

UNIVERSITY OF CAPE COAST

**EMPLOYEE MOTIVATION IN THE VALUE ADDED TAX SERVICE OF
GHANA**

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GHANA

BY

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DECLARATION

Candidate's declaration

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

Candidates Signature:..... Date:.....

Name: Bertha Amanor

Supervisor's declaration

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

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

Name: Professor J.V. Mensah

ABSTRACT

Organisations achieve good results when the employees are motivated. This study was conducted to assess the factors of motivation that influence staff of Value Added Tax (VAT) Service to remain committed to the Service and their job.

Descriptive research design was used for the study. Of the required sample size of 278 from a study population 1094 from 27 regional offices, mixed method comprising purposive, stratified and random sampling was used to arrive at a sample size of 111. This was made of 14 management staff, 75 senior staff and 22 junior staff. Data were collected through questionnaire and analyzed with the support of Statistical Product and Service Solution (SPSS) Software version 15.

The study revealed that VAT Service had some motivational policies in place. These include working conditions, organizational culture, level of feedback on performance and job variety. Employees were not satisfied with some of these policies and packages such as level of involvement in decision making, salary, end-of- service benefits, undefined career path, freedom and autonomy. Staff felt that management should take a holistic look at the motivational packages. They were strongly of the view that the incentives should be made attractive to encourage staff retention. By this revenue will be maximized to the state.

Management commended both junior and senior staffs' commitment to work and also commented on the meagerness of the end-of service benefit. However, one big challenge management wished could be addressed was political interferences in the leadership and management of the Service.

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DEDICATION

To my husband Samuel, my two sons, Ekow and Kwaku, my dearest Mum, Andy, Caro, Dot and the memory of my Dad.

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LIST OF ACRONYMS

| | | |
|---------|---|--|
| AC | - | Assistant Commissioner |
| ARO | - | Assistant Revenue Officer |
| CRO | - | Chief Revenue Officer |
| CV | - | Control and Verification |
| DC | - | Deputy Commissioner |
| HND | - | Higher National Diploma |
| JRA | - | Junior Revenue Assistant |
| LVO | - | Local VAT Office |
| PRO | - | Principal Revenue Officer |
| RA | - | Revenue Assistant |
| SPSS | - | Statistical Product and Service Solutions |
| SRO | - | Senior Revenue Officer |
| VAT | - | Value Added Tax |
| VATSSSA | - | Value Added Tax Service Senior Staff Association |

CHAPTER ONE

INTRODUCTION

Background to the study

A new order has emerged based on a continuous cycle in the nature of organisational life and expectations of the workforce. Evolutions and revolutions in technology, globalization, business consolidation and market place fragmentations have fundamentally changed the nature of organisations. Similarly, a workforce has emerged that is more educated, mobile, diverse and discerning in life's choices than ever before (Steers, 1991).

In businesses today, seeking to achieve good results means having a highly motivated workforce. According to Morgan (1997), employees are valuable resources that contribute in several different ways to a company's activities, provided that the companies give them the appropriate chance. The success of every organisation depends on the effective management of human resource base, financial and material resources of the organisation. Obviously, the human resources are the most important resources without which organisational goals cannot be achieved even though the financial and material resources may be provided.

The success of every organisation depends on the quality and strength of the people employed in it. In order to be successful, companies need employees who act towards the goals of the company and have a strong desire

to remain in the company (Molander, 1996). Such performance, loyalty and commitment may be generated by motivation.

Workforce motivation is aimed at achieving increases in work productivity, commitment and job satisfaction (Schultz & Schultz, 1998). Highly motivated persons tend to work harder and perform more effectively on their jobs than less motivated individuals. The knowledge about needs and expectations of employees at work represent the basis for their motivation.

Several factors contribute to a person's performance and commitment. Different people contribute to work based on their abilities, interest in a job, attitude and resources available to them. To some people, work is a source of great satisfaction and for many others, it is the reason for dissatisfaction. Regarding that employees spend large part of their lives (40 – 45 years) at work, it is important that those employees experience positive feeling towards their tasks (Schultz & Schultz, 1998).

As individuals, employees hold certain personal expectations in terms of form and amount of reward, which they should receive for the service provided. The performance of a person as well as the decision to remain in the company is influenced by the extent to which such expectations are met (Steers, 1991).

Herzberg, Mausner and Synderman (1999) pointed out that employees' feeling towards their work has a significant influence on the success and failure of the organisation. They added that employees join organisations with certain expectations, for example, to adequately meet their basic and physiological needs, like housing, health, food and clothing. The salaries, allowances and fringe benefits they receive should help them satisfy these

needs (Peretomode, 1991). As these needs are being met, higher needs like contribution to decision making, job advancement, recognition and working conditions set in (Heller, 1998).

Successful work performance can arise from a variety of notions. Two people doing similar jobs may both be successful but for different reasons. In the VAT Service for instance, an audit officer may be motivated by the annual bonus on meeting national revenue targets while another may be more concerned about rising to the challenges of meeting targets perhaps for his/her own interest or because of a desire to please the boss.

The revenue sector of Ghana employs people with varying degree of skills and expertise and also with diverse needs and expectations. These institutions (revenue) are manned by employees whose contributions to the institution's survival and growth are enormous.

The Value Added Tax Service (VAT Service) was established in 1998 under the value Added Tax Act (Act 546). Its primary function is the administration and collection of the Value Added Tax (VAT) that replaced the Sales and Service Taxes previously administered by Customs, Excise and Preventive Service (CEPS) and the Internal Revenue Service (IRS) respectively. The VAT is a tax on the expenses incurred by customers when they pay for some categories of goods or services. It is therefore a tax on expenditure and can be described as general consumption tax (www.crownagent.com 02/06/2005).

This VAT is managed by a group of people employed by the government of Ghana. Amongst this group is a category of employees who represent the interest of the Ghana government in administering the

managerial functions of the VAT Service. This group is the management staff. They are not the focus of this study. The other group which is of interest to this study is the non-management staff, who are mostly the field workers, administrative/clerical staff, support staff etc. They on the other hand also take orders from the management.

Since the inception of the VAT Service, turnover of non-management staff has not been stable. Up to date, there's been series of industrial actions by non-management staff in pursuit of better working conditions. In the VAT Service, a number of motivational packages exist both intrinsic and extrinsic (Collective Agreement, 2007). At union meetings, staff admit that some motivational packages exist in the service but are inadequate. According to the VAT Senior Staff Association President-Samuel Gyakye-Smith, at such union meetings some staff call for increase in salaries, realistic basis of transfers and promotions, a comprehensive package for retiring staff and freedom from autocracy among others. It is however important that, management make conscious efforts to understand how employees can be motivated in a given situation.

Statement of the problem

Some major problems employers face these days are how to continuously motivate employees and also to achieve ongoing improvements in their performance as well as secure their commitment. Businesses struggle with situations, throwing incentive programmes and increased benefits packages in an attempt to solve the problems. Yet, they do not always get the expected results. That is because the problems are inside the employees, and

external controls such as incentives alone might not get the job done (Heller, 1998).

In order to be successful, businesses need the commitment of employees (Molander, 1996). That includes the employees commitment to act towards the goals of the business and to stay in the business (Dessler, 1986). Highly committed and satisfied employees expend considerable effort towards the achievement of business goals and values (Lau & Huang, 1999) and may represent a corporate strategic advantage (Mak & Sockel, 2001), especially in a rapidly changing world. The achievement of organisational commitment, however, is not easy since it may be influenced by personal and organisational factors (Schultz & Schultz, 1998). Motivation used to be in the form of salaries and wages. That is no longer enough.

Many managers and consultants suggest that the best incentives in the long run are non-financial rewards. Lawler (1996) contends that while extrinsic rewards (mostly financial) such as money, are extremely important in the short term, intrinsic rewards (non-financial; for example meaningful nature of work) tend to sustain motivation in the long-term. The knowledge about similarities and differences in the motivation of employees may make it easier for the Service to motivate staff and to generate organisational commitment. An employee who is satisfied with his/her work may show higher commitment to put efforts towards the achievement of the company's goal and will not easily change job.

However, employees in the Value Added Tax Service differ; they distinguish themselves regarding their needs, background, expectations and individual characteristics. In other words, what may satisfy one employee may

be different from what may satisfy another. More so, some needs may also change overtime, getting stronger or weaker.

The non-management staff of VAT Service form about 95 percent of the total workforce of the Service. This means that, their contribution is expected to be significant in achieving the corporate objective of the Service. In 2005 and 2006, the Service failed to achieve its national target which was attributed to economic factors, inadequate logistics, sluggishness and inefficiencies on the part of staff and inadequate incentives for staff (VAT Bulletin, 2000). This study seeks to investigate whether incentives in the Service are adequate enough to motivate employees to remain committed to the Service.

Objectives of the study

The general objective of the study is to assess what motivates employees for work in the VAT Service.

The specific objectives are to:

- Establish whether the existing forms of employee motivation in VAT Service are adequate.
- Ascertain management's perspective on motivation of junior and senior staff.
- Discuss the factors that influence employees' motivation for work.
- Examine gender difference(s) in employee motivation.
- Make recommendations for management's decision on motivation in the service and other organisations.

Research questions

The study is guided by the following research questions:

- Are the existing forms of employee motivation adequate in the service?
- How does management perceive motivation of junior and senior staff in the Service?
- What factors influence VAT Service employees' motivation for work?
- How does gender difference affect motivation?
- What differences in employee motivation exist between Junior Staff and Senior Staff?

Significance of the study

This study aims to have an in-depth knowledge on the factors that motivate employees in the VAT Service. It is hoped that this study will help management of VAT Service and other revenue institutions to understand the diverse and complex needs and expectations of employees and how to motivate them appropriately. It will serve as input for strategic policy direction to retain staff. It will be relevant to VAT Service management on strategic policy formulation on motivation and the appropriate processes of implementing those policies. It will serve as an input for strategic policy direction to retain staff.

The outcome will delineate what employees desire on the job thereby reducing cost of training. It will also provide a guide for employee motivation in the service and other organisations as well. Furthermore, it will serve as a reference material for researchers who would like to research into similar field.

Organisation of the study

The study is organised into five chapters. Chapter One introduces the study which covers background to the study, statement of the problem, objectives of the study, research questions and significance of the study. Chapter Two reviews literature relevant to the study. The methodology for the study is discussed in Chapter Three. It covers the profile of VAT Service, the research design, study area/population, sample size, sampling procedure, instrumentation, field work and data analysis. The fourth chapter focuses on results and discussion. Chapter Five presents summary, conclusions and recommendations.

CHAPTER TWO

REVIEW OF LITERATURE

Introduction

This chapter provides literature review of the study. Areas reviewed include the concept of motivation, related motivational theories, dimensions of motivation, employee motivation and factors affecting employee motivation

Concept of motivation

Motivation is a phenomenon that has always fascinated employees and management. It helps understand why some employees work harder than others despite being equally talented and qualified. According to Heller (1998), motivation is an explanatory concept used to make sense out of the behaviours of people. The study of motivation is concerned with why individuals think and behave as they do (Weiner, 1992; Mullin, 1999; Wagner, 1999). Vignali (1997) points out that motivation is a process that triggers individuals to act as they do. Analoui et al (2000) sees motivation as a driver within the individual necessary to direct that person's actions and behaviour towards the achievement of some goals, and focuses, on the fulfilment of certain needs and expectations. Moreover, Westerman and Donoghue (1989) refer to motivation as a set of processes which energize a person's behaviour and direct him or her towards attaining some goal, or put more simply getting people to do willingly and well those things which have to be done.

Generally, motivation deals with forces, which initiate, direct and sustain behaviour towards the attainment of certain goals (Bent et al., 1999). It is an inner force that propels an individual into action. It deals with explanations of why people do the things they do.

- Why for example, do some employees regularly come to work late and do as little as necessary whereas others are full of energy and ideas and throw themselves zealously into the job?
- Why do some employees focus only on day to day operations of the service with no apparent vision of where the organisation should be heading, whereas others seem to embrace a clear, coherent vision of the institution and seek to pursue it consistently over the course of the year?

The behaviour of a person can be determined by the level of his or her motivation. Motivation has to do with the forces that maintain and alter the direction, quality and intensity of behaviour. Monday, Holma & Flippo (1980) on their part see motivation as a process influencing or stimulating a person to take action that will accomplish a desired goal. Hoy & Miskel (1987) define motivation as the complex forces, drives needs, tension state or other mechanisms that start and maintain voluntary activity directed towards the achievement of personal goals.

The above foregoing definitions lead to a number of ideas about the concept:

- It involves purposeful, designated or goal-directed behaviour.
- It deals with what starts and energizes human behaviour, how it is directed and sustained.

- It is related not only to behaviour but also to performance
- It involves certain 'forces' acting on or within a person to initiate and direct behaviour.
- It is not measured directly but inferred from behaviour and even attitudes (Gibson, Ivancevich & Donnelly, 2000).

The above ideas all sum up motivation into needs, wants, desires, wishes, aspirations, values, interests and attitudes which psychologist describe as motive. According to Afful (2000), motives are forces internal to the individual that forms the basis of behaviour and motivators are things that induce individuals to perform.

Research into human behaviour has suggested that people are motivated by a number of different needs at their work place and in their personal life (Heller, 1998). The concept of motivation now forms an integral part of organisational success. Studies shows that concept like needs, motives, goal, incentives and attitudes appear with greater frequency in contemporary motivation. Recognizing and satisfying these needs help one to get the best from people. In order to inspire people to work both in groups or individually in ways to produce the best results, management needs to tap into workers personal motivational force given the right stimuli, people work well and positively.

Related motivational theories

Several motivational theorists through research findings have made attempts to explain workers behaviour outcome relationships. The following

are the content theories of motivation reviewed to give a deeper understanding of motivation:

- Abraham Maslow's Need Theory
- Herzberg's Two-Factor Theory
- Alderfer's ERG Theory
- David McClelland's Achievement Theory
- Goal Theory of Motivation

Maslow (1943, 1954) pointed out that human motivation has a hierarchical structure, which he called a hierarchy of needs. He identified five stages of needs that human beings or all individuals uphold. These are physiological, safety, love, esteem and self-actualizing. Human needs are organized into successive levels (hierarchy) of importance starting with the lowest (most basic) need to the highest achievable need in an ascending order (Heller, 1998).

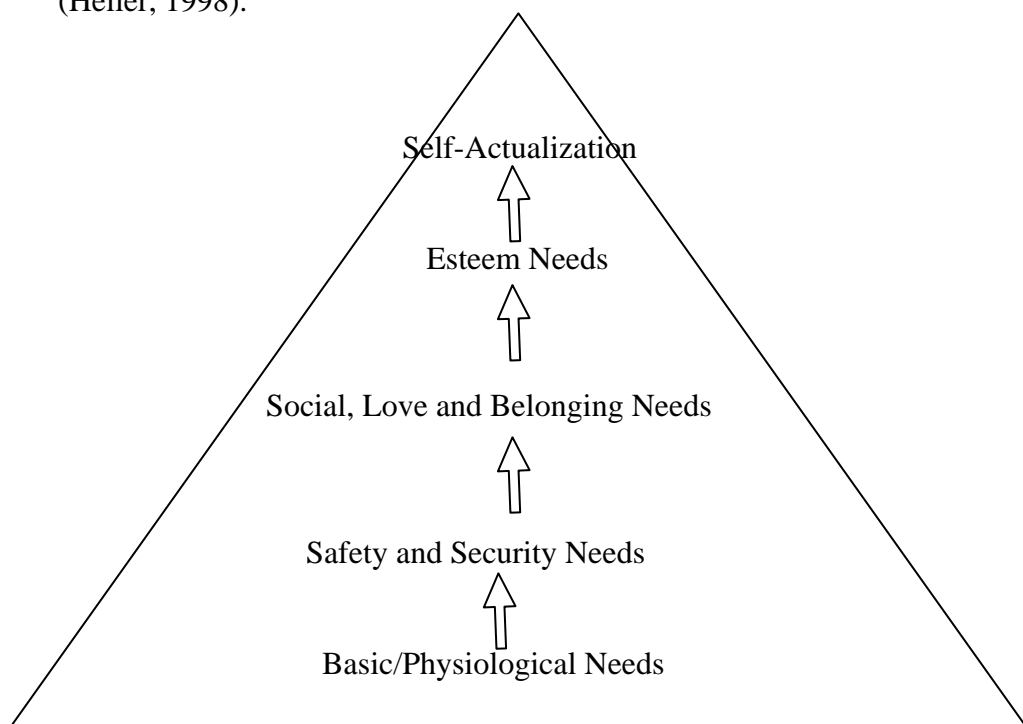


Figure 1: Maslow's Hierarchy of Needs

Source: Maslow (1943)

According to the theory, people do not just randomly need or want things, but rather their complex needs are ordered in a hierarchy of prepotency. The first need of the hierarchy is physiological needs which include food, shelter, water and clothing, etc. The salaries and wages that people receive enable them satisfy these needs. According to Heller (1998), man is a wanting animal. Once the physiological needs of man have been satisfied their strength or importance decreases and the next higher need becomes the strongest motivator. This process is unending, continuing from birth to death.

The next level, according to Maslow (1943), is the Safety Needs and these include security, the need for a safe, predictable and organized world, and the avoidance of pain and physical attacks. The third level, Love Needs refer to affection and belongingness needs. Here, a person strives for good relations with people and a place in his/her group. Thereby, special attention is given to friends and families. In the work environment, one would expect a cordial interaction between management and staff and also have a sense of belonging. After satisfying these needs, all individuals hold the need for a stable and high evaluation of themselves, self-esteem and respect given to them by other persons. Esteem needs may be categorized into (1) the desire for strength, for achievement, for independence and freedom, and (2) the desire for prestige and respect from other persons, recognition, attention, importance and appreciation. The fifth needs level, the self-actualizing needs, represents the desire for personal development and accomplishment. The form of these needs differs from person to person.

According to Maslow's (1943) theory as purported in Heller (1998), the needs are tackled in order. As one draws near to satisfying one level, the

priority of the next one becomes higher. Also once a need has been satisfied, it no longer becomes a stimulus. From the theory, Abraham Maslow believed that satisfying just physiological and safety needs is not enough to motivate a person fully. The individual is dominated and his/her behaviour is influenced only by needs that are not satisfied. However, if once satisfied needs are thwarted they will emerge again in order to drive a person's behaviour. Maslow (1943, 1954) argued that lower level needs have to be gratified before next higher level needs will arise and determine a person's behaviour. However, it is not necessary that a need is gratified fully before subsequent needs emerge.

Work related variables that determine motivation and job satisfaction include challenging work, equitable rewards, supportive working conditions and supportive colleagues. Employee's satisfaction is increased when the immediate boss is understanding, empathetic and friendly, praises good performance, listens to the employee's opinions and shows a personal interest in their personal welfare and work related problems.

Commitment has to do with an employee's identification with the company and his/her wish to remain in the organisation. Commitment also deals with the aspect that a person feels bound to the company, but there is no personal identification with the company goals and values. Payment and benefits are means to commit people to the company, but will not necessarily lead to high levels of performance.

According to Maslow, identifying the differing employees needs is particularly relevant in the work place. To him, employees do not need just money and rewards, but also respect, interaction, recognition, prestige and

others like these. Every person strives for the fulfilment of certain needs. Thereby, an individual's actual state in certain overall need classifications determines his/her behaviour at work (Wiley, 1997). In other words, the state where an employee is in the ladder on hierarchy of needs influences the work performance of that employee. Individual needs have to be identified in order to motivate people's work behaviour. The knowledge of an employee's unfulfilled needs may enable companies to influence the work performance.

Herzberg's Two-Factor Theory

Another content theorist who tried to explain motivation contrary to Maslow's is psychologist Frederick Herzberg. Herzberg and his associates (1959, 1966 & 1999) developed a two-factor theory of motivation based on 'motivators' (job-related factors that encourage growth), which can lead to job satisfaction and "hygiene factors" (maintenance factors that is job-related factors which can prevent dissatisfaction, but do not promote employees' growth and development) which must be sufficiently present in order for motivation factors to come into play and when not sufficiently present can block motivation and lead to job dissatisfaction (Owens, 2001).

According to Heller (1998), Herzberg's theory of the hygiene factors, the basic human needs at work do not in themselves motivate but failure to meet them causes dissatisfaction. These factors include salary and benefits, working conditions, company policies, status, job security, office life and interpersonal relations with superiors, peers or subordinates. To Herzberg these are trivial, primary causes of unhappiness on the job. They are part of a

person's job environment in that when not present in the work situation make the employee not necessarily either satisfied or motivated.

Bassy (2002) supports the previous point by indicating that, if these factors are not present, or are mismanaged, it may cause dissatisfaction on the job. In an optimal situation, regarding the presence of hygiene factors, the employee will not experience dissatisfaction, but neither will he/she develop positive attitudes toward the work. Hygiene factors are related to the job context. They are the major environmental aspects of the work, in other words, they are extrinsic factors of the job. Herzberg (1966) and Herzberg, Mausner & Snyderman (1999) identified company policy and administration, supervision, interpersonal relations, working conditions and salary as hygiene factors.

According to the theory, the opposite of satisfaction is no satisfaction and not job dissatisfaction. If one improves the salary – benefit 'package' and working conditions and develops a more humane, concerned administration, one can expect to reduce dissatisfaction but one cannot expect to motivate the workers by such means. Thus, by eliminating sources of dissatisfaction one may placate, pacify or reduce the dissatisfaction of a worker but does not mean that such reduction either motivates the worker or leads to job satisfaction (Owens, 2001).

The other set of factors called motivators or satisfiers are related to the nature of the work – the content of the job itself and are sometimes referred to as intrinsic factors. These factors, according to Heller (1998), are what actually drive people to achieve. They include job interest, promotions, recognition, responsibility, advancement, achievement and possibility for

personal growth. Where these motivational factors are present in a work situation, they lead to strong motivation, satisfaction and good job performance, but do not cause dissatisfaction when absent. To Bassy (2002), the set of factors called motivators, satisfies a person's need for self-actualization in his/her job and therefore, leads to positive feelings towards the work.

According to Owens (2001), Herzberg's theory asserts that it is not possible to motivate people at work through maintenance factors. To Owens (2001), it does not follow that the maintenance factors are unimportant but the minimum levels must be maintained if we are to avoid so much dissatisfaction that motivators will not have their expected effect. An important concept in the two-factor theory is that people tend to see job satisfaction as being related to such intrinsic factors as success, the challenge of work, achievement and recognition, whereas they tend to see dissatisfaction as being related to such extrinsic factors as salary, supervision and working conditions. In short, they attribute motivational characteristics to themselves and attribute dissatisfaction to characteristics of the organisation. Maidani (1991) refuted Herzberg's assertion that the hygiene factors and motivators are unrelated. To him, needs for salary, recognition and responsibility have been shown to operate both as motivators and as hygiene factors.

To sum up, the hygiene factors are extrinsic, aiming to prevent job dissatisfaction and contribute, only to a minor extent, to positive feelings toward the job. Motivators are intrinsic elements of the job, they encourage personal growth and development, and contribute very little to job dissatisfaction. Both the hygiene factors and the motivators serve an

employee's needs. However, motivators mainly cause the satisfaction on the job and the enhancement in the work performance.

Alderfer's ERG Theory

This theory modifies Maslow's hierarchy by reducing the number of needs categories. To Alderfer and Guzzo (1979) cited in Owens (2001) needs are arranged inherently in three sets:

- Existence or survival (E);
- Relatedness (R), dealing with social interaction and the external factors of (recognition and status from others); and
- Growth (G), focusing on the desire to achieve and develop a person's potential - the internal facets of ego fulfilment (success and autonomy).

The theory suggests that in addition to the satisfaction progression process that Maslow proposed, a rotation-regression is also at work. That is, if a person is continually frustrated in an attempt to satisfy growth needs, relatedness needs re-emerges as a major cultivating force, causing the individual to redirect efforts towards exploring new ways to satisfy this lower order need category. Therefore, it is relevant for employees in the workplace to have high needs for achievement to work towards organisational goals as well as personal goal.

David McClelland's Achievement Theory

This theory proposes that people are influenced by the need for achievement, power, or affiliation and that the strength of that particular need works according to the situation. Studies have shown that employees with a

high need for achievement will set higher goals than will those with lower achievement needs. Given the right organisational context, the need for achievement serves as a high motivator to some employees (Locke & Latham, 1990).

Goal Theory of Motivation

A goal is what an individual is consciously trying to achieve. According to Hoy and Miskel (1987), the goal theory assumes that most human actions are purposive; behaviour is regulated and maintained by goals and intentions. Intentions to achieve a goal constitute the primary motivating forces behind work behaviours. Muchinsky (1983) points out that with the goal theory, people behave rationally and consciously.

For goals to influence performance positively in the work place two conditions must be met. First, the person must be aware of the goal and know what must be attained. Second, the person must accept the goal as something he/she is willing to work for (Muchinsky, 1983). When goals are accepted, it implies that individual intends to engage in the behaviour needed for its accomplishment. The theory also assumes that specific goals are superior to general goals. Organisational goals therefore must be unambiguous and acceptable to employees.

Dimensions of motivation

Work related variables that determine motivation are of different dimensions (Afful, 2000). According to Owens (1970), three dimensional patterns are evident, when observing the variations in human motivational

behaviour. The first pattern is the direction in making choices which explain the apparent pattern of choices that individual make when confronted with an array of possible alternatives. The second pattern is resistance which is the persistence with which one pursues a chosen course of action and the amount of time devoted to the chosen activity. The third behavioural pattern – the pattern of intensity, explains why one person works with apparent high energy, seemingly concentrating intensely and engrossed in work. The pattern of intensity is more carefully interpreted as it involves factors beyond the control of the individual – the environment and skills of the individual. It means therefore that an assessment of what motivates employee's satisfaction and or dissatisfaction with their job is a complex summation of a number of discrete job elements.

Byers and Rue (1991) postulate two types of motivation – extrinsic and intrinsic. The intrinsic type of motivation is the internal capacities of individual, primarily emotional and cognitive, which gives rise to feelings, aspirations, perceptions, attitudes and thoughts emanating from within the individual that can be motivating or demotivating. Here the crucial factor of motivating lies with the individual themselves. Thus, motivation is a natural innate or inherent motive which has the advantage of fostering greater independence and initiative in action. With this the worker who is intrinsically motivated works on his own with little or no supervision. Intrinsic motivation has to do with the inner satisfaction the worker gets on the job. It has to do with the job itself where the worker gets involved in decision making, challenging jobs and is allowed to use his or her discretion. The extrinsic type

of motivation has to do with manipulation of positive and negative reinforcers, that is by external forces such as rewards and punishments.

Hackman and Oldham (1980) cited in Bassy (2000) assert that, all the motivation theories contribute, to a certain extent, to job characteristics (skill variety, task identity, task significance, autonomy and feedback from the job), which deals with the structure of work in order to achieve a high internal motivation, high job satisfaction and high work effectiveness. They developed a model which considers the intrinsic motivation that causes a person to perform on the job to be due to interest on the work and challenges in the job. They argue that the occurrence of internal motivation is caused by three basic conditions. These conditions influence not only an employee's motivation to work, but also his/her satisfaction on the job.

First, the individual must have knowledge of the results of his/her work performance. In other words, if the individual has no idea about how well or poorly he/she is performing the job, he/she will not develop any feelings such as happiness or sadness about his/her job performance. Second, the person must feel responsible and accountable for the results of his/her work. That means when a person thinks that his/her own efforts contribute only to a minor extent to the quality of his/her work outcome, the individual will not generate any feelings such as pride or sadness towards the quality of work done.

Third, the person must experience work as meaningful. In other words, if the individual does not perceive his/her work as generally important, valuable and worthwhile, he/she will not develop any internal motivation. Even when a person feels responsible for the work done and receives information about his/her performance, but lacks the feeling for doing a

meaningful job, the internal motivation will unlikely to develop. If one of these conditions is missing the internal motivation will not occur. All three factors – knowledge of results, experienced responsibility and experienced meaningfulness – are necessary to develop and sustain a strong internal work motivation. Moreover, the stronger these factors are present, the higher the internal motivation.

According to Bassy (2000), the above-mentioned conditions for internal motivation are facilitated by five job characteristics. Three of these characteristics contribute to the experienced meaningfulness of the work, one influences the experienced responsibility for outcomes of the work, and one has an effect on the knowledge of results.

The three characteristics that have an influence on the meaningfulness of the work are skills variety, task identity and task significance. First, skills variety is the extent to which a job requires different activities in order to perform the work. These activities entail the use of various skills and abilities. Hackman and Oldham (1980) point out that a challenge and stretch of an employee's abilities and skills by his/her tasks will lead to a conviction that the work as meaningful. In addition, the more skills can be used, the meaning the task appears to be. Second, task identity refers to the degree to which a job involves doing a whole unit of work from beginning to the end with a visible outcome instead of performing only a tiny part of the overall piece of work. When people are doing a whole job (providing a complete unit or putting together an entire product) they care more about their work and perceive their job as more meaningful.

Third, task significance is the degree to which the job has a meaningful impact on other people lives and well being, either inside or outside the company. When people understand that their work outcome will have an impact on someone's well being (e.g. happiness, safety, or health) they will care more and experience meaningfulness in their work. If all three characteristics are present in a job, an employee is more likely to perceive his/her job as meaningful. Even if one or two characteristics are quite low, a person can experience his/her job as meaningful.

The characteristic of the job that influences the experienced responsibility for the work outcome is autonomy. Hackman and Oldham (1980) refer to autonomy as the degree of freedom and independence that an individual has in scheduling and organizing his/her work provided by the job. A person will feel that the work outcome depends on his/her own efforts, initiatives and decisions when the degree of autonomy provided by the job is high. That person will feel more responsible for the success or failure of his/her work outcome in comparison to a person who follows the instructions of his/her boss, or acts according to a manual of job procedures.

The job characteristic that influences the knowledge of results is the feedback, which a person receives directly from the work activities themselves. Feedback is the extent to which the job itself provides an individual with information about the effectiveness of his/her work performance. A job may provide one or more of these five characteristics to a high extent, but at the same time the others may be quite low. Therefore, it is advisable to consider a job in terms of each characteristic. Furthermore, it may be of value to combine the scores of a job on the five dimensions into a single

index in order to understand the overall potential of a job to facilitate internal work motivation.

A job has a high motivating potential if at least one of the three factors that foster the experienced meaningfulness of a job is provided to a high extent and degree of both autonomy and feedback is high as well. The presence of these characteristics is necessary to create the conditions for the internal motivation – the experienced meaningfulness of the work, the experienced responsibility for outcomes of the work and the knowledge of the actual results of the work activities.

Internal work motivation is only one outcome of enriched work. Hackman and Oldham (1980) divide the outcomes of enriched work into personal outcomes and work effectiveness. The personal outcomes are internal motivation, growth satisfaction and general satisfaction. People, who perform a job that is high in the motivating potential, may experience opportunities for personal growth and learning in their job as personally satisfying. General satisfaction and work effectiveness (quantity and quality of produced goods and services) may be increased by job enrichment as well. Employee satisfaction in terms of work context is not only unlikely but also may be declining with increasing job enrichment. The redesign of work may effect absenteeism and voluntary turnover in the way that more capable persons may feel more committed to the job and to the company, whereas the commitment of less talented individuals may decrease.

Job satisfaction

Satisfaction is an internal state (Mullins, 1999). Various authors define it as the outcome of a motivational process (Bent et al., 1999). Job satisfaction is the positive and negative feelings and attitudes which an individual holds about his/her work (Schultz & Schultz, 1998). It is the extent to which an individual favours his/her job (Molander, 1996). Positive attitudes toward the job are equivalent to job satisfaction, whereas negative attitudes represent job dissatisfaction. Job satisfaction is a complex phenomenon (Sell et al, 1979) and depends on many work-related as well as personal factors. That means personal factors such as age, gender and job experience as well as the characteristics of the job influence a person's degree of job satisfaction (Lawler & Porter, 1967).

According to Afful (2000), work related variables that determine motivation and job satisfaction are of differing dimensions. They include challenging work, equitable rewards, supportive working conditions and supportive colleagues. The behaviour of a manager is a major determinant factor in motivating a worker and leading to job satisfaction. Studies have shown that employee's satisfaction is increased when the immediate boss is understanding, empathetic and friendly, praises good performance, listens to the employee's opinions and shows a personal interest in their personal welfare and work related problems. In organisations where bosses show interest in their jobs, satisfaction and work productivity improved. People get more out of work than merely the money or tangible achievements. For most employees work fills in their need for social interaction. Having friendly and supportive co-workers however, leads to increase job satisfaction.

Another dimension to the employee's satisfaction and motivation is that employees would like to have disciplined managers. According to Conley and Baner (1989), a peaceful atmosphere in the company allows for organisational success. Afful (2000) also purports that a supporting working condition contributes to job motivation and satisfaction. Employees are concerned with their work environment for both personal comfort and to ensure that they can perform well. Employees prefer physical surroundings that are not dangerous or uncomfortable and most employees prefer working relatively close to their home and have relative modern facilities, adequate tools and equipment to work with. Employees tend to prefer jobs that give them the opportunity to use their skills and abilities and offer a variety of tasks, freedom and feedback on how well they are doing. It is the characteristic of the work that makes it challenging. Jobs that have too little challenge create boredom and too much also lead to frustration and feelings of failure. However, under conditions of moderate challenges most employees feel motivated, experience pleasure and satisfaction.

Another variable found to influence job satisfaction is the perceived potential of an occupation to satisfy the important needs of the worker (Bame, 1991). According to Bame (1991), workers whose measured needs were relatively stronger than the potential of their occupation for satisfying those needs would be more likely to be frustrated and therefore less satisfied with their jobs. On the other hand, where needs and perceived needs satisfying potential of the occupation were more in harmony, the persons involved would rate their satisfaction with the occupation.

Even though personal characteristics are unchangeable by the company, they can be used for predictions of satisfaction among groups of employees. The redesign of the work, as well as the work environment, may lead to increases in job satisfaction and productivity (Schultz & Schultz, 1998). For example, a redesign of work may provide an employee with the opportunity for personal growth and development (Hackman and Oldham, 1980). Individuals may be satisfied with some aspects of their work and dissatisfied with others.

However, all attitudes are not measured by the overall job satisfaction. Therefore, it might be of use to break down an individual's attitude toward his/her work as a whole, into attitudes held toward single facets of the job such as pay, security, social conditions and so on (Molander, 1996). Since the overall job satisfaction does not measure all positive and negative attitudes of a person toward his/her work, it would be of avail to measure single facets of job satisfaction.

Job satisfaction is a main factor for the motivation of employees (Mak & Sockel, 1999) and is also closely related to customer-orientation (Lau & Huang, 1999). According to Blankertz and Robinson (1996), individuals who are satisfied with their job to a high extent, are very motivated and do not prefer to leave their job. The relationship between job satisfaction and work performance is not explicit. Some theorist thinks that job satisfaction leads to a better performance. However, the accumulated research evidence only suggests a quite weak correlation between job satisfaction and performance (Molander, 1996).

According to Mullins (1999), the opinions of theories differ in terms of whether job satisfaction leads to improve productivity or the reverse. Bassy (2002), for instance, described the fact that increased performance leads to satisfaction with the help of a third variable – rewards. They assumed that good performance leads to rewards either in the form of extrinsic or intrinsic rewards, which in turn cause satisfaction. Furthermore, job satisfaction and life satisfaction are related positively and reciprocally to each other. That means a person with positive feelings about his/her family and personal life will be likely to develop positive attitudes toward his/her job and vice versa (Schultz & Schultz, 1998). As is apparent from the above mentioned variables, job satisfaction is now not an issue of salaries and wages. It is regarded as a multidimensional phenomenon, comprising of a set of complex variables which operate to determine a worker's attitude to his job. Finally, the more a person identifies himself/herself psychologically with the job, the higher the job satisfaction seems to be. Job involvement depends on personal factors such as age and growth needs, job characteristics like autonomy, variety, stimulation, feedback and social factors such as group work.

Organisational commitment

People have different reasons for staying committed to their job and the organisation. Some of these reasons would be established after reviewing the related literature. This will assist in knowing the several reasons why a staff of VAT will be committed to his/her work.

Organisational commitment can be described as the extent to which an individual identifies himself/herself with and is involved in the company (Mak

& Sockel, 2001). Schultz and Schultz (1998) mentioned that organisational commitment includes the fact that a person has to accept the goals and values of the company, has to be willing to expend efforts for the enterprise and has the desire to remain in the company. Steers and Porter (1983) point out that; individuals enter organisations with certain needs, desires, skills and so forth and expect to find a work environment where they can utilize their abilities and satisfy many of their basic needs. Where the organisation provides such opportunities (for example where it makes effective use of its employees, is dependable), the likelihood of increasing commitment is apparently enhanced. However, where the organisation is not dependable, or where it fails to provide employees with challenging and meaningful tasks, commitment levels tend to diminish.

According to Steers and Porter (1983), two types of commitment can be found – the attitudinal and behavioural commitment. The attitudinal commitment contains an individual's identification with the company and his/her wish to remain in the organisation. The behavioural commitment, on the other hand, deals with the aspect that a person feels bound to the company, but there is no personal identification with the company goals and values (Schultz & Schultz, 1998). Payment and benefits are, according to Torrington and Hall (1995), means to commit people to the company, but will not necessarily lead to high levels of performance.

Steers (1977), cited in Dessler (1986), noted that the antecedents of organisational commitment are personal characteristics (need for achievement, age and education), job characteristics (feedback, interesting and meaningful work) and work attitudes (for instance group attitudes). All antecedents

together determine a person's organisational commitment, which in turn influences, among others, a person's job performance and the desire to stay in membership with the company. The factors of motivation very common at workplaces have been summarized in Table 1.

Table 1: Factors of workplace motivation

| Intrinsic Domains | Description | Extrinsic Domains | Description |
|--|--|----------------------------|---|
| Amount of responsibility at work | Feeling one is given responsibility at work and trusted to do that work well | Convenience of work hours | Feeling one's work hours are reasonable, allowing them to form some degree of work/life balance |
| Meaningfulness of work | Feeling one's work has meaning and purpose, both personally and on a larger level | Work conditions | Satisfaction with work conditions such as work space and organisational culture, less discrimination at work |
| Independence at work | Feeling one is trusted to work independently without unnecessary directions /intrusions from management | Supervisors | Feeling one's supervisors treat them well, offering encouragement, help when needed and appropriate feedback and recognition |
| Use of abilities and knowledge at work | Feeling one's work allows them to use personal skills and talents | Promotional opportunities | Feeling ones workplace or position allows room for professional growth |
| Sense of achievement from work | Feeling one's work provides them with a sense of personal achievement that stems from the formation and satisfaction of work-related goals | Recognition for good work | Feeling that workplace distinguishes between those employees who are producing poor quality work and those who are producing exceptional work |
| | | Valued as a person at work | Feeling colleagues and supervisors appreciate them as a person and that they accepted as a unique individual |
| | | Pay | Satisfaction with pay, benefits and monetary rewards |
| | | Job security | Satisfaction with sense of security in their job position. |

Source: Field work, 2009

It gives a brief description of the intrinsic and extrinsic factors functional at work places. These factors give a guide to the variables to be measured in the VAT Service. The five intrinsic domains are amount of responsibility people receive at work, independence at work, use of ability and knowledge at work and sense of achievement from work. They are eight extrinsic domains. They include convenience working hours, work conditions and supervision.

CHAPTER THREE

METHODOLOGY

Introduction

This chapter focuses on the research methodology. It covers profile of VAT Service, research design, study population, sample size and sampling procedure, instrumentation, field work, field challenges and data analysis.

Profile of VAT Service

The VAT Service was established by an Act of Parliament, VAT Act (Act 546, 1998). The Service began operations in Ghana on December 30 1998. The Commissioner of the VAT Service, administers the tax from the Headquarters located at the IRS Annex, Ministries, Accra, with the assistance of the Deputy Commissioners who head the four main departments namely, Finance and Administration, Operations, Monitoring and Planning, Audit and Investigations and Research. At the operational level, Heads of Local VAT Offices located throughout the country manage the day-to-day administration of the tax and then report to the headquarters. Aside the headquarters, there are 26 other outfield offices in the various regions throughout the country.

There are three major ranks in the Service: management, senior staff and junior staff. Management staff are the highest ranks. They comprise the Commissioner, Deputy Commissioners (DCs), Assistant Commissioners (ACs) and the Chief Revenue Officers (CROs). The entry point for Senior

Staff are HND holders who are Assistant Revenue Officers Grade I (ARO I) or degree holder who also enter as Revenue Officers Grade II (ARO II). The Senior Staff could rise through Revenue Officer (RO), Senior Revenue Officer (SRO) and then Principal Revenue Officer (PRO). The PRO can then join the management team as CRO. The Junior Officers are the Revenue Assistants (RAs) and Junior Revenue Assistants (JRAs). The following categories of staff have qualification lower than HND: the data entry clerks, front desk officers and other support staff.

Research design

Descriptive research design was used for this study. The main goal of this type of design is to describe the data and characteristics about what is being studied. It is employed to describe a behaviour or type of subject not to look for any specific relationships, nor to correlate two or more variables. One of the merits of descriptive survey research design is that, it makes it possible to generalize from a sample to a population so that inferences can be made about some characteristics of the population. It is also an efficient way of collecting information from a large number of respondents. Other advantages include the fact that, there is economy in data collection due to the focus provided by standardized questions. Only questions of interest to the research are asked, recorded, codified, and analyzed. Time and money are not spent on tangential questions. Also, a lot of information can be acquired through description. Descriptions can be used as an indirect test of a theory or model. More so, some behaviours and situations cannot be studied any other way (Bickman & Rog, 1997).

Study population

The population consisted of all employees of the VAT Service in Ghana. The total staff population for the study is 1094 (Table 2). The Greater Accra Region has the largest number of workers of 752 out of 10 offices followed by Ashanti and Western regions. The Central, Northern, Upper East and Upper West regions have one VAT offices each.

Table 2: Number of workers at VAT offices in the regions

| Regions | No. of Offices | Management Staff | Senior Staff | Junior Staff | Total |
|---------------|-------------------|---------------------|-----------------|-----------------|-------|
| Greater Accra | 10 | 31 | 463 | 258 | 752 |
| Ashanti | 4 | 3 | 57 | 42 | 102 |
| Western | 2 | 1 | 31 | 20 | 52 |
| Eastern | 2 | 1 | 22 | 21 | 44 |
| Central | 2 | 1 | 16 | 13 | 30 |
| Brong Ahafo | 1 | 1 | 17 | 16 | 34 |
| Northern | 1 | 1 | 6 | 9 | 16 |
| Volta | 3 | 1 | 21 | 16 | 38 |
| Upper West | 1 | 1 | 5 | 9 | 15 |
| Upper East | 1 | 1 | 5 | 5 | 11 |
| Total | 27 | 42 | 643 | 409 | 1094 |

Source: VAT Service, Personnel Department (2009)

Sample and sampling procedure

The sampling frame for the study was VAT Service of Ghana. The unit of analysis were the management, senior and junior staff of the VAT Service of Ghana. The sampling technique employed several sample procedures. The 10 regions of Ghana were purposively selected after which the various VAT offices were clustered into their respective regions. Total of 278 of the total workforce were sampled. According to Sarantakos (1998), with a population size of about 1000 a sample size of 278 is ideal. In the various offices lottery/random sampling was employed to select the respondents. The selected respondents were stratified into the major ranks: management, senior staffs and junior staffs. Proportional representation at each level gave a balanced view of how motivation is perceived in the Service. Table 3 explains the percentage of officers sampled at each level from offices in the various regions.

Table 3: Number of staff sampled from the VAT Offices in the regions

| Regions | Management Staff | Senior Staff | Junior Staff | Total |
|---------------|------------------|--------------|--------------|-------|
| Greater Accra | 7 | 118 | 66 | 191 |
| Ashanti | 3 | 13 | 10 | 26 |
| Western | 1 | 7 | 5 | 13 |
| Eastern | 1 | 5 | 5 | 11 |
| Central | 1 | 4 | 3 | 8 |
| Brong Ahafo | 1 | 4 | 4 | 9 |
| Northern | 1 | 1 | 2 | 4 |
| Volta | 1 | 5 | 4 | 10 |
| Upper West | 1 | 1 | 2 | 4 |
| Upper East | 1 | 1 | 1 | 3 |
| Total | 18 | 160 | 100 | 278 |

Source: Field Survey (2009)

Data collection method and instruments

The study employs both primary and secondary data. Primary data were collected from a combination of several methods, which considered the units under study from several directions and to enhance understanding (Jick, 1979).

Firstly, primary data was collected through field survey in the area of study using structured questionnaires (Appendix A and B). The questionnaire was used as a guide to interview some of the junior staff whose competencies in the English is inadequate. The questionnaires contained both close and open ended questions. Management staff were asked different set of questions to ascertain their personal views on employee motivation. Some of the questionnaires were retrieved personally and others by post. The questionnaires were given to selected focal persons in the various offices. They supervised the administration and collection process and ensured that all questionnaires were returned. Secondly, one-on-one interview were held with some of the staff. These include the Value Added Tax Service Senior Staff Association (VATSSSA) President, one deputy commissioner, two Chief Revenue Officers (CRO) and five senior and junior staff. Some interviews were conducted via phones and emails. This was done purposely to ascertain views on the current state of motivation in the service.

Secondary data were also collected through the review of existing literature, mainly management books, articles, VAT bulletins, news papers and reports. Although a problem is not completely solved by secondary data it contributes to a better understanding of the concept under investigation. It offered improved methods or data and also serves as a useful reference base

against which to compare the primary data collected. Secondary data in comparison with primary data holds the advantage that it is cheap and most of the time easy to access (Churchill, 1995). However, it may entail a large amount of flawed and or inappropriate data (Bickman & Rog, 1997).

Pretest of instruments

A pre-test was conducted to test the validity and reliability of the questionnaire. Sample questionnaires were given to 10 staff members to solicit their responses. The pre-test was aimed to reveal problems in understanding the questions as well as other problems which had to be solved before sending the questionnaire out to respondents.

Field study

The questionnaires were mostly administered via courier to the various offices in the regions to solicit the views of the respondents. Twelve field assistants were used to assist in the survey. Some were also self-administered. In all, 300 questionnaires were sent out and due to persistent calls and reminders, 111 questionnaires were retrieved based on time factor researcher used the available questionnaires for analysis.

At the management level, the Commissioner, two Deputy Commissioners, two Assistant Commissioners and nine Chief Revenue Officers responded to the questionnaires. Fifty Senior Staff and twenty eight junior staff responded respectively. At all levels, equal representation of males and females were ensured as much as possible. But since males generally outnumbered females, there were more male respondents than females.

Field challenges

The main limitation of the study was the inability to achieve hundred percent return on the questionnaires expected. Out of the total of three hundred questionnaires sent out, 111 questionnaires were returned. Issues concerning motivation are so broad that it would be cumbersome for a particular study to capture all of such issues; hence the study did not consider all motivational factors. Furthermore, due to time and logistic constraints as well as the nationwide coverage, there was a major difficulty of retrieving all questionnaires.

Data analysis

Data collected for this research were analysed qualitatively and quantitatively. Questionnaires were pre-coded before being administered on the field. In order to obtain quality data, the responses were filtered and cleaned to avoid discrepancies and inconsistencies. Returned questionnaire were scrutinized to verify clarity of expressions, legibility, unanswered questions and other discrepancies.

Data were inputted into the computer and analysed using Statistical Product for Service Solutions (SPSS) programme version 15. Figures, graphs and charts were used to present some of the results. A simple bi-variate analysis was used. This was in the form of simple frequency distribution and cross-tabulation so as to determine the association between variables. Qualitatively expository description was used to analyse the open ended responses on perceptions held by the managers.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter presents results and discussion. The presentation was based on the research objectives and/or research questions. It covers the background characteristics of respondents, employees level of satisfaction, Management's perspective on staff motivation, factors influencing employee motivation for work and gender differences in motivation.

Background characteristics of respondents

This section describes the background characteristics of respondents. The characteristics considered were sex, age, level of education, length of service with VAT Service, monthly pay and rank distribution of management.

Sex distribution of respondents

The sex distribution of respondents may provide significant contribution to explain the level of gender differences in motivation in the Service (if any). The study has revealed that a total of 111 individuals were investigated and of these 22 were junior staff, 75 were senior staff and 14 were management staff. About 77.5 percent were males and 22.5 percent were females as shown in Table 4. This means that there were more senior staff than any other category of staff in the sample and there were also more males

than females in the sample. The Service has recruited more males than females and this can have some implication for gender balance.

Table 4: Sex distribution of respondents

| Sex | Staff | | | | | | Total | |
|--------|--------|-------|--------|-------|------------|-------|-------|-------|
| | Junior | | Senior | | Management | | F | % |
| | F | % | F | % | F | % | | |
| Male | 15 | 68.2 | 59 | 78.7 | 12 | 85.7 | 86 | 77.5 |
| Female | 7 | 31.8 | 16 | 21.3 | 2 | 14.3 | 25 | 22.5 |
| Total | 22 | 100.0 | 75 | 100.0 | 14 | 100.0 | 111 | 100.0 |

Source: Field work, 2009

Category of staff and ages of respondents

The majority of respondents were between the ages of 31-40 (62.9%), 21.6 percent of staff were between ages 41-50 years and 6.2 percent of staff being between 51-60 years (Table 5). The Service seemed to have a youthful cluster of workforce who will be growing at an average age, this could have repercussion for the Service in terms of promotion and retirement.

Table 5: Age distribution of respondents

| Age group | Staff | | | | Total | |
|-----------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | F | % |
| | F | % | F | % | | |
| 20 -30 | 3 | 13.6 | 6 | 8.0 | 9 | 9.3 |
| 31 -40 | 10 | 45.5 | 51 | 68.0 | 61 | 62.9 |
| 41 -50 | 7 | 31.8 | 14 | 18.7 | 21 | 21.6 |
| 51 -60 | 2 | 9.1 | 4 | 5.3 | 6 | 6.2 |
| Total | 22 | 100.0 | 75 | 100.0 | 97 | 100.0 |

Source: Field work, 2009

Level of education of respondents

Of the 97 non-management staff, about 22.7 percent of them were junior staff and 76 percent senior staff were first degree holders. This was followed by those with professional qualification (18.6%) and of these only one (4.5%) and 22.7 percent were junior staff and senior staff respectively. The smallest group made up of only junior staff (5.2%) had attained Junior High or Senior High School level.

Table 6 further suggests that there were more staff with professional or first degree qualification. This means that the Service could boast of highly qualified personnel who could deliver the services required of them by the VAT Service, since most of the work of the Service required the use of skills and intellectual exercise.

Table 6: Level of education of respondents

| Level of education | Staff | | | | | |
|--------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Professional | 1 | 4.5 | 17 | 22.7 | 18 | 18.6 |
| Degree | 5 | 22.7 | 57 | 76.0 | 62 | 63.9 |
| Diploma | 11 | 50.0 | 1 | 1.3 | 12 | 12.4 |
| JHS/SHS | 5 | 22.7 | 0 | .0 | 5 | 5.2 |
| Total | 22 | 100.0 | 75 | 100.0 | 97 | 100.0 |

Source: Field work, 2009

Length of service with VAT Service

Another issue that was investigated in this study was the length of service with VAT Service. Both junior and senior staff were asked to indicate how long they had been working with the VAT Service. The outcome of the response is shown in Table 7

Table 7: Length of service with VAT

| Length of service | Staff | | | | Total | |
|-------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | F | % |
| | F | % | F | % | | |
| No response | 2 | 9.1 | 2 | 2.7 | 4 | 4.1 |
| Less than 5 | 2 | 9.1 | 10 | 13.3 | 12 | 12.4 |
| 5-10 | 18 | 81.8 | 57 | 76.0 | 75 | 77.3 |
| 10 and above | 0 | .0 | 6 | 8.0 | 6 | 6.2 |
| Total | 22 | 100.0 | 75 | 100.0 | 97 | 100.0 |

Source: Field work, 2009

About 77.3 percent of the 97 non-management staff had been with the Service for 5-10 years. Nearly 82 percent of the junior staff had worked for the Service for 5-10 years. This was followed by those who had worked for less than five years of which 13.3 percent were senior staff and 9.1 percent being Junior staff. About 8 percent had worked for the Service for more than 10 years with all of them being senior staff. Only 4 (4.1%) for one reason or the other did not report on how long they have been with the VAT Service. The VAT Service was established in 1998 therefore, for most of the respondents to have reported working for 5-10 years or more suggested that the VAT Service

seemed not to be experiencing high labour turn over which can be an indicator of experience labour force or human resource.

Monthly pay of respondent

Table 8 shows that 40.2 percent of the 97 respondents earned GH¢500 – GH¢700.00 with more of the senior staff (47%) than junior staff (13.6%) earning within this range. About 33 percent of the respondents (all senior staff) earned GH¢700.00 or more. The majority of the respondents earning between GH¢500.00 – GH¢700.00 or more seemed to explain why most respondents had worked with the VAT Service for 5-10 years or more. This meant that more staff were comfortable with the level of pay.

Table 8: Monthly pay range

| Monthly pay range | Staff | | | | | |
|--------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| No response | 0 | 0.0 | 5 | 6.7 | 5 | 5.2 |
| GH¢300.10 – GH¢500 | 19 | 86.4 | 2 | 2.7 | 21 | 21.6 |
| GH¢500.10 – GH¢700 | 3 | 13.6 | 36 | 48.0 | 39 | 40.2 |
| GH¢700 and above | 0 | 0.0 | 32 | 42.7 | 32 | 33.0 |
| Total | 22 | 100.0 | 75 | 100.0 | 97 | 100.0 |

Source: Field work, 2009

Rank of management staff

The rank distribution among the management staff was also ascertained. Figure 1 shows that most (71%) of the respondents were Chief

Revenue Officers followed by Assistant Commissioners (21%) and Deputy Commissioners (8%). This depicted the quality of management staff the Service was made up of. This meant that most offices, sections or departments would be headed by Chief Revenue Officers which was a very good indication of skillful and competent leadership. The other side of this was the implication on promotion, since there were very few vacancies for Assistant Commissioners, it would be very competitive and challenging during promotion.

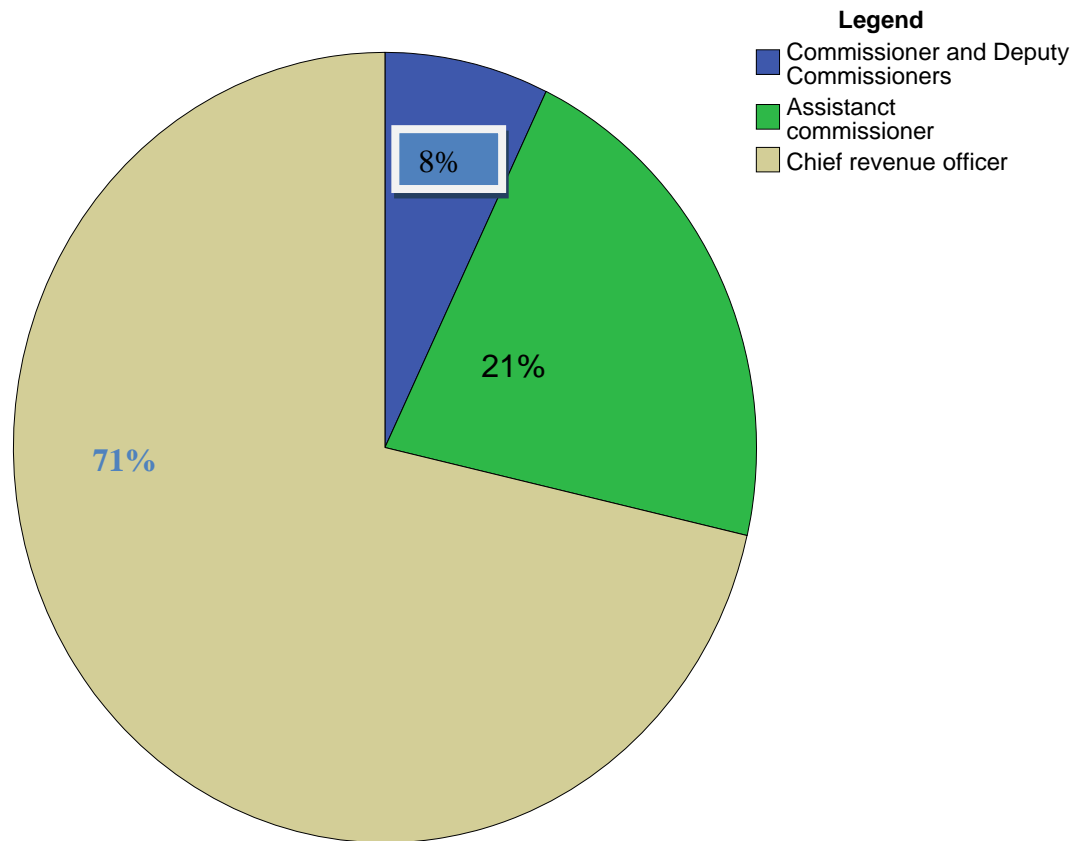


Figure 2: Rank distribution of management staff

Source: Field work, 2009

Employees' level of satisfaction with motivating factors at VAT Service

Objective one of this study had four main aspects. They were employees level of satisfaction with existing work environment, existing job structures, existing trust, confidence and supportive behaviour and existing rewards and benefits. According to Schultz and Schultz (1998), job satisfaction and life satisfaction are related positively and reciprocally to each other. That means a person with positive feelings about his/her family and personal life will be likely to develop positive attitudes toward his/her job and vice versa. Lawler & Porter's (1967) however argues that, personal factors such as age, gender and job experience as well as the characteristics of the job influence a person's degree of job satisfaction.

Employees level of satisfaction with work environment at VAT Service

With regard to existing work environment, issues addressed were employees' level of satisfaction with VAT Service policies, opportunity to participate in decision making, career opportunities and working conditions. Afful (2000) purports that a supporting working condition contributes to job motivation and satisfaction. Employees are concerned with their work environment for both personal comfort and to ensure that they can perform well.

On the issue of employees' level of satisfaction with VAT Service policies, Table 9 shows that a total of 81 respondents out of the 97 responded. Of these, 15 were junior staff and 66 were senior staff while 40.7 percent of the respondents were indifferent. Indeed, almost equal number of both junior and senior staff were indifferent regarding VAT Services policies. This was

followed by those who claimed they were very satisfied with the Service's policies (35.8%). This was compared with staff who reported being dissatisfied (23.5) or very dissatisfied (23.5%).

Table 9: Level of satisfaction with VAT Service policies

| Satisfaction with VAT service policies | Staff | | | | | |
|---|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 1 | 6.7 | 0 | .0 | 1 | 1.2 |
| Satisfied | 5 | 33.3 | 23 | 34.8 | 28 | 34.6 |
| Indifferent | 6 | 40.0 | 27 | 40.9 | 33 | 40.7 |
| Dissatisfied | 3 | 20.0 | 11 | 16.7 | 14 | 17.3 |
| Very dissatisfied | 0 | 0.0 | 5 | 7.6 | 5 | 6.2 |
| Total | 15 | 100.0 | 66 | 100.0 | 81 | 100.0 |

Source: Field work, 2009

Table 9 shows that none of the senior staff were very satisfied with VAT Service's policies and 40.9 percent of them being indifferent. This confirms what Steers and Porter (1983) point out that; individuals enter organisations with certain needs, desires, skills and so forth and expect to find a work environment where they can utilize their abilities and satisfy many of their basic needs. Similarly none of the junior staff was very dissatisfied with the Service's policies. This suggested that junior staff were comfortable with VAT Service's policies. For more of the staff reporting being indifferent than any other condition is an indication that staff were quite contempt with VAT Service's policies.

In Table 10, the results of the study showed 48.1 percent of non-management staff were dissatisfied or very dissatisfied therefore did not get opportunity to participate in decision making. This corroborates the assertion by Muchinsky (1983) that, for goals to influence performance positively in the work place, two conditions must be met. First, the person must be aware of the goal and know what must be attained. Second, the person must accept the goal as something he/she is willing to work for. When goals are accepted, it implies that the individual intends to engage in the behaviour needed for its accomplishment thereby enhancing his/her satisfaction on the job. The remaining 20 (24.7%) were satisfied and 22 (27.2%) were indifferent thereby having the opportunity in one way or the other to participate in decision making.

Table 10: Level of satisfaction with opportunity to participate in decision making

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Satisfied | 3 | 20.0 | 17 | 25.8 | 20 | 24.7 |
| Indifferent | 3 | 20.0 | 19 | 28.8 | 22 | 27.2 |
| Dissatisfied | 4 | 26.7 | 23 | 34.8 | 27 | 33.3 |
| Very dissatisfied | 5 | 33.3 | 7 | 10.6 | 12 | 14.8 |
| Total | 15 | 100.0 | 66 | 100.0 | 81 | 100.0 |

Source: Field work, 2009

With 33 percent being dissatisfied with opportunity to participate in decision making suggests that though there was an opportunity to participate in decision making, the opportunity to do so was limited to some selected few. This can have some implication for staff performance and achieving set targets.

When asked about employees' level of satisfaction with career opportunities at VAT Service, 82 out of the 97 staff in the sample responded with 15 of them being junior staff and 67 being senior staff. About 46.3 percent were very satisfied or satisfied with career opportunities while 39 percent were dissatisfied or very dissatisfied. About 14.6 percent reported being indifferent.

Table 11: Level of satisfaction with career opportunity

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 0 | 0.0 | 1 | 1.5 | 1 | 1.2 |
| Satisfied | 7 | 46.7 | 30 | 44.8 | 37 | 45.1 |
| Indifferent | 0 | 0.0 | 12 | 17.9 | 12 | 14.6 |
| Dissatisfied | 6 | 40.0 | 19 | 28.4 | 25 | 30.5 |
| Very dissatisfied | 2 | 13.3 | 5 | 7.5 | 7 | 8.5 |
| Total | 15 | 100.0 | 67 | 100.0 | 82 | 100.0 |

Source: Field work, 2009

For more of the staff to indicate their level of satisfaction with career opportunities as being very satisfied or satisfied was an indication that some staff had benefited from one kind of career opportunity or the other while some were yet to benefit. Indeed, in proportional terms, almost equal number of both senior and junior staff were very satisfied or satisfied with career opportunity at VAT Service as can be observed from Table 11.

Another issue under existing work environment was work conditions. Again, Table 12 shows that, 79.3 percent of staff had their level of satisfaction with working conditions at VAT Service as very satisfactory or satisfactory. Heller (1998) enumerated a number of factors that actually drive people to achieve. These factors include job interest, promotions, recognition, responsibility, advancement, achievement and possibility for personal growth.

Table 12: Level of satisfaction with conditions of work

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 1 | 6.7 | 4 | 6.0 | 5 | 6.1 |
| Satisfied | 11 | 73.3 | 49 | 73.1 | 60 | 73.2 |
| Indifferent | 3 | 20.0 | 10 | 14.9 | 13 | 15.9 |
| Dissatisfied | 0 | 0.0 | 4 | 6.0 | 4 | 4.9 |
| Total | 15 | 100.0 | 67 | 100.0 | 82 | 100.0 |

Source: Field work, 2009

Almost equal proportions of both junior and senior staff were of this opinion. Only 6 percent of the staff were dissatisfied with existing working

conditions. This, however, did not necessarily mean that all was well at the VAT Service with regard to work conditions. Even though most staff claimed that work conditions were satisfactory, this was at the general level but in specific terms some work conditions were unsatisfactory to other workers.

Employees level of satisfaction with existing job structures

Another aspect of objective one of this study was to assess employees level of satisfaction with existing job structures as forms of motivation at the VAT Service. The main issues addressed were satisfaction with challenging and stimulating work, satisfaction with flexible work schedule and satisfaction with job variety.

Table 13: Level of satisfaction with challenging and stimulating work at VAT

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 0 | 0.0 | 2 | 3.0 | 2 | 2.5 |
| Satisfied | 5 | 33.3 | 40 | 60.6 | 45 | 55.6 |
| Indifferent | 7 | 46.7 | 12 | 18.2 | 19 | 23.5 |
| Dissatisfied | 2 | 13.3 | 10 | 15.2 | 12 | 14.8 |
| Very dissatisfied | 1 | 6.7 | 2 | 3.0 | 3 | 3.7 |
| Total | 15 | 100.0 | 66 | 100.0 | 81 | 100.0 |

Source: Field work, 2009

Hackman and Oldham (1980) point out that a challenge and stretch of an employee's abilities and skills by his/her tasks will lead to the fact that the employee will perceive the work as meaningful. Implying however that, where the organisation is not dependable, or where it fails to provide employees with challenging and meaningful tasks, commitment levels tend to diminish due to personal dissatisfaction (Steers & Porter ,1983).

About 58 percent of the staff reported that they were very satisfied or satisfied with challenging and stimulating work at VAT Service with more (63.6%) senior staff than junior staff (33.3%) reporting that they were very satisfied or satisfied with the challenging and stimulating work as shown in Table 13. This is to be compared to 18.5 percent of the staff who claimed to be very dissatisfied with challenging and stimulating work of the VAT Service. Indeed more of the junior staff (20%) reported being very dissatisfied or dissatisfied with such existing job condition than the senior staff. This study had revealed that more of the non-management staff were very satisfied or satisfied with the existing challenging and stimulating work of the VAT Service. This is an indication of the availability of a good working condition of service for staff.

Level of satisfaction with flexible work schedule

Staff were also asked to indicate their level of satisfaction with the VAT Service's flexible work schedule as another issue of existing job structure at VAT Service (Table 14).

Table 14: Level of satisfaction with flexible work schedule at VAT

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 0 | 0.0 | 2 | 3.1 | 2 | 2.5 |
| Satisfied | 8 | 57.1 | 50 | 76.9 | 58 | 73.4 |
| Indifferent | 4 | 28.6 | 9 | 13.8 | 13 | 16.5 |
| Dissatisfied | 2 | 14.3 | 4 | 6.2 | 6 | 7.6 |
| Total | 14 | 100.0 | 65 | 100.0 | 79 | 100.0 |

Source: Field work, 2009

As shown in Table 14, nearly 76 percent indicated that they were very satisfied or satisfied with the flexible work schedule. This means that for most of the workers, flexible work schedule was a form of motivation and therefore could ensure that staff were at post most of the time instead of given excuses to absent themselves from work.

Employee satisfaction in terms of work context is not only unlikely but also may be declining with increasing job variety. The redesign of work may effect absenteeism and voluntary turnover in a way that more capable persons may feel more committed to the job and to the company, whereas the commitment of less talented individuals may decrease (Hackman & Oldham 1980). About 52.6 percent of the Staff reported being very satisfied or satisfied with job variety. The rest were either indifferent, or dissatisfied or very dissatisfied as depicted in Table 15. This suggests that some staff preferred being on different jobs from time to time.

Table 15: Level of satisfaction with Job variety at VAT

| Level of Satisfaction | Staff | | | | | |
|-----------------------|-----------|--------------|-----------|--------------|-----------|--------------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 0 | 0.0 | 3 | 4.5 | 3 | 3.8 |
| Satisfied | 3 | 21.4 | 36 | 54.5 | 39 | 48.8 |
| Indifferent | 4 | 28.6 | 19 | 28.8 | 23 | 28.8 |
| Dissatisfied | 4 | 28.6 | 5 | 7.6 | 9 | 11.3 |
| Very dissatisfied | 3 | 21.4 | 3 | 4.5 | 6 | 7.5 |
| Total | 14 | 100.0 | 66 | 100.0 | 80 | 100.0 |

Source: Field work, 2009

Level of staff satisfaction with existing trust, confidence or supportive behaviour

The third aspect of objective one was to assess the level of staff satisfaction with existing trust, confidence or supportive behaviour as forms of motivation at VAT Service. The issues addressed were; respect and recognition, freedom and autonomy and relationship with co-workers. People get more fulfilment and satisfaction out of work than merely the money or tangible achievements. For most employees work fills in their need for social interaction. Having friendly and supportive co-workers however, leads to increase job satisfaction (Afful, 2000).

Table 16: Level of satisfaction with respect and recognition at VAT

| Level of Satisfaction | Staff | | | | | |
|-----------------------|-----------|--------------|-----------|--------------|-----------|--------------|
| | Junior | | Senior | | Total | |
| | N | % | N | % | N | % |
| Satisfied | 5 | 33.3 | 28 | 43.8 | 33 | 41.8 |
| Indifferent | 3 | 20.0 | 19 | 29.7 | 22 | 27.8 |
| Dissatisfied | 4 | 26.7 | 11 | 17.2 | 15 | 19.0 |
| Very dissatisfied | 3 | 20.0 | 6 | 9.4 | 9 | 11.4 |
| Total | 15 | 100.0 | 64 | 100.0 | 79 | 100.0 |

Source: Field work, 2009

It was found out that 41.8 percent of the staff were satisfied with the level of respect and recognition while the remaining 58.2 percent were indifferent, dissatisfied or very dissatisfied (Table 16). This means that for most of the staff, recognition or respect was quite encouraging. This is not far from what Maslow (1954) points out that the Esteem needs differ from person to person and may be categorized into: (1) the desire for strength, for achievement, for independence and freedom, and (2) the desire for prestige and respect from other persons, recognition, attention, importance and appreciation. This can have repercussion for staff performance as well as staff turnover.

On the issue of freedom and autonomy, the level of satisfaction can be described as low since less than one-half of the staff (46.3%) indicated that they were very satisfied or satisfied with this issue. Hackman and Oldham (1980) explains that, autonomy is the degree of freedom and independence that an individual has in scheduling and organizing his/her work provided by

the job and this brings job satisfaction. Table 17 suggesting that 53.7 percent of the staff were indifferent, dissatisfied or very dissatisfied was an indication that freedom and autonomy was minimal to some extent and needed to be dealt with in the VAT Service.

Table 17: Level of satisfaction with freedom and autonomy at VAT

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 0 | 0.0 | 2 | 3.1 | 2 | 2.5 |
| Satisfied | 4 | 26.7 | 31 | 47.7 | 35 | 43.8 |
| Indifferent | 5 | 33.3 | 21 | 32.3 | 26 | 32.5 |
| Dissatisfied | 4 | 26.7 | 10 | 15.4 | 14 | 17.5 |
| Very dissatisfied | 2 | 13.3 | 1 | 1.5 | 3 | 3.8 |
| Total | 15 | 100.0 | 65 | 100.0 | 80 | 100.0 |

Source: Field work, 2009

The majority (87.8%) of the respondents (junior and senior staff) reported that they were very satisfied or satisfied with level of relationship with co-workers as shown in Table 18. For the majority of staff to indicate that they were very satisfied or satisfied with the level of relationship with co-workers suggests that cordial relationship among staff was seen as a form of motivation. When people understand that their work outcome will have an impact on someone's well being (for example happiness, safety, or health) they would care more and experience meaningfulness in their work. Therefore, level of conflict among staff at VAT Service was more likely to be very low.

Table 18: Level of satisfaction with relationship with co-workers at VAT

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 1 | 6.7 | 13 | 19.4 | 14 | 17.1 |
| Satisfied | 12 | 80.0 | 46 | 68.7 | 58 | 70.7 |
| Indifferent | 1 | 6.7 | 3 | 4.5 | 4 | 4.9 |
| Dissatisfied | 1 | 6.7 | 5 | 7.5 | 6 | 7.3 |
| Total | 15 | 100.0 | 67 | 100.0 | 82 | 100.0 |

Source: Field work, 2009

Level of staff satisfaction with existing rewards and benefits and allowances

The last but not the least aspect of objective one was to assess the level of staff satisfaction with existing rewards and benefits and allowances as forms of motivation. In this case, issues such as salary and fringe benefits and allowances were addressed. According to Heller (1998), Herzberg's theory of the hygiene factors, the basic human needs at work do not in themselves motivate but failure to meet them causes dissatisfaction. Therefore, the absence of equitable salaries causes dissatisfaction among staff. This is supported by the fact that payment and benefits are, according to Torrington and Hall (1995), means to commit people to the company, but will not necessarily lead to high levels of performance. The outcome of the study was that 34.6 percent of junior and senior staff (Table 19) reported being satisfied

with salary at VAT Service. The rest (65.4%) of staff were indifferent or dissatisfied. This also reflected the fact that salary levels of workers in the Service was generally described as low or woefully inadequate. Therefore most (72.7%) workers at VAT Service in particularly junior staff did not regard their salary as motivating as shown Table 19. Bassy (2002) supports the foregoing points by indicating that, if these factors are not present, or are mismanaged, it may cause dissatisfaction on the job.

Table 19: level of satisfaction with salary at VAT

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|-------|--------|-------|-------|-------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Satisfied | 3 | 23.1 | 24 | 36.9 | 27 | 34.6 |
| Indifferent | 0 | 0.0 | 15 | 23.1 | 15 | 19.2 |
| Dissatisfied | 8 | 61.5 | 18 | 27.7 | 26 | 33.3 |
| Very dissatisfied | 2 | 15.4 | 8 | 12.3 | 10 | 12.8 |
| Total | 13 | 100.0 | 65 | 100.0 | 79 | 100.0 |

Source: Field work, 2009

Table 20: Level of satisfaction with fringe benefits and allowances

| Level of Satisfaction | Staff | | | | | |
|-----------------------|--------|------|--------|------|-------|------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Very satisfied | 0 | 0.0 | 1 | 1.5 | 1 | 1.3 |
| Satisfied | 4 | 26.7 | 27 | 41.5 | 31 | 38.8 |
| Indifferent | 4 | 26.7 | 13 | 20.0 | 17 | 21.3 |
| Dissatisfied | 3 | 20.0 | 15 | 23.1 | 18 | 22.5 |
| Total | 4 | 26.7 | 9 | 13.8 | 13 | 16.3 |

Source: Field work, 2009

Again in Table 20, 40.1 percent of the non management staff indicated that they were very satisfied or satisfied and 59.9 percent revealed that they were indifferent, dissatisfied or very dissatisfied with fringe benefits and allowances. Thus, if one improves the benefit 'package' and working conditions and develops a more humane, concerned administration, one can expect to reduce dissatisfaction but one cannot expect to motivate the workers by such means (Owens, 2001). This means that staff do not see the fringe benefits and allowances as motivating them enough.

According to Maslow (1943), work related variables that determine motivation and job satisfaction include challenging work, equitable rewards, supportive working conditions and supportive colleagues. Employee's satisfaction is increased when the immediate boss is understanding, empathetic and friendly, praises good performance, listens to the employees' opinions and shows a personal interest in their personal welfare and work related problems.

In sum, this study revealed that service policies, opportunity to participate in decision making, career opportunity, respect and recognition and freedom and autonomy as forms of motivation at VAT Service were not motivating the staff enough while working conditions, challenging and stimulating work, flexible work schedule, job variety and relationship with co-workers were seen by most staff as motivating them.

Management's perspective on motivation of junior and senior staff

The second objective of this study was to ascertain management's views on motivation of junior and senior staff between 2004 and 2008. Figure 3 explained managements' view as against targets achieved.

About 78.6 percent of management staff reported that their units achieved their target with regard to LVO, CV and client services for 2004, 2005, 2006 and 2009. In 2007 and 2008 the overall National Target for the Service was not achieved. This showed that in spite of the seemingly low level of motivation most targets were achieved.

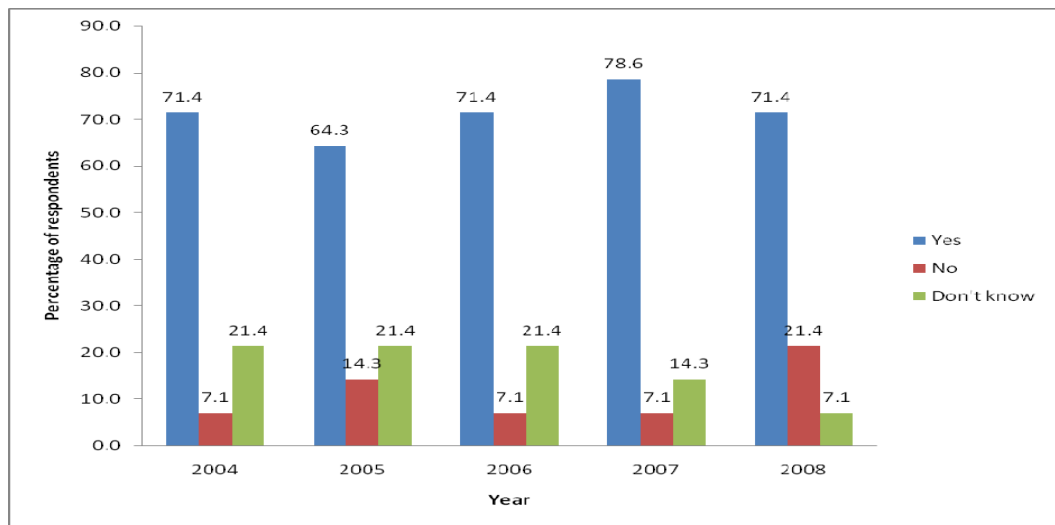


Figure 3: Managements' view on motivation of junior staff and senior staff in the VAT Service

Source: Field work, 2009

Another aspect of objective two was to ascertain which category of staff management thought usually achieved targets over the years. Figure 4 shows that 50 percent of the management staff were of the opinion that most senior staff achieved their targets while 43 percent would admit that it was the junior staff who achieved their targets. However, altogether about 93 percent of management staff were of the view that it took both the junior and senior staff to achieve targets. Only 7 percent of the management staff were indifferent to this issue.

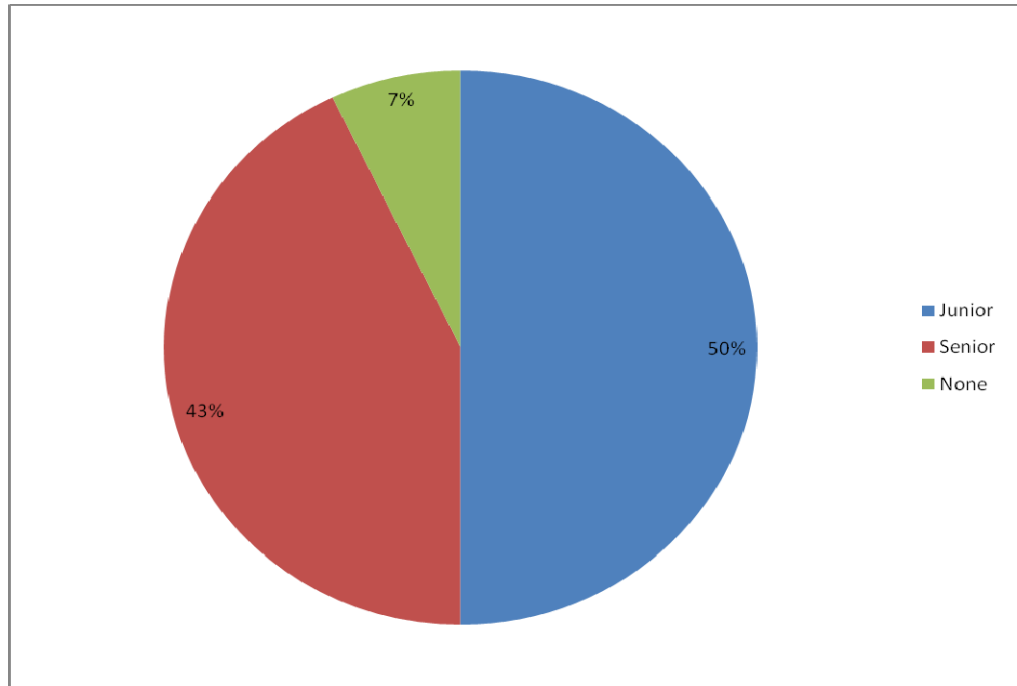


Figure 4: Category of staff who usually achieves targets over the years

Source: Field work, 2009

Of the 14 management staff, six indicated that junior staff were committed to their work while eight reported that it was rather the senior staff who were committed to work. To Owens (2001) a person will feel that the work outcome depends on his/her own efforts, initiatives and decisions when the degree of autonomy provided by the job is high. That person will feel more personally responsible for the success or failure of his/her work outcome in comparison to a person who follows the instructions of his/her boss, or acts according to a manual of job procedures. This means that perhaps the senior staff were given freedom and autonomy on their jobs.

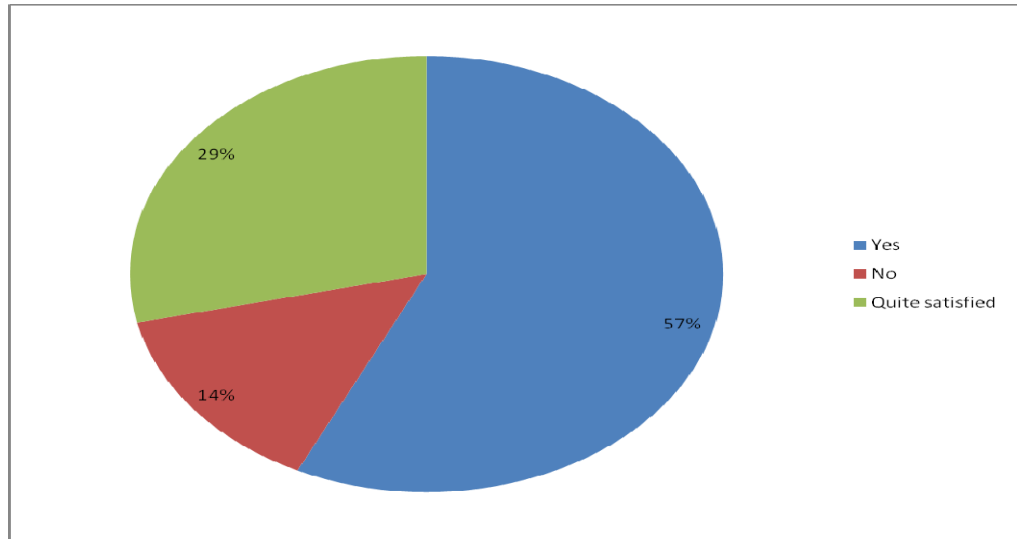


Figure 5: Managements satisfaction with employees' performance

Source: Field work, 2009

Again, management's satisfaction with employees' performance was another issue addressed under objective two. Figure 5 illustrates that 86 percent of the management staff were satisfied or quite satisfied with employees' performance while the rest (14%) were not. This is an indication of hardworking and committed staff the Service had. This confirms the fact that, the success of every organisation depends on the quality and strength of the people employed in it. In order to be successful, companies need employees who act towards the goals of the company and have a strong desire to remain in the company (Molander, 1996). Such performance, loyalty and commitment may be generated by motivation. On the contrary, Schultz & Schultz (1998) believe that, several factors contribute to a person's performance. Different people contribute to work based on their abilities, interest in a job, attitude and resources available to them.

Additionally, management staff were asked to indicate ways of addressing deficiencies in performance as another aspect of objective two.

Figure 6, shows that punishment, transfer and training were the common ways used in addressing deficiencies in performance by management with training being popular, followed by transfer and then punishment in that order. None of the management staff indicated demotion as a way of addressing deficiencies in performance. Indeed with more staff being trained, deficiencies in performance could be minimized or even absenteeism which in turn could have a high turnover in the delivery of staff performance.

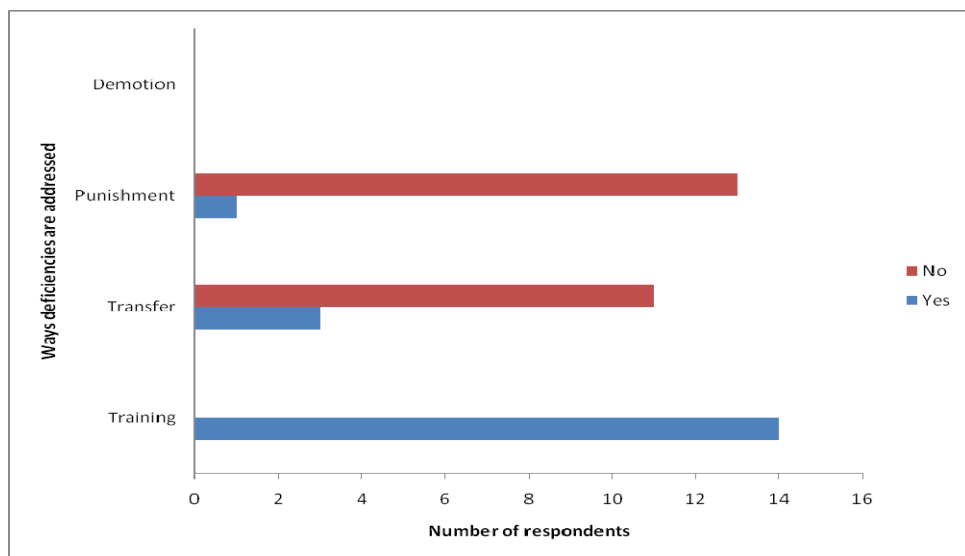


Figure 6: Ways of addressing deficiencies in performance by management

Source: Field work, 2009

Another issue explored in this study from the perspective of management staff was forms of motivation as perceived by management. Bassy (2000) enumerated a number of conditions which influences satisfaction on the job. First, the individual must have knowledge of the results of his/her work performance. In other words, if the individual has no idea about how well or poorly he/she is performing the job, he/she will not develop any feelings such as happiness or sadness about his/her job performance. Second, the person must feel responsible and accountable for the results of his/her

work. That means when a person thinks that his/her own efforts contribute only to a minor extent to the quality of his/her work outcome, the individual will not generate any feelings such as pride or sadness towards the quality of work done. Third, the person must experience work as meaningful. In other words, if the individual does not perceive his/her work as generally important, valuable and worthwhile, he/she will not develop any internal motivation.

Figure 7 shows that feedback on performance was perceived by all the management staff as a form of motivation, followed by a well defined system or basis for transfer of staff while 10 out of 14 and 8 out of 10 management staff did not view end of service benefits and career development programmes for staff as forms of motivation. Though these things were perceived as motivation, management staff agreed that some were inadequate. From the table all management staff provided their staff with feedback which was a sign of good leadership. On the other hand, six out of 14 management staff confirmed there were no clearly defined career path for staff. Asked whether the Service had well defined system or bases of transfer nine out of 14 management staff said no while the remaining five said yes. This contradicts what Afful (2000) asserts that employees prefer physical surroundings that are not dangerous or uncomfortable and most employees prefer working relatively close to their homes and have relative modern facilities, adequate tools and equipment to work with. Majority of Management staff (Ten) showed great dissatisfaction for the end of service benefit. This suggested that end of service benefits were not satisfactory while career programmes appeared not to be well defined.

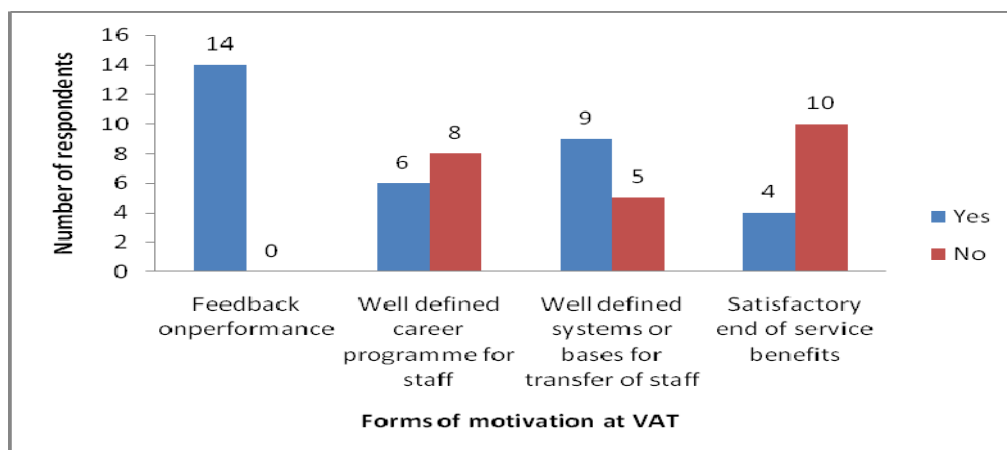


Figure 7: Forms of motivation as perceived by management

Source: Field work, 2009

The behaviour of a manager is a major determinant factor in motivating a worker and leading to job satisfaction. Studies have shown that employee's satisfaction is increased when the immediate boss is understanding, empathetic and friendly, praises good performance, listens to the employee's opinions and shows a personal interest in their personal welfare and work related problems.

The preferred form of motivation for the most of management staff (42.8%) was scholarships/sponsorships while 27.2 percent were for training and seminars. It was obvious that staff could perform their best if they were granted scholarships and sponsored for training programmes.

Factors influencing employees' motivation for work

Factors influencing employees for work can be gauged along with Steers (1977), as cited in Dessler (1986), that the antecedents of organisational commitment are personal characteristics (need for achievement, age and education), job characteristics (feedback, interesting and meaningful work) and work attitudes (for instance group attitudes). All antecedents together

determine a person's organisational commitment, which in turn influences, among others, a person's job performance and the desire to stay in membership with the company.

In this section the objective was to find out whether employees were influenced by certain factors to remain in the Service. In this study, 69.1 percent of staff were of the opinion that during transfers, proximity of work place and one's home should be considered. This discovery confirms Afful's (2000) notion that, most employees prefer working relatively close to their homes. This is followed by 56.7 percent of the non-management staff being of the view that age played a major role in their desire to remain or leave the service with 86.4 percent and 48 percent of the Junior and Senior Staff respectively making this assertion. This is also confirmed by Schultz and Schultz (1998) and supported by Steers (1983), that job involvement depends on personal factors such as age and growth needs.

Table 21: Factors influencing employee motivation to stay or leave the service

| Factors | Staff | | | | Total | |
|---|--------|------|--------|------|-------|------|
| | Junior | | Senior | | F | % |
| | F | % | F | % | | |
| Expectations for being a staff have been met | 11 | 50.0 | 25 | 33.3 | 36 | 37.1 |
| Age of staff | 19 | 86.4 | 36 | 48.0 | 55 | 56.7 |
| During transfers proximity of workplace and home should be considered | 14 | 63.6 | 53 | 70.7 | 67 | 69.1 |
| Feel fairly paid | 8 | 36.4 | 41 | 54.7 | 49 | 50.5 |

Source: Field work, 2009

With a total response of 97 from both junior and senior staff and 50.5 percent of staff confirming they were comfortable with their work pay and by and large the Service is ensuring that the basic needs of employees were being catered for. Steers and Porter (1983) is right to say that; individuals enter organisations with certain needs, desires, skills and so forth and expect to find a work environment where they can utilize their abilities and satisfy many of their basic needs. Thus, to some staff, once salary and other fringe benefits could satisfy their basic needs then they will remain committed to the organisation. In spite of the above revelation, 37.1 percent claimed their expectation for joining the Service had not been met (Table 21).

Table 22: Nature of work at VAT Service

| Nature of work | Staff | | | | | |
|----------------|-----------|--------------|-----------|--------------|-----------|--------------|
| | Junior | | Senior | | Total | |
| | F | % | F | % | F | % |
| Routine | 12 | 54.5 | 28 | 37.3 | 40 | 41.2 |
| Challenging | 6 | 27.3 | 33 | 44.0 | 39 | 40.2 |
| Innovative | 1 | 4.5 | 9 | 12.0 | 10 | 10.3 |
| Stimulating | 3 | 13.6 | 5 | 6.7 | 8 | 8.2 |
| Total | 22 | 100.0 | 75 | 100.0 | 97 | 100.0 |

Source: Field work, 2009

Of the 97 staff, 22.7 percent and 77.3 percent were junior and senior staff respectively, while 41.2 percent of them described the work at VAT Service as routine. More of the junior staff (54%) than senior staff (37.3%)

described their work as routine. This is followed by 44 percent of senior staff who were of the opinion that the job at VAT Service was challenging and junior staff (27.3%) who saw their work as challenging. Only 18 percent of staff saw their VAT Service as challenging and innovative. The nature of work at VAT Service as described by both junior and senior staff was to be expected since these cut across the nation in almost all governmental institutions or organisation. The system did not give room for innovativeness. The foregoing is backed by to Schultz and Schultz (1998) assertion that, job satisfaction depends on the job characteristics like autonomy, variety, stimulation and feedback. This is also supported by Steers (1977) as cited in Dessler (1986) that, the antecedents of organisational commitment are job characteristics (feedback, interesting and meaningful work) and work attitudes (for instance group attitudes). All antecedents together determine a person's organisational commitment, which in turn influences, among others, a person's job performance and the desire to stay in membership with the company.

Gender difference(s) in employee motivation

The final objective of this study was to examine gender difference(s) in employee motivation. Both management and non-management staff indicated whether women were given equal opportunities as men in the VAT Service.

Table 23: Gender differences in motivation

| Response | Staff | | | | | | | |
|------------|--------|-------|--------|-------|------------|-------|-------|-------|
| | Junior | | Senior | | Management | | Total | |
| | F | % | F | % | F | % | F | % |
| Yes | 22 | 100.0 | 62 | 82.7 | 14 | 100.0 | 98 | 88.3 |
| No | 0 | .0 | 7 | 9.3 | 0 | 0.0 | 7 | 6.3 |
| Don't know | 0 | .0 | 6 | 8.0 | 0 | 0.0 | 6 | 5.4 |
| Total | 22 | 100.0 | 75 | 100.0 | 14 | 100.0 | 111 | 100.0 |

Source: Field work, 2009

The majority (88.3%) including management, junior and staff indicated that yes indeed there were no differences in motivation as far as gender was concerned. This is a good sign for the service in that both males and females were given fair and equal treatment. Though men and women differ in their perceptions of what is important and motivating for good work performance this would go a long way to positively influence performance since neither of the sexes harbours ill feelings.

In summary, this study had revealed that not all the existing forms of employee motivation at the VAT Service were adequate. Management's perspective on motivation and performance of junior staff and senior staff was consistently positive in the case of achieving units' targets over the years. The factors influencing employees' motivation to stay or leave could be described as a mixture of expectations and fears with some emanating from the service and the employees' themselves while the nature of work as perceived by the staff was basically routine as well as to a few others challenging. Finally,

gender differences in motivation was found not to exist in the Service as the majority of junior, senior and management staff were in the affirmative.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

The VAT Service had experienced some level of employee turnover, over the years, staff often resigned when they found ‘better’ jobs. Some employees joined the service to satisfy their basic livelihood. Others remain committed because they had enough freedom and autonomy to operate. Many others saw the VAT as a stepping stone unto other jobs. The service over the years has throne incentive packages at employee motivation with the aim of attracting and retaining staff. Yet still, staff found recourse to complain over certain inadequacies in employee motivation. Not only had staff identified the shortfall in employee motivation, management staff also acknowledged that there were some challenges in motivating employees. For instance management confirmed that the end-of-service/retirement package was nothing to write home about. This chapter contains the main findings of the study, conclusions derived from the findings and recommendations towards improving the motivation of employees to work for the VAT Service.

Summary

This study set out to assess the factors that motivated staff of VAT Service in Ghana. The study involved a total of 111 respondents from the various departments in the various regions of the VAT Service in Ghana. A

mixed method comprising purposive, stratified and random sampling was used to select the respondents. Of these, 14 were management staff, 22 junior staff and 75 were senior staff. The data collection instrument employed were questionnaires which included both open and closed-ended questions. The data were analyzed using the Statistical Product for Service Solutions (SPSS) package version 15. Simple frequency tables with percentages, bar charts and pie charts were used to present the results.

The findings are as follows:

- The majority (62.9%) of staff of the Service were between 31 and 40 years.
- About 63.9 percent of the junior and senior staff had university degrees.
- About 61.8 percent of the junior and senior staff receive monthly pay between GH¢ 500 and GH¢700.
- Around 77.3 percent of Junior and Senior staff had served between 5-10 years. Thus, since the establishment of VAT 10 years ago, most of the staff had served for between 5-10years. This suggests that staff were comfortable with the level of motivation.
- By the organogram of VAT Service, there was a commissioner and four Deputy Commissioners who formed 8 percent of management staff. Then followed by Assistant Commissioners and then Chief Revenue Officers. Technically, these were the management staff. Commissioners were government appointees, Deputy Commissioners had more or less become government appointees. To the position of the Assistant Commissioner one would need to rise through the ranks.

What is the implication then for promotion beyond Assistant Commissioner?

- About 40.7 percent of the Junior and senior staff were indifferent with the Service policies.
- The majority of staff were satisfied with the career opportunities that existed in the Service, thus 44.8 percent senior staff and 46.7percent junior staff confirmed it.
- Most of the staff (73.2%) were comfortable with the working condition. On the whole, VAT Service Staff were satisfied with the work environment except for the Service policies which needed attention.
- About 60.6 percent of senior staff were satisfied that their work with the Service was challenging and stimulating while 46.7 percent of junior staff were indifferent. Both Senior Staff and Junior Staff were satisfied with the flexibility of work schedule with 76.9 percent and 57.1 percent confirming respectively. Fifty four percent of the senior staff were satisfied with the job variety but the majority of junior staff were satisfied and indifferent.
- Forty eight percent of senior staff were satisfied with freedom and autonomy while the majority of junior staff were indifferent.
- Generally the majority of (68.7%) Senior staff and (80.0%) of junior staff were satisfied with relationship with co-workers.
- A greater percentage of junior staff (61.5%) were dissatisfied with their salary level while the highest proportion of senior staff (36.9%) were satisfied with their salaries. Though the highest proportion of

senior staff (36.9%) were satisfied with rewards and fringe benefits the proportion is barely one third of total staff.

- Most of the management staff (86%) were of the opinion that their units were able to achieve their targets and were satisfied or quite satisfied with employees performance.
- About 62.5 percent of management staff were of the view that senior staff were more committed than junior staff.
- All management staff agreed that training was the most common means of addressing deficiencies in performance. None of the management staff mentioned punishment as a means of correcting deficiencies in performance.
- All management staff authenticated that they always provided employees with feedback on performance. However, Service had no well defined career programme for staff. Management staff also confirmed that there was no well defined system or bases for transfer in the Service. While the end of service/retirement benefit were woefully unsatisfactory.
- The management staff faced some challenges in motivating staff which included external influences and tight budgetary constraints. Management had to rely on the inadequate government subventions to meet all expenditures of the Service.
- The factors motivating employees to stay included meeting the expectation of the staff, age of staff, considering proximity to home when effecting transfer of staff and feeling fairly paid.

- The majority of the staff (88.3%) including all management, junior and senior staff confirmed that women were given equal motivational opportunities as men

Conclusions

The study revealed that the existing forms of motivation at VAT Service, VAT Service policies, opportunity to participate in decision making, career opportunity, respect and recognition, freedom and autonomy, salary and fringe benefits were not motivating the staff enough especially the junior staff. However, working conditions, challenging and stimulating work, flexible work schedule, job variety and relationship with co-workers could be described as adequate.

The study confirmed from management's perspective that, both senior and junior staff at VAT Service were committed to their work. Both staff and management were of the same pedestal that the end-of-service/retirement benefit were woefully inadequate. With more staff being trained, deficiencies in performance can be minimized or even reduce absenteeism which in turn could have a high turnover on performance. The nature of work at VAT Service was described by both junior and senior staff as routine and challenging respectively. This could be said to be similar to what pertains in most institutions or organisations across the country.

Though the majority of the respondents indicated no gender differences in motivation, a few of the senior staff (9.3%) believed there was some amount of favoritism/nepotism in the Service. The non-existence of gender differences in the Service as purported by the employees and

management of the Service was a good sign and could inform on job performance, task sharing as well as achieving targets and therefore would auger well for the service if managed well.

Recommendations

Based on the findings and conclusions, it is recommended that:

- There is the need for management to have a second look at VAT Service policies, which should be formulated to be favourable to all members of staff.
- Management staff should ensure that career path are set out clearly for staff to access the opportunities. In that way, each person knows his/her direction in terms of career development and to avoid subordinates relying on the benevolence of their superiors to hint them on career opportunities.
- The Service should ensure that staff participate in decision making at all levels.
- Salary of staff should be reviewed upwards to retain staff. This means that, either the subventions to VAT service would be increased or management must strategize to cater for the interest of staff as well.
- Management of the Service should see to it that at regular intervals in-service training should be organized for staff to minimize and correct deficiencies in performance and also during transfers proximity of staff workplace and home should be considered.
- The end of service/retirement packages should be made attractive to encourage employees to stay long in the service.

- Government should allow for Management staff to operate independently from all external pressures and influences.

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APPENDICES

APPENDIX A

QUESTIONNAIRE FOR MANAGEMENT STAFF

I am a student of the University of Cape Coast conducting this survey in partial fulfilment for the award of a Masters of Arts – Human Resource Management. These set of questions are meant to elicit information on factors that motivate employees of the VAT service. It is also aims to understand the diverse needs and expectation of employees and highlight on the factors of motivation that influences job satisfaction and commitment.

Your frank and honest response will undoubtedly contribute a lot to the success of the study. You are assured that any information given is solely for academic purposes and will be treated as confidential, for this reason your name is not required.

Section A: Personal data- Please Tick []

1. Sex: (a) Male [] (b) Female [] *Please Tick*

2. Rank:

Commissioner [] Deputy Commissioner[]

Assistant Commissioner [] Chief Revenue Officer[]

SECTION B: Managements' view on motivation of junior and senior staff in the VAT Service.

1. Did your unit achieve its target over the following years? (E.g. LVO

Target, CV Target, Client Serv. Unit target etc)

[Yes] [No]

2008

2007
2006
2005
2004

If No, why?

.....
.....

4. Are you satisfied with employees' performance?

Yes [] No [] Quite Satisfied []

Kindly give reasons for your answer.....

.....

5. Which category of staff usually achieved their individual targets over the years?

Senior Staff [] Junior Staff []

None []

What accounted for the underperformance of staff who could not achieve their targets?

.....
.....

6. How would you rate junior staffs' commitment to work?

Very committed [] Committed [] Quite Committed []
Not committed []

7. How would you rate senior staffs' commitment to work?

Very committed [] Committed [] Quite Committed []
Not committed []

Section B: Existing forms of motivation

8. Do you provide subordinates with feedback on their performance?

Yes [] No [] Sometimes []

.....
.....

9. How are deficiencies in performance addressed?

Through.... (Please tick [√] as many options as applicable)

Training []

Transfer []

Punishment []

Demotion []

Any other please specify.....

10. Does the service have a well defined career programme for staff?

Yes [] No []

If yes kindly give a brief description.....

.....

11. Are there any well defined systems or bases for transfer of staff?

Yes []

No []

If yes, what are some of the bases.....

.....

12. In your opinion do you think the end-of-service benefits are satisfying enough for staff to stay long in the organisation?

Yes []

No []

General comments.....

Section C – Factors that influence employee motivation for work.

13. What factors influence employee motivation for work? Select as many as are applicable.

a. Scholarships/sponsorships []

b. Training/seminars []

c. Improved work conditions []

d. Improved salary scheme []

e. Improved bonus scheme (annual bonuses etc) []

Any other

.....

.....

14. What challenges do management face in motivating employees to work?

.....

.....

15. How can such challenges be overcome?

.....
.....

Section D – Gender difference in motivation

16. Are women given equal opportunities as men in the Service?

Yes []

No []

Justify your answer

.....
.....

If NO, what are the challenges in motivating women?

.....
.....

c) JHS/SHS []

Any other please specify.....

6. How long have you been working with the service?.....

7. Kindly indicate your monthly pay range? (Including all payroll allowances)

(a) Less than GH¢300 []

(b) GH¢300.10 – GH¢500 []

(c) GH¢500.10 – GH¢700 []

(e) GH¢700 and above []

Section B: Employee satisfaction on existing forms of motivation the

VAT Service

Kindly indicate your level of satisfaction in the following and **GIVE REASONS.**

| Motivating Factors | Very Satisfied | Satisfied | Indifferent | Dissatisfied | Very Dissatisfied | Reasons |
|---|----------------|-----------|-------------|--------------|-------------------|---------|
| VAT Service policies | | | | | | |
| Opportunity to participate in decision making | | | | | | |
| Career opportunity | | | | | | |

| | | | | | | |
|----------------------------------|--|--|--|--|--|--|
| Working Conditions | | | | | | |
| Challenging and stimulating work | | | | | | |
| Flexible work schedule | | | | | | |
| Job Variety | | | | | | |
| Respect and Recognition | | | | | | |
| Freedom and autonomy | | | | | | |
| Relationship with co workers | | | | | | |
| Fringe benefits and allowances | | | | | | |
| Salary | | | | | | |
| Job security | | | | | | |
| Feedback on performance | | | | | | |

Section C – Factors that influence employee motivation for work

1. How do you want to be motivated? Choose as many as are applicable.

Scholarships/sponsorships []

Training/seminars []

Improved work conditions []

Improved salary scheme []

Improved bonus scheme []

Any other(s) specify.....

2. Have your expectations for being a staff been met.

Yes [] No [] Can't tell []

If no why not.....

.....

3. Does the service have a positive attitude towards employee motivation?

Yes [] No [] To a minimal extent []

4. What is the nature of your work?

routine [] challenging[] innovative[]

stimulating[]

5. Does your age play a major role in your desire to remain or leave the Service?

Yes [] No []

Give reasons for your choice of answer.....

.....

6. Do you feel motivated to remain in the service till retirement because of the end of service package?

Yes [] No [] Indifferent []

Why.....

.....

7. During transfers do you think the proximity of your work place and home should be considered?

Yes [] No [] Indifferent []

Give reasons for your answer.....
.....

8. Do you feel fairly paid considering your work performance and effort expended?

Yes [] No []

If no, how much do you wish to be paid and why?.....
.....

Section D – Discrimination at work

1. Are there cases of discrimination in the Service?

Yes [] No []

If yes what form does the discrimination take?.....
.....

2. Which category of staff suffer discrimination most

Senior Staff [] Junior Staff []

None[]

3. Are women given equal opportunities as men in the Service?

Yes [] No []

Justify your answer.....

.....

4. Any general comment(s)?

.....

.....