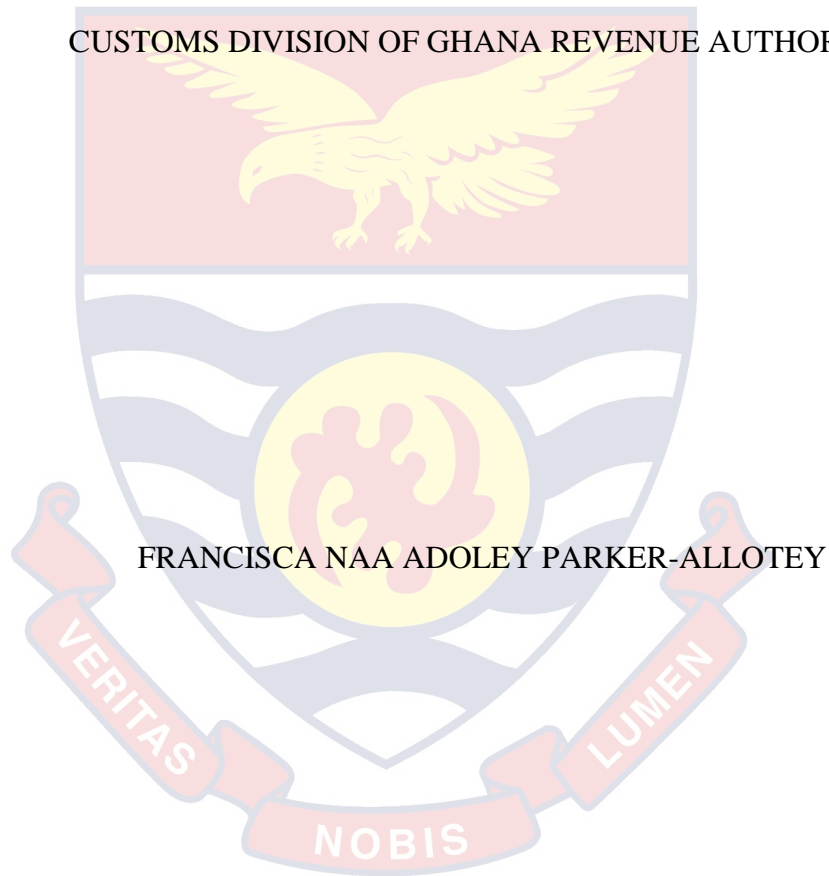


UNIVERSITY OF CAPE COAST

MOTIVATION AND JOB PERFORMANCE AMONG STAFF OF THE
CUSTOMS DIVISION OF GHANA REVENUE AUTHORITY

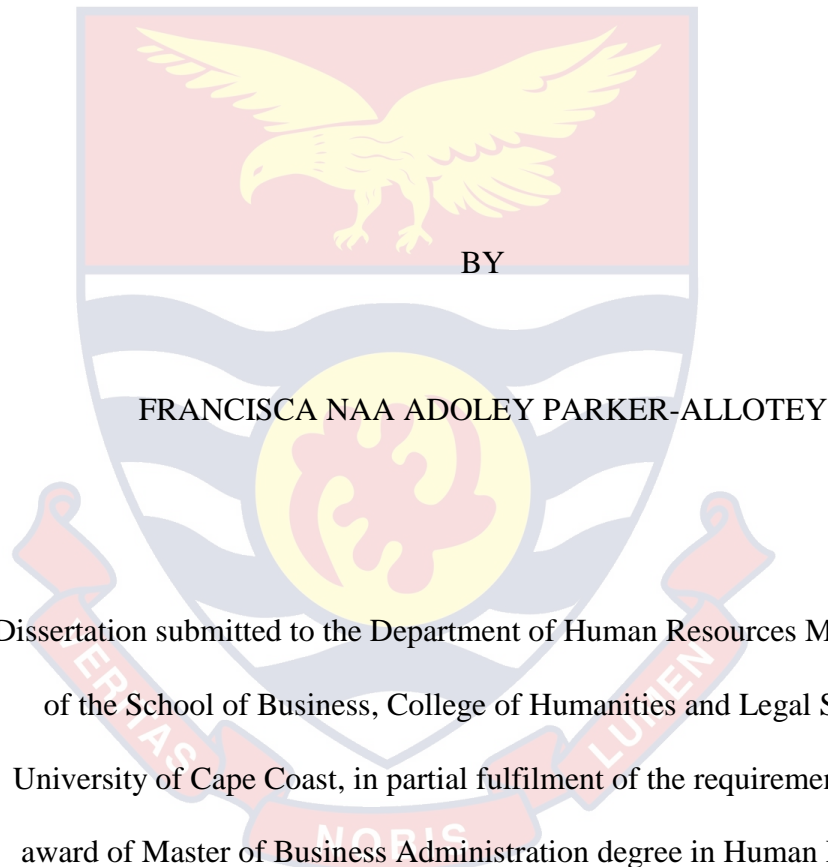


FRANCISCA NAA ADOLEY PARKER-ALLOTEY

2020

UNIVERSITY OF CAPE COAST

MOTIVATION AND JOB PERFORMANCE AMONG STAFF OF THE
CUSTOMS DIVISION OF GHANA REVENUE AUTHORITY



Dissertation submitted to the Department of Human Resources Management
of the School of Business, College of Humanities and Legal Studies,
University of Cape Coast, in partial fulfilment of the requirements for the
award of Master of Business Administration degree in Human Resource
Management

SEPTEMBER 2020

DECLARATION

Candidate's Declaration

I certify that this dissertation is the result of my own original research and that no part of it was submitted at this university or anywhere else for any other degree programme.

Candidate's Signature: Date:

Name: Francisca Naa Adoley Parker-Allotey

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation was supervised in accordance with the guidelines for dissertation supervision established by the University of Cape Coast.

Supervisor's Signature: Date:

Name: Dr. Felix K. Opoku

ABSTRACT

The main aim of the study was to investigate the effects of motivation on the employee performance of the Custom Division of the Ghana Revenue Authority. The specific objective of the study was to determine the level of knowledge of the motivation of the employee, to identify the main factors of the motivation packages, to assess the relationship between the motivation and the performance of the employee of the Customs Division of the Ghana Revenue Authority. The sample size for the study was 150 respondents. The descriptive survey was used for the study. The results of the correlation analysis showed that the promotion was positively related to employee performance with a Pearson correlation coefficient of $r = 0.465$ and was statistically significant at 5% significance level, since the p-value is less than 0.05. The survey found that the available motivational packages included promotion, job security, recognition and bonuses. The results also showed that job security was positively correlated with the worker with a Pearson correlation coefficient of $r = 0.549$ and that it was statistically significant at a significance level of 0.000 because the p value is less than 0.05. Thus, it was concluded that motivation has statistically significant positive effect on employee performance. Customs Division of the Ghana Revenue Authority must motivate its employees basis on individual performance and merit.

ACKNOWLEDGEMENTS

With great gratitude I thank my supervisor for his contributions and his support; Dr. Felix Kwame Opoku, whose endless support, intellectual advice and encouragement contributed to the successful completion of this thesis. I would also like to take this opportunity to thank all my colleagues for their encouragement in these difficult times and for their support.



DEDICATION

To my husband Mr. Marvin Gerald Agamah, my mother, Naa Kordey Clottey
and my father, Mr. Francis Parker-Allotey.

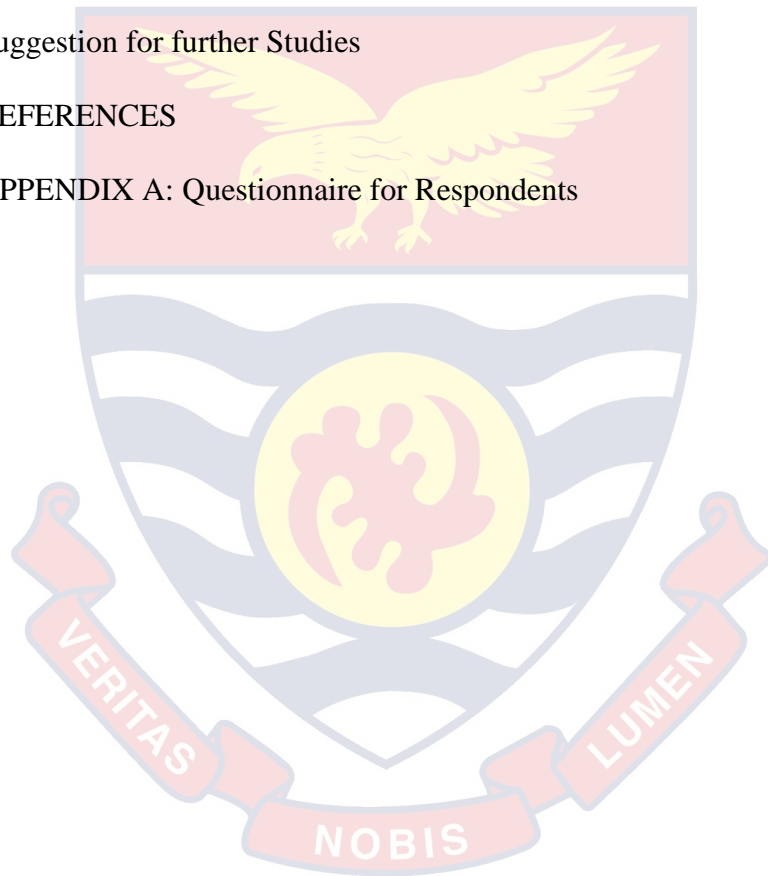


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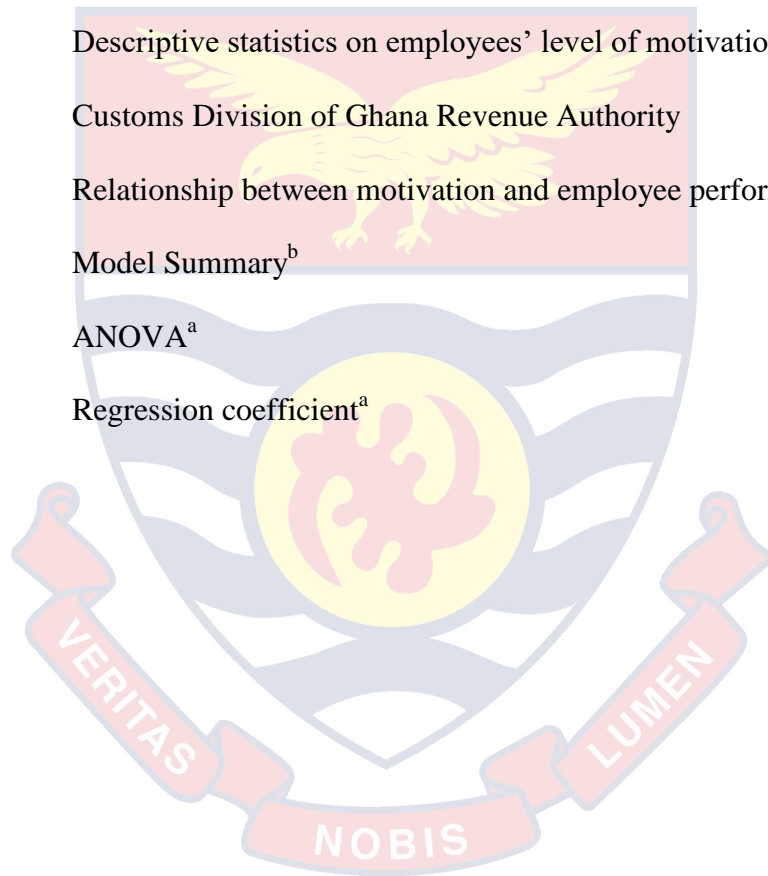
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CHAPTER ONE

INTRODUCTION

The motivation of employee is key to employee performance. Employee usually perform well when they are well motivated. The organisation should consider motivation as important if the organisation wants to achieve its goals. Motivation and its impact on performance has been debated upon over the past years. This study seeks to examine the effect of motivation on employee performance.

Background to the study

Employee efficiency can be a key factor in the success of most organizations, especially for-profit organizations. For example, it is suggested that organizations have the size of their employees (Chang & Lee, 2007). Hiring managers must ensure that human resources are successfully managed, attracted, recruited, recruited, created and maintained by an effective workforce that is well suited to the overall strategy of the organization to maintain a competitive advantage (Ramesh & Gokulakrishan, 2013). The Hollet-Haudebert et al. (2011) study showed that one of the variables in human resource management was to motivate employee to ensure optimal work from employees, including, among others, the intellectual and physical capabilities of employees, skills, training, experience, salary, career opportunities, organizational structure affects the functioning of the employees in the organisation.

Employees of the Ghana Revenue Authority complain of a lack of logistical problems, low motivation, lack of technology and medical facilities and low salary for employees (Awases, Bezuidenhout and Roos, 2013; Rajan,

2014; Letvak and Buck, 2008). Consensus appears to be necessary in Ghana, almost at the level of tax authorities (Vujicic, Addai & Bosomprah, 2009).

Asabir, Witter, Herbst & Dedzo (2013) argue that, there are series of challenges that affect that the performance of employee in Customs Division of the Ghana Revenue Authority. Furthermore, the World Bank's assessment of the Customs Division of the Ghana Revenue Authority in Ghana also highlighted that insufficient salary, lack of motivation is a problem affect employee performance (Darawad, Al-Hussami, Saleh, Mustafa & Odeh, 2015). Additionally, employees reported a 1.8 percent improvement in the last six months (Asamani, Amertil & Chebere, 2016; Vujicic, Addai & Bosomprah, 2009). As a result, different analysts have used different tools and methods to measure the performance of employees.

Extrinsic motivation are rewards such promotions, salary increases, and rewards from the boss really improve employee performance. While external motivation is crucial, excellent managers also work to help employees achieve external motivation, according to Ridiculous and Marcic (2010). In his opinion, rewards like cash and benefits, recognition, rarely motivate the most talented and innovative employees and they seek job satisfaction. The psychological benefits they get from working with technical challenges and problems that are intellectually stimulating, as well as the overall potential benefits of their work, empower more people (Daft & Marcic, 2010).

The employee performance is described as capable of fulfilling its mission or in accordance with the expectations of the organization (Blay, Duffield, Diers, O'Brien-Pallos & Aisbelt 2011). There are numerous empirical studies that examine the performance of employees around the

world (Asamani, Amertil & Chebere, 2015; Asabir, Witter, Herbst & Dedzo, 2013; Kambarami, Mbuya, Pelletier, Fundira, Tavengwa and Stoltzfus, 2016; Rahmati, Esmaily and Bahrami, 2017). Studies have have been conducted on employee motivation and shown that motivation has effect on employee performance in organisation (Letvak & Buck, 2008).

The above analysis makes employee performance one of the most important concepts in an organization, which must be found to strengthen and improve it. This requires employers to encourage employees to work harder, smarter, and smarter. This requirement applies to any manager in any organization where that manager is committed to working with others to achieve group goals that depend not only on the employee's ability to perform specific tasks, but also on will and dedication. of the employee to initiate, direct, reinforce or maintain constructive behavior (Mello, 2002; Guest, 1992). Good managers can improve this behavior by motivating employees.

Herzberg, Mausner, Snyderman, and Barbara (1959) identified two forms of motivation: intrinsic motivation and external motivation. Intrinsic motivation depends on personal factors that somehow force the individual to keep going. Armstrong (2006) has documented some of the following personal components: duty (feeling that work is important and having control over one's ability), independence (freedom of action), access and development of abilities and skills, curious and challenging work and opportunities progress. Intrinsic motivation is likely to have a deeper, longer and lasting effect, as it is inherent to the individual and not imposed on her (Visitor, 1992).

Statement of the Problem

When employees are given intrinsic and extrinsic motivation and are ready to assume their responsibilities, employees are more engaged and motivated (Kuwa & Dysvik, 2009). Studies have shown that motivation has a positive effect on organizational performance, and performance manifests itself in the form of customer satisfaction, profitability, productivity, and overall organizational success (Smith & Macko, 2014; Shahzadi, Javed, Pirzada, Nasreen & Khanam, 2014). The effect of employee motivation on employee performance shows that employee motivation and performance have a strong relationship. The authors indicated that there is a large impact on employee performance in terms of training and development, compensation, recognition and empowerment. In Pakistan, Singhvi, Dhage, and Sharma (2018) investigated various factors that influence motivation. The findings showed a positive relationship between employee motivation and performance. It is concluded that the relationship between remuneration and performance and employee motivation is significantly positive. This study concludes that there is a negative relationship with motivation in the perception of the effectiveness of employee training.

Although there have been several studies on the impact of motivation on employee performance (Silvera, 2013; Smith & Macko, 2014; Shahzadi, Javed, Pirzada, Nasreen & Khanam, 2014), none of these studies has been done to assess the effect of motivation on the performance of employees in the Customs Division of the Ghana Tax Authority. The research fills the gap by examining the effect of motivation on the performance of employees in the Customs Division of the Ghana Revenue Authority.

Objectives of the Study

The purpose of the study was to assess the motivation on employee performance of the customs division of Ghana revenue. The study specifically to examine:

1. Analyze the main motivational factors among employee of customs Division of of Ghana revenue authorities.
2. Investigate the relationship between motivation and employee performance
3. Investigate the effect of employee motivation and job performance at the customs division of Ghana Revenue authority

Research Questions

In addition, the following research questions were formulated for the study to attain the objectives as stated above:

1. What are the motivation packages for customs division of Ghana revenue authority?
2. What is the relationship between employee motivation and performance?
3. What is the effect of motivation on employees performanceof the customs division of Ghana revenue authority?

Significance of the Study

As for the impact of motivation on employee performance, the study will fill the academic gap. This increases the possibility of managing motivational structures to increase productivity and employee performance. Therefore, management will have a plan to organize motivations or programs to get the best results from the workforce.

Delimitation

The investigation was limited due to the limited amount of time required by the Ghanaian tax authorities' customs division in Accra to assess motivation and job performance.

Limitation

The limited time available, as mentioned above, made it very difficult to cover some of the other organizations in Accra. Due to their busy schedule, the respondents were not prepared to answer the questionnaire. The questionnaire was finally answered after a discussion. You cannot generalize the results of the study.

Organisation of the study

The study consists of five chapters. The opening chapter explains the background, purpose, purpose, questions, and limitations of the study. The literature review focused on the second chapter and the third chapter presents the research methods used to achieve the research result. The study design is presented, the population is considered, and the data collection method and analysis are examined. Findings and discussion are presented in chapter four. Finally, the summary, findings, conclusions and recommendations are presented in chapter five.

Chapter summary

In this part, the research context, the formulation of the research problem and the objectives for the research, both general and specific were presented. In addition, addressing research limitations and delimitations.

CHAPTER TWO

LITERATURE REVIEW

Introduction

In this chapter, we examined the theory of the study, key motivational factors among employees, the relationship between employee motivation and employee performance, the effect of employee motivation, and job performance in the customs department of Ghana's tax authorities, motivation by intrinsic and extrinsic motivation, empirical evaluation of employee performance and explored conceptual framework.

Theoretical Review

The study used Herzberg's two-factor theory, Stacey Adams theory of equality and goal setting theory to explain the motivation and results of the work.

Theories of Motivation

Many theories are presented to investigate the variables that contribute to the motivation of employees in an organization. These theories are important because they explain why employees are motivated; If applied correctly, they can generate motivated employees, which can increase the productivity of the organization (McCullagh, 2005). In the 20th century, various theories of motivation emerged, with an emphasis on individual motivation. The theories of psychologists are generally made up and popular. They are generally not specifically designed for the 'world of work' or even for employee compensation (Furnham 1997). Researchers and executives apply theories to motivate employees and lay the foundation for rewards. This can

lead to different interpretations and different views on how salary affects employee motivation.

According to Ramlall (2004), the inspiration comes from the Latin word *movere*, which means movement. Hypothetical early motivational theories (sometimes in the late 1960s) of Abraham Maslow's needs (Maslow, 1954); the two-factor hypothesis of Fredrick Herzberg (Herzberg et al., 1959) and B.F. Skinner (Skinner-1953). Understanding and applying the theory of motivation is the acquisition of value added by man in the sense that the value of his production is greater than the cost of his production, and this can be achieved with unlimited effort, that is, a important element. of human activity. Organization of (Armstrong 2010). The concept of employee motivational performance is best explained by Herzberg's two-factor theory, Victor Vrom's probability theory, and Stacy Adams's theory of justice.

Stacey Adam's Equity Theory

Stacey Adam (1963) proposed the theory of equality. Stacey Adam's theory of justice is based on the premise that people want to be treated fairly at work. It assumes that employees do not operate in a vacuum and states that employees value what they put into a job situation (inputs) versus what they receive (output) and then compare the cost-benefit ratio. The relationship of the import result to the other relevant data to which it is compared. We say that equality exists when the proportions are equal. Their position is correct, they think, and justice rules. There is inequality when the relationship is unequal. In other words, employees are often paid and try to resolve inequalities. The theory is that the level of motivation of employees depends

on the perception that they are treated fairly in relation to work-related tasks compared to other employees.

According to the concept, a person's level of motivation is related to the management's perception of honesty, fairness and integrity. Robbins and Decenzo (2012) and Gupta (2011) state that 'equity occurs when the cost-benefit ratio of an employee is comparable to that of other colleagues online. However, if their level is lower than others, employees are dissatisfied and motivated to seek ways to achieve justice when they see inequality. An employee may experience a desperate current work environment and culture in search of a better and fairer work environment and choose to leave their current job. Therefore, to experience a balanced interest rate situation, the theory explores the understanding of what an employee can leave or remain in the company and further compares the earnings of employees in another similar organization.

Mello (2009) points out that an organization must consider equity when developing a compensation or compensation strategy or system. It argues that there should be three types of property, including the creation of a fair compensation system. Inside, outside and in person. Internal equality is related to the perceived equality of a pay gap between different functions within an organization (Mello, 2009; Byars & Rue, 2008). Employees are expected to think that the pay gap is reasonable given their respective responsibilities. External equity refers to an employee's perception of salary equity towards the company (Mello 2009; Armstrong 2009). Of course, staff would like to be paid more in similar positions in other organizations. Employees' perception of the gender pay gap in the same jobs between people

from the same organization is taken into account in individual assets (Byars and Rue, 2008; Sababu, 2010).

The theory of justice suggests that individuals should compare their efforts and rewards with the efforts of other participants and reward them socially. Understanding the fairness of rewarding others is the motivation of an organization. Equality exists when individuals realize that the relationship between reward and reward is the same for themselves and for others with whom they are compared. Inequality exists when people realize that their share of the rewards differs from that of other people with whom they are compared (Kiruja and Mukuru, 2013). Individuals are motivated by the theory of justice to reduce perceived inequality. Someone who has experienced inequality can switch auditors and compare them to someone else to assess fairness. For executives who believe that staff is fair, equity theory emphasizes the importance of a compensation system. Equality has a profound impact on how it is possible to motivate poorly paid or poorly educated people and present results in a comprehensive and socially sensitive way. He said that companies trying to save money by cutting employee salaries find that employees who play online react differently. Those who pay some employees as an incentive to improve their performance may later discover that if you overpay one employee, you pay less for all employees. When most employees feel inadequate, they slow down, leading to a significant decrease in productivity and widespread dissatisfaction. Therefore, it was concluded that managers should try to treat all employees equally. This suggestion comes from research that evaluates the equality of people in the workplace beyond

their results and helps them understand their strengths, that is, there is a sense of fairness in the procedures.

Goal Setting Theory

Locke (1968) introduced the goal setting method and believes that intentions to achieve the goal are the most important source of motivation at work. General goals generally improve performance, while certain goals exceed the general goal of "doing it all." Locke's theory of object definition is an example of a process theory that is more concerned with the "how" approach to motivation. The behavior and psychology that triggers a person. It all depends on how it affects people's needs and their behavior.

To feel that everyone is entitled to fair play, people need to see what is in it. Goal theory suggests that motivation can drive goal setting, feedback, and commitment. The theory emphasizes goal setting and states that goals must be clear, specific, and achievable to motivate them. Nagimes (2002) noted that, despite their difficulties, staff are motivated when they know what to do to achieve a specific goal. Goal setting theory forms the basis of an activity incentive program that relates well to human resource management as a form of objective management (MBO) that allows employees to participate in goal setting, decision making decisions and decision making. Comments: Feedback. Robbins (1998) suggests that employees work best when they receive constant feedback on how they will achieve their goals. Employees who can achieve their goals will be more committed to achieving them.

The Concept of Employee Motivation

To satisfy a need, the term motivation is defined as moving people, pushing them, or convincing them to act. Therefore, Motivation is applied to

the factors that encourage people to do something. Lack of motivation suggests a lack of enthusiasm, but where there is motivation there is great desire and enthusiasm for the death penalty (Ampofo, 2012). A complex phenomenon is motivation. Lindner (2004) also sees motivation as a psychological process that provides the goal and directs the individual's behavior to perform well. Motivation means a person's desire to try harder to achieve certain goals. The concept of motivation thus emphasizes a person's sense of enthusiasm and care to be able to achieve their goals effectively (Maduka & Okafor, 2014). Robbins (2001) thinks that motivation refers to an action that can inspire, direct, support or improve the employee's efforts to perform tasks. Instead, motivation was also expressed as the internal desire of the employee to fulfill their responsibilities, because those tasks are motivating and in the interest of the employee (Gouws 1995). Employee motivation can be expressed in a person's internal desire to demonstrate that they are capable of achieving the expected goals of a particular reward.

Motivation is the art of forcing people to work in good faith, to influence them to fulfill their duties in the way they do (Maduka & Okafor, 2014). In other words, employee motivation in the workplace arises from the desire to use their knowledge and skills effectively to achieve organizational goals (Siddiqui, 2019). Motivation (Zameer et al., 2014) is an important issue for any public or private organization. Motivation plays an important role in the success of an organization. Therefore, motivation can be based on how desirable an individual is and chooses a particular behavior. Motivation refers to the forces that, inside or outside a person, awaken and support their decision to carry out an action plan (Body, 2008). According to Robbins and Decenzo

(2008), the motivation to make great efforts is to achieve organizational goals that are driven by effort and opportunity. They also noted that there are three key elements to motivation: organizational effort, goals, and needs. The study used it as a functional definition that can be used throughout the report based on definitions defined by the researcher. Motivation is a combination of certain strengths, possibly an employee's desire, ability, and energy to achieve an organization's goal or objective.

Intrinsic Motivation

Intrinsic motivation refers to the individual's ability to achieve the organization's goal when intrinsically motivated, to use skills, have a sense of challenge, and be recognized by the organization (Chaudhary & Sharma, 2012). Research has shown that the motivation given to employees in an organization has a significant impact on employee performance (Elvina & Chao, 2019). Intrinsically strong positive impact on employee performance, since this motivation resides in the person to perform the assigned task, but is not externally imposed on the person (Armstrong, 2006). Interest in work itself means motivation in it, motivated not by internal external forces, but by the individual. Organizations constantly need to maintain some staff, including salaries or bonuses, etc. However, the most important factor in keeping the workforce engaged and busy at work is motivation so that quality, quantity and productivity do not deteriorate (Williams, 2004). Intrinsic compensation is mainly related to the satisfaction of employees with their work, caused by the pleasure of working in a good organization that rewards them for their work. Rewards are very important, both externally and specifically, to employees. An internal reward arises when a person completes a specific task or task (joy,

satisfaction, pride, etc.). And external motivation, like wages, money or tickets, etc. (Scott and Bruce, 2000), comes from external sources or forces.

It is possible to intrinsically motivate an internally motivated employee because she is. However, extrinsic motivation, such as a payment or a bonus, has a significant positive effect on individual performance (Roberts, 1991; Rottwell, 1992). This does not mean that the extrinsic reward of an individual is inappropriate, but it does mean that it is not only sufficient to maintain the motivation of that individual (Eisenberger and Cameron, 1996). A study was conducted that showed that salary had a direct impact on the performance of employees (Edirisooriyaa, 2014). Intrinsic motivation can influence employee behavior and bring pleasure in developing certain skill levels to do their job (Reio & Callahon 2004). Inherent motivation can take the form of psychological reward, employee performance, recognition, and appreciation. What is generally determined by the actions and behavior of individual managers is the psychological benefit (Mullins, 2005).

Extrinsic Motivation

A highly motivated person will do work that produces satisfactory results, such as a reward for a job or a promotion, even if they have little interest in the job (Carraher, Gibson, & Buckley, 2006). Managers need to understand the key internal and external incentives necessary to inspire employees in the workplace. By working with them on challenging goals and developing a career path, managers can effectively motivate employees. This is accompanied by material benefits such as profits and margins, safety, promotion, service contracts, work environment and terms of service. People have to do it for their motivation, or because of that. They are often defined at

the organizational level and are largely independent of individual leadership (Armstrong, 2006; Mullins, 2005).

Kuwait (2006) noted that employees are motivated to perform well and increase their productivity when they receive pay and bonuses as extrinsic motivation. Additionally, benefits paid to deserving employees also encourage them to improve their performance and achieve the organizational goal (Burke, 2002). In addition, extrinsic motivation can lead employees to achieve organizational goals (Reio & Callahon, 2004). In short, motivation has a strong impact on employee performance and has the power to influence employees to stay on the job and achieve job goals. Extrinsic motivation that affects employee performance, such as rewards and bonuses, protection, promotion, work environment. It must be done by people for their motivation, or by them (Anyiko Awori, 2018).

Towers Perrin, Armstrong and Brown (2009) identify four categories of benefits in personalizing the work of an award-winning consulting firm, each of which is equally likely to be a source of motivation for employees. These are salaries, bonuses, reserves and profit sharing, pension, free health. Employee performance can be driven by cashless bonuses and incentives (Bergiel, Nguyen, Clenney & Taylor 2009). Tety (2006) agrees that salary is one of the most motivating variables that can influence employees to stay at work or leave. Furthermore, employee performance can be positively influenced and motivated to achieve organizational goals, as indicated by Nawab and BJP (2011).

Gupta (2008) argues that one of the competitive goals of salary is to keep employees in the organization, reduce the impact of layoffs, and increase

employee loyalty. In fact, the study by Ihsan and Naeem (2009) affirms that banks are the most important factor to retain, pay and obtain additional benefits. He noted that the sales team highly values all demographic sources for their salaries and benefits. One possible explanation could be that incentives and bonuses allow sellers to meet and assess their normal needs. In this sense, salary is considered an important factor in companies trying to retain their valuable workforce (Brannick & Joan, 1999).

Fair pay is the foundation of a peaceful, contractual relationship between employers and employees, provided that monetary reward can safeguard behavior (Parker & Wright, 2001). The agency often offers high-compensation packages that attract and retain talented employees in the marketplace, such as stock options, excise duties, tax withholdings, dividends payable, performance-related benefits and bonuses, and more. Salary, Williams and Dreher (1992) say, is a determining factor. Employees play an important role in hiring and are attractive and motivated. Armstrong (2009) asserts that good working conditions, good salaries, and employee bonuses can make them stay longer. Therefore, an organization must offer its employees competitive compensation packages as an extrinsic motivation package.

Concept of Performance +

Olusey and Io (2009) argue that work results are related to the willingness and sincerity to address new aspects of work, which in turn will increase the productivity of individuals (Udih & Agbadudu, 2019). If staff exhibit a number of behaviors during work, the results of the work can be determined. An organization needs good employee performance, since the

success of an organization depends on the creativity, innovation and dedication of its employees (Kreisman, 2002).

Employee performance caught the attention of students and sought to improve employee performance. Employee performance refers to activities performed to help employees achieve organizational goals (McCloy, Campbell & Cudeck 1994). Different dimensions can measure employee performance and there are multidimensional variables (McCloy et al., 1994). Performance reported by empirical research is often determined by financial data, which can also be used to evaluate it in terms of a combination of expected behavior and performance aspects (Elvina & Chao, 2019). In fact, the overall performance of the organization may reflect the results of absolute importance or relative judgment (Gómez-Mejía, Balkin & Cardi, 2007).

Human resource management scientists argued that employee performance can be measured by the quality of productivity, measured as a percentage of work output and customer satisfaction that is processed and increased in the organization (Njanja, Maina, Kibet and Njagi (2013). They are measured by how quickly employees perform a particular task assigned to them and punctuality is measured in terms of how quickly the employee performs the task when performing a specific task that is assigned. assigns them, lack of absences / punctuality of employees at work, performance of the goal and the goals of the organization, measured when an employee has exceeded their established goals, I Employee performance can be measured at two levels in the organization: employee performance (speed, accuracy, and number of transactions completed in a period) and overall sales volume and organization productivity performance (Armstron g, 2006).

Measurement of Performance

To measure the performance of employees, various performance indicators are used in finance and accounting. Operating income, increased operating profit on sales, return on investment (Warren et al., 2008; Manzoni & Islam, 2009) are some of the performance indicator variables. Taljard (2003) pointed out that performance is measured by evaluating quantity of output, quality of the products (Jalaini, 2013). Taljard (2003) further asserts that productivity are measured by the achievement of organisational goals. It has been shown, however, that employees can be motivated through the reward system to enhance their productivity (Gerhart & Milkovic, 1992; Jalalin et al., 2013). The performance of the organization in this survey was evaluated at two levels: the professional performance of the employee (speed, precision and number of tasks performed over time) and the total volume of sales of the organization.

Effect of motivation on employee performance

A study conducted by (Udih & Agbadudu, 2019) found that motivation has strong positive influence on employee performance and inspires them improve their performance in the organization. In addition to money that serves as a motivational tool for the job security of an organization, responsibility, prestige, and a sense of performance also have a considerable positive impact on employee performance. Sinclair et al. (2005) posited that motivation the ability to attract and inspire employee to perform effectively. Zameer et a. (2014) examined the influence of motivation on employee performance in the Pakistani beverage industry and concluded that motivation has influence organisational performance (Zameer et al., 2014). Siddiqui

(2019) investigated the influence on employee performance of both intrinsic motivation and found that motivation in an organization has a statistically significant positive relationship with employee performance. The research concluded that with increasing intrinsic as well as extrinsic motivation, employee performance tends to improve, while employee performance also tends to improve. Motivation has statistically significant positive effect on employee performance. The study concluded that as intrinsic and extrinsic motivation increases employee performance (Siddiqui, 2019}

Relationship between Employee Motivation and Job Performance

Motivation is the internal drive that inspires a person to act (Chaudhary & Sharma, 2012). In fulfilling their core vision and goals motivation cannot be ignored. The essence of motivation is to influence employee to perform better. In general, motivated employees are more productive than unmotivated workers. It will do its job to improve the performance of the organization and generate good performance and higher productivity if the employee is satisfied and satisfied (Chaudhary & Sharma, 2012). This makes the worker more motivated to perform well and affects others. Chaudhary and Sharma (2012) argue that the motivation of employees has a significant positive effect on the organization. A highly motivated employee is prepared to perform the tasks and duties assigned to him.

This tends to stimulate and increase the productivity of employees. Organizations need to increase staff motivation in order to be satisfied with their work in order to improve efficiency and job performance (Said et al., 2015). It implies that a motivated individual is willing to meet the objectives of the organization and that their motivation to increase productivity will be

high (Ali & Ahmed 2009). The management must therefore identify the needs and concerns of employees and develop strategies to encourage them to perform and understand what drives them to be more productive and hence performance of the organisation (Rodríguez, 2015). Studies have shown that highly motivated employees are, more satisfied and engaged in their work leading to increased productivity (Singh, 2013). According to Swart (2010), motivation has positive influence affects the productivity of employees in an organisation.

Empirical Literature Review

A study by Siddiqui (2019) examined the effects of both intrinsic and extrinsic motivation on employee performance. 60 women and 143 men (n = 203) from the banking sector worked as respondents. The study found that motivation has a statistically significant positive or performance-relate The motivational factors that influence employee performance in Pakistan have been investigated by Panjono (2015). The study collected data through a questionnaire from 160 public and private school teachers. The findings of the study showed that there a significant positive relationship between motivation and employee performance. The findings also showed that the remuneration of employees has a positive effect on the performance of employees. The study concluded that there was a negative relationship between motivation and employee training. Oususu (2012) investigated the impact of employee motivation at work in Ghana's commercial banks. The results of the study have shown that salaries, bonuses and promotions have a significant positive effect on the performance of employees. The study concluded that employee

performance tends to improve with increasing intrinsic and extrinsic motivation, while employee performance also tends to improve.

Another study by Elvina and Chao (2019) looked at the effect of motivation on employee performance. The population of the study consisted of 100 employees selected from VTB Bank of Russia. Research revealed that the extrinsic motivation given to the employees of the organization has a significant impact on the performance of employees. Another study (Syahputro, 2019) analyzed the influence of motivation on the performance of employees. The study was both descriptive and quantitative. The findings have shown that motivation has a statistically significant positive effect on employee performance.

Anyiko and Awori (2018) investigated the relationship between employee motivation and performance in the UK. The survey counted 254 hotel employees in 25 hotel chains in Bristol, England. The findings show that the relationship between work environment and work performance variables is statistically significant and that the relationship between work conditions and work performance is mediated by work motivation. In a related study (Waiyaki, 2017), examined the impact of motivation on employee performance. A descriptive research design was adopted for the study. The study found that the management of Pam Golding Properties made partial use of motivational packages to to motivate the workforce.

Conceptual framework for organisation performance

The conceptual model below is carefully taken from various literatures and will help to understand this research. The structure implies that employee

motivation comes from internal pay and external pay, which in turn determines employee performance.

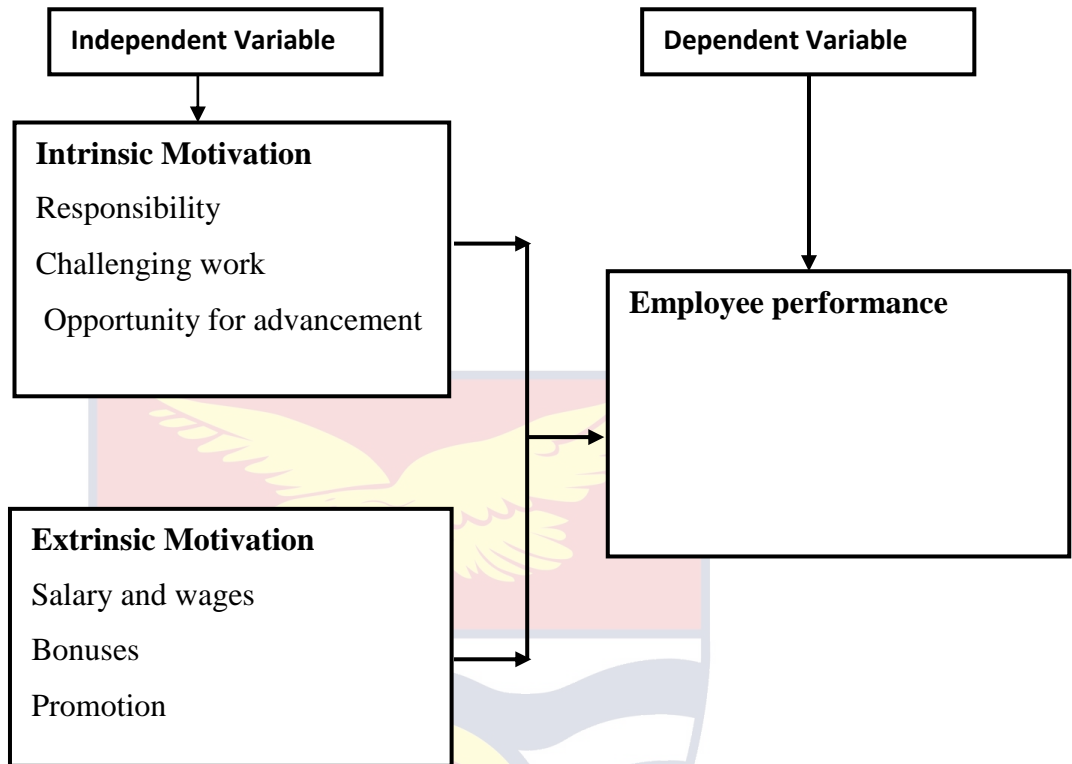


Figure 1: Relationship between the motivation and employee performance

Source: Field Survey (2020)

Chapter summary

The researcher critically examined the relationship between motivation and work, reviewed theory of the study, examined main motivational factors among employee, investigate the relationship between motivation and employee performance, the effect of employee motivation and job performance at the customs division of Ghana revenue authority, intrinsic and extrinsic motivation, employee performance empirical review and conceptual framework.

CHAPTER THREE

RESEARCH METHODS

Introduction

This section captured the design methods, populations, sampling and sampling, data collection tools, data collection procedures, validity and reliability tests, ethical consideration, data processing and analysis.

Research Design

The descriptive survey is the study design used in the study. A descriptive research design allows researchers to describe, explain, and present the characteristics of an event or population before they exist. Some relevant studies have shown that the study design is the most appropriate study design (Mungai 2014; Abioro 2013). This approach allows us to look at the natural conditions of public opinion (Auka, Bosire & Matern, 2013). The study design allows the study of possible intervals between variables. The design of this study is more relevant to the study, as it allows data to be collected and compared between variables in broader categories. To determine the impact of motivation on employee performance, this study uses a quantitative research design. Measurement and statistical analysis are the focus of the quantitative approach. The survey uses a quantitative approach due to the information collected by the respondents through questionnaires.

Population of the Study

Population, according to Kreswell (2009), is a set of data from which we want to draw raw conclusions. Populations are groups that have characteristics of events, individuals, or objects, according to Kotari (2012).

The target group consists of 290 employees, senior, intermediate and senior officials of the Ghana Revenue Authority Customs Division in Accra.

Sample and Sampling Techniques

Sampling techniques were used to reduce the collected data to take into account only subgroup data and not all possible elementary cases (Saunders et al, 2012). The sampling probability was used because it offers equal probabilities of the sampling range for each focus of the population (Haer & Becher, 2012). According to Bird (2007), the stratified sampling technique provides a more precise estimate of the parameters of the total population, giving a relatively heterogeneous of the population. Stratification aims to reduce standard errors by controlling these anomalies. The sample size indicates the number of participating populations (Neuman, 2007). The samples represent population subgroups that are ideal representatives of the entire population. The sample size of 150 was determined from a selected sample of 290 individuals. It is based on the formula for the sample size of Krachie and Morgan (1970).

Research Instruments

In this study, questionnaires were used to collect primary data. The survey questionnaire consists of two parts. The first part contains the demographic and demographic profile of the respondents, the main motivational factors among employees were examined in Part B, the relationship between motivation and employee performance was examined in Part C, the impact of the Employee motivation was examined in Part D and the Job performance in the customs division of the tax administration in Ghana was explained in Section E. For this study, the Likert scale was used and

respondents were asked to indicate your degree of agreement or disagreement on a series of statements on a symmetric scale of disagreement. You have completed the questionnaires and the questions are closed. The advantage is that there is personal confidentiality for the respondents. For the majority of the respondents, the researchers chose to use the questionnaire because it is time-consuming and cost-effective for a large number of respondents. This makes it impossible for me to mention your name so that the interviewee can give the correct answer without fear of being recognized. Finally, the question is on paper and standardized, so the researcher is unlikely to support it. In a relatively short and profitable period, the data is supplied in a questionnaire. Information can be presented in digital and graphic environments using questionnaires.

Instrument validity and reliability

Validity is the measuring instruments degree of measurement (Thatcher, 2010). The validity of the content is related to the degree to which a measuring instrument's content is measured for measurement purposes (Asika, 2004). Before the questionnaire was distributed to the respondents, steps were taken to ensure that the data on the scale was adequate. A copy of this questionnaire was sent to the supervisor check the wording of the instrument. This is to get an overview, as well as any necessary suggestions, of the suitability and sequence of the questions. The questionnaires were modified after the supervisor had gone through the questions. The reliability of the research instruments were checked using the Cronbach's alpha co-efficient.

Ethical Consideration

Ethical consideration was followed by the investigator. The researcher introduced herself to the respondents and assisted them to respond to the questionnaire. The respondents were advised to be objective in responding to the questionnaires given to them. They were encouraged to express their views as objectively as possible and decide whether to participate or not. Confidentiality and privacy were guaranteed that the information they gave would be used for the purpose of the study only.

Data Processing and Analysis

After the researcher has collected the questionnaires. The researcher used the SPSS version (22.0) to process, code, edited and checked the data for missing value. Changes were made to ensure the accuracy and completeness of the information. Data analysis was carried out according to the objectives of the study. The quantitative data collected was analyzed using descriptive statistical techniques such as percentage, frequency, process and mean and standard deviation. In order to study the relationship between the identified variables, inference statistics such as multiple regression analysis were carried out. Based on the results of the dependent and the independent variables. A multiple regression model generally assumed the following equation;

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon$$

Where;

Y= Employee Performance

B₀= Constant

X₁ = Promotion

X₂ = Recognition

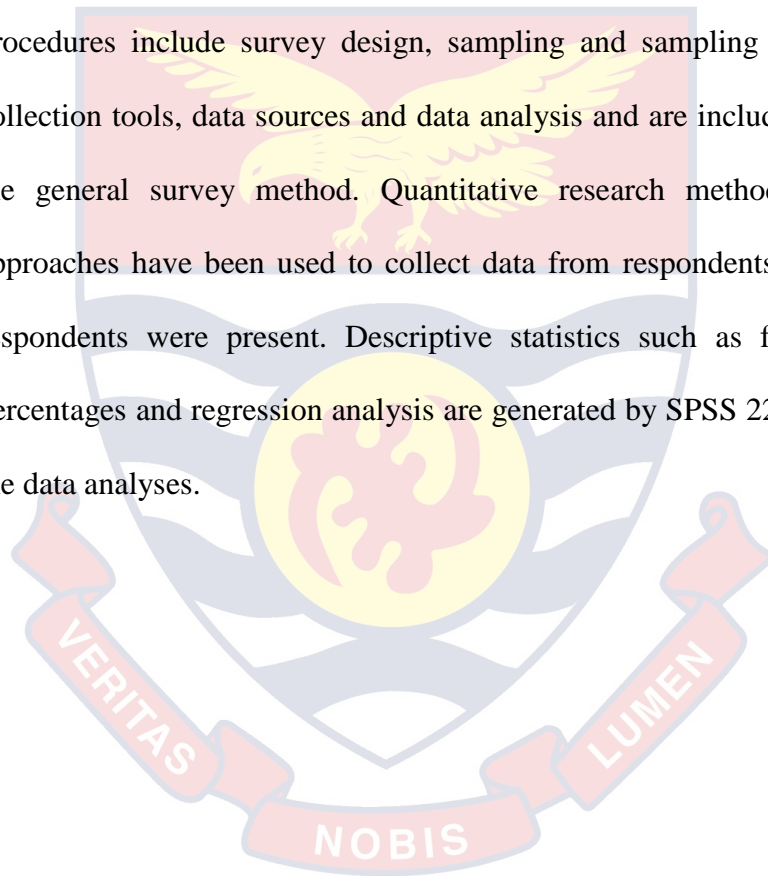
X3= Job security

e =error term

The normality test of the dependent variable Y is performed to test the normal. Therefore, the study conducted tests with Kolmogorov-Smirnov and Shapiro-Wilk to test the normality of the dependent variable Y.

Chapter Summary

This chapter describes the process of data collection. The relevant procedures include survey design, sampling and sampling techniques, data collection tools, data sources and data analysis and are included in the title of the general survey method. Quantitative research methods and research approaches have been used to collect data from respondents. A total of 150 respondents were present. Descriptive statistics such as frequency tables, percentages and regression analysis are generated by SPSS 22.0 were used for the data analyses.



CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This section focused on the analysis and presentation of field results. frequency, percentage, correlation and regression were used. The purpose of this study is to assess the motivation and job performance of the Customs Division of the Ghana of Revenue Authority. Specifically, this research focuses on: determining the key driver motivators in the customs division of the Ghana Revenue Superintendent assess the performance level of employees in the Customs Division of the Ghana Revenue Authority and study the impact of employee motivation and their job performance in the Customs Division of the Ghana Revenue Authority. A total of 150 copies of the questionnaire were distributed, 150 copies were completed and considered valid for analysis. As a result, a 100% response is achieved.

Demographic data

The demographic characteristics considered important for this study are, as discussed in the following segment, age, gender, academic and professional qualifications and length of service and work experience.

Age Distribution of respondents

The age distribution of respondents is presented below in Table 2.

Table 1: Demographic Distribution of Respondents

Gender	Frequency	Percentages %
Female	56	37.3
Male	94	62.7
Total	150	100
Age of Respondents		
15 - 30	40	6.7
31 - 45	62	41.3
46 - 60	48	32.0
Total	150	100
Educational Level of Respondents		
Diploma	31	20.7
Degree	92	61.3
Master's Degree	20	13.3
Ph.D.	0	0
Other	7	4.7
Total	150	100.0
Length of service of respondents		
1 – 10	61	40.7
11 – 20	51	34.0
21 – 30	22	14.7
Above 30	16	10.7
Total	150	100

Source: Field Survey (2020)

The results of the table show that 26.7% and 41.3% of the respondents belong to the age category (15-30) and (31-45) years respectively. The table also shows that 32.0% of the respondents are between 46 and 60 years old. This indicates that about two thirds (68%) of the employees of the Tax and Customs Administration are young. The results of later studies show that there are 56 women surveyed, which equates to 37.3%, while the men surveyed represent 94, which corresponds to 62.7%. This means that there are more

men than women, which reflects the gender distribution of the workforce in most organizations in Ghana.

The educational qualifications of the respondents showed that a total of 31 respondents, representing 20.7% of the respondents, had diploma certificates, while the majority of the diploma holders represented 61.3%. The Master represents 13.3% of the respondents. 7 respondents, or 4.7%, were respondents with other certificates. This indicates that almost all respondents have graduated at the tertiary level. present the respondent's career path. This includes 53.3% of the technical / tax advisers (accounting, tax, estimating and planning personnel) and 34.2% of the general administration, mainly employees, reception personnel and administrative personnel, employees / maintenance and cleaning. The remaining 12.5% consists of transport and security personnel, including mechanical engineers, drivers and security personnel. The seniority of the respondents is shown in table 1. Here the work experience of the respondents over many years is analyzed. Other studies found that 40.7% of those surveyed worked for years, between 1 and 10, while 30.1% worked for years, between 11 and 20. The remaining 10.7% worked for 30 years or more.

Respondents Level of Knowledge on Motivation

The first objective of this study is to find out the level of knowledge of employees on motivational packages in the Customs Division of the Ghana Revenue authority. The respondents were asked to indicate the motivational factors that they considered importance and the responses have been shown in Table 2.

Table 2: Motivation factors among employees in the Customs Division of Ghana Revenue Authority

Type	Frequency	Percentage (%)
Praise from superior	6	4.0
Training	18	12.0
Opportunity for growth	6	4.0
Money	97	64.7
Job security	23	15.3
Total	150	100.0

Source: Field Survey (2020)

The findings in Table 2, showed that in most respondents 97 (64.7%), cited money as the first thing that comes to mind when it comes to motivation. The results further revealed that 15.3% of the respondents become motivated as a results of job security they have in the organisation they work for. Another 12.0% of the respondents said that training given to them by the organisation make them more motivated to work. This implied that employees under study organisation cherished training given to them to assist them carry out their duties. Additional, 4.0% of the respondents indicated that opportunity for them to growth serves as motivation to them. Some of the Respondents also said that they become motivated when they receive from their superiors and supervisors and this was shown by 4.0% of the respondents. the results show that there they organisation used various motivational packages to motivate employee and make them happy to work for the organisation. This can be attributed to the fact that most workers depend on their wages in the form of salaries to meet their basic needs. These findings mean that organisation employ different motivational packages to make their staff happy

to stay and work in the study institutions. These findings were in agreement with study by Coates and Jarrett (1994) who posited that many organisation motivate their staff to perform well using various motivational packages.

In most organisations, workers are attracted to the organisation as a result of good motivational packages and higher salaries so that they can earn more. However, the results differ from behavioral scientists such as Herzberg, who consistently consider the importance of money as a motivator by showing challenging job value, feedback, a cohesive work team, and other non-financial factors as motivators. These findings confirm the study by Robbins et al. (2013), who found that money is an important incentive to motivate employee to give off their best to that organisation

Employees Motivation Packages at the Organisation

To ascertain motivational package at the organisation, a question was asked as to whether or not workers were happy with the motivation packages provided them at the workplace. The responses are provided in the

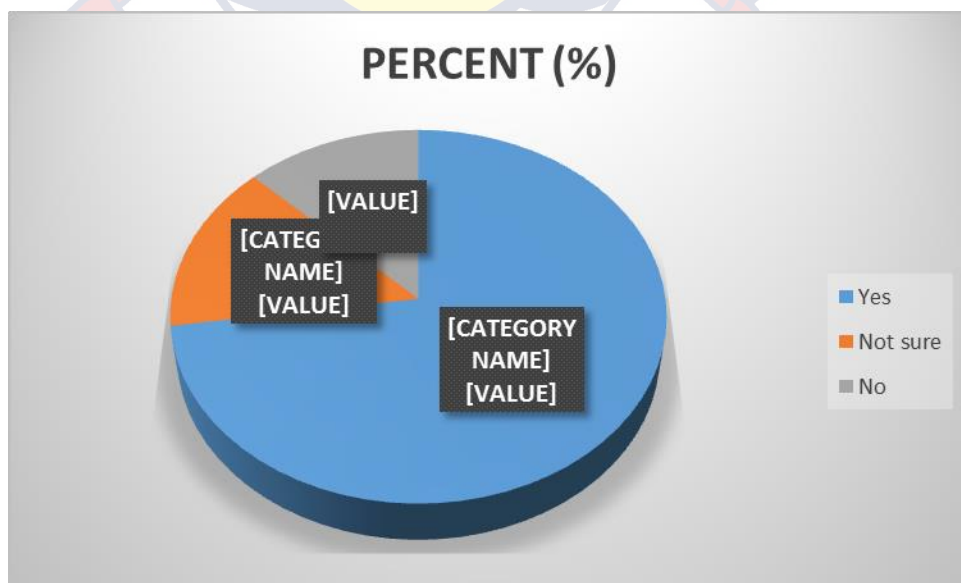


Figure 2: Are you happy with the motivation packages offered to employees at your workplace?

Source: Field Survey (2020)

The results in Figure 2 shows that most employees are satisfied with the motivation package at the Customs Division of the Ghana Revenue authority. In total, 109 out of 150 respondents answered yes to the question whether they were satisfied with the motivation package at work. In contrast, only 22 and 19 respondents, representing 14.0% and 12.6%, indicated that they were not sure about the question and that they did not. This indicates that most employees are likely to do their best in the organisation to achieve the organization's goals. This finding supports the claim that lack of motivation indicates lack of enthusiasm, but where there is motivation there is a strong desire and enthusiasm to achieve it (Ampofo, 2012). Therefore, it importance for organisation to put in place motivational packages if only that organisation want their employees to work hard to lift the image of that organisation.

Motivation packages from the Customs Division of the Ghana Authority in Accra

The research objective two examined the different motivation packages from the Customs Division of the Ghana Authority in Accra. The respondents were asked to indicate their level of agreement or disagreement on five-point likert scale, with 1 strongly disagree, 2 = disagree, 3 = neutral, 4 = agree and 5 = completely agree. The analysis of each respondent is shown in Table 3 below.

Table 3: Descriptive statistics of motivational packages of the Customs Division of Ghana Revenue Authority

Statements	Strongly disagree;	Disagree;	Are uncertain	Agree	Strongly agree
	%	%	%	%	%
Salary enhancement	0	0	0	75.0	25.0
Bonuses	0	0	0	62.5	37.5
Recognition and appreciation	4.0	12.0	18.7	44.0	21.3
Good working conditions	5.3	12.0	15.3	49.3	18.0
Job security	0.7	9.3	12.7	50.7	26.7
Promotion	0	0	12.5	75.0	12.5
Opportunity for advancement	1.3	4.0	18.7	60.0	16.0

Source: Field Survey (2020)

The results showed that the majority of respondents 75% agreed that employees get the benefit of higher pay to motivate them. This pay comes in the form of salary enhancement to boost the employee morale to work hard. The results also show that 25% of the respondents disagreed with the statement that salary enhancement motivate the employees. The results showed that the salary increase is one of the motivation packages that the organization offers to their employee. In addition, 62.5% agreed with the majority of respondents that employees received bonuses as a form of motivational packages. The results also showed that 37.5% of the respondents disagreed with the statement that salary motivate them. The results implied that the bonus is offered as a motivational package to make employee happy to work for the organisation.

In addition, 44.0% of the respondents indicated that employees receive recognition and appreciation as a form of motivation. Any organisation that wants to motivate their employees can resort to the use of recognition and appreciation where employee feels that they are being recognised they will also become much enthused and work hard for that organisation. However, 21.3% of the respondents disagreed to the statement that recognition and appreciation motivate them, 19.5% of the respondents were neutral to the question asked, 4.0 0% of the respondents disagreed to the question asked while 12.0% of the respondents strongly disagreed. The results show that employees receive recognition and appreciation as a motivation package. The result means that employee who receive and appreciation are motivated to work to improve organisation performances. In addition, the survey would like to know whether there are good working conditions as a motivation package,

in this question most respondents agree 49.3%, 18.0% of the respondents fully agree, 15.3% are neutral 5 Is 3% of those surveyed disagree at all, while 15.0% disagree at all. % of respondents disagree. The results of the survey show that employees are largely offered good working conditions as a motivation package. This survey wants to know whether the employees of the Customs Division of the Ghana Revenue Authority has job security, in this question the majority of the respondents agree 50.7%, 26.7% of the respondents strongly agree, 12.7% neutral 0.7% of the respondents strongly disagree, while 9.3% of the respondents disagree, I agree. The results show that employees get job security through the organization. As to whether employees are promoted as a motivation package, the survey found that 75% of respondents agreed that their organization promotes their employees. The results of the survey also show that 12.5% of the respondents fully agree with the statement. However, 12.5% of those surveyed remained neutral in the statement. The results of the survey therefore indicate that the organization offers promotion as a motivation package.

Respondents were asked if there were professional opportunities in the organization, in this question the majority of respondents agreed with 60.0%, 16.0% of respondents fully agreed, 18.7% were neutral 1, 3% of the respondents disagreed completely, while 4.0% of the respondents all disagreed. The results show that officials from the Customs Division of the Ghana Revenue Authority have the opportunity to move forward as a motivational group. These findings are consistent with ((Elvina & Chao, 2019; Zameer, Ali, Nisar & Amir, 2014)

Table 4: Descriptive statistics on employees' level of motivation at the Customs Division of Ghana Revenue Authority

Statements	Strongly disagree;		Disagree;		Are uncertain		Agree		Strongly agree
	%	%	%	%	%	%	%		
The responsibility motivates me to perform better	3.3	13.3	12.0	52.0	19.3				
There is job security at my work place	0.7	10.7	11.3	50.0	27.3				
Employees are given when they are due for promotion	1.3	6.0	8.0	52.7	32.0				
Recognition and appreciation	2.7	7.3	8.0	54.7	27.3				
Opportunity for advancement	0.7	8.0	6.7	59.3	25.3				
Responsibility	2.0	12.7	14.7	52.7	18.0				
Having challenging tasks in institution	2.0	8.7	14.0	50.7	24.7				
Good working conditions	5.3	12.0	15.3	49.3	18.0				
Opportunity to use one's ability in work place	2.7	7.3	7.3	52.0	30.7				

Source: Field Survey, (2020)

This survey aims to determine whether responsibility motivates employees to show better performance, based on this question, most respondents agreed that assigning responsibility to employee make them motivated to perform better as this response was indicated by 52.0% of the respondents. In addition, 19.3% of respondents strongly agreed to the statement, while 12.0% of the respondent were neutral in their response to the question asked which means that they were not sure as to whether responsibility assigned to them really motivate them. However, 3.3% of the respondents strongly disagreed, while 13.3% of respondents disagrees to that question. The results showed that employees are motivated by the responsibilities assigned to them.

This survey also aims to find out if safety at work in my workplace is one of the main drivers for motivating employees. In response this question, the majority 50.0%, of respondents agreed that employee safety as workplace really motivate them to perform well to improve their performance. In addition, 27.3% of the respondents strongly agreed to that questioned asked, while 11.3% of the respondents were neutral in their responses given. However, 0.7% of the respondents disagreed, while 10.7% of the respondents strongly disagreed. This means that job security is one of the most important sources of motivation for employees. Once employees feel that they are safe at their workplace, they become motivated and enthused to perform better to improve their performance.

In addition, the researcher requested the respondents to indicate whether the promotion gives employee promotion serves as a source of motivation them. In response to this question the majority 52.7% of the

respondents agreed to the statement that promotion in the organisation serve as a source of motivation to simply because employee are promoted to the next rank when they are due for promotion, Another 32.0% of the respondents strongly agree to the statement that employee promotion really motivate them, while 8.0% of the respondents were neutral in their response indicating that they were not sure whether they are motivated as a results of they promotion given to them when they fall due., 1.3% of respondents do not agree at all, while 6.0% of respondents disagreed. The result means that employees are motivated when they are promoted to the next rank in their organisation.

The survey determined whether the recognition and appreciation of employees is a motivating factor. In response to this question, the majority of respondents 54.7% agreed to the that statement that recognition and appreciation really motivate them to work hard to improve their performance. Moreover, 27.3% of respondents strongly agreed, 8.0% neutral 2 7 % of respondents do not agree at all, while 7% of respondents disagree. This survey aims to determine whether offering opportunities for personal improvement motivates employees, in this question the majority of respondents agree 59.3%, 25.3% of respondents fully agree, 6 , 7% is neutral, 0.7% of the respondents do not agree at all, while 8.0% of the respondents do not agree. This shows that the recognition and appreciation that employees receive is one of the most important sources of motivation.

In addition, the researchers want to determine whether to assign additional responsibilities to employees to motivate them, in this question, the majority of respondents agree 52.7%, 18.0% of respondents fully agree, 14.7% of neutrality, 2.0% of respondents disagree at all, while 12.7% of respondents

disagree. agree. Research results show that motivating employees by giving them extra responsibilities. This study aims to determine whether challenging tasks are assigned to employees to motivate them in an organization, in this question, the majority of respondents 50.7% agree, 24.7% of respondents strongly agree, 14.0% neutral 2.0% of those Respondents disagree at all, while 8.7% of respondents disagree. The results of the study mean that employees must be given challenging tasks through some form of motivation. This survey wants to know to what extent good working conditions motivate employees, in this question the majority of the respondents agree 49.3%, 18.0% of the respondents fully agree, 15.3% neutral 5.3% of the respondents disagree at all, while 12.0% of respondents disagree. This means that good working conditions are one of the most important sources of motivation for employees.

Researchers want to know if motivating employees to use skills in the workplace motivates them; on this question, the majority of respondents agree 52.0%, 30.7% of respondents fully agree, 7.3% disagree, 2.7% of respondents fully agree and disagree, while 7.3% of the respondents disagree. The results show that giving employees the opportunity to use their ability to function as a source of motivation. The results are similar to the findings of (Panjono, 2015; Siddiqui; 2019; Waiyaki, 2017; Chaudhary & Sharma, 2012) who posited that opportunity for employee advancement, job security, employee recognition and appreciation and good salaries motivation employee to work hard leading increases employee performance in organisation

Relationship between motivation and employee performance

The research question two examined the relationship between motivation and employee performance and the results are displayed in Table 5

Table 5: Relationship between motivation and employee performance

		Job	Recognition	oganisation
	Promotion	Security		performance
Promotion	Pearson correlation	1	.726**	.628**
	Sig. (2-tailed)		.000	.000
	N	150	150	150
Job security	Pearson correlation	.726**	1	.548**
	Sig. (2-tailed)	.000		.000
	N	150	150	150
Recognition	Pearson Correlation	.628**	.548**	1
	Sig. (2-tailed)	.000	.000	.000
	N	150	150	150
Organisational performance	Pearson Correlation	.465**	.549**	.604**
	Sig. (2-tailed)	.000	.000	.000
	N	150	150	150

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

Source: Field Survey (2020)

Pearson product moment correlation analyses was done to examined the relationship between motivation and employee performance. The results established that employee promotion in the Customs Division of Ghana Revenue in Accra relationship with employee performance as shown by correlation co-efficient ($r = 0.465$, $p\text{-value} < 0.05$) which was statistically significant. The results further demonstrated that job security has positive relationship with employee performance in the study organisation as revealed by the correlation co-efficient of ($r = 0.549$, $p = 0.000$, < 0.05). This result was statistically significant. The study further showed that employee recognition

has relationship with employee performance as shown by the correlation coefficient ($r = 0.604$, $p = 0.000$, < 0.05). This result was statistically significant implying that as employees are recognised and appreciated for good performance, it really boosts their morale and motivate them to work hard to improve organisational performance. This study confirms the study (Al-Madi, Assal, Shrafat and Zeglat, 2017; Bloisi, Cook and Hunsaker, 2007; Chaudhary & Sharma 2012).

Effect of motivation on employee performance at Customs Division of Ghana Revenue Authority

The research question three investigated effect of motivation and job performance in the Customs Division of Ghana Revenue Authority. The results are shown by regression analysis as presented in Table 6.

Table 6: Model Summary^b

Model	R	R Square	Adjusted Square	R- Std. Error of the Estimate	Durbin Watson
1	.660 ^a	.436	.424	4.30611	1.766

a. Predictors: (Constant), Recognition, Job security, promotion

b. Dependent variable: organisational performance

It can be observed in Table 6, that the determination coefficient was 0.436. This result mean that about 43.6% of the changes in organisational performance in the study organisation explained by the employee's recognition, job security, promotion and performance of the employee. The finding supports the study of (Elvina & Chao, 2019; Syahputro, 2019).

Table 7: ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2090.760	3	696.920	37.585	.000 ^b
Residual	2707.213	146	18.543		
Total	4797.973	149			

a. Dependent Variable: Employee_performance

b. Predictors: (Constant), Recognition, Job security, promotion

The study presented the ANOVA results. The results established that the F statistics is 0.000 which is less than 0.05. The was statistically significant since the value was less that 0.05. The results firmed the fitness of the model. Therefore the independents variables significantly explained the effect of motivation on employee performance in the study organisation.

Table 8: Regression coefficient^a

Model	Unstandardised		Standardised		Collinearity		
	B	Error Std.	Beta	t	Sig.	Tolerance	VIF
(Constant)	11.042	2.450		4.507	.000		
promotion_due	-.073	.085	-.084	-.854	.394	.398	2.515
Job_security	.340	.087	.358	3.900	.000	.459	2.177
Job_recognition	.555	.098	.461	5.681	.000	.587	1.703

a. Dependent Variable: organisation_performance

Source: Field Survey (2020)

The results showed that holding all the other factors constant to zero, employee performance in the organisation will be 11.042. The results showed the beta value for promotion as of ($b=-.073$, $t=-.854$, $p=.394>0.05$). This result is not significant at 0.05% level. This result means that promotion does not lead to employee performance in the study organisation. The results revealed that 1% increase in employee promotion leads to 7.3% decreases in employee performance. The results further showed the beta value for job security is ($b=.340$, $t=.900$, $p=.000<0.05$). This result is statistically significant at 0.05% level. This result means that job security in the Customs Division in Ghana Revenue Authority leads to employee performance in the study organisation. The results revealed that 1% increase in employee job security leads to 34% increases in employee performance. This means that employee job security has statistically significant positive effect on employee performance at Customs Division in Ghana Revenue Authority in Accra.

The results also showed the beta value for employee recognition and appreciation is ($b=.555$, $t=.5.681$, $p=.000<0.05$). This result is statistically significant at 0.05% level. This result means that employee recognition and appreciation in Customs Division in Ghana Revenue Authority in Accra leads to employee performance. The results revealed that 1% increase in employee recognition and appreciation leads to 55.5% increases in employee performance. This means that employee recognition and appreciation has statistically significant positive effect on employee performance at Customs Division in Ghana Revenue Authority in Accra. The finding agreed with studies by (Panjono, 2015; Siddiqui; 2019; Waiyaki, 2017) who found that

employee job security, recognition and appreciation of employees have statistically positive effect on employee performance.

Discussion

Demographic representation shows that men (62.7%) represent the bulk of the tax administration workforce, while women are a minority (32.3%). Regarding the level of education, it was found that almost all the respondents are graduates of the tertiary level. In terms of services over the years, most of the workforce has been in use for over 11 years and this shows a good employee retention system. The results also show that around 2/3 (66%) of the respondents indicate that the workload in the tax authorities is high. This means that management must analyze the work schedule among employees to provide additional tasks to low-workload employees.

It turns out that growth opportunities, managerial accolades, education, money, occupational safety - that's the kind of motivational package in tax authorities. The various factors mentioned by the respondents coincide with Coates and Jarrett (1994) who stated that there are many methods used to motivate employees because there are companies and organizations that operate in a global environment. A large number of respondents, representing 97 (64.7%), mentioned money as the first thing that comes to mind when there is motivation related to employees' perception of what motivations mean to them. This can be attributed to the fact that most workers depend on their wages in the form of wages and salaries to meet their socio-economic needs. Similarly, the results show that most employees will likely do their best in terms of workplace performance to achieve organizational goals, as most employees are satisfied with the motivation package that is being

implemented. provides them. This supports the claim that a lack of motivation indicates a lack of enthusiasm, but where there is motivation there is a strong desire and enthusiasm to achieve it (Ampofo, 2012).

Generally, workers in Ghana, most of the time, rush to earn higher wages in order to earn more, so they think motivation is linked to money. However, the results differ from the statements of behavioral scientists such as Herzberg, who consistently downplayed the importance of money as a motivator by showing the value of challenging work, feedback, a cohesive work team, and other non-monetary factors as stimulants of motivation. Rather, the findings are consistent with the statements by Robbins et al. (2013), that money is an important incentive to work because it is this vehicle that allows employees to buy many satisfactory things.

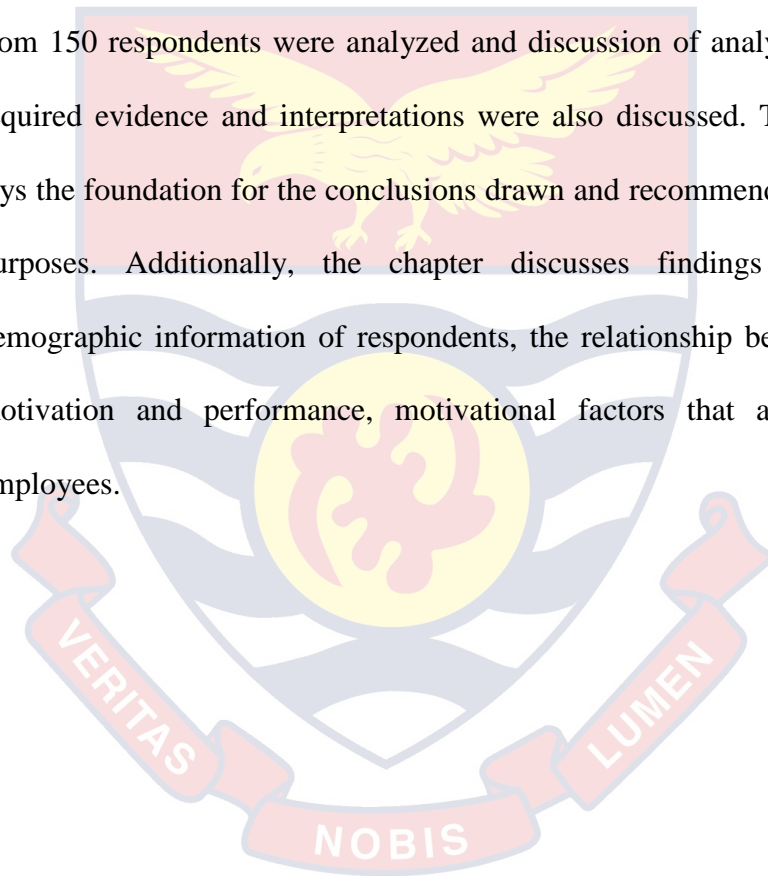
Finally, this study seeks to establish a relationship between motivation and employee performance. From the results of the study it can be concluded that the majority (93.3%) of the respondents believe that motivation has a direct influence on their performance, while the rest (6.7%) is not related to motivation and performance. The implication is that there is a direct relationship between motivation and performance, supporting the claim that a lack of motivation indicates a lack of enthusiasm, but where there is motivation, there is a strong desire and enthusiasm to achieve it (Ampofo, 2012).

Motivation inspires employees to work harder, improve services and products, and ensure customer satisfaction. The above analysis shows that if the employees of the authorities are motivated, this will improve the performance not only of the employees but also of the entire organization.

This is because motivation has to do with the factors that make people behave in a certain way to achieve a goal. This demonstrates the positive relationship between motivation and employee performance. Therefore, it is important for organizations to ensure that their workforce stays motivated and this will increase the success of the organization as a whole.

Chapter Summary

This chapter focuses on the findings and results of the analysis. Data from 150 respondents were analyzed and discussion of analysis findings and required evidence and interpretations were also discussed. This chapter also lays the foundation for the conclusions drawn and recommendations for future purposes. Additionally, the chapter discusses findings based on the demographic information of respondents, the relationship between employee motivation and performance, motivational factors that are important to employees.



CHAPTER FIVE

FINDINGS, CONCLUSION AND RECOMMENDATIONS

Introduction

This chapter focuses on the summary, conclusions and recommendations. The study was conducted to determine the effect of motivation on the functioning of employees at the Customs Department of the Ghanaian Tax Authorities. The following specific objectives were to: determine the level of motivation knowledge of the employees in that Customs Division of the Ghana Revenue Authority, identify the key factors of the motivation packages of the Customs Division of the Ghana Revenue Authority Ghana, assess relationship between motivation of employees and achievements of the Customs Division of the Ghanaian tax authorities.

Summary of the key Findings

Research results and analysis are a very important part of a research report. Strong reports are designed to illustrate the importance of research results and the important role they play in representing the primary and secondary data collected during the research process (Saunders et al., 2009). This chapter focuses on the synthesis of results, as well as the conclusions of the analysis and the recommendations made to answer the key questions of the specific goals identified in this study.

Motivational packages of the Customs Division of Ghana Revenue Authority

The results of the investigation showed that Ghanaian tax authorities' officials appreciated the salary increase, the recognition of the employees and the salary increase were part of the incentive package offered by the

organization. The results of the survey showed that employees receive bonuses, employees enjoy bonuses such as an incentive package offered by the organization. The study showed that employees are given good working conditions, job security and career opportunities as motivation packages.

The Relationship between Motivation and Employee Performance

The results of the correlation analysis showed that promotion was positively related to employee performance and was statistically significant. The results also showed that job security was positively correlated with employee performance and was statistically significant. The study also showed that there was a positive relationship between employee recognition and employee performance, and that this relationship was statistically significant. The study found that motivation has a statistically significant positive effect on employee performance in the Ghana Customs Division of the Revenue Authority in Accra.

Conclusion

In conclusion, the results of the survey showed that employees receive bonuses, employees enjoy bonuses such as an incentive package offered by the organization. The study showed that employees are given good working conditions, job security and career opportunities as motivation packages.

The results showed that there is a link between employee motivation and performance. This survey also shows that most employees are motivated to work harder. The study found that motivation has a statistically significant positive effect on employee performance in the Clients Division of the Ghana Revenue Authority in Accra.

Recommendations

The following recommendations are made based on the findings

1. This study recommends that the management of the Customs Division of the Ghana Revenue Authority use various motivational factors to motivate their employees to give the best of themselves and money is the most perceived motivational factor.
2. Employees 'salaries and salaries must be handled carefully to reflect contemporary packages. The management of the Customs Division of the Ghana Revenue Authority must motivate their employees based on individual performance and performance.
3. The management of the Customs Department of Ghana Revenue Superintendent should evaluate the performance of their respective employees to determine who receives the annual bonus from making generalizations at the end of the year.
4. The management of the customs department of the Ghana Revenue Authority should focus more on training and personnel development because training enhances the competence and ability of employees to perform as well as motivational packages because there is a link between employee motivation and performance.

Suggestion for further Studies

Based on the findings, conclusions and limitations of the study, the assessment of the relationship between employee motivation and employee performance at other government organizations in Ghana can be further explored in the following areas. Since the sample size of this study is

relatively small, the researcher should qualitatively study and compare the findings obtained and cover a wider area.



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APPENDIX A

QUESTIONNAIRE FOR RESPONDENTS

This study is to *assess effect of motivation on employee performance of Customs Division of Ghana Revenue Authority*. You have been selected to take part in the research. I shall be grateful if you could spare a few minutes to answer the questions that follow. Please do not write your name. Be assured also that your identity would be fully protected.

Instructions

Please answer all the questions by selecting the option that suit best. Also, more comments where applicable.

SECTION A: Demographic Data

Tick only one appropriate answer.

1. Gender of respondent: i) Male () ii) Female ()
2. Age of the respondents: i) Below 25 years () ii) 25-35 years ()
iii) 35- 55 years () iv) Above 55 ()
3. Which Level of education do you possess? : i) GCE/WASSCE ()
ii) Diploma/HND () iii) Degree iv) Masters () v) PhD ()
4. Professional background of respondents
i) General Administration () ii) Transport and Security ()
iii) Technical/Revenue ()
5. Years of service with organisation.
i) 1 – 10 years () ii) 11 – 20 years () iii) 21 – 30 years
iv) Above 30 years ()

SECTION A: This section examines your understanding of factors of motivation does your organisation utilise. Using a scale of 1 – 5, please read each item carefully Tick (✓) the appropriate answer that best describes your opinion for each of the statements below. 1 Strongly Disagree 2. Disagree 3. Neither agree nor disagree 4 Agree 5. Strongly Agree

b. Are you happy with the motivation packages offered to employees at your workplace?

- i). Yes () ii) Not sure () iii) No ()
- i) Money () ii) opportunity for growth () iii) Training () iv) Praise from superior () v. Job security ()
- vi) Other (Please specify)

d. Are you satisfied with the current level of motivation?

- i) Very satisfied () ii) Satisfied () iii) Not sure/ neutral ()
- iv) Dissatisfied () v) Strongly dissatisfied ()

	Statements	1	2	3	4	5
	Employee views on the rewards system use in Ghana Revenue Authority	Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
1	Salary is excellent					
2	Bonus above competitors					
3	Commission is excellent					
4	Training					
5	Praise for excellent performance					
6	Job security					
7	Opportunity for growth					

SECTION C: Effects of the factors of extrinsic motivation on employee performance. Using a scale of 1 – 5, please read each item carefully Tick (√) the appropriate answer that best describes your opinion for each of the statements below. 1 Strongly Disagree 2. Disagree 3. Neither agree nor disagree 4 Agree 5. Strongly Agree

No	Statements	1	2	3	4	5
		Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
1	Frequence of increase in salary level.					
2	When I get a bonus increases my job performance increases					
3	When I'm better remunerated it increases my job performance					

SECTION D: Effects of intrinsic motivation on organisation performance. Using a scale of 1 – 5, please read each item carefully Tick (√) the appropriate answer that best describes your opinion for each of the statements below. 1 Strongly Disagree 2. Disagree 3. Neither agree nor disagree 4 Agree 5. Strongly Agree

No	Statements	1	2	3	4	5
	Intrinsic Rewards for Organisation Performance	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	Praise for a job well done from my supervisor encourage me to perform my job better					
2	When I get formal recognition such as certificate of employee after month, certificate of good customer service my job performance increases					
3	A family day offered by the bank to employees really motivates us to work harder during the year					
4	Informal recognition (Such as thank you, well done etc) motivates me to improve my performance					

SECTION E: Effects of the factors of extrinsic motivation on employee performance. Using a scale of 1 – 5, please read each item carefully Tick (√) the appropriate answer that best describes your opinion for each of the statements below. 1 Strongly Disagree 2. Disagree 3. Neither agree nor disagree 4 Agree 5. Strongly Agree

No	Statements	1	2	3	4	5
		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	Frequency of increase in salary level.					
2	When I get a bonus increases my job performance increases					
3	When I'm better remunerated it increases my job performance					

SECTION F: JOB PERFORMANCE.

Using a scale of 1 – 5, please read each item carefully Tick (√) the appropriate answer that best describes your opinion for each of the statements below. 1 Strongly Disagree 2. Disagree 3. Neither agree nor disagree 4 Agree 5. Strongly Agree

	Statements	1	2	3	4	5
	Contextual performance scale					
1	I take on extra responsibilities.					
2	I start new tasks myself, when my old ones were finished.					
3	I take on challenging work tasks, when available.					
4	I work at keeping my job knowledge up-to-date.					
5	I come up with creative solutions to new problems.					
6	I keep looking for new challenges in my job.					
7	I do more than what is expected of me.					
8	I accomplish tasks quickly and efficiently					
9	I actively looked for ways to improve my performance at work.					
10	I grasp opportunities when they present themselves.					

Thank You

6. What other comments can you make about the effect of motivation on employee performance? Write your comments below?

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God Bless You.