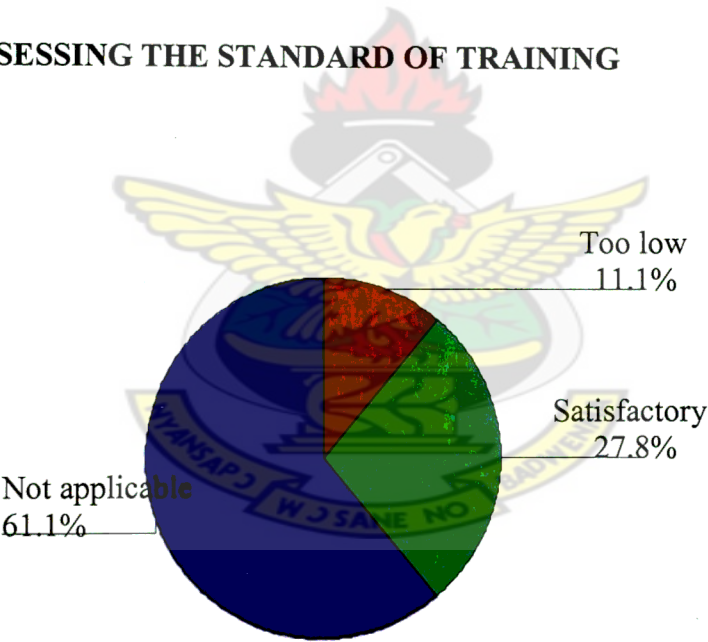
From the pie chart 61.1% of the respondents of staff were those who had indicated that the above question did not apply to them. This is represented by "not applicable" perhaps their failure to comment. The 27.8% respondents described the standard as satisfactory while 11.1% of them said the standard was too low. From the percentages

gathered those who even taught the level was appropriate to their educational background seem not to be quite convinced from their responses.

In addition, those who had attended the training of some sort in acquisition of new knowledge, skills and attitudes had to be evaluated to assess their various impacts on the methods employed.

Table 4.2.3 **TRANSFER OF WHATEVER LEARNT TO THE JOB**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	25	46.3	46.3	46.3
	No	29	53.7	53.7	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

It could be seen that twenty-nine (29) of the staff respondents were not able to apply whatever they had learned in relation to their work schedules while twenty-five (25) were able to do it. Again it could be that the methods or design did not suit the level of delivering. However trainers/facilitators could use to assess the impact of their training programmes with organisational goals.

In another development the heads of department were asked which methods of delivery were mostly used in training employees in the department. All the six (6) heads mentioned lectures and group discussions. An advantage of the lecture is that it allows the instructor to expose trainees to a maximum amount of information within a given time period. By discussion encourages high levels of interaction among trainees, develops a climate in which trainees learn new behaviour from carrying out various

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activities, clarifies related information, and facilitates learning by eliciting trainees' job-related knowledge and experience in applying that knowledge

It is in light of this, that Robbins and Coulter (2002), mandated managers to be responsible for deciding what type of training employees need, when they need it, and what form that training should take.

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.

Table 4.2.4   **EFFECTIVE EVALUATION SYSTEM IN PLACE**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	10	18.5	18.5	18.5
	No	44	81.5	81.5	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

From the above table it could be seen that forty-four (44) of the respondents admitted that there was no proper evaluation system while ten (10) accepted evaluation system been in place of some sort.

Table 4.2.5   **EVALUATION AFTER ATTENDING THE TRAINING**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	4	7.4	7.4	7.4
	No	50	92.6	92.6	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

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From the table outlined above fifty (50) respondents of staff strongly accepted the fact that there was no clear cut evaluation system in place even after attending training programmes while four (4) respondents admitted been evaluated on returning from training. Furthermore if an organisation failed to evaluate its training programmes then it seems not to benefit from what Certo C.S (2003) ascribed to thus after the training program has been completed, management should evaluate its effectiveness. Because training programs represent an investment. He further went on to say that management should evaluate the training program to determine if it meets the needs for which it was designed.

Table 4.2.6 **SATISFACTION WITH CURRENT EVALUATION SYSTEM**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	12	22.2	22.2	22.2
	No	42	77.8	77.8	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

In support of the above fact on whether they have been evaluated after attending training, the current evaluation system shows the forty-two (42) respondents were not satisfied with it as compared to twelve (12) respondents who were in favour of it.

Also outcomes from respondents vividly implied that they were not satisfied with the current evaluation system as stern from the fact that Armstrong (2001), Cole (2000), Certo (2003), and others, they all emphasized organisations embark on training so as to ensure increase in productivity and also to motivate employees by increasing their level

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of competence and enhancing their skills and knowledge on the work which they are supposed to do., personal growth opportunities for employees and provision of higher levels of service. As there is no such proper evaluation system in place definitely organisational performance will be seriously affected.

4.3.0 Are trained employees able to transfer their new skills onto jobs after training?

To answer this research question, respondents assessed the impact of whatever they had learnt to see if it was transferable on to the job and point out if they were satisfied with the current evaluation system in the organisation.

Table 4.3.1   **TRANSFERING WHATEVER LEARNT TO THE JOB**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	25	46.3	46.3	46.3
	No	29	53.7	53.7	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

It is clearly seen from the table that twenty-nine (29) of the respondents stated that nothing had been transferred on to their jobs in term of acquisition of new knowledge implying deficient in knowledge, skills and attitudes. This shows an indication of losses in terms of return on investment made. Though twenty-five (25) of respondents saw an improvement of some sort but was not enough regarding their expectations before attending the training.

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Notwithstanding the above situation trainers were asked whether they carry out monitoring and evaluation of training programmes, all of them accepted the responsibility but as to how it was done none could not explain. This substantiated the fact that it would be difficult for them to observe if the required knowledge, skills and attitudes were transferred on to the job.

Therefore these same respondents when asked of the impact said it was satisfactory which makes it quite dicey. They further stressed that apart from other logistics and operational problems trainers had failed to hold monthly meetings with trainees in order to discuss the problems and success in using their new skills on the job. The results from the above shows that transfer of whatever had been learnt were not manifested on the job.

Research question:

4.4.0 Has training led to improvement of overall performance of the organization?

This research question was to exploit the various avenues where IRS training programmes had been successful. Thorough studies were conducted on current evaluation system in place and response from staff who had participated in training since their employment in the last four years.

Table 4.4.1 **PARTICIPATION IN TRAINING PROGRAM LAST FOUR YEARS**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Once	18	33.3	33.3	33.3
	Twice	8	14.8	14.8	48.1
	Thrice	9	16.7	16.7	64.8
	Four or more	2	3.7	3.7	68.5
	Not applicable	17	31.5	31.5	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

Eighteen (18) staff accepted attending training programs once ever since their employment while seventeen (17) of them indicated that the above question did not apply to them. This is represented by "not applicable". Seventeen (17) respondents were captured under this category but reiterated their exemption on normal training after your employment. Also, nine(9) confirmed having attended training thrice, eight(8) respondents have had two training sessions and two(2) staff having attended four or more considering the total number of respondents. Judging from the results within the last four years the organisation training pattern was not encouraging therefore had failed to impart positively on performance. This has exposed the organisation insensitivity to training programmes which had resulted in poor customer services and affecting the overall job output. Judging from table the researcher would not be far from wrong concluding that poor lackadaisical attitude towards training programmes processes and bad training methods had contributed to the overall poor performance of the Kinbu district of IRS.

Research question:

4.5.0 How can the effect of training on performance be assessed?

Answering this research question, the researcher used the form of evaluation process, whether the organisation employs proactive or reactive approach in ensuring that things work as planned. Also cross tabulation of purpose of attending training and its transferability on to job is examined in support of the above.

Figure 3.   FORM OF EVALUATION PROCESS

Source: Author's field survey, May 2008

It could be seen that 50% of respondents taught that the only way the organization can measure performance of training is through being reflected in improvement of work but other fifty percent (50%) taught otherwise since they have not been offered the opportunity to attend training programmes therefore hardly find such a platform as medium for assessment of performance.

Figure 4 : PURPOSE OF TRAINING ATTENDED / TRANSFERING

WHATEVER LEARNT TO JOB
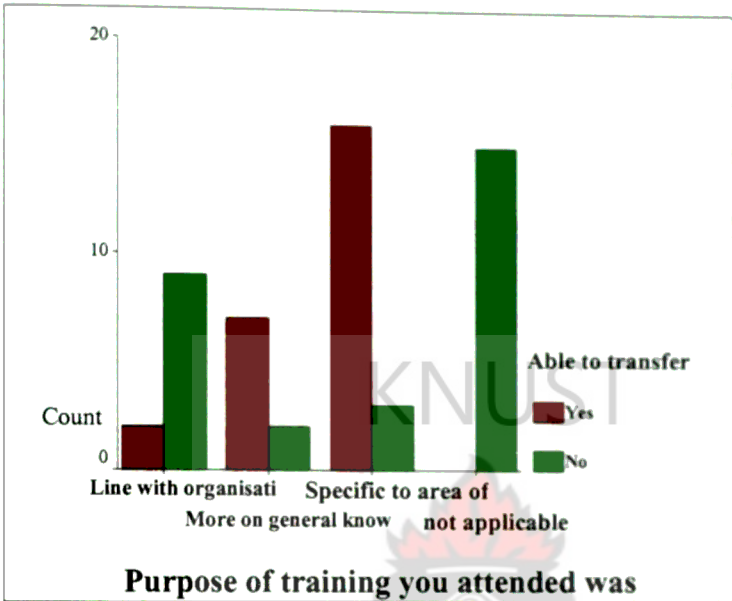
Source: Author's field survey, May 2008.

Based on the clustered bar chart those respondents whose training was in line with organisational goals represents 18.2% but unable to transfer the knowledge to job representing 81.8% meaning deficient in applying whatever had been learnt. On general knowledge 77.8% responded while 22.2% were able to somehow transfer acquired knowledge to job. Again 84.2% respondents taught that training was more specific to their area of operation as against 15.8% who were able to transfer not appreciable amount of knowledge on to job. Those that did not apply to them represents 100% were "not applicable". From the results the researcher could conclude that respondents had failed in transferring whatever learnt to the job thereby causing deficiency in

Additionally, all the six (6) trainers were of the view that customer satisfaction, improvement in performance and application of acquired skills, knowledge and attitudes to solving problems were some of the best form of evaluation process for employees. These would justify the returns on investment made though all the four levels of Donald L. Kirkpatrick (2006) evaluation process could have been deemed satisfied. In order for it to be effective IRS should attach seriousness to proactive or reactive training measures which is further illustrated below on the table.

Table 4.5.1 **TRAINING PROGRAMMES PROACTIVE OR REACTIVE**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	12	22.2	22.2	22.2
	No	42	77.8	77.8	100.0
	Total	54	100.0	100.0	

Source: Author's field survey, May 2008.

Twelve (12) respondents viewed their training programmes to be proactive or reactive while forty-two (42) which forms the majority taught that there is no such mechanism in place since most often was initiated from headquarters as testified by the district director, human resources manager, heads of department and the trainers in their various responses. Majority respondents were still of the view that a times training was either initiated once or not done at all in a year when they were asked to offer explanation to

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knowledge, skills and attitudes of employees which in turn affect the performance of the organisation. Therefore a post-training quality survey will ensure providing the most effective training for employees.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter discussed the summary of the major findings, conclusions and recommendations.

5.0 SUMMARY OF MAJOR FINDINGS

The following are the principal findings of the study which seek to answer the objectives outlined.

5.0.1 To determine the need for the acquisition of particular skills through training.

1. Staff who had spent more than 20 years in the service had enjoyed less training opportunities even though they were supposed to have benefitted a lot due to their length of service as compared to the others but this was not the case. The researcher realized that the majority of the staff were those who had spent less than five years in the service which presupposed that a lot depend on them for the district survival in the near future.

2. As had been the routine where the headquarters sheers the sole responsibility for initiating training programmes. Difficulties would exist in identifying particular skills gap for the individuals because IRS does not employ training needs analysis to select the right and qualified people due for training. The assertion of headquarters sole responsibility for organising training programmes were testified by the heads of department, trainers, human resources manager and district director.

3. It was realized that most of the staff who accepted having participated in training programmes ever since their employment did not even know how they were selected.

4. As far as the trainers do not carry out training needs analysis it made difficult for them to design and develop effective training programmes to suit specific skills and knowledge requirement.

5.0.2 To identify training methods that IRS could use to address these skills requirements.

1. Facilitators admitted that they normally employed the discussions and lectures methods form of employees' training.

2. Most of the participants reiterated that the level of the course/training programmes were not appropriate to their educational level indicating low standard.

5.0.3 To ascertain job performance of the employees after training whether anything learnt from the training is transferred to the job.

1. It came to light that most of the staff had not been able to transfer whatever they have learnt to the job, judging from the fact that some of their training programmes were sub-standard buttressing absence of determining training needs analysis.

2. The general assertion of the staff presupposed that they were yet to observe an effective evaluation system in place.

3. It was discovered that staff were not satisfied at all with the current evaluation system and doubted its existence.

4.0.4 To pinpoint if training could make a difference in overall performance of the organization.

1. There was a problem of trainers and heads of department not involving trainees in determining the training needs analysis. Ideally, it is vital to involve trainees in carrying out training needs analysis so that trainers could get information to enable them plan and design appropriate training to suit their capabilities as well as organizational goals.

2. Also trainers made it clear that monitoring and supervision of training programmes were not done regularly to ascertain the strengths and weaknesses of training programmes.

3. Trainers asserted that when performance and quality standards are not met then there was the need for specific training to suit that category of staff. They accepted the facts that their suggestions and recommendations were not seriously taken since the headquarters continually decides the type of training programmes to be undertaken according to their preference.

5.1 CONCLUSIONS

The following conclusions were drawn based on the findings. It was obvious from the cross tabulation that those who had spent six (6) years and above on the job have participated in training of some kind while those spent less than five (5) most of them

have not attended training programmes. This has accounted for deficiency in knowledge, skills and attitudes of most employees within that category.

The headquarters sole responsibility for training programmes had impacted negatively on training programmes in the district hence trainers could not assess training needs analysis before embarking on productive and effective training. It could also be concluded that the human resources manager, heads of departments and the district director, as their views were not sorted when designing and determining training needs analysis so it became imperatively difficult for the training programmes objectives to be realised let alone identifying particular skills requirement of employees. Moreover the headquarters initiation training might have caused the course content to be too low or over-loaded at variance with employees' educational level thereby creating gaps in the acquisition of knowledge and skills.

Apart from trainers/facilitators exemption from determining training needs analysis, they were also not consulted whenever designing and developing of training programmes to suit the various departments. This rather made the identification of skills gap of employees more cumbersome regardless of the fact that due processes were not followed. Again the training methods employed by the trainers were not adequately utilised though some other aspects could have supported the existing ones such as the use of videos clips, role playing, simulation etc might have gone a long way to influence the acquisition of knowledge, skills and attitudes at that employees level.

Notwithstanding the IRS district inability to fulfill the good customer services obligation as a result of poor training practices. There seem to be neglect of proactive

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or reactive measure as a preventive approach perhaps if not to solving some of the problems identified entirely could safeguard it.

There was no training design team or training delivery team to assist with the development and planning of training courses.

5.2 RECOMMENDATIONS

The following recommendations have been made based on the findings of the study:

5.2.1 Headquarters initiates Training Programmes

It was observed that headquarters only initiates training programmes. However it is recommended that trainers, heads of departments, employees, human resource manager and the district director should have a critical role to play in determining training needs to help facilitate effective planning of training programmes.

5.2.2 Monitoring and Supervision of Trainees

It was found out that staff who had attended training of some sort were not monitored let alone supervised to assess its impact. With this it is highly recommended that heads of departments should be mandated to institute performance appraisal scheme to check the effectiveness of staff training programmes.

5.2.3 Equip Trainers with Logistics and Materials

The study revealed that trainers were not sufficiently resourced in terms of logistics and materials. It is strongly recommended that trainers should be equipped with the

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necessary logistics and materials to facilitate and foster active participation of trainees during training programmes.

5.2.4 Evaluation of Training Programme

It became apparent that training programmes were not evaluated. Therefore the implementation of effective training evaluation system to collect information for and about a training activity is strongly recommended if the organisation could boast of returns on investments in training. In addition all training programmes should be properly evaluated to help identify whether the programmes are meeting the organizational objectives let alone enhancing job performance.

5.2.5 Assessing Training Needs

It was released that there was no pre training investigation before staff are selected for training. However it is recommended that trainers in collaboration with heads of departments and human resource should carry out effective training needs analysis before selecting trainees with deficiencies regarding job requirements.

5.2.6 Content of Training Programme.

Also, the findings revealed that the contents of training programmes were sub standard and at variance with organisational goals. Therefore headquarters should ensure that trainers are allowed to design and develop the contents of training to suit the job requirements and organizational goals for getting the use of appropriate training strategies.

5.3 RECOMMENDATIONS FOR FURTHER RESEARCH

The suggestions are made for further research.

1. Future research should look at assessment of the training needs as an important prerequisite for training programmes to cover the entire districts within the Greater Accra Region and possibly other regions of the country.

2. Further research could be done to ascertain if effectiveness of the training heavily depend on the effectiveness of process used in identifying training needs.

3. Further study could be conducted on why employee must know why they should learn and the needed to have opportunities to practise what they learnt. This will help to identify employees' skill strengths and weaknesses and the link between the training programs to improve their weaknesses.

4. Further research is sets out to examine how the process for developing a training needs analysis tool could influence organisational change.

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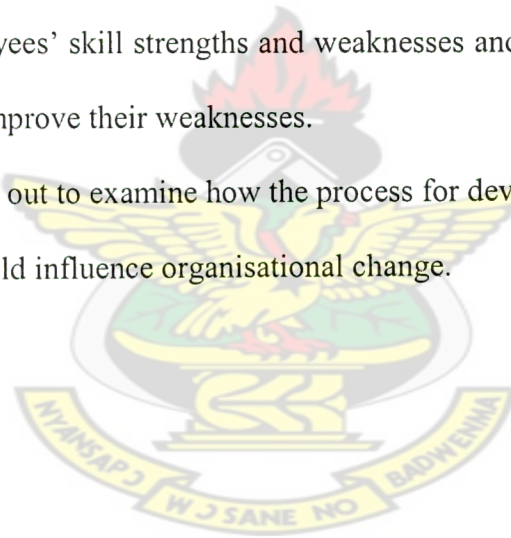
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APPENDIX A

QUESTIONNAIRE FOR HEADS OF DEPARTMENT

Please fill in the space provided or tick the appropriate responses

Name of Department ………………………………………

1. For how long have you been working in the organization? ……………..

2. How many times does your department take part in training programmes within a year?
   a) Once   b) Twice   c) Thrice   d) Specify ………

3. Do you initiate training programmes for your department? Yes ☐   No ☐

If No, any reason(s)…………………………………………………………………

……………………………………………………………………………………

4. In selecting employees for training programme do you consider their background in relation

to responsibility?   Yes ☐   No ☐

If No, any reason(s) in support of that………………………………………………..

……………………………………………………………………………………..

5. How do you determine that a particular employee needs a particular training programme?

   a) when there is delays and malfunctions because of errors of mistakes,

   b) when performance and quality standards are not met,

   c) failure to follow established rules and procedures.

   d) lack of a sense of responsibility, absenteeism and poor communication.

6a.In designing a training programme, do you play a crucial role in determining the content,

   duration, how and when it should be provided?   Yes ☐   No ☐

6b. If yes, what role do you play in designing a training programme?

   a) give suggestions

b) department undertake the training programme by itself

c) support in all aspects

d) provide facilitators or trainers

7. If No, to question 6, who is (are) responsible for designing a training programme.

a) the director b) the HR manager   c) heads of department   d) HR department

8. Delivering a training programme may take several forms such as lectures, group discussions, video clips, role playing etc.which of these methods of delivery is used by the organisation in training employees in your department .

a)group discussion   b) video clips c) role playing d) lectures   e)other.................

9. How do you determine whether or not employees who have participated in a training programme transferred what they have learned onto the job?

a) by observation b) by attitude survey c) through performance appraisal d) psychological tests

e)other.......................

10. Please, provide any suggestion(s)/comment(s) to support your answer.

....

11. Does the organisation evaluate the impact of training programme which employees in your department participate?   Yes ☐   No ☐

12. If yes, what is the form of the evaluation process?

Tick as many as are relevant

a) customer satisfaction	
b) improved performance	
c) increased productivity	
d)other(specify)	

13a. Would you describe your organizations training programme as proactive or reactive?

Yes ☐   No ☐

13b. Please, offer an explanation to your answer.......................................

....

14. Is the trainee involved in the analysis of training needs? Yes ☐   No ☐

If yes to question 14, how is the trainee involved?

....

15. The training needs analysis process consist of the following activities.

Tick as many as are relevant

a)context analysis	
b)user analysis	
c)cost-benefit analysis	
d)training suitability analysis	
e)content analysis	
f)work analysis	

16. Is there any evaluation system in place in the organisation?   Yes ☐   No ☐

If Yes to question 16, what are some of the indicators?.......................................

....

17. Have you been evaluated after attending course?   Yes ☐   No ☐

18. What was the information from the evaluation used for?

....

19. Are you satisfied with the current system of evaluating training programmes in the

organisation?   Yes ☐   No ☐

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QUESTIONNAIRE FOR EMPLOYEES (STAFF)

Please fill in the space provided or tick the appropriate responses.

Rank ....   Department.........................

1. How many year(s) have you spent in the organisation?

a) one   b) two   c) three   d) (specify)..........................

2. Have you participated in training programmes since your employment? Yes ☐   No ☐

3. How many training programmes have you participated in for the past four years?

 a) Once   b) Two times   c) Three times   d) Four times   e) Five or more times

4. Name one training programme/course you have attended to equip you perform job more

     effectively. ....

5. What was your assessment about the training programme?

 a) excellent   b) good   c) satisfactory   d) bad   e) other(specify)...................

Please provide a brief reason/explanation for your answer

....

6a.Do you know how you were chosen for the course? Yes ☐   No ☐

6b.If yes, which of the following best describes how you were selected?

a) through self initiative and basis on number of years served in the service

b) lack the required skills, knowledge and abilities for the job

c) needed to be motivated through participation in the training

d) other (Specify)..

7. In your opinion how relevant was the course to you in terms of personal and organisational needs.

	Extremely useful	Very useful	Useful	Not useful
Personal Needs				
Organisational Needs				

8. Did you have any expectation at the start of the training programme? Yes ☐ No ☐

9. How did the course meet your expectations?

 a) Good   b) Satisfactory   c) Unsatisfactory d) Others (specify).....................

10. The purpose of the training you attended was ....

 a) in line with the organisational goals.

 b) more on general knowledge

 c) specific to my area of operations

 d) other (specify)..
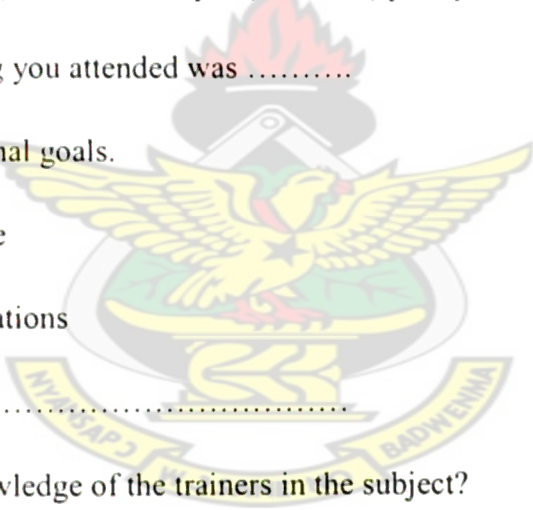
11. How do you grade the knowledge of the trainers in the subject?

a) excellent b) very Good c) good d) fair

12. Was the duration of the course which you attended adequate? Yes ☐   No ☐

 Give reason(s) for your answer

 ....

13a. Was the level of the course appropriate to your educational level? Yes ☐ No ☐

13b. If No, which of the following best describes it.

The standard was a) too high b) too low c) satisfactory d) other(specify)................

14. Considering the outcome of the course which you attended, how would you rank yourself in

terms of acquiring new knowledge?

	A 100-70%	B 69-60%	C 59-50%	D 49-40	E 39-30%	F 29-20%
a) Knowledge						
b) Skills						
c) Attitudes						

15. State some of the things which you learnt from the course which you did not know before

you attended the training programme.

....

16. Have you been able to transfer what you learnt to the job since your return? Yes ☐ No ☐

If No, what accounts for this?

....

If yes to question 16, how will you assess the impact?

a) very Good b) satisfactory c) fair d) other (specify)......................

17. Is there any evaluation system in place in the organisation? Yes ☐ No ☐

If Yes to question 17, what are some of the indicators?...

....

18. Have you been evaluated after attending course? Yes ☐ No ☐

19. What was the information from the evaluation used for?

…………………………………………………………………………………………

20. Are you satisfied with the current system of evaluating training programmes in the

organisation?　　　　Yes ☐　　　　No ☐

21. What is the form of the evaluation process?

　　　Tick as many as are relevant

a) customer satisfaction	
b) improved performance	
c) increased productivity	
d) other	

22a. Would you describe your organizations training programme as proactive or reactive?

Yes ☐　　　　No ☐

22b.Please offer an explanation to your answer……………………………………………

…………………………………………………………………………………………

APPENDIX C

QUESTIONNAIRE FOR DISTRICT DIRECTOR

Please fill in the space provided or tick the appropriate responses

1. How many years have you headed the district office?

a) two   b) three   c)four   c) other (specify)...............

2. Do you initiate training programmes for your staff?   Yes ☐   No ☐

If No, any reason(s)...

3. How many times do you organise training programmes in a year for staff?

a) once   b) twice   c) thrice   d)Other (specify)...............

4. Have training programmes been meeting the required needs identified? Yes ☐ No ☐

 If No to question 4, briefly explain some of the problems...........................

....

5. Do the training programmes reflect the organisational set objectives?

a) training programmes are based on organisational and individual needs.

b) training objectives spell out which problems will be solved.

c) training evaluated to determine whether the training programme is working.

d) other(specify)..

6. Does the organisation evaluate the training programme organised for employees?

    Yes ☐   No ☐

7. If yes, what is the form of the evaluation process?

  a) customer satisfaction

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b) improved performance

c) production increased

d) other (specify)…………………………………

8. Does the organisation have training philosophy and policies in place? Yes ☐ No ☐

9. How will rate training programmes in the organisation?

a) extremely useful b) very useful c) useful   d) not useful

10. Any other comment(s) that may be useful to the study…………………………………

…………………………………………………………………………………………

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b) improved performance

c) productivity increased

d) other (specify)................................

8. Does the organisation have training philosophy and policies in place? Yes ☐ No ☐

9. How will you rate training programmes in the organisation?

a) extremely useful b) very useful c) useful   d) not useful

10. Any other comment(s) that may be useful to the study................................

....

QUESTIONNAIRE FOR TRAINING OFFICERS/FACILITATORS

Please fill in the space provided or tick the appropriate responses

Status...................

1) How many years have you been working in the organisation? ....

2) How many times do you organise training programmes in a year?

a) once b) twice   c) thrice d) other(specify).........................

3) How do you determine that a particular staff needs a specific training?

a) when there is delays and malfunctions because of errors of mistakes

b) when performance and quality standards are not met

c) lack of sense of responsibility, absenteeism and poor communication

d) other (specify)...........................

4) What do you consider when designing training programmes for staff?

a) staff background knowledge b) content, duration and methods   c) organisational goals

d) other (specify)................................

5) Do you assess training needs before embarking on training? Yes ☐   No ☐

6) If No to question 5, any reason(s)..

7) Do you initiate training programmes for employees (staff)? Yes ☐   No ☐

8) If No to question 7, any reason(s)...

9) Do your training contents and methods match the training needs identified?

Yes ☐   No ☐

10) How do you assess that your training programmes have been successful? When

a) there is improvement in job performance

b) learners are able to put whatever they have learnt into practice

c) the training needs identified have been addressed

d) other (specify)..

11) Do you carry out training needs analysis before designing training programmes?

      Yes ☐   No ☐

12) If Yes to question 11, which of the following do you employ?

a) context analysis and user analysis b) work analysis   c) cost-benefit analysis

d) training suitability analysis

13. What is the form of the evaluation process?

      Tick as many as are relevant

a) customer satisfaction	
b) improved performance	
c)increased productivity	
d)other	

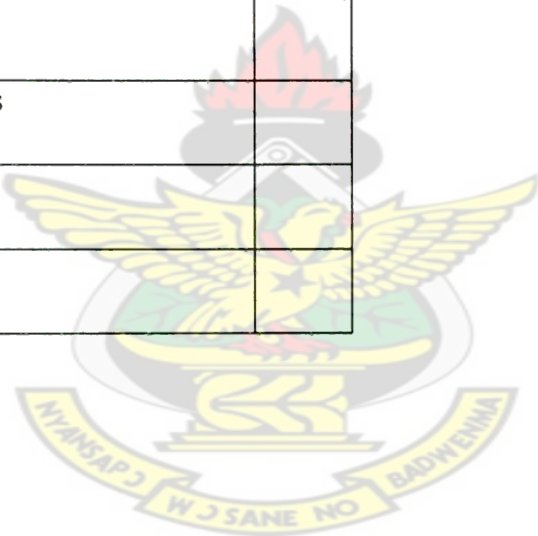14a.Do you carry out monitoring and evaluation of training programmes?

Yes ☐   No ☐

14b.How is it done?..

....

15. The training needs analysis process consist of the following activities.

Tick as many as are relevant

a)context analysis	
b)user analysis	
c)cost-benefit analysis	
d)training suitability analysis	
e)content analysis	
f)work analysis	

APPENDIX E

QUESTIONNAIRE FOR HUMAN RESOURCE MANAGER

Please circle the correct responses to the questions and indicate your comment where necessary.

1. How many year(s) have you been working with the organisation?..............

2. How many times do you initiate training programmes for staff in a year?

a) once   b) twice c) thrice   d) other(specify)...............

3. Why do you organise training programmes for staff? Because

a) critical information must be imparted to ensure they meet their responsibilities

b) a learning need common to a number of staff has to be met

c) different skills required must be developed quickly to meet need demands

d) training needs have been identified

4. Do the organisation have training philosophy and policies in place? Yes ☐   No ☐

5. Who is responsible for developing and designing training programmes?

a) district director b) HR manager c) trainers/Facilitators d) other(specify)...........

6. What are some of the main reasons why the organisation organise training programmes?

a) to improve on existing skills, knowledge and experience of staff.

b) to increase value of individual employees' knowledge and skills which may lead to

   improvement in job performance.

c) as a means of providing a pool of skilled manpower for the organisation.

d) other(specify)...

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7a.Would you describe your organizations training programmes as proactive or reactive?

Yes ☐   No ☐

7b.Please, offer an explanation to your answer.......................................

8. How do you assess the performance of trainees after their training?

a) improvement in job performance. b) customer satisfaction.

c) application of acquired skills, knowledge and attitude to solving problems

d) other(specify).......................

9a.Do you carry out monitoring and evaluation of training programmes? Yes ☐ No ☐

9b.How is it done?..

10. Do you have a training policy in place? Yes ☐   No ☐

11. The training needs analysis process consist of the following activities.

   Tick as many as are relevant

a)context analysis	
b)user analysis	
c)cost-benefit analysis	
d)training suitability analysis	
e)content analysis	
f)work analysis	

12. Is the trainee involved in the analysis of training needs? Yes ☐   No ☐

   If yes to question 14, how is the trainee involved?................................

13. Any comment(s)/suggestion(s)...