UNIVERSITY OF CAPE COAST

"ORGANISATIONAL CULTURE OF THE GHANA REVENUE AUTHORITY:

A STUDY OF THE OKAISHIE OFFICE, ACCRA"

BY

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2014

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DECLARATION

Student'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 for another degree in this University or elsewhere.

Candidate's Signature: ……………………… Date…………………………

Candidate's Name: PRISCILLA OWUSU

Supervision'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……………………………

Supervisor's Name: DR. E.O. AGYENIM-BOATENG

ABSTRACT

The study aimed to identify the dominant organisational cultural type/types, and figure out how these dominating organisational cultural types helped Okaishie Office of the Ghana Revenue Authority (ODTRD), to relate to customers and employees of the organisation. A structured questionnaire and interview guide were the data collection instruments employed to gather relevant information from management and staff of the Office. A sample size of eighty-two from a population of eighty-nine of comprising fourteen management staff and sixty-eight junior and senior staff members were used for the study. The study also revealed that strong, organisational culture had some impact on job performance. The impact was that, personnel of Okaishie Domestic Tax Revenue Division (ODTRD) had a comprehensive picture of the prevailing values in the organisation and the significance of their own work, the feedback they received, and their opportunities to influence the content and quality of their work was found to be predictive factors of specific organizational culture type. The study concluded that the results of the study may give the top management who are in charge insights to develop and maintain the strong organisational cultural system in ODTRD. The study recommended that top management of ODTRD should help maintain and improve the present culture to improve overall performance of the employees and the organisation.

ACKNOWLEDGEMENTS

I am grateful to Dr. E. O. Agyenim-Boateng, my supervisor for his untiring effort,useful corrections and suggestions as well as the excellent manner in which he approached and handled the supervision of this dissertation .

My next gratitude goes to the management and staff of Okaishie Office of the Ghana Revenue Authority.

I also wish to extend my sincere gratitude to Mr. Yaw Ankomah Boafo and Sampson for their support.

Finally, my gratitude goes to all those who in diverse ways assisted me to make this work a success.

DEDICATION

This work is dedicated to my mother

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LIST OF ACRONYMS

BSC   Balanced Scorecard

CEDM   Compliance, Enforcement and Debt Management

CEPS   Customs Excise and Preventive Service

CVF   Competing Values Framework

DTRD   Domestic Tax Revenue Service

GRA   Ghana Revenue Authority

GRAOOA   Ghana Revenue Authority Okaishie Office, Accra

HND   Higher National Diploma

ICT   Information Communication Technology

IRS   Internal Revenue Service

OCAT   Organisation Cultural Assessment Tool

ODTRD   Okaishie Domestic Tax Revenue Division

RAGB   Revenue Agencies Governing Board

SPMS   Strategy Performance Management System

SPSS   Statistical Package for Service Solutions

TPS   Taxpayer Services

VAT   Value Added Tax

VATS   Value Added Tax Service

VSO   VAT Sub-Office

CHAPTER ONE

INTRODUCTION

Background to the study

Organisational culture has been an important theme in management and business research for the past few decades due to its potential effect on organisationally and individually desired outcomes such as commitment, loyalty, intent to turnover and satisfaction (Chow, Harrison, Mckinnon & Wu, 2001). The strength of cultural values that are held among employees is taken to be a predicator for future organisational performance. This interest has led management scholars and practitioners to undertake researches resulting in numerous articles, including a complete issue of Management Study Guide Privacy Policy (2015) and Administrative Science Quarterly in 1983, Organisational Dynamics 1983, Journal of Management Studies in 1986 and Organisational Science in 1995 as being devoted to organisational cultural issues (Lund, 2003). In today's business environment, organisational culture is used as a powerful tool to portray many facets of a workplace as well as to quantify the way a business functions (Gray, Densten & Sarros, 2003).

Several definitions of culture exists and according to Ashraf & Kadir (2010), organisational culture is the concept used in the study of the organisation's cultural values, beliefs, employees' experiences, attitude and psychological status of the organisation.

Culture is the shared norms and values of a social system which are most important aspects of a society (Cotgrove, 1978). Schein (1992) defines culture as "a

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pattern of shared basic assumptions that a group learns as it solved its problems of external adaptation and internal integration, that have worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems" (p. 12). This definition points out the constructed nature of a culture.

Similarly, Obenchain (2002), defines organizational culture as a pattern of shared values, assumptions, and interpretations which are embedded at the root of the organizational system and structure.

Schein (1992) analysed culture at three levels—artifacts, espoused values, and underlying assumptions. Artifacts are 'surface-level' expressions of culture, such as space organisation, language use, myths and stories, ceremonies and rites, and published materials. Espoused values help give meaning to the artifacts. These values are stated and are usually consciously held expressions of what an organisation cares about and what ought to be. Espoused values may or may not be reflected in organisational practices. At the deepest level, culture consists of a set of underlying assumptions. These assumptions are largely unarticulated, unexpressed, and taken for granted, yet they powerfully shape what happens in the organisation.

An organisation's culture is the customary or traditional ways of thinking and doing things, which are shared to a greater or lesser extent by all members of the organisation which new members must learn and at least partially accept in order to be accepted into the services of the firm. In other words, organisational culture is a framework that guides day-to-day behaviour and decision making for employees and directs their actions toward completion of organisational goals.

Harris and Moran (1996) point out that organisational culture stands at the centre from which all other factors of human resource management derive. It is believed that culture influences individuals' attitudes concerning outcomes, such as commitment, motivation, morale, and satisfaction. Wallach (1983) has suggested that individual job performance and favourable job outcomes, including job satisfaction, propensity to remain with the organisation, and job involvement, depend upon the match between an individual's characteristics and the organisation's culture.

The literature provides evidence that organisational culture is a critical concept in business (Deal & Kennedy, 1982; Denison, 1990; Peters & Waterman, 1982). For example, Schein (1992), states that organisational culture is more important today than it has previously been. Musselwhite (2009) concurs with Schein (1992) that organisational culture matters more today because employees are the business asset with the greatest potential for leveraged performance. Musselwhite (2009) adds that how employees work together and what they believe to be true about their individual and collective purposes make all the difference to their willingness to participate in improvement projects, produce innovative quality goods and services that attract and retain customers.

The study examines the possible relationships between corporate culture and organisational performance among Ghanaian corporate institutions, specifically at the Okaishie Domestic Tax Revenue Division (DTRD) of the Ghana Revenue Authority, formerly known as the Okaishie VAT Sub-Office.

Statement of the problem

Academic interest in corporate culture is evidenced by the level of attention it has received over the past few decades (Ashraf & Kadir, 2010). The relationship between corporate culture and performance has been the subject of abundant research in several fields and despite the plethora of studies on corporate culture in the last few decades, there is no widely accepted causal relationship between corporate culture and performance (Chow, Harrison, Mckinnon & Wu, 2001). The empirical evidences emerging from various studies about the effects of corporate culture on performance have so far yielded mixed results that are inconclusive and contradictory (Chow, Harrison, Mckinnon & Wu, 2001). The question of whether corporate culture improves or worsens organisational effectiveness is still worthy of further research such as the one undertaken in this study.

It is important to note that each and every organisation which is well-structured has its own unique organisational culture that determines the effectiveness of individual employees as well as that of the organisation. The ODTRD has been in existence since 2006. The question that comes to mind is what organisational culture has been established at ODTRD? To what extent has the staff of ODTRD assimilated this organisational culture? This study aims at finding answers to these questions and other important aspects of ODTRD's organisational culture.

Objectives of the Study

The primary objective of this study was to assess the Organisational Culture of the Ghana Revenue Authority using the Okaishie DTRD Office as a case study. Specifically, the study aimed at the following:

I   To find out the types of organisational culture prevailing at the ODTRD

ii.   To ascertain the dominant organisational culture at the ODTRD

iii.   To find out the type or types of organisational culture being practiced at the ODTRD

iv.   To make recommendations on how to improve the existing or dominant organisational culture prevailing at the ODTRD.

Research Questions

Considering the problem of the study as well as its objectives, the following research questions guided the study

1. What are the Organisational cultural types present at the ODTRD?

2. What are the dominant cultural variables at the ODTRD?

3. What type of organisational culture is being practiced by the ODTRD?

4. What measures could be put in place to improve the existing or dominant culture of the ODTRD?

Significance of the study

The findings and conclusions drawn from the research study would in the first place add to the existing literature on organisational culture and its effects on organisational and staff performance. The study is expected to unearth a lot of significant suggestions and recommendations as to how to make culture more dynamic and relevant in shaping the performance of organisations.

The research is also expected to present a model as a systematic way to measure the extent of impact organisational culture has in relation to organisational performance. An exploration of the various dimensions of organisational culture would be assessed to determine which of them has marginal impact on performance.

Lastly, findings of the research would inform practicing managers on how to improve organisational cultural dimensions that may have greater impact on performance.

Limitation of the Study

A research that seeks to find the impact of organisational culture on performance would have required that the population of the study would cover all revenue mobilization organisations particularly in Ghana. However, this study was limited to the Okaishie Domestic Tax Revenue Division of the Ghana Revenue Authority. This was due to time limitations and other resource constraints. The respondents for the study were limited to the management and staff as the case study organisation.

Other limitations of the study include the unwillingness of some of the

respondents to provide answers to certain questions because they assumed that the researcher would report them to the authorities. Some of the respondents used the following statement to justify why they were not willing to provide answers to certain research questions. "In Ghana today, any information can be used for anything else".

Organisation of the study

The study is grouped into five (5) chapters. Chapter One is the introductory part that throws light on the background of the study, statement of the problem, objectives of study, research questions, significance of the study, and limitations. Chapter Two looks at review of relevant and related literature which includes the theoretical framework and empirical data of study.

Chapter Three examines the research methodology and data gathering instruments used. The chapter outlines the methods used in gathering data for the research which includes research design, population sample, sampling procedure, data analysis, among others.

Chapter Four focuses on presentation, analysis and discussion of data gathered from the field. These are done in the form of tables, charts and graphs. Chapter Five comprises of summary of findings or results, conclusions and recommendations.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter reviews related and relevant literature about the research problem as a foundation for developing a theoretical framework to be used in this research. The thematic areas covered in this section were: the concept of culture, organisational culture, and types of organisational culture.

The Concept of Culture

Organizational culture is one of the major issues in organization theory as well as in management practice. Alvesson (2012) stated that there are good reasons for this: the cultural dimension is central in all aspects of organisational life. Even in those organisations where cultural issues receive little explicit attention, how people in a company think, feel, value and act are guided by ideas, meanings and beliefs of a cultural (socially shared) nature. Grey (2005) stated that managers think about the type of culture to use whether it is too soft or too complicated to bother about or whether there is no unique corporate culture that does not reduce the significance of culture.

According to Grey (2005), senior organizational members are always, in one way or the other, 'managing culture' –underscoring what is important and what is less so and framing how the corporate world should be understood. Similarly, Alvesson (2012) stated that organisation's practising intensive 'numbers management' may develop and reproduce a culture celebrating performance indicators and rituals around the handling of these. In most contemporary organizations, corporate culture receives a lot of attention

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and is seen as crucial. A key concern is that 'culture management aspires to intervene in and regulate being, so that there is no distance between individuals' purposes and those of the organisation for which they work' (Grey, 2005).

However, even in those cases where top managers have a strong awareness of the significance of culture, there is often a lack of a deeper understanding of how people and organizations function in terms of culture (Alvesson, 2001). High ambitions in attaining cultural control are seldom fully realized. Culture is as significant and complex as it is difficult to understand and 'use' in a thoughtful way. In related study, Alvesson (2001) opined that awareness of and interest in culture varies between managers and companies. It is often difficult to attain a high level of cultural awareness to guide actions. The interest in quick fixes in much management writing and thinking is unhelpful. Alvesson (2001) further stated that a well-elaborated framework and a vocabulary in which core concepts – culture, meaning, and symbolism – are sorted out, are necessary for understanding and for qualified organisational practice by consultants, managers and others.

Peters and Waterman (1982) mentioned in their study that, the significance of corporate cultures for performance depend on growth and success. The writers identified that growth and success are characteristics of excellent companies that practices corporate culture. Ouchi (1981) highlighted corporate culture as combination of journalistic writings that created a widespread belief in corporate cultures being perhaps the significant factor behind the performance of organisations.

In addition, other more 'rationalistic' business recipes partly replaced culture and the focus on 'people' as the latest fashion for companies and managers. Some of the

interest in culture has moved over to the nearby and overlapping field of organizational identity (Ashforth & Mael, 2010) as managers frequently ascribe successes such as rapid growth to their culture in relation to performance. Ashforth and Mael (2010) further stated that companies win or lose based on the cultures they create.

Many of the most influential management writers such as Kanter (2008) recognize that the traditional sources of success – product and process technology, access to regulated markets, economies of scale, etc. – matter less today than in the past, 'leaving organisational culture and capabilities, derived from how people are managed, as comparatively more vital'. Knowledge is said to be the crucial factor behind sustainable advantage and success for companies, and knowledge issues are closely interlinked with organizational culture (Davenport and Prusak, 1998).

Similar studies by Alvesson and Kärreman (2001); Jonsson and Foss (2011) opined that knowledge management has becomes part of cultural management. Culture is thus highly significant for how companies and other organizations function: from strategic change to everyday leadership and how managers and employees relate to and interact with customers, as well as to how knowledge is created, shared, maintained and utilized.

On the part of the researcher, organizational culture is significant as a way of understanding organizational life in all its richness and variations. The centrality of the culture concept follows from the profound importance of shared meanings for any coordinated action. As Smircich (1985) says, organisations exist as systems of meanings that are shared to various degrees. A sense of common taken-for-granted ideas, beliefs and meanings arenecessary for continuing organised activity. This makes interaction

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possible without constant confusion or intense interpretation and reinterpretation of meanings.

Alvesson and Kärreman (2001) stated that organisational practitioners, managers and others are shaping organisational life of developing capacities in terms of organisational culture to facilitate the progress of work wisely. Insights and reflections may be useful in relation to getting people to do the 'right' things in terms of effectiveness, but also for promoting more autonomous standpoints in relation to dominant ideologies, myths, fashions, etc.

Organisational Culture

Man spends major part of his life in the organisation which he works. When people join an organisation, they bring with them the unique values and behaviours that they have been taught. Any organisation with firmly established organisational culture would be taught the values, beliefs and expected behaviours of that organisation. Just as society moulds human behaviour, an organisation also moulds human behaviour that is in tune with the prevalent set of norms and behaviour. In this process, certain basic attitudes and beliefs about the people and their work situations are slowly but firmly accepted in the organisation, which becomes its Organisational Culture (Kumar, 2006).

A very well-known scholar Schein (2004) on the subject of organisational culture, defines organisational culture as: "a pattern of shared basic assumptions that the group learned as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered valid and therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems" (Schein 2004,

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pp: 373-374). This description indicates that organisational culture is created on assumptions which are accepted as a way of doing things and passed on to new members of an organisation.

Another scholar Scholl (2003) looks at organisational culture from two perspectives, outcomes and process. According to Scholl, outcomes are a manifest pattern of behaviour; which means it uses the term culture to describe patterns of cross individual behavioural consistency. Whiles the process is a set of mechanisms creating cross individual behavioural consistency. In this case, culture is defined as the informal values, norms, and beliefs that control individuals and groups in an organisation that interacts with each other and with people outside the organisation.

According to Scholl (2003), a single definition of organisational culture has proven to be very elusive. No one definition of organisational culture has emerged in the literature. For most organisational writers, culture is a stable, conservative and resistant force that is likely to change only through management intervention (Hatch, 1993).

O'Reilly and Chatman (1996) believe that organisational culture has been defined in many ways in the literature, for example organisational culture is a system of shared values (that define what is important) and norms (appropriate attitudes and behaviours). In most definitions, various combinations of assumptions, values, norms, beliefs and ways of thinking and acting are used to explain the organizational culture.

Schein (2004) identifies three distinct levels in organisational cultures, namely: artefacts and behaviours, espoused values and assumptions. The three levels refer to the degree to which the different cultural phenomena are visible to the observer. Artefacts

include any tangible, overt or verbally identifiable elements in an organization.

According to Schein's (1992) theory, organisational culture is defined as a pattern of shared basic assumptions that the group learned as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered valid and, therefore, to be taught to new members as a correct way to perceive, think and feelin relation to those problems (Schein, 1992, p. 12). Schein further stated that, organisational culture is the learnedresult of group experiences, and it is to a large extent unconscious (Schein, 1992). Schein considers culture to be a three-layer phenomenon such as artifacts, values and assumptions (see Fig. 1). As Figure 1 shows, organisational culture can be examined on different levels. The first level of culture consists of visible organisational processes and various artefacts. For example, dress codes and the general tidiness of the workplace are artefacts that tell something about the organisations culture. The first level, according to Schein (1992), is difficult to interpret, however, because it represents the most superficial cultural phenomena, i.e. only reflections of the true corporate culture. For example, behaviour which is a cultural artefact is also influenced by countless factors other than a company's culture (Schein 1992).

Similarly, cultural artefacts can be considered to include accident statistics, sick leave and corresponding indicators, which, correctly interpreted, can be used to form conclusions about the deeper characteristics of an organisations culture.
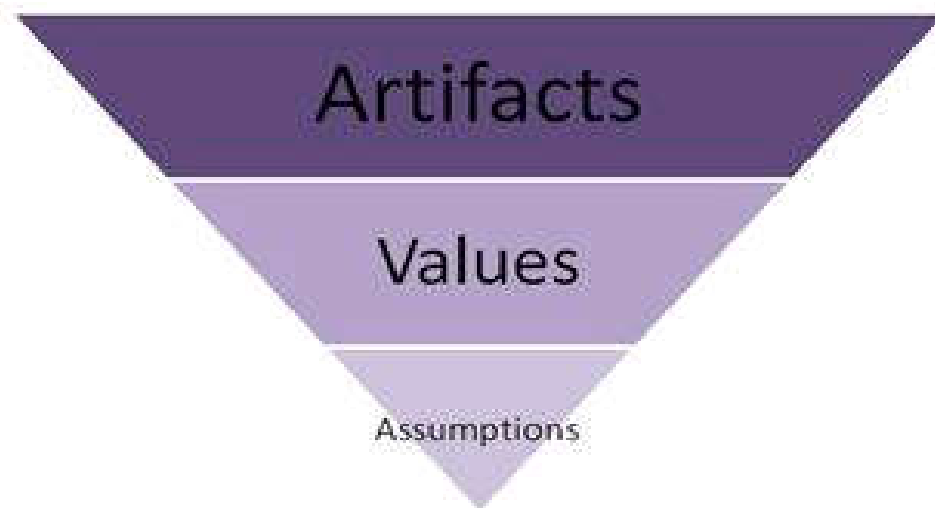
Fig. 1 Organisational culture

Source: Schein (1992)

The second cultural level in the Schein model consists of the organisation's espoused values. These are apparent in, for example, the organisation's official objectives, declared norms and operating philosophy. Espoused values, however, do not always reflect a company's everyday operations. Most important in terms of operations is the culture's deepest level, namely it's underlying assumptions (Schein, 1992).

Underlying assumptions relate to the groups learned solutions to problems relating to external adaptation and internal integration. These solutions gradually become self-evident assumptions that cannot be called into question later. Problems related to *external adaptation* concern views of an organisation's tasks and objectives as well as the means to implement and assess them.

A solution has to be found for them so that the organisation can function and succeed in its environment. Problems related to *internalintegration* and to maintaining

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operating capacity concern the creation of a common language and concepts, defining group limits, the level of authority relationships and interaction, as well as methods of reward and punishment. A solution has to be found for these so that members of the organisation can function together in an organised and predictable working community (Schein, 1992).

Schein (1992) also distinguishes so-called deeper underlying assumptions, which relate, for example, to views of human nature as well as to the nature of information and the human activity in question. These are strongly influenced by national culture, but an organisation always forms its own view of them in its operations. One can assume that the deeper underlying assumptions originally acted as a basis for interpretation in determining and resolving the problems of internal integration and external adaptation.

In other words, they influence how the members of an organisation perceive, think and feel in matters relating to the organisation. Underlying assumptions function as an unconscious basis for action and a range of decisions that shape the culture further. Underlying assumptions, therefore, are not static; culture is in an epistemological sense the creation and recreation of shared reality.

According to Schein (1992), even though underlying assumptions direct the actions of a company's members, the organisation's underlying assumptions cannot be inferred from such actions (which are only cultural artefacts, see Figure 1). Actions are also always influenced by situation-specific and individual factors (Schein 1992). Espoused norms and organisation official rules may, however, be in conflict with every day (artefact level) actions. Thus they can also be in conflict with the underlying

assumptions, which in the end direct these actions. Organisations may not necessarily perceive this conflict themselves or they may even actively deny its existence.

Although Schein's (1992) theory has been criticised by Hatch (1993), Collins (1998), Parker (2000), they stated that organisational culture, therefore, is not merely a single new variable which describes organisations and that it can be examined separately from the other variables that affect organisational activities, such as the organisation's structure, strategy, market orientation and the technology it uses but strive to describe and explain activity in the organisation as a whole.

The roots of Schein's theory lie in system theory of (Lewin, 1947) and in structural functionalism (Parsons, 1951). As a result, Schein's theory emphasises the unity and functionality of culture.

Theories about the unity of culture have been undermined by showing that various subcultures are evident in organisations (Parker, 2000).Which shows that workers identify with different groups within an organisation, for example on the basis of age, gender and education (Reiman, 2001).

According to Parker (2000), organisational culture serves as a management tool for consultants and as a management method it is often used as a direct continuation of Taylorism and work rationalisation and efficiency thinking.

Collins (1998) sums up the matter by stating that cultures are historically developed, socially maintained and individually interpreted. Every culture, however, has an in-built tendency to unify behaviour. This happens by creating common norms and a

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shared social identity. The norms determine how one ought to behave in a given situation or role. The norms simplify and regulate social interaction and make it predictable. They therefore standardise the operation of the group (Hogg & Abrams, 1988, p. 159, Goffman, 1959, and Levi, 2001). A new individual infers the true norms of the group that guide its actions from the behaviour of the group members. Some of these norms are conscious and some are unconscious (i.e. underlying assumptions).

Types of Organizational Culture

There are various types of organisational culture that scholars such as Schein (2004) and Sultan (2013) have described as an entity which has its own values, beliefs, roles, and relationships. These roles and relationships are the collective philosophy, perception and behaviour of the employees working in an organisation. Sultan (2013) mentioned four major types of organisational culture such as strong, dominant, sub-culture and counter culture. Explaining them individually, Sultan (2013) refers to strong culture as a culture that holds and shares the core values of the organisation deeply and extensively.

According to Robbins (1998), a strong culture is one that is internally consistent, is widely shared, and makes it clear what it expects and how it wishes people to behave.' Kaufman, (2002) stated that 'a positive organisational culture reinforces the core beliefs and behaviours that a leader desires while weakening the values and actions the leader rejects. Peters and Waterman (1982) indicate that 'a negative culture becomes toxic, poisoning the life of the organization and hindering any future potential for growth.

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Obviously, there is an inevitable bridge joining organisational culture and the level of success it enjoys.

Strong culture is said to exist where staff respond to stimulus because of their alignment to organisational values. Conversely, the strong culture may become weak culture, where there is little alignment with organisational values and control must be exercised through extensive procedures and bureaucracy. Kilmann, Saxton, and Serpa (1986) defined strong cultures as those where organisation members place pressure on other members to adhere to norms. Byrne (2002) indicates that 'a strong organisational culture will exert more influence on employees than a weak one. If the culture is strong and supports high ethical standards, it has a very powerful and positive influence on employee behaviour.

In similar study, Kumar (2006) stated that although all organisations have cultures, some appear to have stronger and deeply rooted cultures than others. Initially, a strong culture was conceptualized as a coherent set of beliefs, values, assumptions, and practices embraced by most members of the organisation. The emphasis was on (1) the degree of consistency of beliefs, values, assumptions, and practice across organisational members; and (2) the pervasiveness (number) of consistent beliefs, values, assumptions, and practices.

Kumar (2006) further stated that early scholars such as Perrow (1979) proponents of organisational culture tended to assume that a strong, pervasive culture was beneficial to all organisations because it fostered motivation, commitment, identity, solidarity, and sameness, which, in turn, facilitated internal integration and coordination. Still others

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(Merton 1957; March and Simon 1958) noted potential dysfunctions of a strong culture, to the point of suggesting that a strong culture may not always be desirable. For example, a strong culture and the internalized controls associated with it could result in individuals placing unconstrained demands on themselves, as well as acting as a barrier to adaptation and change.

A strong culture could also be a means of manipulation and co-optation (Perrow, 1979). It could further contribute to a displacement of goals or sub goal formation, meaning that behavioural norms and ways of doing things become so important that they begin to overshadow the original purpose of the organisation (Merton 1957; March and Simon 1958).

Culture was initially seen as a means of enhancing internal integration and coordination, but the open system view of organisations recognized that culture is also important in mediating adaptation to the environment (Kumar, 2006). The traditional view of a strong culture could be contrary to the ability of organisations to adapt and change. Seeing culture as important for facilitating organisational innovation, the acceptance of new ideas and perspectives, and needed organisational change, may require a different, or more nuanced, view of organisational culture.

Schein (1992) also noted that, indeed, a strong organisational culture has generally been viewed as a conservative force. However, in contrast to the view that a strong organisational culture may be dysfunctional for contemporary business organisations that need to be change-oriented, he argues that just because a strong organisational culture is fairly stable does not mean that the organisation will be resistant

to change. It is possible for the content of a strong culture to be change-oriented, even if strong organisational cultures in the past typically were not. Schein (1992) further suggests that the culture of modern organizations should be strong but limited, differentiating fundamental assumptions that are pivotal (vital to organisational survival and success) from everything else that is merely relevant (desirable but not mandatory).

According to Robbins (1996) an organisation culture is "strong" if it is distinctive and characterised by a significant consensus between organisational members regarding their beliefs, values, norms and ideals. A culture will therefore be strong if all members in the organisation are in agreement on the way they should act and behave and agree that the particular behaviour will be beneficial to the greater good of the organisation. A strong culture can have a positive impact on the effectiveness of the organisation (Denison, 1990). An organisation is postulated to have a "strong culture" when the culture is widely shared among employees (Lee & Yu, 2004). Peters and Waterman (1982) claimed as early as 1982 that there is a link between a strong culture and superior performance. Kilman (1985) supported this view that strong culture can have a major impact on the success of the business due to its persuasive influence throughout any organisation. Schein (1984) opposed this view. According to Schein organisational culture in the whole and not cultural strengths, may or may not be a predictor of performance.

Present day organisations characterized by rapidly changing environments and internal workforce diversity, need a strong organisational culture, one that is less pervasive in terms of prescribing particular norms and behavioural patterns than may

have existed in the past. This view was supported by Collins and Porras (1994) in their famous study (Built to Last) of companies that had strong and lasting performance.

According to Davoren (2016), strong organisational cultures indicate that employees are like-minded and hold similar beliefs and ethical values. When these beliefs and ethical values align with business objectives, they can prove to be effective in building teams because rapport and trust quickly ensues. The bonds that the teams build help them avoid conflicts and focus on task completion. Davoren (2016) further stated that strong cultures ease communication of roles and responsibilities to all individuals. Employees know what is expected of them, how management assesses their performance and what forms of rewards are available.

With dominant culture, Sultan (2013) stated that this culture expresses the core values accepted and followed by the majority of the employees of the organisation. Davoren (2016) also opined that the dominant culture in organisations depends on the environment in which the company operates the organisation's objectives, the belief system of the employees and the company's management style. Furthermore, Davoren (2016) further stated that employees are made to follow a standard procedure with a strict adherence to hierarchy and well-defined individual roles and responsibilities.

Sub-culture according to Sultan (2013), refers to the mini-cultures or small cultures within the organisation. Okaishie office of the Ghana Revenue Authority practices this sub-culture in some of the departments by following lay down rules and regulations in the execution of their duties. Counter culture refers to the culture which does not match with the values of the organisation as explained by Sultan (2013).

Furthermore, counter culture can be seen at the time of mergers and acquisitions when the employees of an acquired organisation may have cultural values that are conflicting with that of the acquiring organisation.

Ghana Revenue Authority (GRA) has various sections that need specialisation and demand strong culture. Employees are promoted suitably and appraisals are regularly given. These are features of a strong organisational culture. Summing up these four types of the organisational culture, the researcher can state categorically that the three out of the four types of the organisational culture are being practiced by management in order to put the organisation on its perspective and workers also on their perspectives.

Organisational Culture and Employees Performance

The concept of organisational culture of individual performance is highly important for an organisation as a whole and for the individuals working in it. Performance is a multi-dimensional and dynamic concept and comprises both a behavioural and an outcome aspect. Performance is of relevance to both the individual and the organisation. Organisations need high performing individuals to accomplish set goals and accomplishing tasks at a high level is also satisfying to the individual.

Different researchers have different thoughts about performance. Mostly researchers use the term performance to express the range of measurements of transactional efficiency and input as well as output efficiency (Stannack, 1996).

Performance refers to the degree of achievement of the mission at the work place that builds up an employee's job (Cascio, 2006).

According to Barney (1991) performance is a continuous process to controversial issues between organisational researchers. Organisational performance does not only mean to define problems but also for solutions (Hefferman & Flood, 2000). Daft (2000), said that organisational performance is the organisation's capability to accomplish its goals effectively and efficiently using resources. As similar to Daft (2000), Richardo (2001) said that achieving organisational goals and objectives is known as organisational performance.

Richardo (2001) suggested that organisations' success shows high returns on equity and this becomes possible due to establishment of good employees' performance management system. Daft (2000) & Richardo (2001) agreed that when conceptualising performance one has to differentiate between an action (i.e., behavioural) aspect and an outcome aspect of performance (Campbell, 1990 and Roe, 1999). What a person does at the workplace which is of relevance to the organisation's goals constitute the behavioural aspect. Performance is what the organisation hires one to do, and do well (Campbell et al., 1993). Thus, performance is not defined by the action itself but by judgemental and evaluative processes (Motowidlo, Borman, & Schmit, 1997) Moreover, only actions which can be scaled, i.e., measured, are considered to constitute performance (Campbell et al., 1993).

The outcome aspect refers to the consequence or result of the individual's behaviour. In many situations, the behavioural and outcome aspects are related

empirically, but they do not overlap completely. Outcome aspects of performance depend also on factors other than the individual's behaviour (Van Dyck, Frese, Baer, & Sonnentag, 2005).

Motowidlo& Van Scotter (1997) distinguishes between task and contextual performance. Three basic assumptions are associated with the differentiation between task and contextual performance (Borman & Motowidlo, 1997; Motowidlo & Schmit, 1999):

1) Activities relevant for task performance vary between jobs whereas contextual performance activities are relatively similar across jobs.
2) Task performance is related to ability, whereas contextual performance is related to personality and motivation.
3) Task performance is more prescribed and constitutes in-role behaviour, whereas contextual performance is more discretionary and extra-role.

Organisations need to put in place performance measurement systems to evaluate the performance of employees, which is very helpful in evaluating the achievement of organisational goals and in developing strategic plans for the organizations (Ittner & Larcker, 1998). Nowadays, organisations are focusing more on the management of non-financial or intangible assets like customer's link, services, quality and performance, not on the assets which are financial in nature (Kaplan & Norton, 2001). So there is a need for proper performance measurement systems to measure and evaluate the financial or non-financial performance of employees.

Strategic performance measurement system (SPMS) is a new approach to measure the performance rather than the traditional approach. Chenhall (2005) said that the SPMS provides a way to translate and measure both the financial and non-financial performance of employees. He also suggests that it is the incorporative nature of this measurement technique that provides the potential to increase the strategic competitiveness of the organisation.

Kaplan and Norton (2001) suggested that Balance Scorecard (BSC) is one of the important SPMS tools. Balance Scorecard provides help or frame work to ensure that the strategy is interpreted into a rational set of performance measurements. Linked together on causal relationship it covers four main viewpoints namely financial, internal business process, customer, and learning and growth. The modal Balance Scorecard is a cooperative tool to focus on the organisation, improving communication, setting organisational goal and giving feedback on strategy (Govindarajan and Christopher, 2005).

Summary

A review of the literature has shown that an organisational culture is the most desirable culture where an organisation wants to increase performance. Organisational culture is regarded as another variable that managers need to take note of when faced with the problem of increasing performance. If culture is regarded as a variable, it assumes that culture, like any of the other variables, can be controlled to an extent by the manager. This study focus on organisational culture of the Ghana Revenue Authority: A study of the Okaishie office, Accra. However previous researchers have shown that a

leader can have a negative or positive effect on culture (Lok & Crawford, 2004). A theoretical framework for this study can be concluded from the literature review.

The adoption of culture of the organization is helpful for the employees to do their work efficiently and effectively. According to the study of Gallagher (2008), performance of employees caused the increase in net profit of an organisation. Positive development is easier to achieve when everyone is on a common path in the organisation. It is viewed in this particular study that strong organizational culture is very helpful for employees to adopt in order to get competitive advantage under particular conditions. Previous studies have shown that employee's commitment and group efficiency play very crucial roles in adopting the values and beliefs of an organisation to enhance its performance.

CHAPTER THREE

METHODOLOGY

Introduction

This chapter focuses on the research methodology used to acquire the necessary information for the study. Other issues considered in this chapter include brief profile of Okaishie DTRD of GRA, research design, data collection instruments and procedure, population, sample size, sampling procedure and data analysis.

Brief profile of Okaishie DTRD of GRA

In 1998 the Value Added Tax Service was established by ACT 546 of 1998 as a public institution (GRA, 2009). The Service was responsible for the administration and management of the Value Added Tax and accounting for all taxes, penalties and interests payable under the ACT. The mission of the Service was to ensure successful management and sustainable development of VAT in Ghana (VAT News, 2006). GRA is committed to mobilising revenue for national development by engendering public confidence in the administration of VAT through continuous education and fair application of the tax laws as a means of promoting voluntary compliance. The Service achieves these goals through a highly motivated staff who act at all times with integrity'. In line with this mission, goals and objectives of the Service, the Okaishie VAT Sub-Office (VSO) was set up on the 17th of January 2006 in an effort to get officers very close to the traders at the central business district (VAT News, 2006).

In December 2009, the four tax revenue agencies, namely the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) Secretariat

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were merged in accordance with Ghana Revenue Authority Act 2009, Act 791. The Ghana Revenue Authority (GRA) thus, replaces the revenue agencies in the administration of taxes and customs duties in the country.

The Ghana Revenue Authority (GRA) has been established to integrate the management of Domestic Tax and Customs, modernise domestic tax and customs operations through the review of processes and procedures, Integrate Internal Revenue Service (IRS) and Value Added Tax Service (VATS) into domestic tax operations on functional lines. The Okaishie VAT Sub-Office is thus the Okaishie DTRD of the Ghana Revenue Authority.

Research Design

In pursuance of the objectives stated in Chapter One, the exploratory/descriptive survey research design was adopted. As Brink and Wood (1998) point out, exploratory research examines the relevant factors in detail to arrive at an appropriate description of the reality of the existing situation.

The purpose of descriptive design therefore is to provide the perceptions and views of the respondents about the phenomenon being studied (Burns and Grove, 1993). Surveys may be used for descriptive, exploratory and explanatory research. A survey is used to collect data for describing a population too large to observe directly (Mouton, 1996). A survey collects information from a sample by means of self-report, that is, the people answer series of questions posed by the researcher (Polit & Hungler, 1993).

This research design was chosen because it allows for large quantities of data collected to be used for statistical analysis that is representative of the whole. According

to Osuala (2005), descriptive survey can be useful for generalizing from a sample to an entire population. The descriptive method was used to give an account of the impact of organisational culture of Okaishie DTRD's job performance. Descriptive research approach was selected because it provides an account of opinions, knowledge, beliefs and behaviour of a particular individual, situation or group.

Population for the Study

According to Burns and Grove (1993), a population is described as all elements (individuals, objects and events) that meet the sample criteria for inclusion in a study. The population studied were management and staff of Okaishie Domestic Tax Revenue Division of the Ghana Revenue Authority. The target population however consisted of all the management, senior and junior staff of ODTRD office.

Sample and Sampling Procedure

The value of survey research findings depends heavily on the quality of the research sample. When a researcher wishes to measure attitudes from a large population, sampling is called for because it is too expensive to collect inputs from all members of the population. But the sample must accurately represent the population, or else the research findings would be of questionable value (Osuala, 2005).

A multi-stage sampling technique was used in selecting the sample for the study. The DTRD had staff strength of eighty-nine (89) made up of fourteen (14) management staff, forty (40) senior staff and thirty-five (35) junior staff. Out of this staff strength, there are seven (7) cleaners. As these respondents do not have direct bearing on this study

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although members of the organisation, the researcher targeted a sample size of eighty-two (82) respondents. In choosing the sample size, the researcher was guided by estimating sample size provided by Krejcie and Morgan (1970) which is the sample size of a population of 10 to 1,000,000. The respondents were thus made up of fourteen (14) top management staff, forty (40) senior staff and twenty-eight junior staff (28) making eighty-two (82) in all. In addition to the questionnaire, the top management were interviewed to agree or disagree with the responses from the senior and junior staff.

Data Collection Instruments and Procedures

Questionnaire and interview was chosen as the data collection instruments. The questionnaire was developed for Senior and Junior staff using Harrison and Stoke (1992) culture questionnaire known as the Organisation Cultural Assessment Tool (OCAT) as a guide. The questions were simple and easy to answer and above all, developed in an interactive manner so that the respondent was not abstracted by technical terms or jargons, which compels him/her to seek assistance and thereby consume his/her time unnecessarily in accordance with research advice.

The researcher and a research assistant administered the questionnaires and used the opportunity to explain most of the items on the questionnaires especially to the junior staff. The use of multiple choice questions and closed ended questions were intended to provide respondents with the opportunity to select with minimal stress from options provided as well as give them the opportunity to freely express their views on questions posed. The data collected served as primary data for the study and secondary data constituted information from books, journals and published works relating to the study

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topic. In addition to the questionnaire, structured interview was also developed to for the top management to supplement the responses from the senior and junior staff.

Interview

Interviews remain the most common methods of data collection in qualitative research, and are now used with increasing frequency in social research, particularly to access areas not amendable to quantitative methods and/or where indepth insight and understanding of particular phenomena are required (Gill et al, 2008). This method of data collection was employed to help to demonstrate the range of research contexts to which interviewing of top management of Okaishie office of Ghana Revenue Authority can make a useful contribution. The continued employment of these methods can further strengthen many areas related to the study.

The purpose of this research interview is to explore the views of management on beliefs, values, assumptions and practices embraced by most members of the organisation. Qualitative methods, such as interviews, are believed to provide a 'deeper' understanding of social phenomena than would be obtained from purely quantitative methods, such as questionnaires (Silverman, 2000).

Interviews are, therefore, most appropriate where little is already known about the study phenomenon or where detailed insights are required from individual participants.

Data Processing and Analysis

Questionnaire and structured interview was used in gathering the needed data for the study. Quantitative methods of data analysis were employed for the processing of the

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questionnaire while content analysis was used for the structured interview questions. After the raw data was collected, it was edited. The purpose was to read through the completed research instruments to identify possible errors, and gaps in information received from respondents. According to Kumar (2005), the cleaning of data can revolve around issues such as forgotten questions, unrecorded responses, half-written answers, illegible writings etc. Data entry was done by using statistics package for service solutions (SPSS). The results were presented in tables and figures.

CHAPTER FOUR

RESULTS AND DISCUSSIONS

Introduction

This chapter presents the results of the study in a way that helps to answer the objectives of the study. The results were the outcome of the responses from the questionnaires. Questionnaires were administered to senior and junior staff of the Okaishie Office of the Ghana Revenue Authority, whilesthe top management were interviewed. The eighty-two (82) respondents were made up of (14) top management, (28) junior staffand forty (40) senior. The analysis has been presented as follows, first, responses from junior and senior staff and interview with the top management under the following subheadings:

- Background information of respondents

- The concept of culture, organisational culture (supportiveness, emphasis of rewards, performance oriented, innovation, stability and communication, and job satisfaction.

- Types of organisational culture dominating at ODTRD,

- How organisational culture of ODTRD has affected staff of Okaishie

- How organisational culture of ODTRD has been assimilated by its staff.

Background Information of the Respondents

In order to have balance information from the respondents, questionnaires were issued to both sexes at the Okaishie Office of the Ghana Revenue Authority. The data collected from the senior and junior staff revealed that there were 37 males (54.4%) and

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31 females (45.6%) of the respondents sampled for the study. Although the recent census of 2012, the estimated population of Ghanaian was 25,000 000 in which women were more than men but in this study, the men participated more than the women.

In addition, the study sought to determine the ages of the respondents in the Office of GRA at Okaishie. Responses received concerning the ages of the respondents are depicted in Figure 2.
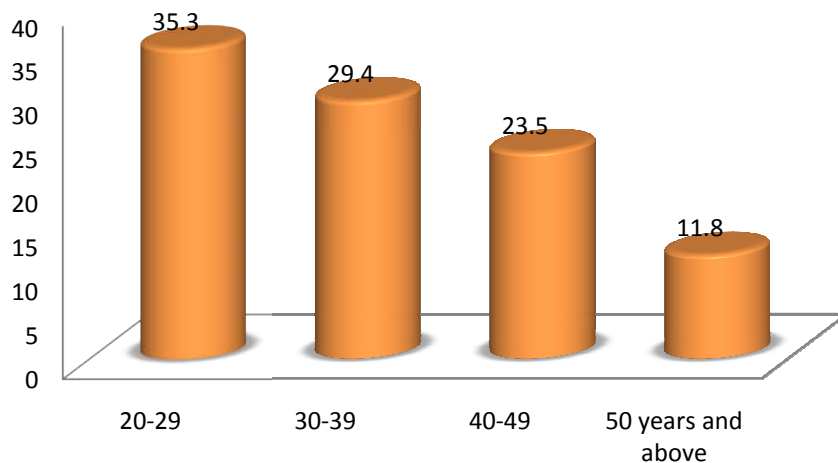

Figure 2: Age of Respondents

Source: Field Data, 2013

Data gathered concerning ages of the respondents showed that, twenty-four (24) representing 35.3% of the total population of senior and junior staff were in the ages of 20 to 29 years. The second age group found were30 to 39 years representing 20 (29.4%) respondents. The third age group (16) found were 40 to 49 years representing 16 (23.5%) respondents and the last age identified was 50 years and above representing 8 (11.8%) of the total respondents.

From the data gathered, it can be said that the service had youthful energetic staff.

The effect of this is that, as most of the staff was youthful and energetic, they could give off their best to enhance productivity. There is the need to motivate and retain them to enable the organisation achieve its core values.

Academic Qualifications of the Respondents

The level of academic qualification was sought to determine the category of qualification among the respondents. Data gathered are depicted in Table 1.

Table 1: Academic Qualification of Respondents

Academic Qualification	Frequency	Percent
Diploma Certificate	17	25.0
HND	10	14.7
Bachelor degree	28	41.2
Master's degree	13	19.1
Total	68	100.0

Source: Field Data, 2013

As shown in Table 1, 19.1% of the respondents had attained master degrees while most of the respondents (41.2%) had attained first degree certificates (Bachelor degree). Twenty five percent (25%) of the respondents had also attained diploma certificates, whilst 14.7% of the respondents had attained High National Diploma certificates (HND). The effect of academic qualification to this study is that, the respondents were highly educated and therefore could understand the questions in the questionnaires. This made it easy because all of them knew what organisational culture was all about. The answers provided show that the respondents understood what the research intended to find. As all

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the respondents were having academic qualifications, the effects on productivity of staff was that top managers would have less supervision and this would lead to higher productivity of the individual and the organisation. This finding confirms Ashraf and Kadir (2010) assertion that when workers understand organisational culture as they are highly educated, it will help the organisation to achieve its core values.

Length of Service

As revealed in the Table 2, 58.8% of the respondents forming the majority group of employees indicated that they had been with Ghana Revenue Authority (GRA) for 1 to 5 years, the second major group (26.5%) of the respondents indicated that they had been with GRA for 6 to 10 years. The third group of employees (14.7%) indicated that they had been with the GRA for 11years and above. The implication of the length of service to the study is that, when employees are retained for a long period they become more accustomed to the assimilation of cultural variables. It could also be said that the effect of longer stay of people within an organisation helps them to utilise the variables of the organisation for better productivity of the organisation.

Table 2: Length of Service

No. Of Years	Frequency	Percent
1-5 years	40	58.8
6-10 years	18	26.5
11 years and above	10	14.7
Total	68	100.0

Source: Field Data, 2013

Organisational Supportiveness

This section of the data analysis sought to find out the organisational supportiveness of GRA at Okaishie office of the Ghana Revenue Authority from the senior and junior staff perspective to determine how organisational culture has influenced their work as employees.

With statement that workers were treated fairly in the organization, majority (54.4%) agreed that workers were treated fairly when staff needs to be supported. Another statement on executing duties, 57.5% of the respondents agreed that staff were supported or motivated in executing their duties due to strong culture practices that exist in the organisation. To the statement that co-workers were supported for training or conferences in the organisation, majority of the respondents (57.5%) were in agreement with the statement.

The significance of this finding to the study is that organisational supportiveness brought about relationship between organizational cultures and organisational performance as majority had indicated. This implies that employees are well vested in the organisational culture.

It is clear from Table 3 that this research supports Grey's (2005) and Parker (2000) view that an organisational supportiveness will result in increased performance. Table 3 gives strong support to the performance/culture matrix as indicated in Table 3, which was used as the basis of this research.

Table 3: Organizational Supportiveness

Organizational supportiveness	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
People are treated fairly in my organization	8(11.8%)	37(54.4%)	13(19.1%)	5(7.4%)	5(7.4%)
Superior supports me in executing my duties	18(23.4%)	34(57.5%)	16(19.1%)	-	-
Co-workers support me in my organization	11(16.2%)	39(57.4%)	11(16.2%)	7(10.3%)	-

Source: Field Data, 2013

Emphasis on Rewards

From Table 4, it was revealed that 47.1% of the respondents agreed that reward was consistent with individual performance. However, 35.3% of the respondents were neutral to the statement. These responses mean that they either agreed or disagreed as 17.6% of the respondents totally disagreed with the statement. Meaning that reward at ODTRD was not consistent with individual performance. Regarding equity distribution of rewards, 60.3% of the respondents agreed to the statement that rewards are equally distributed based on each and everyone's salary scale, 24.5% were neutral. The neutrality of responses in this regard means that these respondents do not understand what equity in

the distribution of rewards. The remaining 13.2% of the respondents disagreed with the statement, meaning that there was no emphasis on reward or equity in distribution of rewards to them. For fairly compensated work done, it was revealed that 58.8% of the respondents were in agreement of the statement. To their understanding, employees are fairly compensated for work done individually. Twenty-four percent (24%) were neutral in their responses to the statement. This means that these group of respondents either understand the reward system of ODTRD or were afraid to answer or do not understand the reward system ODRTD. The remaining 16.2% of the respondents disagreed with the statement. This statement means that employees were not fairly compensated for work done. See Table 4.

Table 4: Emphasis on Rewards

Emphasis of Rewards	Agree	Neutral	Disagree
Reward is consistent with individual performance	32(47.1%)	24(35.3%)	12(17.6%)
In my organisation there is equity in the distribution of rewards	41(60.3%)	18(24.5%)	9(13.2%)
Employees are fairly compensated for work done	40(58.8%)	16(24.0%)	11 (16.2%)

Source: Field Data, 2013

Performance Oriented Culture

To determine how performanceoriented culture had helped to emphasise on goal

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accomplishment of staff of ODRTD, four statements were posed to the respondents. Responses received are depicted in Table 5.

Table 5: Performance Oriented Culture

Performance Oriented Culture	Agree	Neutral	Disagree
The glue that holds my organization together is the emphasis on goal accomplishment	36(53%)	16(23.5%)	16(23.5%)
My organization has a performance oriented culture	40(58.8%)	17(25%)	11(16.2%)
In my organization, there is a well-defined criterion for evaluating performance	44(64.7%)	13(19.1%)	11(16.2%)
Performance evaluating is done in an objective manner in my organization	37(54.4%)	18(26.5%)	13(19.1%)

Source: Field Data, 2013

The results in Table 5 show that majority of respondents (53%) agreed to the statement that organization had a performance oriented culture, 23.5% were neutral whilst 23.5% disagreed with the statement. On the statement that there was a well-defined criterion in evaluating performance in the organisation, it was affirmed by the majority (58.8%) that a well-defined criterion helped in evaluating performance in the organisation as against 25% of the respondents who were neutral in their responses whilst 16.2% disagreed with the majority. For criterion in evaluating performance, 64.7% of the respondents agreed, 19.1% were neutral and 16.2% disagreed. Again, to the statement that performance evaluation was done in an objective manner in the organisation, it was

found that 54.4% of the respondents agreed that performance evaluation was done in an objective manner so that the objectives of the organisation could be achieved.

As revealed from the findings, it could be deduced that in the study area there was a performance oriented culture. Responses received showed that ODTRD as an organisation responsible for collection of government tax have performance oriented in place to motivate staff to work diligently. To this, Lee & Yu (2004) attests that performance oriented is based on the strength in which cultural values are held among employees as a predictor of the organisational performance in whichODTRD is doing in tax collection exercises.

Innovation

This section sought to find out whether there were innovation of services and products at GRA. Three statements were used to access these innovations at GRA.

Concerning innovation, the results in Table 6 show that majority of the respondents (48.5%) agreed that the organisation encouraged innovations, 33.8% of the respondents were neutral in their responses whilst 17.7% of the respondents disagreed with the majority that the organisation encouraged innovation by the staff. These findings mean that ODRTD has introduced new ways of doing business with their clients. The elements of these elements of innovations were the introduction of a computerised system of payment of tax and application of Information Communication Technology (ICT) into service delivery of the ODRTD.

In agreement to the second statement, 48.5% of the respondents agreed that the organisation allowed different parts of the organization to cooperate and create changes

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as against 29.4% of the respondents who were neutral in their responses but 22.1% of the respondents also disagreed to the majority responses. To the third statement, 53% of the respondents agreed that the organisation was continually adopting new ways of improving work in the organisation. Other respondents, 29.9% were neutral whilst 19.1% disagreed with the majority. These responses depicted in table 6.

Table 6: Innovation

Innovation	Agree	Neutral	Disagree
The organization encourages innovation	33(48.5%)	23(33.8%)	12(17.7%)
Different parts of the organization often cooperate to create change	33(48.5%)	20(29.4%)	15(22.1%)
New and improved ways of doing work are continually adopted	36(53%)	19(27.9%)	13(19.1%)

Source: Field Data, 2013

Communication

This section of the study sought to find out whether communication channels were clear to every employee of GRA. Bateman and Snell (1999) described communication as a process by which information is exchanged and understood by two or more people, usually with the intent of motivating or influencing behaviour. It was therefore believed that if ODTRD had a culture where communication channels were clear and known to every employee, it would help in raising employee and organisational performance as that would encourage peace and smooth co-existence among employees.

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Table 7: Communication

Communication	Strongly Agree	Agree	Neutral	Disagree
Channels of communication are clear	11(16.2%)	33(48.5%)	17(25%)	7(10.3%)
Information is widely shared so that everyone can get the information he or she needs when it's needed	9(13.2%)	32(47.1%)	19(27.9%)	8(11.8%)
There is a proper channel for grievance handling in my organization	11(16.2%)	31(45.6%)	17(25%)	9(13.2%)
Problem solving is done collectively in my organization	14(20.6%)	26(38.2%)	19(28.9%)	9(13.2%)

Source: Field Data, 2013

To agree or disagree with the statement that communication channels were clear to every staff of GRA, majority of the respondents 48.5% pointed out that there was a clear communication channel in the organisation. As to whether information was clear to majority of staff (47.1%) of the respondents agreed that information was widely shared to everyone in the organisation who needed to communicate with others. This means that some of the staff of ODRTD fined these communication channels as a media to interact with each other or with the management if there were any issues of grievances to be

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addressed. Similarly, 45.6% of the respondents agreed that there was a proper channel for grievance handling in the organization.

Finally, the study wanted to know if these channels could be used to solve problems collectively. To this, 38.2% agreed that proper channels were used to solve problems collectively in the organisation. From the majority point of view, it could be concluded that the organisation communication channels were effectively used for solving problems anytime they arise.

Job Satisfaction

In order to find out whether there is job satisfaction among the staff of ODRTD, twenty-three (23) statements were posed to the respondents to indicate their level of agreement. From the first and last statement as depicted in Table 8 majority of the respondents had agreed to the statement concerning job satisfaction except few who strongly disagreed with the majority. It can be inferred from the majority point of view that both junior and senior staff of ODRTD are satisfied with their jobs. These findings agreed with Daft (2000) findings that 'when workers are satisfied with their job prescription and perceive that their values are realised within the organisation, they exhibit a positive attitude towards their job" and consequently have greater organisational commitment hence productivity.

Table 8: Job Satisfaction

Job Satisfaction	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
I work in an environment where there is cooperation	7(10.3%)	37(54.4%)	14(20.6%)	10(14.7%)	-
My supervisor cares about my personal needs	7(10.3%)	35(51.5%)	17(25%)	9(13.2%)	-
Problems in the workplace are addressed quickly and adequately	10(14.7%)	27(39.7%)	19(27.9%)	7(10.3%)	5(7.4%)
Job performance evaluations done by my supervisor are based on clear performance standards	12(17.6%)	22(32.4%)	19(27.9%)	15(22.1%)	-
There is open communication throughout the workplace	10(14.7%)	24(35.3%)	19(27.9%)	10(14.7%)	5(7.4%)
I have a clear well written job description	10(14.7%)	32(47.1%)	17(25%)	9(13.2%)	-
The organization's mission is realistic and attainable	7(10.3%)	35(51.5%)	12(17.6%)	8 (11.8%)	6(8.8%)
My fellow employees know how to get the job done	13(19.1%)	30(44.1%)	16(23.5%)	9(13.2%)	-
I am responsible for planning my work activities	9(13.2%)	38(55.9%)	14(20.6%)	7(10.3%)	-
I feel motivated at work	8(11.8%)	31(45.6%)	17(25%)	7(10.3%)	5(7.4%)
I work in a team environment	14(20.6%)	30(44.1%)	16(23.5%)	8(11.8%)	-
I feel stressed at work	6(8.8%)	28(41.2%)	6(8.8%)	7(10.3%)	-
I deal with a manageable workload	8(11.8%)	34(50%)	11(16.2%)	15(22.1%)	-

I use my professional skills (education, training) regularly	10(14.7%)	27(39.7%)	16(23.5%)	8(11.8%)	7(10.3%)
Work assignments are delegated fairly	10(14.7%)	26(38.2%)	12(17.6%)	14(20.6%)	6(8.8%)
I work in a safe and comfortable environment	9(13.2%)	34(50%)	11(14.8%)	9(13.2%)	5(7.4%)
Training for my position is helpful	12(17.6%)	35(51.5%)	14(20.6%)	7(10.3%)	-
I have the opportunity to do a variety of tasks	9(13.2%)	22(32.4%)	24(35.3%)	8(11.8%)	5(7.4%)
Pay	8(11.8%)	34(50%)	14(20.6%)	6(8.8%)	6(8.8%)
I feel comfortable talking to senior management about problem with supervisor	7(10.3%)	30(44.1%)	19(27.9%)	7(10.3%)	5(7.4%)
Company policies	8(11.8%)	36(52.9%)	16(23.5%)	8(11.8%)	-
Job Content	7(10.3%)	29(42.6%)	16(23.5%)	10(14.7%)	6(8.8%)

Source: Field Data, 2013

Types of Organisational Culture at ODTRD

This objective of the study sought to find out the types of organisational culture that the top management are using to maintain the organisational values and which of this type is most dominating and how organisational culture is affecting performance as an agency responsible for collecting tax.

Checking the types of organisational culture used by the top management of ODTRD came out from junior and senior staff perspective as strong culture, dominant culture, sub-culture and counter culture. Out of this, 58.8% of respondents indicate strong culture as the most used by the top management of ODTRD followed by dominant culture with 23.5% responses. The third type of organisational culture indicated by

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11.8%of the respondents was sub-culture whilst the fourth was counter culture. The results indicate that, there are different types of organisational culturesdominating in the organisation (See Figure 3).
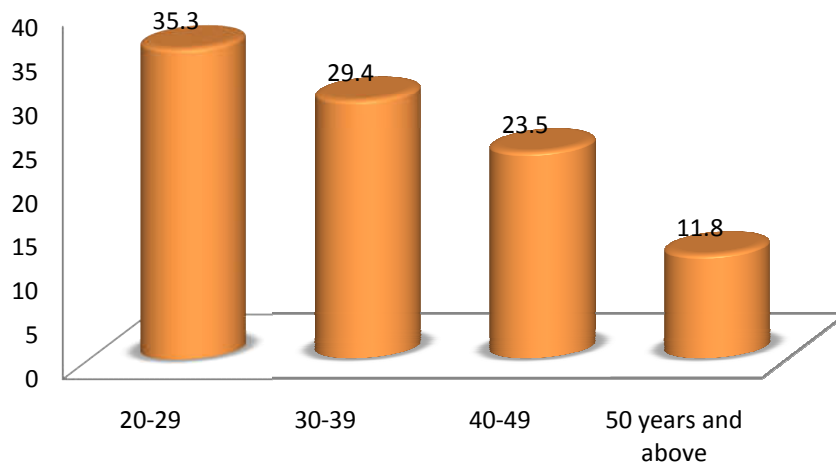

Figure 3 Types of Organisational Culture at ODTRD
Source: Field Data, 2013

Dominant Organisational Culture(s) at ODTRD

Finding out which types of organisational culture dominated among the departments of ODTRD 64.7% indicated that strong culture was the most dominating type of organisational culture. Dominant culture occupied the second position at ODRTD as 16.2% of the respondents had indicated. The third type of organisational culture dominating was sub-culture with 14.7 responses. Counter culture type was the least common culture dominating among the departments of ODTRD. The results show that although there are different types of organisational culture, strong culture was found to be dominating at ODTRD. The implication of this finding is that strong culture brings about factors that might affect adopting a specific organisational culture type, such as size of the organisation and its speciality (Refer to Figure 4).
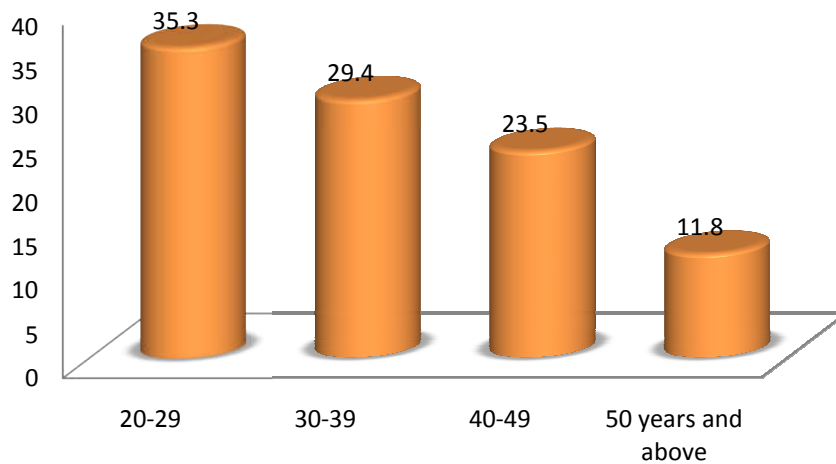
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Figure 4 Dominant organisational culture(s) at ODTRD

Source: Field Data, 2013

How organisational culture has affected the staff of ODTRD

This objective of the study sought to find out how the dominant culture of the organisation has affected them as staff of ODTRD by allowing them to express their views. Views gathered from junior and senior staff of the ODTRD were that, the strong organisational culture has affected them in various ways such as:

- Enhanced with mutual trust and cooperation among the staff.

- Their disagreements are efficiently handled by the decision-making processes.

- There is also an informal control mechanism.

- Facilitation of open communication.

- A strong sense of identification.

- A shared understanding.

- Assisting employees in making sense of their behaviours by providing

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justification for behaviours.

Suggestion for improvement of the organisational culture in the study area

Finally, respondents were asked to suggest what can be done for the improvement of the organisational culture of ODTRD. Respondents especially the senior staff stated that the concept of company culture could not be undermined as this is the space employees are given to work with. There is the need for the top management to take out the barriers, insert fun, and improve communication lines and showing transparency to every employee is a healthy working environment that fosters productivity and efficiency.

Respondents further suggested that as organizational culture consists of shared beliefs and values that are established by the organization's leaders and then communicated and reinforced through various methods, ultimately shaping employee perceptions, behaviours and understanding, needs to be reinforced. These suggestions as stated by the respondents imply that ODRTD needs to reinforce her organisational culture for better and effective work performance.

Data from Interviews with Management

This part of the analyses gathered data through interviews. In order to gain an in-depth understanding and to confirm or disprove the views espoused by junior and senior staff of Ghana Revenue Authority of the Okaishie Office, Accra (GRAOOA), the researcher interviewed fourteen (14) management staff of (GRAOOA) from these

sections: Auditdepartment, Compliance, Enforcement and Debt Management (CEDM), Taxpayer Services (TPS), Administration and Accounts department.

The Audit Head when asked what they do to enhance organisational supportiveness, he said "employees were treated fairly and supported in executing their duties in the organisation. Staff were also encouraged and rewarded for being fair, altruistic, generous, friendly and caring towards others". The head of CEDM also stated "that staff members are encouraged to give the best in order to educate taxpayers to freely arrange their financial affairs in ways to take advantage of tax benefits.

Other Views from Taxpayer Services (TPS),opines that organisational supportiveness plays a major role in the success of the organisation since it led to higher job satisfaction.

The Head of Administration and Accounts stated that when there is "organisational supportiveness, it brings about care for employees' career goals, give credit for work well done, and help employees develop job-relevant skills and competencies". These findings agreed with junior and senior staff accession in Table 3 and its implication is that when employees are supported they give of their best for the betterment of the organisation.

In determining the role rewards played by organisational culture among the staff of ODTRD, Administration and Accounting department point of view as in line with the junior and senior staff responses stated that "rewards are consistent with individual work performance in the organisation as there was equity in the distribution of rewards to the employees who deserved it for work done". Taxpayer Service head mentioned that when an employee is rewarded based on job performance others are encouraged to work hard in order to be recognised as such". This implies that ODTRD staff members were inspired

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to better their performance based on rewards and implicit values rather than bureaucratic control systems. The reward systems at ODRTD were pay and fringe benefits. Linking this result to the study, the researcher can say that ODRTD is using these reward systems to serve as strategic purposes of attracting and motivating employees to do their best for the improvement of the organisation as espoused in Table 4.

On the issue of performance (based on organisational culture), the heads of the Units were of the following views; the head of Audit remarked, that all employees are assessed annually to determine their performance during the year and based on this assessment employees are promoted when they are due for promotion to encourage them to take on more responsibilities in the organisation and also to project the organisational values and beliefs. Similarly, the head of Administration and Accounts stated that employees' performances are recognised with salary increment. To these findings Cascio (2006) and Richardo (2001) pointed out that performance oriented culture measures the transactional efficiency and effectiveness of the staff performance towards organizational goals.

The researcher interviewed management to find out the role being played by innovation in the organisation. Individually, the head of the Audit remarked that "they put in place an auditing software and also asked individual staff to be trained on how to keep proper records of event and how to use the software to enhance service delivery. The head of Compliance also stated that "the organisation encourages innovation from different parts of the organisation to create change and improve ways of working". The head of Administration and Accounts was of the view that "innovations in organisations nowadays are motivated by information technology innovations as work can be done

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from anywhere provided there is network". To this finding, Dasanayaka and Mahakalanda (2008), posits that innovation is based on knowledge. Therefore, organisations need to continually expand their knowledge base by encouraging workers to learn new working methods

In order to find out if there are proper and clear channels of communication as well as proper channels for grievance handling, views from Administration and Accounts were that ODTRD had clearer channels of communication through which information is shared. It was also established that ODTRD had channels for addressing employees' grievances and problems. This finding agrees with the study of Shahzad, Luqman, Khan and Shabbir (2012) that well-structured communication channels helps an organisation to develop factors that lead to effectiveness of the organisational culture. Shahzad et al, (2012) further stated that a clear communicationchannel help organisations to share information properly, address grievances and use mechanisms to solve problems of the organisation strategically and this adds value to the organisation.

Concerning job satisfaction, the head of Audit department stated that"job satisfaction is based on intrinsic elements, such as feelings of purpose of work, and extrinsic elements such as compensation".

The head of CEDM said that job satisfaction depends on how well a job provides fulfilment of needs or wants, or how well it serves as a source or means of enjoyment. The head of Administration and Accounts also added that employee's overall satisfaction with his job is the result of a combination of factors such as financial compensation, leave with pay, and transportation among others. The head further added that job satisfaction

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depends on management's role in enhancing employees' job satisfaction by making sure that work environment is positive, morale is high and employees have the resources they need to accomplish the tasks they have been assigned and these are available at ODTRD. This agrees with responses in Table 8, that employees are working in an environment where there is cooperation among the staff. This also confirms the finding of Kim, Leong and Lee (2005) that job satisfaction is a feeling or a general attitude of employees in relation with their jobs and the job components such as the working environment, working conditions, equitable rewards and communication with their colleagues.

Concerning the types of organisational culture being used in the organisation of ODRTD, all the heads from various departments mentioned the four types of organisational culture espoused in figure 3. The head of Audit added that organisations with these cultures create clear and coherent values and expect that members agree with and care intensely about these values, even if core values emphasize dissent and creativity. According to the head of CEDM, these types of organisational cultures increase members' understanding of the organisational objectives and commitments. He further added that organisations with strong cultures increase the chances that members can execute stated objectives and, as a collective, increase organisational performance.

The head of Administration and Accounts said strong culture improves the bottom-line performance of the organisation as it helps the organisation to attain its strategic advantages through a well-structured culture. The head further added that these four types of organisational culture in the organisation are helping the management to execute their duties especially when applying strong culture which is being practiced

more than the rest. These findings agree with what has been espoused in figure 3 by junior and senior staff.

From the Taxpayer Services (TPS) unit, the head was of the view that organisational culture is an aggregate, which influence on a more personal level of an individual's work motivation as well as job satisfaction. Further explanation made by the Taxpayer Services (TPS) was that where there is a strong culture, it plays a crucial role in the framework of the organisation because it constitutes the key element of the organisation. Again, the head said "ODRTD has a strong organisational culture which has been identified as an important aspect of how the organisation functions.

Concerning the types of dominant organisational culture present at ODRTD, it was found from the various heads that "strong culture is the dominant culture of ODRTD". These findings confirmed assertion made by junior and senior staff in figure 4 above.

Finally, the interviewees were asked to suggest possible ways of improving the organisational culture in place. The head of Audit suggested that,there is the need to guide againstweak organisational culture which can arise when the core values of the organisation are not clearly defined, communicated or widely accepted by those working for the organisation. It was also suggested by the head of CEDM that, there is little alignment between the way things are done and the espoused values and this can lead to inconsistent behaviour of people in the organisation.

The head of Administration and Accounts suggested that although ODRTD has a strong culture, it must be managed by gathering feedback from employees to see how

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aligned they are with the current or desired culture. More so, ODRTD should define the desired cultural attributes and then measure them through an employee survey.

The head of TPS suggested that everyone in the organisation must see a clear connection between the distinctive values of the culture and how it makes a substantial difference for customers. Again, the head suggested that there is the need to foster alignment of personal enhancement and organisation improvement.

It can be deduced from the above that successful organisational cultures have one thing in common – there is a clear understanding of how the distinctive nature of the organisation makes a substantial difference for customers. Strong cultures are admired by customers, as well as employees. A key benefit of the strong culture is that there is less need for detailed policies and procedures because the "way things are done around ODRTD" is well understood and accepted.

CHAPTER FIVE

SUMMARY OF MAJOR FINDINGS, CONCLUSION AND RECOMMENDATIONS

Introduction

This chapter presents the summary of findings and conclusions of the study based on the objectives of the study. The chapter also makes recommendations based on the findings of the study.

Summary of Findings

The aim of the study was to explore the organisational culture of the Ghana Revenue Authority using the Okaishie Office, to find out the dominant organisational cultural types using an organisational framework, and department as a unit of analysis. Results indicate a strong organisational culture directing the shared values, assumptions and interpretations in most departments.

These results were expected, given the special nature of the work of the organisation. To ascertain these findings, Davoren (2016) mentioned in the literature that a strong culture brings about like-minded employees that hold similar beliefs and ethical values. And also, strong cultures ease communication among employees who know what is expected of them, how management assesses their performance and what forms of rewards are available.

In addition, irrespective of academic qualification and rank, staff of the ODTRD, are guided and controlled by the same strong culture. Robbins (1998) stated that a strong

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culture is the one that is internally consistent, widely shared, and makes it clear what is expected of each employee and how they wish to behave.

Furthermore, as Okaishie is a Domestic Tax Revenue Division, it cannot be described as a creative, adaptable and flexible one therefore, counter culture is not a common organisational culture type in the departments. On the other hand, the study found strong culture types being associated with most developmental indicators. The selected developmental indicators seem to be supported by the three culture types (strong, dominant and sub-culture). To achieve these indicators, one needs teamwork, participation, cohesiveness, loyalty, interpersonal relationships and commitment, creativity, adaptability, flexibility and working toward innovation, and at the same time, goal achievement and goal orientation are needed in the same context.This findings support Schein's (1992) study that stated that rules, regulation and uniformity, which are the main features of strong culture type may hinder development as it may be dysfunctional for contemporary business organisations that need to be change-oriented.

Furthermore, as Okaishie Domestic Tax Revenue Division has a strong culture, there is supportiveness among the workers. Emphases on rewards are also maintained so that workers who deserve to be rewarded are rewarded based on their performance. As such workers or employees are encouraged to be innovative for the development of the organisation. The study also shows that communication channels are put in place to address grievances and also share information.

From the findings, it can be said that departments that adopt strong culture types are more likely to describe their environments as facilitators or at least neutral with

regard to performance. These results may be interesting to top management who are in charge of implementation of organisational culture. To these findings, Cascio (2006) stated that organisational culture provides a framework with respect to the behaviour of employees in their workplace depending on the type of culture that is created in the organisation, as it can have positive or negative effect on employee performance.

Conclusions

From the findings of the study it can be concluded that organisational culture helps in internalizing joint relationship that leads to manage effective organisational processes. The productivity and culture of organisations help in improving performance. The positive association between culture and performance helps in improving results of the organisation. The norms and values of organisations are based on types of culture that influence on work force management. The study also concluded that strong culture enables effective and efficient management of work force. The nature and power of organisational culture influences organisational sustainability and effectiveness.

Finally, ODTRD might be benefiting from the existing types of organisational culture but there is the need for improvement whereas other types of organisational cultures might be conducive to maximising employee job satisfaction and productivity.

Recommendations

Based on the findings of the study, the following recommendations are made to the top management of ODTRD. It is recommended that top management of ODRTD should help maintain and improve the existing organisational culture. It is also recommended that ODRTD should foster effective communication in such a way that suggestions from the employees' especially junior and senior staff should be part of decision-making.

ODRTD should celebrate victories by recognizing the efforts of employees as well as rotating assignments and schedules to eliminate monotony.

As revealed in the study, it is recommended that employees should be supported to achieve their goals in order to enhance the strong organisational culture in existence. In addition, the top management should get to know employees a little more at an intimate level and encourage them in their dreams by giving them support, advice and sharing experiences with them can significantly increase employee loyalty and productivity.

As suggested by the respondents, it is recommended that top management be transparent in their work because transparency eliminates the need to question the intention of leaders in the organisation, thus building trust and loyalty.

Suggestions for Further Research

It is recommended that a study be conducted over time applying CVF model in different types of service organisations to figure out the dominant organisational culture, and to discover the type or types of organisational cultures that would enhance directly or indirectly the service quality of ODRTD.

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APPENDIX A

ORGANISATIONAL CAPACITY IMPROVEMENT CONSULTANTS-UK /UNIVERSITY OF CAPE COAST-GHANA

QUESTIONNAIRE TO ASSESS ORGANISATIONAL CULTURE OF THE GHANA REVENUE AUTHORITY: A STUDY OF THE OKAISHIE OFFICE, ACCRA.

This research is a requirement of the University of Cape Coast for the award of a Master of Arts Degree in Organisation Development. This is purposely for academic work hence your confidentiality is much assured.

SECTION A

(Please tick with [X] where applicable)

1. Sex: i) Male   [ ]   ii) Female [ ]

2. Age: i) 20-29 [ ]   ii) 30-39 [ ]   iii) 40-49 [ ] iv) 50 and above [ ]

3. Highest level academic qualification:

i) Diploma [ ]   ii) Bachelor's Degree [iii) Master's Degree [ ] iv) PhD. [ ]

Other please indicate: …………………………………………………………

4. How long have you worked here?

 i) 1-5 years [ ]   ii) 6-10 years   [ ] iii) 11 years and above [ ]

Please indicate the degree of your agreement or disagreement with the following statements by choosing the best option from the following scale:1 = Strongly Agree, 2 = Agree, 3 = Neither Agree nor Disagree, 4 = Disagree, 5 = Strongly Disagree

No	Issue /question	1(Strongly Agree)	2(Agree)	3(Neutral)	4(Disagre)	5(Strongly Disagree.)
	Section B: Organizational supportiveness					
1	People are treated fairly in my organization					
2	Superior supports me in executing my duties					
3	Co-worker supports me in my organization					
	Section C. Emphasis of Rewards					
4	Reward is consistent with individual performance					
5	In my organization there is equity in the distribution of rewards					
6	I feel fairly compensated for my work					
	Section D. Performance Oriented					
7	The glue that holds my organization together is the emphasis on goal accomplishment.					
8	My organization has a performance oriented culture					
9	In my organization there is a well defined criterion in evaluating performance in my organization.					
10	Performance evaluating is done in an objective manner in my organization.					
	Section E. Innovation					
11	The organization encourages and innovation					
12	Different parts of the organization often cooperate to create change					
13	New and improved ways to do work are continually adopted					
	Section F. Communication					
14	Channels of communication are clear					
15	Information is widely shared so that everyone can get the information he or she needs when it's needed					
16	There is a proper channel for grievance handling in my organization					
17	Problem solving is done collectively in my organization					

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	Section G. Job Satisfaction					
18	I work in an environment where there is cooperation and respect					
19	My supervisor cares about my personal needs.					
20	Problems in the workplace are addressed quickly and adequately.					
21	Job performance evaluations done by my supervisor are based on clear performance standards					
22	There is open communication throughout the workplace					
23	I have a clear well written job description					
24	The organization's mission and is realistic and attainable					
25	My fellow employees know how to get the job done					
26	I am responsible for planning my work activities					
27	I feel motivated at work					
28	I work in a team environment					
29	I feel stressed at work					
30	I deal with a manageable workload					
31	I use my professional skills (education, training) regularly					
32	Work assignments are delegated fairly					
33	I work in a safe and comfortable environment					
34	Training for my position is helpful					
35	I have the opportunity to do a variety of takes					
36	I feel comfortable talking to senior management about:					
A	Pay					
B	Problem with supervisor					
C	Company policies					
D	Job Content					

TYPES OF ORGANISATIONAL CULTURE

37. Which type of organisational culture exit in Okaishie office of GRA?

     a. Strong culture   [ ]

     b. Dominant culture   [ ]

     c. Sub-culture   [ ]

     d. Counter culture   [ ]

e. Other specify………………………………………………….…..

38. Among the types of the organisational culture which one dominating in the ODTRD?

a. Strong culture [ ]

b. Dominant culture [ ]

c. Sub-culture [ ]

d. Counter culture [ ]

e. Other specify…………………………………………………….

HOW ORGANISATIONAL CULTURE OF ODTRD HAS AFFECTED STAFF

39. How does the existing organisational culture of ODTRD affect you as employees?

a. It reinforces the culture of the organisation among the employees [ ]

b. it help the workers to work together to accomplish goals of the organisation [ ]

c. it help us to form a unique character of an organization and provides the context for action in it and by it [ ]

d. It helps workers to coordinates work smoothly [ ]

e. It encourages employees to know what he/she need to do [ ]

f. it helps workers to fostered motivation, commitment, identity, solidarity, and sameness, which, in turn, facilitated internal integration and coordination [ ]

g. other specify…………………………………………………………..

Recommendations for the improvement of the organisational culture in the study area

What recommendations will you suggest for the betterment of organisational culture in existence in the ODTRD?..
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APPENDIX B

ORGANISATIONAL CAPACITY IMPROVEMENT CONSULTANTS-UK /UNIVERSITY OF CAPE COAST-GHANA

INTERVIEW GUIDE TO ASSESS ORGANISATIONAL CULTURE OF THE GHANA REVENUE AUTHORITY: A STUDY OF THE OKAISHIE OFFICE, ACCRA.

This research is a requirement of the University of Cape Coast for the award of a Master of Arts Degree in Organisation Development. This is purposely for academic work hence your confidentiality is much assured.

SECTION A

1. Sex: i) Male   [ ]   ii) Female [ ]

2. Age: i) 20-29 [ ]   ii) 30-39 [ ]   iii) 40-49 [ ] iv) 50 and above [ ]

3. Highest level academic qualification:

i) Diploma [ ]   ii) Bachelor's Degree [iii) Master's Degree [ ] iv) PhD. [ ]

Other please indicate: ……………………………………………………………

4. How long have you worked here?

Please indicate the degree of your agreement or disagreement with the following statements by choosing the best option from the following scale:1 = Strongly Agree, 2 = Agree, 3 = Neither Agree nor Disagree, 4 = Disagree, 5 = Strongly Disagree

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No	Issue /question	1(Strongly Agree)	2(Agree)	3(Neutral)	4(Disagre)	5(Strongly Disagree.)
	Section B: Organizational supportiveness					
1	People are treated fairly in my organization					
2	Superior supports me in executing my duties					
3	Co-worker supports me in my organization					
	Section C. Emphasis of Rewards					
4	Reward is consistent with individual performance					
5	In my organization there is equity in the distribution of rewards					
6	I feel fairly compensated for my work					
	Section D. Performance Oriented					
7	The glue that holds my organization together is the emphasis on goal accomplishment.					
8	My organization has a performance oriented culture					
9	In my organization there is a well-defined criterion in evaluating performance in my organization.					
10	Performance evaluating is done in an objective manner in my organization.					
	Section E. Innovation					
11	The organization encourages and innovation					
12	Different parts of the organization often cooperate to create change					
13	New and improved ways to do work are continually adopted					
	Section F. Communication					
14	Channels of communication are clear					
15	Information is widely shared so that everyone can get the information he or she needs when it's needed					
16	There is a proper channel for grievance handling in my organization					
17	Problem solving is done collectively in my organization					

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		Section G. Job Satisfaction					
18	I work in an environment where there is cooperation and respect						
19	My supervisor cares about my personal needs.						
20	Problems in the workplace are addressed quickly and adequately.						
21	Job performance evaluations done by my supervisor are based on clear performance standards						
22	There is open communication throughout the workplace						
23	I have a clear well written job description						
24	The organization's mission and is realistic and attainable						
25	My fellow employees know how to get the job done						
26	I am responsible for planning my work activities						
27	I feel motivated at work						
28	I work in a team environment						
29	I feel stressed at work						
30	I deal with a manageable workload						
31	I use my professional skills (education, training) regularly						
32	Work assignments are delegated fairly						
33	I work in a safe and comfortable environment						
34	Training for my position is helpful						
35	I have the opportunity to do a variety of takes						
36	I feel comfortable talking to senior management about:						
A	Pay						
B	Problem with supervisor						
C	Company policies						
D	Job Content						

TYPES OF ORGANISATIONAL CULTURE

37. Which type of organisational culture exit in Okaishie office of GRA?

38. Among the types of the organisational culture which one dominating in the ODTRD?

HOW ORGANISATIONAL CULTURE OF ODTRD HAS AFFECTED STAFF

39. How does the existing organisational culture of ODTRD affect you as employees?

Recommendations for the improvement of the organisational culture in the study area

What recommendations will you suggest for the betterment of organisational culture in existence in the ODTRD?...
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