THE ROLE OF EMPLOYEES’ TRAINING IN ORGANIZATIONAL PERFORMANCE:

A CASE STUDY OF TANZANIA REVENUE AUTHORITY (TRA) OFFICES AT ILALA TAX REGION, DAR-ES-SALAAM
THE ROLE OF EMPLOYEES’ TRAINING IN ORGANIZATIONAL PERFORMANCE:
A CASE STUDY OF TANZANIA REVENUE AUTHORITY (TRA) OFFICES AT ILALA TAX REGION, DAR-ES-SALAAM

By
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The research Proposal submitted to the School of Public Administration and Management in fulfillment of the requirements for the Degree of Master of Public Administration (MPA) of Mzumbe University

2015
CERTIFICATION

The undersigned certifies that he has read and hereby recommends for acceptance by Mzumbe University, a dissertation titled; ‘The role of employees’ Training in organization performance’; a case study of Tanzania Revenue Authority ,Ilala Tax Region in Dar es salaam Municipality in partial fulfillments of the requirements for the award of Master’s Degree in Public Administration (MPA).

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ACKNOWLEDGMENTS

So many people have, in one way or another, helped and encouraged me in accomplishment of this work. Words cannot fully describe my appreciation for the debt I owe them. I heartily thank them all for their help and support, even though most of them must remain unnamed due to space constraints. May I, however, mention a few of those whom I owe my greatest debt.

A particular word of gratitude must go to my supervisor Paul Fatty under whose efficient supervision and intellectual guidance the work was conducted. He offered me not only all the important academic knowledge and direction, but also granted me a great support and encouragement.

Further, I enjoyed abundant co-operation and assistance from the staffs of TRA Ilala Tax Region; specifically the following; Mr. Zawadi Mligwa; The Chief Counsel and Secretary to the Board, Mr. Beleko; Assistant Chief Counsel and Secretary to the Board, Mr. Tito Noah; Principal department, Mr. Primi Telesphory; The Head of Human Resource Section.

Special thanks go to my brother and sister for the love and encouragement and source of strength comfort and happiness they have shown me, George and Pauline.

I wish also to record a token of my appreciation to my MPA colleagues and individually, directly and indirectly, they have been, as always, the source of strength and courage that has pushed me forward and enable me to go on and do more.

To all the above named and unnamed, may I say, in the best way I can, Thank you very much

However, errors or shortcomings that may be found in this work are inherently mine and none of the above named individuals stands to share any responsibility whatever arising there from.
DEDICATION

To my parents Mr. & Mrs. Bernard Mwapira,
### LIST OF ABREVIATIONS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>BC</td>
<td>Before Jesus Christ</td>
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<tr>
<td>ET</td>
<td>Employees’ Training</td>
</tr>
<tr>
<td>HR</td>
<td>Human Resource</td>
</tr>
<tr>
<td>HRM</td>
<td>Human Resource Management</td>
</tr>
<tr>
<td>KSA</td>
<td>Knowledge Skills and Attitude</td>
</tr>
<tr>
<td>OJT</td>
<td>On the Job Training</td>
</tr>
<tr>
<td>SMEs</td>
<td>Small Medium Enterprises</td>
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<td>TRA</td>
<td>Tanzania Revenue Authority</td>
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ABSTRACT

This study was conducted at Tanzania Revenue authority (TRA) Ilala Tax region, in Dar es Salaam Region. Ilala tax region is made up of Upanga center, Kariakoo center and Buguruni center, each center deals with tax collection and other issues concerning tax in the area (Upanga, Buguruni and Kariakoo). Before 2011 all tax issues at kariakoo, Buguruni and Upanga were done at Upanga center. As it is known that every person have to pay tax, and tax cannot be paid in crowded and a noise place, So the TRA head quarter decided to open other offices at Buguruni and at Kariakoo in order to reduce the number of activities taking place at upanga center, the aim of opening other offices were, to create good working condition of the TRA staffs and to make the business men and women from each area to pay and to ask any question concerning tax without any problem.

The study focused on assessing employees training initiatives on organizational performance at Tanzania Revenue Authority (TRA) Office at Ilala tax region, assessing the ability of Tanzania Revenue Authority (TRA) Offices at Ilala tax region on training their employees, examining the extent at which motivation in terms of training of employees is applied at Tanzania Revenue Authority (TRA) Offices at Ilala tax region and how employees are benefited and examining the challenges of the organizations in implementing training to employees on the role of training in promoting organizational performance.

Data was collected by using interview, questionnaires, observation and documentation. The study involve 172 respondent from every departments which are Administration and human resource management, Information and communication technology, Accounts and finance unity, Legal unity, Internal audit and examination and other employees. Great selection was taken in selecting the interviewees and the participants from TRA employees.
Sources of data are both primary and secondary data. Primary data originated from conducting interview with the TRA employees by using questionnaire. Secondary data originated from collecting documentary materials such as books, journals, government publications, newspapers and magazine
Data obtained was coded, summarized and entered into computer sheet for processing. The researcher analyzed data collected through descriptive analysis and present the data collected in form graphs and tables numerical and percentage to make easy calculation and interpretation of data.
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CHAPTER ONE

1.1 Introduction

This chapter seeks to introduce an assessment of employees training initiatives on organizational performance by giving the background to the study, statement of the problem, objectives, and significance of the study and research questions

1.2 Background of the Study

Performance of any organization is measured in terms of three items namely Quality, Quantity and Time used. Quality in the sense that the things like Quality output, Quality process, quality Product and Quality in inputs. Development and service quality are not compromised. In the very same spirit when talking about Quantity, things like efficiency, variable costs and fixed cost wisely cannot be left aside. Time used as one of the features of organizational performance encompasses of Time target and elimination of unnecessary activities. One can therefore easily look for the presence of those three elements in an organization and arrive at a conclusion on the performance of a certain organization. However the query is how the said performance is achieved by an organization can.

Hermant C. Lothe (2003), in his book “How to Achieve Organizational Performance” itemized eight essential elements to achieve organizational performance and among those essential elements one of them is employees. Employees are therefore one the essential element in achieving performance of any Organization. Also John Huckstepp (2000) in his book “Improving the organization Performance” stated that cost cut with increased employees’ engagement by aligning human resource strategy with corporate vision will improve organization performance and therefore profitability.

It is therefore apparent and vivid that an organization cannot attain its performance without its employees and not only the presence of employees but with the increased employees’ engagement. Increased employees’ engagement canonly be effective if an
organization has skilled employees, and skilled employees are one of the outputs of training and development in an organization.

In a nutshell, one can say that to achieve organization performance, an organization will need employees as one of the essential element, but they said employees should be the skilled ones, and the skilled employees can be obtained through training and development in an organization. This therefore makes training and development as an important factor in the performance of an organization.

The famous fifth-century BC Chinese philosopher Lao-Tzu once wrote in his book about training and development that, "If you tell me, I will listen. If you show me, I will see. But if you let me experience, I will learn" (Chinese, 2010). The idea of training and development is nothing new to the twenty-first century, but has rather evolved since the earliest stages of human civilization and has been gradually refined into the sophisticated process that it is today.

It is therefore vivid that the end product of training is improvement in overall organizational performance, but organizations spend little of their time to assess the impact of training of employees in the organization. Therefore, the aim of this study is to measure the role of training on organizational success with Tanzania Revenue Authority (TRA), Ilala Tax Region Offices in Dar-es-salaam being the case study.

Training of employees is the most important tool of a business to develop commitment and loyalty and to create a culture of cooperation among employees, this culture that develops a sense of belonging among employees not only motivates them to do their best, but also makes them hesitate to leave the company, even with more lucrative job offers. Training employees to attain the organizational objectives has been a problem to several organizations therefore there is a need for analyzing the role of training on organizational performance. This study will also provide suggestions for improvement of training programs based on the findings using qualitative data through interviews, questionnaire and observation gatherings.
It is very important for Tanzania Revenue Authority, Ilala Tax Region Offices in Dar-es-Salaam to effectively utilize any rising opportunity on training employees and the focus should be on providing training that enables the employees to put in their best performance, considering the desire of the employee. For example, it is necessary to give training to employees who are in need of that specific training, giving computer lessons to trainers, the use of projectors, in short introduction to new technologies rather than forcing employees to get trainings on what they are not interested on. This will enable employees to effectively utilize their professional and academic skills.

A National Survey of Training and Development in Ireland conducted by (Garavan and Heraty 2003) outlined a number of key trends which are emerging in the Training arena in Ireland. Some of the key ones include, Irish organizations spend on average 3.55% of payroll on training which does not compare favorably with other EU member states. (The IBEC HR Benchmarking Survey indicates a figure of 3.15%). There is evidence of a positive attitude to training among those surveyed with many viewing it to be an important component in the organization’s strategies. Learning in teams is an increasingly popular form of learning in the workplace.

Employees are now taking more personal ownership for their own development. Therefore, Training is essential for the organization. It helps improve quality, customer satisfaction, productivity, morale, management succession, business development and profitability. Human Resources Management has undergone significant changes over the past several decades, with responsibility primarily for hiring, recordkeeping and paying employees, HR now carries a variety of major responsibilities, including the training of employees to ensure high performance, as training of employees goes hand in hand with improvement of performance in any organization.
1.3 Statement of the Problem

Major institutions in Tanzania focus on gaining profits and forget to take initiatives on training of employees which is one of the best tools in organizational success. Increasingly, high performing organizations in Tanzania today are recognizing the need to use best training practices to enhance their competitive advantage. Training is an essential element of every business if the value and potential of its people is to be harnessed and grown.

In their report titled “Staff management and Organizational Performance in Tanzania and Uganda: Public Servant Perspective” by Dr. Benson Bana and Ambrose Kessy, University of Dar es Salaam and Dr. John Katongole and Max Bwetunge Ddiba, Mentor Consult, Kampala Morten Nielsen, DIIS/University of Copenhagen, Many organizations in Tanzania when they fail to attain their goals they always focus on other factors as the main reason for their failure; and totally underestimate the role of training in boosting the performance of their organization success and hence attaining their goals. As said in the introduction part, one of the essential elements in contributing the successful performance of an organization is training of employees. The role of training of employees in most of the organizations in Tanzania is not given that enough weight in contribution to the organization performance and this therefore lead to most of the said organization fail to attain their goals. On the other hand the very same organizations they find themselves investing much on other factors as the cause for their failure due to the fact that they do not consider Employees training as one of the essential element of organization success.

All these problem need to review how training of employees can lead to organization performance and hence the organization attaining its goals.

Because of the increasing cost of employees training, many organizations look at other factors such as increasing more capital and the number of employees to improve the
organization performance. The role of employees’ training is little known on the extent to which it can contribute to the increased organizational performance.

1.4 Objectives of the Study

1.4.1 General Objective

The general objective of the study was to determine the importance of employee training in organizational performance.

1.4.2 Specific Research Objectives

The specific objectives include,

i. To identify the types, modalities and processes of employees training in TRA-Ilala Tax Region.

ii. To find out to what extent the employee training processes are implementation in TRA Ilala.

iii. To find out the benefit of employees training in TRA Ilala compared to the cost incurred in those Trainings.

iv. To establish the value of training in terms of the trained employees and the organizational performance at TRA-Illala.

v. To determine the challenge that encounter employee training and its value to individual and organizational performance.

1.5 Research Questions

The questions used in this study were:

(i).Is there any significance relationship between employee and training and organization performance?

Thang and Drik (2008) contended that the success of organization is strong-minded by human resources, unquestionably not physical resources and is highly endorsed to
increase the organization’s investments in training in order to offer superior expertise, knowledge and features pertaining to employees rather than their competitors. The relationship between training and organization performance. Al Damoe et al. (2012) claimed that organization performance is measured through financial and non-financial measures like sale, profit, and market share and non-financial factors measures are efficiency, quality of service, productivity of organization, satisfaction of employees and commitment. These factors can increase through training. Olaniyan and Lucas, (2008) believe that training enhances the employees’ capacity to contribute the optimal performance of the organization. Therefore, the study intended to answer the first research question.

(ii). Is there any positive relationship between employee training and employee performance?

According to Brum (2007) training is probably the hardest strategy to improve employee’s determination towards the organization performance. Khanfar (2011) views substantiates Brum’s (2007) claim regarding employee performance that is provided by training. Akhtar et al. (2011) discovered that training has an optimistic association between motivations along with job engagement involving personnel doing work in organizations. Muzaffar et al. (2012) indicates that, to increase the employee’s performance, it is crucial to inspire the employees by means of satisfying the space in between skills necessary and the owned or operated by means of staff through delivering applicable training. Farooq and Khan (2011) concluded that role of the valuable training is to improve the quality of task process that brings improvement in the performance of employees.

(iii). Is there any Relationship between employee performance and organizational performance?

According to Abbas and Sara (2009) state employees’ performance as fundamental foundation associated with an organization that employees the knowledge intended for better effectiveness that can be analyzed through the organization performance. Hameed
and Ahmed (2011) outlined employee as a key element of the organization. Success or failure of every organization depends on employee performance. Employee performance ultimately affects the organizational performance. High performance organization is the role model for the other organization. Ali and Aroosiya (2010) probed employees’ performance very necessary for the organization performance.

(iv) Does employee performance mediate between employee training and organizational performance?

In this competitive world, training is the key strategy to achieve the organizational objectives. Training benefits employees’ performance and organizational effectiveness. Attractive employee’s performance is highly demanding in this competitive world for achieving the organizational performance. Niazi (2011) said in his study that training is beneficial for both employee and organization. Trained employee can face the current and future challenges of organization and achieve the competitive advantages. Al Damoe et al. (2012) said in his study that highly skillful and knowledgeable staff is very necessary for the improvement of the organization. Training increases the productivity of employee, improves the services of the employee and brings the positive change in the organization. Training gives the outcome in the shape of tangible and intangible.

According to Barzegar and Shahroz (2011), the most important impact of training on employees and organization performance is improve the quality and quantity of organization’s output, increase in the organization’s profitability, safeguarding the organization stability, minimizing the risk, decrease the organization cost and expenses, improving the management of the organization and establishing the organization as national and international entities. Training must be related to the mission and performance goals of organization. Singh and Madhumita (2012) believe that training is important mean to improve the employees’ productivity which ultimately affects the organization performance and effectiveness. Okanya (2008) says that training directly influences on the HR outcomes (employee performance) and puts indirect effect on the organization performance that is mediated with employee performance. Muzaffer et al. (2012) said trained employee is an important asset for the organization.
Trained employee achieved the long term goals which are valuable for the organization success. Training improves the interpersonal skills of employee. Training maintains the capability of both employees and organization. Training available to employees to meet the needs of both the organization and the employee in order to build and retain a work force of skilled and efficient employees.

1.6 The scope of the study

The span of the research will be confined to the office of Tanzania Revenue Authority (TRA) Ilala Tax region in Dar-es-salaam Municipality which will cover all levels of the employees in various departments. This will help in exploration of the role of training in organizational performance.

1.7 Significance of the Study

The findings of this study are expected to bring about the value of training of the employees; the initiative is to bring about the achievement culture that has to be aligned with appropriate managerial approaches that appreciate the need for employee’s training in improving the performance of the organization. The study is expected to improve the access of employees to quality knowledge on technological changes that will help them provide good quality services to the customer’s.

The study will also help as a basis for further related researches that are to be conducted in Tanzania by helping other researchers to acquire and analyze reliable, accurate and relevant information on issues related to human resource management in general. Also the study will be useful to other scholars as a foundation for reference in various studies related to working resources particularly in human resource.

In the end, findings of this study can be necessity of necessity used as inputs for managers, policy makers and other decision makers in issues related training in improving organizational performance. And this study enables the researcher to fulfill
the requirement of the award of a master degree of social science in Public Administration offered by the Mzumbe University.

1.8 Limitation of the Study

The current study has some reservations as it does possess some limitations. The limitations are as under:

(i) The respondents were equally divided on basis of gender but due to lack of female respondents the gender biasness created. Perhaps the response would be different if I could get free access to the female participants

(ii) The Sample size of the respondents was not enough, and all the 197 questionnaires were not homecoming with useable data. Perhaps the findings of the may be different if I could have received all questionnaires properly filled.

(iii) The major limitation of the study was financial constraints facing the researcher due to the fact that the fund which was approved to be given to the researcher by the sponsor was not enough.

(iv) The researcher also faces the constraint of time due to the fact that the time allocated for submission deadline was not enough.

1.9 Definitions of Important Terms

Training
Training is a continuous process by which employee actually gets the knowledge and get to know how he or she can perform well in the organization Ameeq & Hanif(2013). While Somerville, (2007) define training is the process that provides employees with the knowledge and the skills required operating within the systems and standards set by management. Training is an activity designed to improve the competence and ability of individual in order to enable an organization to meet its objectives. Mullins (2010 pp.303-504) says that “Training is essential to improve knowledge, skills and to change attitude.
Off-the-Job Training Method
Employee training at the site away from the actual work environment. It often utilizes lecture, cases studies, role playing, and simulation. Outgoing and active participants may get the most out of this form of training.

On the Job Training Method
Employee training at the place of work while he or she is doing the actual job. Usually a professional trainer (or sometimes and experienced employee) serves as an instructor using hand-on training often supported by formal classroom training.

Organization
An organization is a social unit of people that is structured and managed to meet a need or to pursue collective goals. All organizations have a management structure that determines the relationship between the different activities of the members, subdivides and assigns roles, responsibilities, and authority to carry out different tasks. Organizations are open systems they affect and are affected by their environment (dictionary, 2014). Or Organization is a systematic arrangement of people to accomplish some specific purpose. Every organization is composed of three elements i.e. people, goals and system. Each organization has a distinct purpose. This purpose is expressed as goals generally. Each organization is composed of people. Every organization has a systematic structure that defines the limit of each member. Some members are managers and some are operatives.

Performance
Afshaneet al, (2012) define performance as the achievement of specific tasks measured against predetermined or identified standards of accuracy, completeness, cost and speed. Employee performance can be manifested in improvement in production, easiness in using the new technology, highly motivated workers.
Performance management

Performance management is basically concerned with performance improvement in order to achieve the organization’s objectives and strategic goals, this is according to Benson Banna & Eric Shitindi in (A Paper titled “Performance Management in the Tanzania Public Service” Presented at the Conference on Governance Excellence: Managing Human Potential” held at Arusha International Conference Centre, United Republic of Tanzania, from 2nd – 4th March, 2009).

Organizational Performance

An analysis of a company's performance as compared to goals and objectives. Within corporate organizations, there are three primary outcomes analyzed: financial performance, market performance and shareholder value performance (in some cases, production capacity performance may be analyzed).

Employee Performance Management

Employee performance management is a process for establishing a shared workforce understanding about what is to be achieved at an organization level (Upadhaya et al 2014). It is about aligning the organizational objectives with the employees’ agreed measures, skills, competency requirements, development plans and the delivery of results.
CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter covers other works from other literatures. It is important that a closer look is taken at similar works done on the role of training in organizational performance and review some of the literatures pertinent to the study, for comparison, confirmation and differences to be laid bare. Due to this, this chapter is meant to contain the review of various literatures considered to be relevant to the study.

2.2 Theoretical Literature Review

2.2.1 The Concept of Training

Different proponents of Training have developed different interpretations of what constitutes training in the context of organizational performance. According to John Kenney and Margaret Reid (1988) ‘‘training is a planned process to modify attitude, knowledge or skill behavior through learning experience to achieve effective performance in an activity or range of activities. Its purpose in the work situation is to develop the ability of an individual and to satisfy the current and future man power needs to the organization’’.

Training is an activity designed to improve the competence and ability of individual in order to enable an organization to meet its objectives. Mullins (2010 pp.303-504) says that “Training is essential to improve knowledge, skills and to change attitude. It is necessary to ensure an adequate supply of staff that is technically and socially competent and capable of career advancement into specialty department or leadership position.

Training is indispensable strategic tool for effective individual and organization performance, thus, organizations are spending money on it with confidence that it will earn them a competitive advantage in the world of business (Edralin, 2004, p.1-
4). However, for any organization to achieve its stated goals and objectives in this competitive world, adequate and relevance training of staff cannot be over emphasized. Organization are expected to identify training need of its employees and design training programmes that will help to optimally utilize their workforce towards actualization of organization objective (Kennedy et al, 2013)

Training is a techniques use to transfer to the employees’ relevant skills, knowledge and competence to improve employees’ performance on current jobs and future assignment (Parceet al 2009). It is not negotiable for organizations to adequately train their employees for efficient and optimal performance toward the realization of their set goals and objectives. Employees’ training is a strategic determination to facilitate learning of the job related knowledge, skills, ability and behavior that are crucial for efficient performance capable of enhancing organizational effectiveness. Training is requisite to enhancing workers capability, reasoning faculty and competence (Lynton et al, 2000) which will improve organizational performance and as well help in gaining competitive edge. Training increases employees ‘efficiencies, innovation, invention, capacity to accept new technologies and techniques. It is important to note that organizations must be able to identify the needs for training and development and select techniques suitable for these needs, plan how to implement them and thereafter evaluate outcome (McCourt et al, 2003).

The contribution of training for the improved efficiency is made largely at the level of the organization. Commercial, industrial and public sector organizations operate in a dynamic environment McLLwee, (1982). The rapid evolution of personnel management as a major function is itself a direct result of employers’ growing concern for the more effective use and development of their human resource (Armstrong & Dawson 1983.)

For many years, most employers recognized that it made good sense to have progressive personnel policies. This recognition embraced welfare remuneration, recruitment and industrial relations. It did not extend to training and development, except in relatively
few organizations and it was this unsatisfactory situation which led to the 1964 Industrial Training Act. While more organizations have, since the mid-1960s, incorporated planned training, within their manpower polices.

The international perspective acknowledges the importance of the global economy, as well as emphasizes the value of designed Human Resource activities that address cross culture concerns in the organization (Napie et al, 1995). Recently the study of Human Resource management has adopted a cross functional approach that has expanded its breadth of analysis beyond the functional task of selection, compensation, strategic goals, Training and development seems to align human resource functions (Goldstein 1974).

2.2.2 Methods of Training Employees in the Organization

Many methods of training are available, each has certain advantage and disadvantages. However for the purpose of the study training methods have been be categorized into two parts, which are on the job training and off the job training. (Vemić, 2007).

2.2.2.1 On the Job Training Method

Employee training at the place of work while he or she is doing the actual job. Usually a professional trainer (or sometimes and experienced employee) serves as an instructor using hand-on training often supported by formal classroom training. On the job training gives employee motivation to start the job. Some reports indicate that people learn more efficiently if the learn hand-on, rather than listening to an instructor. However, this method might not be for everyone as it could be stressful.

2.2.2.2 Off-the- Job Training Method

Employee training at the site away from the actual work environment. It often utilizes lecture, cases studies, role playing, and simulation. Outgoing and active participants may get the most out of this form of training. One risk trainers might encounter is distraction, or people who do not like outdoor activities. Many avenues exist to train employees.
The key is to match the training method to the situation. The organization should assess each training method implemented in the organization and get feedback from trainees to see if they learned anything. Then take the results from the most popular and most effective methods to design a specific training program (Mc Namara et al 2009).

2.2.3 Related Theories of Employee Training

There have been various theories propounded to explain the relevance of training needs in any establishment of organization.

In Social learning Theory, employees acquire new skills and knowledge by observing other members of staff whom they have confidence in and as well believe to be credible and more knowledgeable (Bratton 2007). The theory posited that training and learning is influenced by person’s self-efficacy and his ability to successfully learn new skills which can be influenced by encouragement, oral persuasion, logical confirmation, observation of others (Kendra, 2002).

Reinforcement Theory believed that training is a strategic tool to make job interesting to the workers and as the avenue for the employees to improve themselves for optimal performance which can culminate to promoting employees for outstanding performance, innovation, creativity as a result of training attended (Ahma et al 2013, p. 181-18). The resource-based view of the firm advocated that an organization can gain competitive advantage by attracting and retaining competent human resources and as well identify relevant training for them that will keep improving their capacity for optimal performance. By implications, the effectiveness of training and learning depends on the pattern of the job related knowledge, skills, capability, competencies and behavior that are important for greater performance which invariably is capable of influencing organizational success.

The Theory of Identical Elements was proposed by Thorndike and Woodworth during 1901 (Wexley & Nemeroff, 1975).
According to this theory, transfer is improved by increasing the degree of correspondence among the training setting stimuli, responses, and conditions and those related factors operative in the performance setting. They explained that if the task is identical in both training and transfer, trainees are simply practicing the final task during training and there should be high positive transfer (Ibid, 1975).

Principles Theory suggests that training should focus on the general principles necessary to learn a task so that the learner can apply them to solve problems in the transfer environment Spitzer, (1984). This theory suggests that it is possible to design training environments without too much concern about their similarity to the transfer situation, so long as it is possible to utilize underlying principles.

Even if these and other theories helped to see the relationship between training and performance the researcher has considered the Social Identity Theory which relates training and development with performance of employee by disregarding employee development. The purpose of this study has been establishing the link between the employee training and the improved employee performance which as a result it will trigger the performance of an organization. The organization and employee performance is therefore measured in the so called Performance Management system.

2.2.4 Introduction to Performance Management

Performance management is basically concerned with performance improvement in order to achieve the organization’s objectives and strategic goals, this is according to Benson Banna& Eric Shitindi in (A Paper titled “Performance Management in the Tanzania Public Service” Presented at the Conference on Governance Excellence: Managing Human Potential” held at Arusha International Conference Centre, United Republic of Tanzania, from 2nd – 4th March, 2009). The organization must get the right things done successfully. Performance management is a means of getting better results from the organizational teams and individuals by understanding and measuring performance within an agreed framework of goals, standards and competence
requirements. Performance management is also concerned with employee development. This is because performance improvement is not achievable unless there are effective programmes to facilitate continuous development. This addresses and enhances the core competencies and the capabilities of individuals and teams. In addition, performance management is concerned with satisfying the needs and expectations of all the organization’s stakeholders and indeed the public in its entirety. When talking about performance management we talk about Employee performance and Organization Performance.

2.2.4.1 Employee Performance Management

Employee performance management is a process for establishing a shared workforce understanding about what is to be achieved at an organization level (Upadhaya et al. 2014). It is about aligning the organizational objectives with the employees' agreed measures, skills, competency requirements, development plans and the delivery of results. The emphasis is on improvement, learning and development in order to achieve the overall business strategy and to create a high performance workforce.

2.2.4.2 Organization Performance

Organization performance comprises the actual output or results of an organization as measured against its intended output (or goal and objectives), Richard et al (2009): Measuring Organizational Performance: Towards Methodological Best Practice. Journal of Management. Organizational performance encompasses three specific areas of firm outcomes: (a) financial performance (b) product market performance and (c) shareholder return. An organization may have intended to have a certain a goal that by the end of the year 2015, the organization should produce 100,000 bags of cements, and if by the said end of 2015 they actually managed to yield either 100,000 bags of cements or more than that, then the company is then said to have performed by achieving the intended results (output).
All in all, the fundamental goal of performance management is to promote and improve employee effectiveness. It is a continuous process where managers and employees work together to plan, monitor and review an employee’s work objectives or goals and his or her overall contribution to the organization. It should be noted that before one embark on the development of an effective performance management system, one should take a moment to consider whether or not the organization has HR management practices in place to support the performance management process. These include among other things Comprehensive employee orientation and Training. This therefore takes us back to the object of this study in ascertaining the role of employee training in organization performance.

2.2.5 Employee Training Initiatives on Organization Performance

Organizations are made up of individual members. The individual is the central features of the organization behavior; often time’s employees or people as the case may be are often referred to as resource, asset or capital. This is however an instrumental approach implying a means to an end. Human or resource people are clearly the most valuable asset of any organization and a resource which need to be carefully managed. It is people who make an organization; without people, system and procedures and indeed organization themselves are meaningless.

As Austin(1988,p.54) points out, “exceptional people management produces financial success, company which looks after their staffs on average out-perform the stock market by two or three times and there is no moral dilemma in either choosing to make money or to look after people”. If employees feel valued, they give more of themselves to be more productive. There are several overriding considerations in managing people resource such as effective management; Effective leadership and motivation and training and development. However as pointed out by (Goldstein, 2002) that Training is the most important aspect in employee performance which in turns triggers the organizational competiveness.
David Rockefeller (2006) explains that “success in business requires training, discipline and hard work”. Environment is a key source of competitive advantage (IBEC 2000, p.3). Training of the employee’s is key to achieving a flexible work force. In-work training has been defined as, “therange of activities that are provided by agreement between employers and employees, eitherat the workplace or financed by or through the workplace” (National Economic and Social Forum (NESF), 2003, p.47).

Various reports have highlighted the importance of skills in the areas of literacy, numeracy, communications, problem solving, basic computer skills, interpersonal skills and other skills, that are not specific to particular occupations. Skills within these areas tend to be known as basic skills or generic skills. “Soft skills” and literacy skills each form a part of the territory. Furthermore Various reports have recognized that these skills are crucial to maintaining a flexible and adaptable workforce. According to Casseand Banahan (2007), there is a need for exploring different approaches to training need to be explored. It has come to their attention by their own preferred model and through experience with large Organizations. The current traditional training continuously facing the challenges in the selection of the employees, in maintaining the uncertainty related to the purpose and in introducing new tactics for the environment of work and by recognizing this, they advise on all the problems, which repeat the requirement for flexible approach.

Usually the managers have the choice to select the best training programme for their staffs but they always have to keep in mind that to increase their chances of achieving the target they must follow the five points highlighted by (Miller and Desmarais,2007). According to (Davenport, 2006), mentioned in his recent studies that it’s easy to implement strategy with the help of the employees.

Motivations and perceptions of the work and one’s self or talent that is motivated through training and development also are viewed as influential in competently and successfully performing in a position Boyatzis, 1982; Fulmer & Conger, 2004; Gangani,
McLean, & Braden, 2006; and Sandberg, 2000). Training and development obviously has its cost such as course material, facilitator fees and facilities rental, for instance (Wayne et al. 2002). However, the entire above are worth, it if at the end you will have a successful organization with qualified and well trained employees who are already motivated with the training and development.

2.2.6 Principles behind Effective Employees’ Training

All too often, an organization invests the time and money required to train employees without achieving the results desired. Too often the required transfer of knowledge and information employees need and can use in the workplace just does not happen. Here are some principles developed by (John, 2005) to help organization in making the employee training more effective and ensure the employees are learning what they need to do their jobs more efficiently.

(1) Determine what your employee training needs are before you begin. Knowing what skills your employees may be lacking and what knowledge they need to grasp is the first step in creating effective training solutions. Complete needs and skills analyses will help you determine what your employee’s need, which will then help you know what kind of training to offer them.

(2) Evaluate each employee’s individual job effectiveness to see if the proper tools and information have been provided to ensure success. If an employee is struggling to perform a specific job task, is it because he doesn’t understand what’s expected of him, or is it because he doesn’t have the interest or talent needed to learn to do the job satisfactorily?

(3) Help your employees understand why they need specific training rather than just getting up mandatory sessions. Be sure the employee understands how the training will help her to do a better job and to contribute to the company’s goals.
(4) Offer recognition for completed training. A small reward is helpful as well. For instance, something as simple as a certificate of completion with the employee’s name and CEO’s signature, or a mention in the company newsletter is enough to let employees know they matter and their success is important.

(5) Be sure the training offered is relevant to the employee whose being trained. While general training or professional improvement courses offer value, for busy employees who must be away from their jobs to take a course, it’s frustrating to take a class that doesn’t specifically help them do their jobs better. If necessary, customize training modules to ensure they fit your business’s needs specifically.

(6) Offer training detailed enough to help employees deal with specific situations. For instance, a general customer service course may not provide enough information for an employee who is struggling to deal with difficult customers. If the training is too basic and doesn’t offer tangible help, employees might consider it a waste of time and it could lose the bulk of its potential effectiveness.

These are only a few of the many ways you can help make your employee training more effective and help ensure your employees are walking away with the knowledge they need to perform their jobs more efficiently as well.

2.2.7 Benefits of Training to the Employees, Management and the Organization

Although the potential benefits of training may appear obvious, it does not necessarily follow that training parse, will lead to improved performance. There has to be an appropriate and effective training culture which has to be relevant to the need and requirement of the organization. Continuous training therefore, is a key element of improved organizational performance and the need for continued process of staff development. Training is one of the tool management often uses to ensure effective performance in work places and usually the responsibility of the Human resource Department
The main purpose of training is to acquire and improve knowledge, skills and attitudes towards work related tasks.

It is one of the most important potential motivators which can lead to both short-term and long-term benefits for individuals, management and organizations. There are so many benefits associated with training.

2.2.7.1 Benefit to the employees

Benefits the employees, increases job satisfaction and recognition is an important part. During the training, employees will be introduced what is the work is about, how to do, what kind of role does the job play in the whole business, it helps them to understand their work better and also love what they do by understanding the work. After systemized training, employees will understand what important role their jobs play, and with the information, knowledge and experiences obtained during the training, they will be more confident with their work, so that better services will be provided.

Employees gained not only professional knowledge and skills during training, training also broads their choices on setting career targets. They can get the opportunity to get to know other positions, increases the possibilities of promotions in the meantime. Training helps the employee become an effective problem solver. Practical experience can be taught and guided in the training; employees will learn the methods of solving problem or complaints during training. It make the employee to become productive more quickly. By training, employees get familiar with their work tasks, advanced knowledge and techniques which improve their capabilities, increases productivity (Stone and Watson, 1999).

2.2.7.2 Benefits of Training for Organizations

Fewer than 5% of all training programs are assessed in terms of their financial benefits to the organization (Swanson, 2001). The picture changes among companies recognized for their commitment to training. Specifically, the majority of organizations recognized
for innovative training programs measure training impact at some level of organizational
effectiveness (Phillips, 1997). Typical organizational performance measures in this latter
sample include productivity improvement, sales or revenue, and the overall profitability.
Overall, research regarding organizational-level benefits is not nearly as abundant as the
literature on individual- and team-level benefits. Not only have there been relatively few
empirical studies showing organizational-level impact, but those studies that have been
done typically use self-report data and unclear causal helink back to training activities
(Tharenou, 2007). Nevertheless, we review this literature organized into two areas: benefits related to organizational performance and other benefits.

2.2.7.3 Benefits for the Management

People who are responsible for training will find out those employees during training,
who are quick learners, who have better knowledge and skills, so that different methods
of training can be chosen, therefore, better results will be acquired so it helps to aid in
evaluating employee performance. Within the training, employees will be introduced to
the principles and standards of organization together with the policies and procedures
hence organization can sustain its own system with the help of training. During the
training, employees" abilities and personalities will be easily identified by experienced
trainers, or some employees are more suitable for other positions, organizations can
adjust and make best use of employees" knowledge and abilities.

Armstrong (1999) states that there are some principles of effective training which if
applied can lead to several benefits within the organization. Namely, by minimizing
training expenses, developing individual and team performance, in terms of productivity,
quality and speed. Operational flexibility can also be improved by expanding the variety
of skills possessed by employees and can therefore influence positively the effectiveness
of training.

Additionally, through the attraction of high quality workforce by offering them
knowledge and growth prospects, raising their levels of capability and enhancing their
skills can have as a consequence the development of the feeling of job satisfaction. Furthermore, it is essential to encourage employees to identify the real mission of the firm and help them to adjust to changes by providing them with the appropriate knowledge and skills (Armstrong, 1999).

In general, the advantages of training employees have already been recorded in the literature (Schultz, 1961; Lucas, 1988). The key forces that make training so crucial in any company’s operations are worldwide competition, rapid improvements in technology, future prospects increasing the need for rearranging the formation and function of firms and the need for better skilled labour force. Even further, due to the fact that there is a tendency to make training more realistic and relevant to employees’ jobs, innovative training plans are developed (Derouen and Kleiner, 1994).

2.2.8 Challenges Facing Training in the Organization

Several reasons account for the problems faced by employers' organizations in training their own staff, and in providing training to members, include the following: Unlike enterprises which can have their staff trained in management and other training institutions, there are no courses and training institutions which are geared to the needs of employers' organizations; most organizations do not have skilled trainers, Inadequate training material, inadequate information relating to labor-related subjects (Silva, 1997).

2.3 Empirical Literature Review

2.3.1 Impact of short-term Training on staff work behavior in government-aided secondary schools at Ibanda District, Uganda

The researcher Albert Mwesigwa [2010,International Institute of Social Studies, The Hague Netherlands] finds out in his study that, training has an impact on work performance behavior as reflected by the responses and evidenced through teachers output hence affecting performance especially in science subjects. Although results indicate that there is great improvement in providing short training programmes,
performance has remained hampered, suggesting that there are underlying factors that affect performance. *Training* may lead to *better performance* if employees are provided with complementary resources.

It is apparent that performance of individual is jointly influenced by ability and training. Thus training influences performance through ability factor and plays only partial role in determining the overall level of individual performance. Whereas training is necessary to develop and maintain internal efficiency of organization, the supply of training input in itself may not guarantee improved performance unless other factors that need to complement training are addressed.

### 2.3.2 Impact of Training and Development on Organizational Performance

Dr. Muhammad Aslam Khan, Raja Abdul Ghafoor Khan, and Furqan Ahmed Khan, from the University of Lahore in Islamabad, Pakistan in 2011, conducted a research on the impact of training and development on organizational performance. In their study the came up with the finding that Training and Development has positive effect on Organizational Performance. Discussion of all the results proves all their hypotheses which were: Training design has significant effect on the organizational performance, on the job training has significant effect on the organizational performance; Delivery style has significant effect on the organizational performance And Training & development has significant effect on the organizational performance.

All these have positive effects on the Organizational Performance. It improves the Organizational Performance. On the Job Training is very effective and I also saves time and cost. Training and Development, On the Job Training, Training Design and Delivery style have significant effect on Organizational Performance and all these have positively affect the Organizational Performance. It means it increases the overall organizational performance. Thus, Training and development is very important for an organization to compete with this challenging and changing world. Training and development is
basically directly related to employee but its ultimate effect goes to organization because the end user is organization itself.

2.3.3 Employees’ Performance in Public Servants in Africa

For the consensus view on public servants in Africa has become increasingly critical over the last thirty years. A widely read academic book, for example, states that there is no civil service in Africa that is sufficiently independent from social pressure to qualify as a bureaucracy in a Weberian sense (Chabal and Daloz 1999) African states share a generalized system of patrimonialism and an acute degree of apparent disorder” (ibid 14). Aid agencies are equally critical. “For too many Africans, public agencies are synonymous with poor service, corruption and inefficiency” (World Bank 2007:74).

The Tanzanian government seems to agree in its public service management and employment policy, for example its states” for equate some time now, the public service has been viewed as liability to the tax payers rather than an asset. This is because low productivity, erosion of work ethics, indiscipline, blatant violation of rules, regulations and procedure, weak control and corruption has been observed as common features in the service” (URT, 1999:pg 10). Also the Ugandan government presents a very critical picture of its own public services: staff is poorly managed, has low integrity and uses limited resources inefficiently. ”a disabling public service culture’ is also lamented (GRU 2005: PG 8).

Not surprisingly, Tanzania and Uganda public servants themselves do not share these very critical views. Most of them think that they do a good job under difficult circumstances, although many also acknowledge that serious problems exist. We do not attempt to assess the relative validity of the view of employers and employees. The purpose of this study which was taken as the literature review was to analyze how public servants themselves view the rules and practices of human resource training in their own workplace and how this may affect organizational performance.
Such staff perceptions may therefore be right or wrong, but they are important to consider in any major reform of the public service. Ignoring them is perhaps, a key reason why the human resource management dimension of many public sector reforms have proved so difficult to implement successfully Therkildsen (2006)and taking them seriously does not mean to accept them. The point is that perceptions must be understood in order to deal with them constructively.

2.4 Research Information Gap

After the above analysis of the empirical studies, the studies provide an opportunity for further study in this area, because of geographical location differences whereby studies were conducted at Uganda and Islamabad as well as Africa in general, the time the studies were conducted were 2010, 2011 and 2013, both studies ware dealing with. Importance of training, Impact of short-term training on staff work behavior in government-aided secondary schools at Ibanda District and the Impact of Training and Development on Organizational Performance, while this study research will investigate the role of training on promoting organization performance. In view of the above observations, none of the researchers studied the role of training on promoting organization performance in Dar es Salaam Region in Tanzania. Thus, this study was developed to the current situation towards the role of training on promoting organization performance.

2.5 Conceptual Framework and Research Model

To implement the study following dependent, mediating and independent variables are shown in the theoretical framework. The Training of employee is the independent variable, Employee Performance is a mediating variable and Organizational Performance is the dependent variable. Human capital theory that supports the investment in training is very beneficial for the performance of employees as well as performance of the organization (Becker, 1964). Human capital is the major tool which generates the organization performance. This theory recommends that organization
develop resources internally only investments in employee’s skills are justifiable in term of future productivity and performance.

It shows the relationship with the independent variables to the mediating and the dependent variable. The theoretical framework can also be seen from the following diagram.

**Figure 2.1: Conceptual Framework**

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Mediating variable</th>
<th>Dependent Variable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Training</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Organizational Performance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>✓ Quality of Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>✓ Development of New Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>✓ Employee Attraction Ability</td>
</tr>
<tr>
<td></td>
<td></td>
<td>✓ Trustful Relationship</td>
</tr>
<tr>
<td></td>
<td></td>
<td>✓ Increased Market Share</td>
</tr>
<tr>
<td></td>
<td></td>
<td>✓ Better Standing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>✓ Goal Setting</td>
</tr>
</tbody>
</table>

**Employee Performance**
- Employee satisfaction
- Provider of government service
- Create customer loyalty
- Organization
- Profitability
- Job Security
- Motivation of Employee

**Source:** Developed by Author based on literature Review, 2015.
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The purpose of this chapter is to explain the research methodology and the specific methods used in this study, the sampling procedures and response rates, the way in which the data was analyzed, and how the limitations and barriers that arose throughout the conduct of the research were overcome. As explained in the previous chapters, the main aim of this research was to assess the importance of employees’ training in organization performance of Tanzania Revenue Authority Ilala Tax Region offices in Dar es Salaam Municipality. Keeping this research objective in view, the researcher chooses to undertake a survey by using questionnaires, so that quantitative method appeared more appropriate than the qualitative. The rationale of choosing this method has been analyzed below based on advantages of qualitative and quantitative research.

3.2 TRA’s Mission

“We make it easy to pay tax and make lives better”

TRA believes that it is possible to mobilize revenue in a simplified and transparent manner and taxpayers shall have easy access to services that are offered promptly. In return compliance increases shall be realized with more revenue for the Government to provide adequate and quality social services. This makes the taxpaying community appreciate social and economic benefits from the taxes they pay on improving the living standards.

The TRA’s Vision “To increase revenue to GDP ratio to 19.9% by 2018”

In response to Government Policies of increasing domestic revenue contribution and revenue yield to Sub Saharan averages, TRA in the next five years aims at increasing the revenue yield to 19.9%. This will be achieved through improving efficiency in tax administration and widening the tax net in order to collect more revenue especially from
specialized sectors of mining, oil and gas, telecommunication, tourism, construction, real estate, financial sector, High Net worth Individuals (HNWI) and incomes from the informal sector.

3.3 Research design

The study used case study research to accomplish its stated objectives. Different forms of qualitative traditions exist and the design of research within each has distinct features (Cresswell, 1998). Case study is but one qualitative methodology, the output of which is the case study. A case study is a holistic inquiry that investigates a contemporary phenomenon within its natural setting. Specifying particular terms in greater detail:

- The phenomenon can be many different things: a program, an event, an activity, a problem or an individual(s).
- The natural setting is the context within which this phenomenon appears. Context is included because contextual conditions are considered highly pertinent to the phenomenon being studied either because many factors in the setting impinge on the phenomenon or because the separation between the phenomenon and the context is not clearly evident.
- The phenomenon and setting are a bound system; that is, there are limits on what is considered relevant or workable. The boundaries are set in terms of time, place, events, and processes.
- Holistic inquiry involves collection of in-depth and detailed data that are rich in content and involve multiple sources of information including direct observation, participant observations, interviews, audio-visual material, documents, reports and physical artifacts. The multiple sources of information provide the wide array of information needed to provide an in-depth picture.

Case studies can deal with either single or multiple cases. There are two types of single case study: the intrinsic and the instrumental. The intrinsic case study is done to learn about a unique phenomenon which the study focuses on. The researcher needs to be able
to define the uniqueness of this phenomenon which distinguishes it from all others; possibly based on a collection of features or the sequence of events. The instrumental case study is done to provide a general understanding of a phenomenon using a particular case. The case chosen can be a typical case although an unusual case may help illustrate matters overlooked in a typical case because they are subtler there. Thus a good instrumental case does not depend on the researcher being able to defend its typicality though the researcher needs to provide a rationale for using a particular case.

The collective case study is done to provide a general understanding using a number of instrumental case studies that either occur on the same site or come from multiple sites. Yin (1999) has described these as analytical generalizations as opposed to statistical generalizations. When multiple cases are used, a typical format is to provide detailed description of each case and then present the themes within the case (within case analysis) followed by thematic analysis across cases (cross-case analysis). In the final interpretative phase, the researcher reports the lessons learned from the analysis. When using multiple cases, the question of how many arises. Too few and generalization is impossible; too many and depth of understanding difficult to achieve. Again the researcher needs to provide a rationale for the cases used. Whether the study performed is a single case study or a collective case study depends on the type of case that is most promising and useful for the purpose of the research. This thesis deals with single case study in order to provide a general understanding of phenomena using a particular case.

3.4 The Research Area

The study was conducted at the Tanzania revenue Offices in Ilala Tax region in Dar es salaam Municipality which comprises of three centers named Buguruni Centre, Kariakoo Centre and Upanga Centre.
3.5 Population of the Study

The study population was derived from Tanzania Revenue Authority in Ilala tax region offices in Dar es Salaam municipality. The study population constituted of Tanzania revenue Authorities Officials from different departments and sections. In this study the target population was the management and normal stuffs of the Ilala Tax region in Dar es Salaam as shown in the table 3.1 below:

Table 3.1: Population of the Study

<table>
<thead>
<tr>
<th>Department/Unit</th>
<th>Number of Staffs</th>
<th>Percentage of Total Population (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration and human resource management</td>
<td>16</td>
<td>7.27</td>
</tr>
<tr>
<td>Information and communication technology</td>
<td>26</td>
<td>11.81</td>
</tr>
<tr>
<td>Accounts and finance unity</td>
<td>50</td>
<td>22.72</td>
</tr>
<tr>
<td>Legal unit</td>
<td>22</td>
<td>10</td>
</tr>
<tr>
<td>Internal Audit and Examination</td>
<td>36</td>
<td>16.36</td>
</tr>
<tr>
<td>Other staffs (Investigation, Assessment)</td>
<td>70</td>
<td>31.81</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>220</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Field Data, 2015

3.6 Sampling and Sampling Techniques

3.6.1 Sampling Frame

In this study, the sample was a list of all bonafide and skillful staffs in all Departments and sections of the Tanzania revenue Authority Ilala Tax regions and from these a sample in the study was obtained.

3.6.2 Sampling Unit

The sampling unit was the staffs working in the corresponding departments and sections of the offices of Tanzania revenue Authority Ilala tax region with both female and males inclusive.
3.6.3 Sample Size

Under this study the sample selected was 171 staffs’ members drawn from all departments and sections of the office of TRA Ilala tax Region. This means a minimum number of 29 respondents from each department and sections. The researcher considers this sample size as representative and satisfactory keeping in mind that the Ilala Tax Region of TRA has an aggregate of 220 staffs. It is therefore vivid that the sample size which was used is 79% of the whole population of the TRA Ilala Tax region offices. Therefore 171 employees were used as the sample size for this study.

3.6.4 Sampling Procedure

The researcher engaged both probability and non-probability sampling techniques. In probability sampling used, the stratified and random sampling. Stratified used to determine those staffs with Bachelor Degree and Master’s Degree within department and sections that included in the study picking those where training process is rampant. Random sampling used to determine the staffs that were taken from each department. A note should be taken that in purposive sampling, subjects are selected under established benchmarks from which one can learn the most Wilson (2006). In this respect purposive sampling under this study were taken to all top management employees of the organization.

Stratified sampling size were staffs of TRA Ilala Tax region with Bachelor’s Degree and those who have Master’s Degree. This sample was obtained from the study population by selecting 86 staffs from the sample size. That is one staff with bachelor degree and one staff with Master’s degree from each department which brought a total of 171 staffs (table 1). The remaining 86 respondents, that 43 with bachelor degree and other 43 with master’s degree were obtained from department/sections within the TRA office Ilala tax Region, with the aim of obtaining 43 staffs needed for the study. (Table 3: Sample distribution for stratified technique). After obtaining the sample from the purposive sampling and stratified sampling techniques, the other remaining sample size needed for
the study was obtained from the remaining population who were not included in the purposive sampling and the stratified sampling techniques. Each name of the staff was written on a piece of paper and then put into a basket, then those pieces of papers were mixed thoroughly and then picked one by one randomly till the number needed for the sample size was reached. The name of those who were selected as respondents were written in a note book for them to be in a memory and to be included in the sample size.

**Table 3.2: Sample Distribution for the purposive sampling technique**

<table>
<thead>
<tr>
<th>Type of respondents</th>
<th>Sample size</th>
<th>Percentage of the Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration and human resource management</td>
<td>10</td>
<td>6.25</td>
</tr>
<tr>
<td>Information and communication technology</td>
<td>20</td>
<td>30</td>
</tr>
<tr>
<td>Accounts and finance unity</td>
<td>40</td>
<td>8</td>
</tr>
<tr>
<td>Legal unit</td>
<td>20</td>
<td>6.25</td>
</tr>
<tr>
<td>Internal Audit and examination</td>
<td>18</td>
<td>12.5</td>
</tr>
<tr>
<td>Other staffs (Investigation, Assessment etc.)</td>
<td>60</td>
<td>37.5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>171</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

**Source:** Field Data, 2015

**Table 3.3: Sample Distribution for the stratified sampling technique**

<table>
<thead>
<tr>
<th>Type of Respondents</th>
<th>Sample Size</th>
<th>Percentage of the Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bachelor Degree Holder Staff</td>
<td>43</td>
<td>50</td>
</tr>
<tr>
<td>Master’s Degree Holder Staff</td>
<td>43</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>86</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

**Source:** Field Data, 2015

**Table 3.4: Sample Distribution for the simple random sampling technique**

<table>
<thead>
<tr>
<th>Type of Respondents</th>
<th>Sample Size</th>
<th>Percentage of the Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other TRA Staffs</td>
<td>60</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>60</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

**Source:** field data, 2015
Table 3.5: Sample Distribution for the stratified sampling technique

<table>
<thead>
<tr>
<th>Type of Respondents</th>
<th>Sample Size (24%)</th>
<th>Sampling Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration human resource management</td>
<td>10</td>
<td>Purposive</td>
</tr>
<tr>
<td>Information and communication technology</td>
<td>20</td>
<td>Purposive</td>
</tr>
<tr>
<td>Accounts and finance unity</td>
<td>40</td>
<td>Purposive</td>
</tr>
<tr>
<td>A Legal unit</td>
<td>20</td>
<td>Purposive</td>
</tr>
<tr>
<td>Internal Audit and Examination</td>
<td>18</td>
<td>Purposive</td>
</tr>
<tr>
<td>Other Employees</td>
<td>32</td>
<td>Simple Random</td>
</tr>
<tr>
<td>Bachelor Degree Holders</td>
<td>43</td>
<td>Simple Random</td>
</tr>
<tr>
<td>Master’s Degree Holders</td>
<td>43</td>
<td>Simple Random</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>171</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Source: Field Data, 2015*

3.7 Data collection methods and Instruments

The researcher used both primary and secondary data collection methods discussed below.

Documentary Review: In this method, existing documents like journals, books, performance appraisals, training reports, training forms, study leave forms were scrutinized to collect the required data on types of training, Tanzania Revenue Authority Training policy, and effect of training of employees on organization’s performance. Important information from Institute of tax Administration related to the study was jotted down and compiled accordingly.

Interviews: This was used to help in focusing the study on the themes. I used an interview schedule as a guide with both structured and open-ended questions. This was
administered personally to the respondents and after the interview; data was edited, analyzed and compiled. The study covered interviews for fifty respondents from the office of TRA Ilala Tax region.

Questionnaires: Questionnaires were used to collect information from teachers in order to get a wide range of knowledge on opinions and views concerning training and organization performance. This helped to compare data, and information was collected within a short time. It was administered by self and voluntary cooperation of respondents. Questionnaires were distributed to 26 staffs of TRA Ilala Region, selected two from almost each department.

Observation. Observation was used to explore what was actually done after training like reporting timely on duty, method of delivery and not just, what is said to be done at the workplace and triangulate data. The researcher noted down practices of TRA employees as they occurred. Semi structured observation helped the researcher to observe the unplanned and or the unexpected staff's performance, work environment, skills, interactions with students, the mastery at solving customers problems when approached and what triggers their actions as some of these were not predetermined.

3.8 Procedure

The researcher obtained a letter of introduction from the Mzumbe University for the Heads of Institutions and organizations visited. At the TRA Ilala Tax Region offices, interviews with head of departments were conducted and for the other stuffs, questionnaires were administered. The researcher made appointments for interviews with departments that were selected. All questionnaires were distributed and collected by the researcher to minimize loss.
3.9 Research Methods Used

The research involved the collection of both primary data comprising of interviews and questionnaires, and secondary data, being information from journals, books and institution data. The secondary data included published information, and helped in understanding various concepts, definitions, and methods of training, and also how to evaluate training programmes more effectively. It also included institution reports and documents.

3.9.1 Quantitative method

Quantitative research is a formal objective (Bums & Grove, 1991). Research can be defined as the search for knowledge, or as any systematic investigation, with an open mind, to establish facts, solve new or existing problems, prove new ideas, or develop new theories. The primary purposes of basic research (as opposed to applied research) are documentation, discovery, interpretation, or the research and development of methods and systems for the advancement of human knowledge. Quantitative research involves counting and measuring of events and performing the statistical analysis of a body of numerical data [Smith, 1988]. The assumption behind the positivist paradigm is that there is an objective truth existing in the world that can be measured and explained scientifically.

Quantitative methods are research techniques that are used together quantitative data information dealing with numbers and anything that is measurable. Being deductive and particularistic, quantitative research is based upon formulating the research hypothesis and verifying them empirically on a specific set of data (Frankfort and Nachmias, 1992). Scientific hypotheses are value- free, the researcher’s own-values, biases and subjective preferences have no place in the quantitative approach. Research can view the communication process as concrete and tangible and can analyze it without contacting actual people involved in communication (Ting-Toomey, 1984).
The strengths of the quantitative methods are as follows: Stating the research problem in very specific and set terms, testing and validating already constructed theories about how and why phenomena occur, testing hypotheses that are constructed before the data are collected, conclusions, testing hypothesis, determining the issues of causality, achieving high levels of reliability of gathered data due to controlled observations, laboratory experiments, mass surveys or other form of research manipulations (Balsley, 1970). Eliminating of minimizing subjectivity of judgment (Kealey and Orlíchtie, 1996). Allowing for longitudinal measures of subsequent performance of research subjects. It is useful for studying large numbers of people.

The weaknesses of the quantitative method are as follows: The researcher’s categories that are used might not reflect local constituencies’ understandings. The researcher might miss out on phenomena occurring because of the focus on theory. Inability to control the environment was the respondents provide the answers to the questions in the survey.

In this way, quantitative method is useful for scientific study, verifying the hypotheses empirically on a specific set of data. The researcher’s own values, biases and subjective preferences have no place in this approach. Let’s compare it with qualitative method.

3.9.2 Qualitative method

Qualitative research involves the use of qualitative data, such as participation of observed data, social phenomenon, interviews and so on. “As a term given to data which is based on its meaning, which are expressed through words and languages (Anderson, 2004)”. The qualitative approach allows subjects being studied to give much richer answers to questions put to them by researchers. Qualitative methods provide results that are usually rich and detailed, offering many ideas and concepts to inform the program. Qualitative methods can predicts how people feel and what they think but cannot tell you how many—of your audience feel or think that way.
Qualitative researchers aim to gather an in-depth understanding of human behavior and the reasons that govern such behavior. The qualitative method investigates the why and how of decision making, not just what, where, when. Hence, smaller but focused samples are more often needed than large samples.

Qualitative research in general is more likely to take place in a natural setting (Marshall and Rossman, 1989). It means that focusing for study, focuses on everyday activity as defined, enacted, smoothed, and made problematic by persons going about their normal routines.

The strengths of qualitative method include; it is relatively free of observer bias. It can establish frequencies, and is strong on objective measures which involve low inference on the part of the observer. Reliability can be strong. Where teams of researchers have used this approach, 80% reliability has been established among them. Once you have devised your instrument, large samples can be covered. It is precise. There is no 'hanging around' or 'muddling through'. It provides a structure for the research.

The weaknesses of the qualitative method include: There is a measure of unreliability. Qualitative material might be misrepresented through the use of measurement techniques. It usually ignores the temporal and spatial context in which the data is collected.

### 3.10 Data processing analysis

Data processing; the collected data were edited and coded prior to analysis. The statistical package for social science 11.5 (sppss11.5) programs was used to process information derived from questionnaires. Then, data were analyzed on the basis of descriptive statistical analysis. These included frequencies and percentages of the variables that were found to be critical. Data were presented in text and figures such as graphs tables, pie charts and histogram.
Data analysis

Data analysis is a practice in which raw data are ordered and organized so that useful information can be extracted from them. It is a process of examining, cleaning, transforming, and modeling data with the goal of highlighting useful information, suggesting conclusions, and supporting decision making. In order to determine the validity of the collected data, each item was thoroughly and repeatedly analyzed. For the purpose of this study, data analysis was done purposely to check for inconsistencies and finally adjust them accordingly. The items then were edited and presented in a simplified form, tables and percentages for easy analysis. Therefore, data analysis was done using computer, with the execution of relevant data analysis programmes such as SPSS. Information obtained from purposive sampling, stratified sampling and simple random sampling were largely qualitative and descriptive in nature with statistical analysis; and also included the graphical representation of data.

Data presentation

The purpose of putting results into graphs, charts and tables is to two-fold. First, it is a visual way to look at the data and see what happened and make interpretations. Second, it is usually the best way to show the data to others. Reading lots of numbers in the text does little to convey information. Data were presented using graphs, charts and word statement.

Data findings/discussion and report writing

The above collected findings or data were discussed and analyzed thoroughly to draw facts from the analysis. The analysis done in this study, in the final place, lead to rational draw of the findings and conclusions which are going to be discussed in chapter 1V and V as a report of the thesis.
CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS OF THE FINDINGS

4.0 Introduction

This chapter attempts to analyses and present data and the information collected from the units of enquiry in order to fulfill the research objectives and test the hypothesis the research which were the main guidance when was conducted. Data were collected by both primary and secondary methods of data collection particularly interviews, questionnaire, observation and documentary source. Interviews were conducted to those employees of TRA top managements positions.

However, self-administered structured questionnaire have served as operational instrument to collect cross-sectional primary data from 171 out of 220 TRA Ilala Tax Region Employees in Dar es salaam Municipality. The study also used secondary sources like; standard records, research publications to get insight about the training and its impact on organization performance. Cronbach’s Alpha was applied on Five-point Likert Scale mustered data for validation purposes and descriptive statistics, correlation, regression and SPSS were used for data analysis.

The overall assessment of the study has revealed that Employee training is the factor which increases the employee performance in an organization which will in turn cause the improved organization performance. However the Tanzania revenue Authority Ilala tax Region has to improve training programs to its employees so as to make sure that every staffs participate in such training in order to improve its service to the Tax payers who are the clients of TRA. The analysis of the study is divided into several subsections as explained below as follows:
4.1 Demographic Analysis

Demographic results were attained. The complete sample size was 171. While shown in Tables 4.1 and also 4.2 below.

4.1.1 Age

Table 4.1: Age of respondents

<table>
<thead>
<tr>
<th>Age</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 – 30</td>
<td>31</td>
<td>15.7</td>
</tr>
<tr>
<td>31 – 40</td>
<td>44</td>
<td>22.3</td>
</tr>
<tr>
<td>41 – 50</td>
<td>72</td>
<td>41.6</td>
</tr>
<tr>
<td>51 – 60</td>
<td>40</td>
<td>20.3</td>
</tr>
<tr>
<td>Total</td>
<td>171</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Field Data, 2015

Table 4.1 represented composition of the sample with reference to age groups. 15% of respondent had 20 to 30 years group, 22% respondents were lie in age 31-40 years, 41% respondents were lie in age 41-50 years, 20% respondents were lie in age connected with 51-60 years. In this study the more respondent’s representative were from the 41-50 age group.

4.1.2 Gender

Table 4.2: Gender Population

<table>
<thead>
<tr>
<th>Gender</th>
<th>Frequency</th>
<th>Percentage</th>
<th>Cumulative Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>111</td>
<td>61.4</td>
<td>61.4</td>
</tr>
<tr>
<td>Female</td>
<td>76</td>
<td>38.6</td>
<td>100.00</td>
</tr>
<tr>
<td>Total</td>
<td>171</td>
<td>100</td>
<td>161.4</td>
</tr>
</tbody>
</table>

Source: Field Data, 2015

Table 4.2 represents composition of the sample with regards to gender. 61% were males and females were 38%, which demonstrates more respondents were being male.
4.1.3 Respondents Educational Level

Table 4.3: Respondent Education Level

<table>
<thead>
<tr>
<th>Education</th>
<th>Frequency</th>
<th>Percentage</th>
<th>Cumulative Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Matriculates</td>
<td>28</td>
<td>4.1</td>
<td>4.1</td>
</tr>
<tr>
<td>Intermediate</td>
<td>44</td>
<td>7.1</td>
<td>11.2</td>
</tr>
<tr>
<td>Bachelor</td>
<td>43</td>
<td>34.5</td>
<td>45.7</td>
</tr>
<tr>
<td>Masters</td>
<td>43</td>
<td>54.3</td>
<td>99.5</td>
</tr>
<tr>
<td>Total</td>
<td>197</td>
<td>100.00</td>
<td></td>
</tr>
</tbody>
</table>

*Source: Field Data, 2015*

Another demographic component below review is usually structure associated with sample with reference to respondents’ education. Table 4.3 expressed that 53.8% (the highest in study) respondents possess master degree, 34.5% involving respondents possess bachelor degree, 7.1% hold intermediate 4.1% were matriculates and only .5% were PhD degree.

4.1.4 Position of Staffs

Table 4.4: Position of TRA Staffs

<table>
<thead>
<tr>
<th>Position</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Employee</td>
<td>117</td>
<td>59.4</td>
</tr>
<tr>
<td>Management Level</td>
<td>80</td>
<td>40.6</td>
</tr>
<tr>
<td>Total</td>
<td>171</td>
<td>100</td>
</tr>
</tbody>
</table>

*Source: Field Data, 2015*

Table 4.4 showed that 40.6% of respondents were at the management level and (59.4%) of respondents were normal employees.
4.1.5 Training of Respondents

Table 4.5: Training of Respondents

<table>
<thead>
<tr>
<th>Training</th>
<th>Frequency</th>
<th>Percentage</th>
<th>Cumulative Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Induction Training</td>
<td>20</td>
<td>15.2</td>
<td>15.2</td>
</tr>
<tr>
<td>Customer Care and Know your Client Training</td>
<td>125</td>
<td>63.5</td>
<td>78.7</td>
</tr>
<tr>
<td>Fundamental Principles in Tax Administration Training</td>
<td>42</td>
<td>21.3</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>171</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: Field Data, 2015

Table 4.5 characterized that (15.2%) of respondents took three months Induction Training at the institute of tax Administration, (63.5%) of respondents took Customer Care and Know your Client training and (21.3%) respondents took Fundamental Principles in Tax Administration Training. The highest rate of training is Customer Care and Know your Client (Tax payer) training.

4.2 Procedure, Management and Modalities of Employee Training in Ilala Tax Region

In this section the researcher asked the respondents to see if they are familiar with Employee training in their office.

4.2.1 Employee Training programme at the Offices of TRA

At this question respondents were asked if there is Training Programme at their offices where they were required to put a tick in a “YES” or “NO” answers. Figure 4.13 which indicates the Training Programmes awareness shows that, One Hundred and Twenty Six (126) respondents which is 72.3% said YES to the question. That means, the offices of TRA have employees Programmes. The remaining 55 respondents which are 27.7% said that there is no Employee training in TRA offices.

Through interview it was found that the institutions top management was aware of the Employee Training requirements as the Employee training has been conducted under the Tanzania Revenue Authority Policy concerning the issue of Training as a whole.
Employee training as one of the organization activities, do need enough time to practice and even financial resources is sometimes where necessary to make sure that the employee acquire the right skills needed for them to perform their duties. Due to the nature of the functions conducted by Tanzania Revenue Authority, sometimes Employees ‘Training do not take its part effectively as the trainers try to work hard so as to meet their work deadline and leave aside the Employees Training thing.

4.2.2 Types and Modalities of Employees Training Processes

Respondents were asked about the types of ET processes whereby by the researcher picked that the most mode of employee training applied in Tanzania Revenue Authority is the On Job Training (OJT). The researcher hence classified the OJT types in five categories and modalities into two types. So the respondents were required to put a tick on the answer which they think in correct to them.OJT types which were in the study Coaching, Job rotation, mentoring, Apprenticeship and understudy; whereas the question of OJT modalities was having three types of answers which are Unstructured (Unplanned), Structures (Planned) or Both whereby the respondents needed to put a tick on an answer or answers which they thought are collect. Structured On job training in the sense that the trainer prepare in advance as to what he or she is going to train the employees, as opposed to unstructured one where the trainer does not have to prepare a specific topic of the training.

Coaching is a one-to-one training. It helps in quickly identifying the weak areas and tries to focus on them. It also offers the benefit of transferring theory learning to practice. The biggest problem is that it perpetuates the existing practices and styles. In mentoring the focus in this training is on the development of attitude. It is used for managerial employees. Mentoring is always done by a senior inside person. It is also one-to-one interaction, like coaching.

Job Rotation is the process of training employees by rotating them through a series of related jobs. Rotation not only makes a person well acquainted with different jobs, but it
also alleviates boredom and allows to develop rapport with a number of people. Rotation must be logical. Job Instructional Technique (JIT) is a Step by step (structured) on the job training method in which a suitable trainer (a) prepares a trainee with an overview of the job, its purpose, and the results desired, (b) demonstrates the task or the skill to the trainee, (c) allows the trainee to show the demonstration on his or her own, and (d) follows up to provide feedback and help. The trainees are presented the learning material in written or by learning machines through a series called ‘frames’. This method is a valuable tool for all educators (teachers and trainers).

Apprenticeship is a system of training a new generation of practitioners of a skill. This method of training is in vogue in those trades, crafts and technical fields in which a long period is required for gaining proficiency. The trainees serve as apprentices to experts for long periods. They have to work in direct association with and also under the direct supervision of their masters.

The object of such training is to make the trainees all-round craftsmen. It is an expensive method of training. Also, there is no guarantee that the trained worker will continue to work in the same organization after securing training. The apprentices are paid remuneration according the apprenticeship agreements.

Understudy: In this method, a superior gives training to a subordinate as his understudy like an assistant to a manager or director (in a film). The subordinate learns through experience and observation by participating in handling day to day problems. Basic purpose is to prepare subordinate for assuming the full responsibilities and duties.

From this study it was revealed that 69% of all the respondents selected both which shows that the Tanzania Revenue Authority does use both modalities of Employees’ Training processes which are unstructured and structured types. 12% of the respondents said TRA is using unstructured (unplanned) modality where the remaining 19% of the respondents said that TRA offices are using structured (planned) modal to Employee Training.
Figure 4.1: Modality of employees’ Training Processes at TRA

Twenty two respondents, who were interviewed, said TRA use both unplanned and planned mode of employees’ training. This was decided because TRA saw that there were some situations whereby the use of planned modality can be effective and in other situation unplanned modality can be useful. So because of this TRA decided to employ both modalities and types to its staffs. Respondents also said that TRA do apply several types of such apprenticeship, coaching or understudy, job rotation and mentoring and the most popular to many TRA departments and its units are Apprenticeship and coaching/understudy.

Apprenticeship is occurring when someone leans how to do a certain job through hands on experience under the guidance of a skilled worker where as couching or understudy is where an experienced worker or trainee supervisor trains the employee and it involves simply acquiring skills by observing the supervisor, or preferably having the supervisor or job expert show the new employee the ropes, step by step. These two are somehow relating and this is the reason that makes TRA to mostly apply it in its Employees’ training Programmes.
4.3 The Value of Training

In this section we will first discuss correlation and Regression analysis, whereby correlation analysis is used to quantify the association between two continuous variables (e.g., between an independent and a dependent variable or between two independent variables). Regression analysis is a related technique to assess the relationship between an outcome variable and one or more risk factors or confounding variables. The outcome variable is also called the response or dependent variable and the risk factors and confounders are called the predictors, or explanatory or independent variables. In regression analysis, the dependent variable is denoted "y" and the independent variables are denoted by "x".

Correlation analysis measures the relationship between two items, for example Employees training and an employee performance. The resulting value (called the "correlation coefficient") shows if changes in one item (e.g., Employees training) will result in changes in the other item (e.g., an employee performance).

4.3.1 Interpretation

When comparing the correlation between two items, one item is called the "dependent" item and the other the "independent" item. The goal is to see if a change in the independent item (which is Employees training) will result in a change in the dependent item (usually employee performance).

The correlation coefficient can range between ±1.0 (plus or minus one). A coefficient of +1.0, a "perfect positive correlation," means that changes in the independent item will result in an identical change in the dependent item (e.g., a change in Employees training will result in an identical change in the employee performance). A coefficient of -1.0, a "perfect negative correlation," means that changes in the independent item will result in an identical change in the dependent item, but the change will be in the opposite direction. A coefficient of zero means there is no relationship between the two items and that a change in the independent item will have no effect in the dependent item.
A low correlation coefficient (e.g., less than ±0.10) suggests that the relationship between two items is weak or non-existent. A high correlation coefficient (i.e., closer to plus or minus one) indicates that the dependent variable (e.g., the Employees training) will usually change when the independent variable (e.g., employee performance) changes.

The direction of the dependent variable's change depends on the sign of the coefficient. If the coefficient is a positive number, then the dependent variable will move in the same direction as the independent variable; if the coefficient is negative, then the dependent variable will move in the opposite direction of the independent variable.

The table 4.6 below depicted the correlation between training, employees’ performance, and organization performance. Results indicate in the table that training and employees' performance are positively correlated with highly significant value of (.427**). Training and organization performance are positively correlate with highly significant value of (.384**). Employees performance and organization performance are positively correlated with significant value of (.519**).

Table 4.6: Correlation between Variable

<table>
<thead>
<tr>
<th>Variables</th>
<th>ET</th>
<th>EP</th>
<th>OP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Training</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Performance</td>
<td>427**</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Organization Performance</td>
<td>384**</td>
<td>519**</td>
<td>1</td>
</tr>
</tbody>
</table>

*Correlation is significant at the 0.05 level (2-tailed)
*Correlation is significant at the 0.01 level (2-tailed)

Source: Field Data, 2015

4.3.2 Regression Analysis

4.3.2.1 Training and Organization Performance

Table 4.7 has deflected the regression analysis where value of R Value of R Square implies that 15% variation in organization performance is because training. The value of F (33) implies that the model possess significant overall strength. This ensures the
correctness of the model. On the basis of Beta coefficients the model implies that training causes 38\% positive variation in organization performance, \( t = 5.813 \) and also \( p < 0.001 \). So the answer to the first research question is that there is significance relationship between employee training and organization performance. When employees of organizations are well trained, they will enough skill to perform their duties effectively; this will in turn cause the employee to be more valuable asset of the company and hence increase the profitability in the said organization and hence improved organization performance.

**Table 4.7: Regression Analysis of Training and Origination Performance**

<table>
<thead>
<tr>
<th>Model 1</th>
<th>R</th>
<th>R Square</th>
<th>F-Value</th>
<th>Beta</th>
<th>T</th>
<th>SIS</th>
</tr>
</thead>
<tbody>
<tr>
<td>.384</td>
<td>.148</td>
<td>33.795</td>
<td>.384</td>
<td>5.813</td>
<td>.000</td>
<td></td>
</tr>
</tbody>
</table>

* P< .05, ** p< .001

Source: Field Data, 2015

**4.3.2.2 Training and Employees Performance**

Value of R Square in table 10 below shows 18\% variation throughout employee performance is because of training. The value of F (43.378) signifies that the model have significant overall strength. This ensures the correctness in the model. On the basis of Beta coefficients the model signifies that training causes 42\% positive variation in employee performance, \( t = 6.586 \) and \( p < 0.001 \). Therefore answer to the second research questions that “There is a positive relationship between employee training and employee performance”. Once an employee is trained, his or her skill on the job which he is doing will be improved and hence his ability to perform his duties in a more efficient way will also be high compared to when he is not well trained in that field. It therefore vivid that a well-trained employee will result into an improved employee performance.
Table 4.8: Repression Analysis of training and employee Performance

<table>
<thead>
<tr>
<th>Model 2</th>
<th>R</th>
<th>R Square</th>
<th>T Value</th>
<th>Beta</th>
<th>t</th>
<th>SIS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>.427</td>
<td>.182</td>
<td>43.378</td>
<td>.427</td>
<td>6.586</td>
<td>.000</td>
</tr>
</tbody>
</table>

*p<0.5, **p<.001

Source: Field Data, 2015

4.3.2.3 Employees Performance and Organization Performance

In table 4.9 below, value of R Square shows that 26% variation in organization performance is caused by employee performance. The value of F (71.934) shows that the model possess major overall strength. This ensures the correctness of the model. On the basis Beta coefficients the model shows that training causes 51% good variation in employees performance, t= 8.481 and also p< (. 001). So we come to answer the third research question that “There is relationship between employee performance and organizational performance”. Any organization in achieving its goals, it uses its employee. So when an organization has employees who are well trained in their field of work, their efficiency in their duties will make the company perform well and attain its goals set.

Table 4.9: Repression Analysis of employees Performance and Organization Performance

<table>
<thead>
<tr>
<th>Model 3</th>
<th>R</th>
<th>R Square</th>
<th>FUCHE</th>
<th>Beta</th>
<th>t</th>
<th>SIS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>.519</td>
<td>.269</td>
<td>71.934</td>
<td>.519</td>
<td>8.48</td>
<td>.000</td>
</tr>
</tbody>
</table>

*p<.05, **p<.001

Source: Field Data, 2015

4.3.2.4 Employee’s Performance as a Mediator between Training and Employee’s Performance

Table 4.10 below demonstrates 30% variation in organization efficiency by training after controlling the mediating specifics. The value involving F-Statistic (33.795) ensures that model posses’ important overall strength. After controlling mediating variables employee’s performance the Beta coefficient ensures that Training causes 19% variation
in organization performance that is less than the value 38% which we found through mediating variable (Employee Performance), \(t=3.002\) and \(p<.01\). According to Barron & Kenny (1986) recommendations, the result partially supported the fourth research question that employee performance mediates relationship training and organization performance. Thus the answer to the fourth research question is that “Employee performance does mediate between employee training and organizational performance”.

**Table 4.10: mediating role at employee performance between training and organization performance**

<table>
<thead>
<tr>
<th>Model 4</th>
<th>R</th>
<th>R Square</th>
<th>F Value</th>
<th>Beta</th>
<th>t</th>
<th>fy</th>
</tr>
</thead>
<tbody>
<tr>
<td>ET OD</td>
<td>.384</td>
<td>.148</td>
<td>33.795</td>
<td>.384</td>
<td>5.813</td>
<td>.000</td>
</tr>
<tr>
<td>Modality</td>
<td>.199</td>
<td>.032</td>
<td>9.013</td>
<td>.199</td>
<td>3.000</td>
<td>0.03</td>
</tr>
</tbody>
</table>

*p<05, **p<0.1, ***p<0.01*

**Source:** Field Data, 2015

4.3.3 The Benefit of Employee Training (ET) and Its Cost

The study shows that the benefit of ET is greater than the cost that have used in this exercise. 75% of all employees agreed that the benefits are greater than the cost. But only 25% disagree with this idea that the benefits of ET is greater than the cost, so from this answer it shows that there is no regret if an organization decide to train its employees, because what the organization will gain from such training is more success of its people as they will improve their skills and knowledge so become more valuable for the organization performance.

**Table 4.11: Benefit of ET and its cost**

<table>
<thead>
<tr>
<th>Benefit of ET</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>128</td>
<td>75</td>
</tr>
<tr>
<td>NO</td>
<td>43</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Source:** Field Data, 2015
As for TRA, ET has brought a lot of benefits which makes it to be very successfully and practically improved in its role of tax collection and administration in Tanzania.

There are several reasons that makes the respondents come out with such answer regarding the ET cost and benefit to the organization. That is, ET increases the organizational performance which in turn leads to the organizational attaining its goals and target, so the issue of cost which the organization is using to train its staffs is not an issue compared to the advantages the organization is getting through ET, the technology is changing fast in every minute so there is a need to catch up with it.

From the study above, the researcher found that there are numerous benefits of investing in employee training, including:

- Increased job satisfaction and morale among employees. This has an added benefit of making your company more attractive to prospective employees.
- More motivated workers, which in turn tends to increase productivity and spur profits.
- More effective and efficient use of workers' time as a result of higher skill levels, combined with a better understanding of the job function.
- Employees who know they are competent, and therefore feel more confident. Self-assured, well-trained employees are important in the debt collection function.
- An increase from employees in the number of ideas, recommendations and suggestions for improving performance, or processes and procedures.
- Lower overall employee turnover and less absenteeism.
- Investing in employee training enhances the company image as:
  - a good place to work
  - a company that offers its employees the opportunity to grow and meet their
  - individual goals and aspirations
  - a company that values employees
- a company that nurtures its employees

- Creating a pool of cross-trained employees can bridge gaps when someone unexpectedly leaves the company - or if they accept a transfer or a promotion.

- Doing so tends to create more efficient employees that require less supervision and who need less detailed instructions. This frees management's time for higher value added activities.

- Employees that receive in-houses training tend to be better equipped to adapt to changes and challenges facing several department in particular, and the company as a whole.

4.4 Challenges of Employee Training

In this section the researcher wanted to find out if TRA was facing challenges in its Employees’ training Processes implementation as well as knowing if the benefit of employees’ training were greater than the cost used by that office.

4.4.1 Challenges facing Employees Training

Respondents were asked if there are challenges faced by TRA in Employee training processed. One Hundred and One (101) employees which are 67% of the respondents said that there are challenges faced by TRA in Employees Training by answering YES whereas seventy (70) employees which is 33% percent of the respondents said NO to the question.

On interview conducted to 22 staffs, respondents said that there are some challenges that faced TRA in employee training processes, like so staffs are very difficult to learn on what they are instructed by their supervisors. They are always rigid. But they said a most challenge is the shortage of time and fund. That is due to the working situation of the institution such as participating other office duties which are carried outside their normal offices, whereby a lot of time have been used in working and very little time is remaining so makes not easy to learn effectively though training.
And in case of funds, they were complaining that funds allocated for training always have been not enough to fulfill the planned Training programmes so in one way or another hinder an effective implementation of the employee training in TRA. The office have so many employees who are in need of training in each financial year, but the thing is that fund which have been approved each year for training is not sufficient for all those staffs to attend training in that specific year.

Though employees training increase the organizational performance, but also the findings revealed that there are some challenges that ET was facing in its implementation. These challenges are like:

Cost involvement factor. Although employee training does not need big amount of fund to be allocated for such exercise, but still there is inadequate fund needed to be placed in the employee training so as to make every member of the organization to fully participate in the training processes and implementation.

Shortage of time is another challenge that TRA is facing in ET process. That is, the time is needed to make every employee participate in ET exercise is not enough? This sometimes has caused the trainer to be a little brief and use little time to describe what is needed so as to complete a certain work. Another challenge is lack of qualified trainer who will train the employees in different trainings that have been practiced in TRA such as mentoring, coaching job rotation etc. For the employees to perform well in their duties they have to effectively get into training. And for training to become effective there is a need of having qualified trainers who will enhance the employees to learn and know what they supposed to understand easily and with success result. It may sometimes happen that the trainers who are selected to input knowledge and skills to employees are not sufficient enough to do so. And this makes these employees not getting what they are supposed to acquire and instead they receive irrelevance training.
Some staffs do not attend the trainings. That is, they were not been selected even once from the day they have been employed due to biasness and others because of their duties deadline did not get that chance to be trained.

4.5 General findings

The study revealed that Training is indispensable strategic tool for enhancing employee performance and organizations performance and therefore TRA should keep on increasing training budget on yearly basis with believe that it will earn them competitive edge. TRA staff members are educated in different field and are flexible and capable of performing their duties. TRA uses those staffs effectively to make sure all its customers who mostly are Tax payers get quality services. So in its training programme the office each year practice ET to its staffs to keep them updated in order to meet the demand of its customers. Although the time allocated for ET is not enough, it is revealed that despite of little time they get the office use it very effectively.

The study also revealed that TRA is applying different types of ET such Apprenticeship, coaching or understudy, job rotation and mentoring so as to help the staffs lean and acquire new skills in their jobs. Most commonly type which TRA is applying is apprenticeship and coaching. The management does hire apprentice trainers in different skills area from different institutions together with experts from Institute of Tax Administration for the purpose of training the young recruited individuals. During the apprenticeship period the trainees are exposed to different sections and departments and thereby gain practical experience and exposure to the organization which ultimately help them getting the job on completion of their courses.

The study also revealed that in the implementation of ET processes, TRA do follow some guidelines before undergo ET which in one way or another facilitates learning, since trainees learn by doing and get quick feedback on their performance. A trainer should know principles of motivating leaners. In order to make ET is effective TRA through its administration and Human resources department employed some steps to
follow so as to help ensure ET at TRA is more successful. And thus was done through consultancy.

The study also found that ET implementation at TRA is facing some challenges such as Shortage of Time; whereby there is no enough time to make every staff participate in ET as required. So this cause even the trainers to just rush their programme so as to complete their schedule as required. The researcher also found that TRA do not have proper ET programme. Unavailability of proper ET programme caused some of the TRA staffs complained several times about the office training programme because they never get that chance of being under proper ET. Those staffs were saying that for them not being in full ET made them to perform under quality needed and all this is because their ability is already affected by the confusion they were having regarding their job description.

This study also found that ET at TRA has brought several benefits as described below;

ET has made staffs acquiring technical skills ready to provide reliable services for Taxpayers. ET keeps employee updates as it improves their daily working ability and capacity which they are providing to their clients who are The Tax Payers, fellow staffs and the entire society. Not only that but also ET help this staff to acquire new knowledge, personality and mental capabilities.

Improvement in performance is another advantage of having ET. Professional performance that they have been acquiring from Et helps employees to putting their daily activities in practice, therefore Et have produced qualified staffs that come out with output or results for the betterment of the organization. And this helps even the complaints from the client especially the Tax payers to be reduced in high percentage.
CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter provides conclusion remarks concerning this study and thereafter recommendation which are made to ensure that there is effective training programme and implementation of Training to Employees of Tanzania Revenue Authority Ilala Tax Region. This was done in order to make sure that organization (TRA) performance is always improved for the betterment of the institution as well as the other organizations, public sectors and government institutions in Tanzania. The recommendation will enumerate what should be done in order to make employee Training is becoming the part and parcel of the institution for the quality output of the institution.

5.1 Summary of the study

The specific problem addressed in this study is to envisage the role of Employees’ training in organization performance. The study has analyzed the relationship between employees’ training and employees’ performance which will result into improved organization performance. The study was conducted in Tanzania Revenue Authority Ilala tax Region Offices. The said TRA Ilala Tax Region Offices has three Centres’ which are Upanga Centre, Buguruni Centre and Kariakoo Centre with a total number of more than two Hundred and twenty (220) employees. The intention of this specific study is to determine the impact of training on employee performance as well as on organizational performance and employee performance mediating role between employee training and organization performance. The research proposes the way the TRA staffs’ effectiveness can be improved simply by suitable education and training. Both quantitative and qualitative methods used; questionnaire used for data collection. A complete involving 220questionnaires have been dispersed amongst the three Centers’ of Ilala tax Region in Dar es salaam Municipality out of those 171 received with 90 percent turnover. SPSS used for data analysis and policy based on results presented for
ensuring training effectiveness and enhancing employee’s performance. With support of SPSS, correlation and regression ended up being conducted to generate results. Overall results revealed significant and positive association between training and organization performance. The mediating role of employee performance also gave positive result. Generally, the model supported well theoretically and statistically.

5.2 Conclusion and Recommendations

5.2.1 Conclusion

The study revealed an optimistic and significant relationship between employee training and organization performance, employee training and employee performance, employee performance and organization performance, employee performance mediate between employee training and organization performance and so the relationship between MV (employee performance) DV (organization performance) support the condition suggest by simply Barron and Kenny (1986) the relationship between MV and DV must be significant. The study shows there is mediating role associated with employee performance between employee training and also organization performance.

The analysis exposed that employee performance arbitrates between employee training and organizational performance that is an imperative addition to the literature as studies are negligible in this regard. All the previous studies which were conducted on training checked the direct relationship between employee training, employee performance, and organization performance. This study fulfills the gap of employee training and its relationship between organization performances with the mediating role of employee performance.

This is the first study which has focused on the mediating role of employee performance on the relationship between employees training and organization performance and concluded that employee performance mediates between employee training and organization performance. This study indicates the importance of positive relationship related to the training and worker performance. Training is not beneficial for employee it's ultimately beneficial for development of the organization. If performance of employee is good it is going to affect the entire organization in optimistic way. So TRA employees’ training is also very important for development of the said employees’ performance as well as beneficial for the whole Tanzania Revenue Authority in Dar es salaam as well as in Tanzania. Employees’ (TRA Staffs) training facilitates the essential requirements associated with an effective Tax Administrator and promotes self-increase.

This works is the function of training to enhance the confidence a higher level in TRA staffs and help to produce effective, well-groomed Tax Administrator. Employees’ training is really a major practice in Tanzania and majority of the governmental institutions have realized the importance of training and train their staffs before and in many cases during their jobs. The results signify that all levels regarding employees need some amount of training to comprehend their job characteristics efficiently and correctly to perform their professional activities.
5.2.2 Recommendations

It truly is realized that employee training programs have become necessary for the improvement of particular employee’s skill, capabilities, understanding, career journey, and efficiencies at the work. Training motivates the employee for the job. Trained employees are more efficient and effective as compared to the untrained. In this regard the conclusion of study initiates the researcher to give recommendation/suggestions for policy makers, management and tax administrators as well because of the fact that they are the essential comprehends of the whole of the whole tax administration programs.

5.2.2.1 Suggestion for Policy Makers

- Training programs should be according to the international standard. Because the tax administrators can enhances their skills more efficiently according to the international standard.
- Training provides to the employee should result in a better understanding of the performance objectives of employees. It should also clear them about their job functions.
- Training activities should be supported and durable.
- Training programs should also include leadership development programs to develop the leadership skills in Tax administrators/employees.
- Training programs should be up-to-date with new process or technology and methods because new studies and researches enhanced learning and teaching methods.
- In Tanzania mostly long term courses are preferred for tax administrators/employees development. Only few courses are of short term consisted of one or two weeks even one month courses. Short term courses are mostly periodic often after six month or one year. These should be frequently held. So that any employee can take according to his/her time availability.
• Training programs should be beneficial in both aspects like performance improvement and incentive and reward.

5.2.2.2 Suggestion for Tanzania Revenue Authority Management

• Working condition should support the training programs.
• To effectively implement the training results, it is necessary that performance reward system should be designed to support the training efforts and recognized when performance is improved as the result of training.
• Management should involve the trained employee in the decision making which are connected to the department
• Training should be according to job performance
• Tearing programs should be beneficial for long term in a sense job progress.
• Training programs should be organized in a way that enhances their abilities that are beneficial for institute.
• The actual staff needs to be encouraged to go on further training as a result of any sort of training that is available from the interest of the staff along with the organization which often he/she serves.
• Computer in and net ability should be provided to any or all employee training institutes to be able to improve quality regarding education.
• Those persons selected for delivering training should be well trained in this field, and know how to meet with hope as well as necessities of the employees.

5.2.2.3 Suggestion for TRA Employees

• Employees should comprehend the significance of training programs to enhance their professional skills and ability.
• They should realize their position related to their performance and efficiency of the organization
• They should participate actively and enthusiastically in training activities to strengthen their skills and knowledge.
They should know the importance of their competence in skills and enhancement of knowledge along with motivation and active participation in training programs would not only benefit their self, but also to their organization, society and nation as whole.

5.3 Limitations of the Study

The current study has some reservations as it does possess some limitations. The limitations are as under:

i. The respondents were equally divided on basis of gender but due to lack of female respondents the gender biasness created. Perhaps the response would be different if I could get free access to the female participants.

ii. The Sample size of the respondents was not enough, and all the 197 questionnaires were not homecoming with useable data. Perhaps the findings of the may be different if I could have received all questionnaires properly filled.

iii. The major limitation of the study was financial constraints facing the researcher due to the fact that the fund which was approved to be given to the researcher by the sponsor was not enough.

iv. The researcher also faces the constraint of time due to the fact that the time allocated for submission deadline was not enough.

However despite the said limitations, the researcher has managed to conduct the said research and come up with this report which is free from biasness and the sample size though was not suffice and fully commensurate the actual research problem it was by at least enough to give us the picture of the role played by the employees training in organizational performance.

5.4 Future Directions

This study concluded a substantial positive relationship in between employee training and employee performance. However, numerous other variables that might be playing
role in this particular field so, it’s going to be very helpful for researchers should they conduct research in this particular field in foreseeable future by including additional variables like employee satisfaction, employee inspiration, employee motivation organization effectiveness along with other working condition in relation to employees training to create more convincing results that may increase the incredible importance of employee training.
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APPENDICES

Appendix 1: Questionnaire for staff and non-staff

1. Age of respondents ........................................

11. Educational level
Secondary Level [ ] Certificate [ ] Diploma [ ] Bachelor [ ] Masters Level [ ]

111. Occupational level
Staff [ ] non staff [ ]

1v. Sex of respondents
Male [ ] female [ ]

Marital status
Single [ ] married [ ] divorced [ ] widower [ ]

1. Have you ever participated in any training within your organization …………?
Yes [ ] no [ ]

2. If yes, how were you involved in training activities....? ..........................................................

3. Which type of training did you attended?
Long term training [ ]
Short term training [ ]
Both [ ]

4. Are you satisfied with the training procedure within the organization…?
A) Not satisfied [ ]
b) Somewhat satisfied [ ]
c) Neither satisfied nor dissatisfied [ ]
d) Very satisfied [ ]
5. In neither of the answer above (in question number four), can you explain why?

---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------

6. To what extent are you satisfied with the benefits, you have obtained from training procedures…?

---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------

7. How does the organization training capability influence your performance…?

---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------

8. Are you satisfied with the training capability within the organization…?
   a) Not satisfied [   ]
   b) Somewhat satisfied [   ]
   c) Neither satisfied or dissatisfied [   ]
   d) Very satisfied [   ]

9. In neither of the answer of the above question, can you explain why?

---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------

10. After you have attended training, how did it helped you in your day to day activities…?

---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------
---------------------------------------------------------------------------------------------------------------------------------
11. Does the training you have attended; does it help the organization performance…?
........................................................................................................................................
........................................................................................................................................
........................................................................................................................................

12. How does the organization benefits with the training you have attended..?
........................................................................................................................................
........................................................................................................................................
........................................................................................................................................

13. Which challenges did you met during training…?
........................................................................................................................................
........................................................................................................................................
........................................................................................................................................

14. How did you overcome those challenges, which you faced during training?
........................................................................................................................................
........................................................................................................................................
........................................................................................................................................

THANK YOU FOR YOUR COOPERATION