

Organisational Culture, Organisational Commitment, Job Satisfaction and Turnover

Intention: The Case of Ethiopian Ministry of Revenues

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This is to notify that the thesis prepared by Endalkachew Shibre Woldehana entitled: "**Organisational Culture, Organisational Commitment, Job Satisfaction and Turnover Intention: The Case of Ministry of Revenues**" and submitted in partial fulfilment of the requirements for the degree of Masters of Arts in Social Psychology complies with the regulations of the university and meets the required standards with respect to originality and quality.

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Acronym

ANOVA	Analysis of Variance
HRD	Human Resource Department
JS	Job Satisfaction
MoR	Ministry of Revenues
OCM	Organizational Commitment
OCR	Organizational Culture
SPSS	Statistical Package for Social Sciences
TOI	Turnover Intention

Abstract

The main purpose of the present study was to examine the relationship among organizational culture, organizational commitment, job satisfaction, and turnover intention. Questionnaire and interview were used to gather information from a random sample of 293 (178 Male and 115 Female) professional employees of the Ministry of Revenues at Federal level. Correlational and regression analysis were used to analyse the quantitative data and narrative analysis was used to analyse the data gathered through interview. Statistically significant relation were found among organizational culture, organizational commitment, job satisfaction and turnover intention ($p < .01$). Only 7% of the variation in the turnover intention of employees was found to be explained by the culture in the Ministry of Revenues, the commitment of the employees and job satisfaction. No enough evidence was found to support a statistically significant difference in intention to quit with respect to the demographic variables. It was concluded that organizational culture, organizational commitment, and job satisfaction were strongly related variables that play roles in explaining turnover intention of employees.

CHAPTER ONE

Introduction

1.1. Background of the study

The contemporary Human Resource Management strategies try to cope up with the changes in the business environment which, if not corrected, result in the loss of competitive advantages for the organization. Furthermore, organizations aiming at being successful need to pay enough attention for their human resource as their important assets, or else huge loss for the organization will follow the exit of those dedicated and committed employees (Kocherlakota, 2015). The dynamism that exposed organisation to intense competition influences their customer service strategies, which in one way or another achieved through enhancing the competency of their human resources. Because intentions are statements referring to particular behaviour of interest, it is important to focus on it because of its economic aspect, psychological component and organizational relevance (Davidescu et al., 2020).

Turnover intention is one of the factors that need to be considered by organizations as it has an impact on the sustainability of the organization (Kanchana & Jayathilaka, 2023). In an effort to give employers a knowledgeable understanding of the strategies they can use to minimize turnover, researchers have been attempting to understand why employees intend to quit their jobs. Moreover, similar study reported that job satisfaction and organizational culture play a key role in both flourishing turnover intention and actual turnover (Faeq & Ismael, 2022).

As the overall success of an organization is dependent on those employees who are skilful and dependable, the management should strive to retain them by any means available and possible. And, the organizational profitability, competitiveness, and sustainability are undoubtedly stirred by the untoward effects of costs of turnover. Moreover, high costs are linked to employee turnover, both for the individual and business (Girma, 2019). On a

personal level, it makes no difference whether someone quits their job voluntarily to take one at another or is forced to leave because of individual pressure. It is when skilled and experienced employees quit a job with their valuable work experience and skills that the organization suffers from the untoward effects of turnover (Noh et al., 2019).

The established set of values, customs, opinions and assumptions that might not have been explicitly stated but nonetheless influence how people behave in an organization and how things are done is referred as the culture on an organization (Armstrong, 2011). The description is that a company's culture more focuses on the subjective nature of the scenarios taking place in the organization. According to Matkó and Takács (2017), an organizational culture that is powerful is an outcome of shared beliefs and knowledge among employees that affect both the covert and overt aspects and the overall employee performance. Employee motivation will be higher whenever there is favourite culture in the organization. According to the authors, a management striving to create a strong and supportive culture in the organization will inevitably improve motivation and decrease turnover. The degree to which the organization's values and beliefs are shared by all of its employees, as well as the degree to which individual employee share particular aspects of those values and beliefs is defined as organizational culture.

Alzayed and Murshid (2017) described the weakness of organizations being manifested by high rate of turnover which impacts the overall organization effectiveness in long turn. Asserting turnover intention being an emerging topic, this author mentioned job security, job satisfaction and organizational culture as the factors which significantly relate with turnover intention of employees. An employee with high level of commitment and better satisfaction is expected to be influential in achieving the goals set by the organization. Therefore, the employer should evaluate the level of employee satisfaction, their commitment to the organization, and organization's culture as a whole. Even though literature on turnover intention and its link with culture, commitment and job satisfaction are widely available in

global context, there appear to be quite few which particularly searched for the relation of the four variables together in a single study.

Seid and Harris (2021) reported that Ethiopia's income sector is becoming more and more significant as a result of the sectors' increased contribution to the national revenue over time. So, the government hopes that the tax officials' performance will be consistent with increased tax revenue targets in order to achieve the anticipated level of tax revenue for the Ethiopian budget. Handayani (2019) claims that the tax system, tax laws, tax data and information systems, infrastructure and human resources are the five main factors that determine total tax revenue. Because the state needs strong tax officials who are both physically and mentally fit, the issue of human resources, specifically tax officials, becomes a vital component in reaching tax revenue target. This study therefore seeks to show the link between organizational culture, commitment, satisfaction on a job, and employee turnover intention and help the management in the Ministry of Revenues to better understand and act upon it.

1.2. Statement of the Problem

In the highly competitive business environment of today, organizations view their workforce as their most important asset. In addition, employees are the organization's most valuable resource and play an important role; their participation and dedication to the organization; enhancing an organization's competitiveness (Girma, 2019). The needs and goals of the organization are expected to be met by the workforce. Maintaining the best employees and keeping up with technological advancements are equally crucial from an organization's perspective. Turnover remains a problem for most, if not all, organizations despite the steps taken by the organizations to keep their talents. No matter how large the turnover, it can result in costs for the loss of the employee's performance and expertise, as well as for the separation, recruitment, and lost productivity of the employee (Charaba, 2023).

The Federal government of Ethiopia requires the Ministry of Revenues to establish up-to-date tax and customs administration run by professionals and skilled employees who promote voluntary compliance among all involved with a tax and customs system and take corrective measures on those who do not comply. Ministry of Revenues is quite engaged in recruiting new graduates across the universities in Ethiopia based on their cumulative grade which should be at least 2.75. These new recruits will take induction training on policies, rules and regulations of the organization, values, missions, goals and ethical principles which guide their future in the ministry. As it has been discussed in the background section of this study, turnover is becoming a challenge for almost all private and governmental organizations. Ministry of Revenues is one of the victims of the turnover of highly skilled, trained and experienced workforce (Ministry of Revenues, 2021). Recruiting and hiring of new employees is quite an expensive process which requires investment, time, training and most importantly the demand for better attractive benefit packages.

According to the data obtained from the Human Resource Department information and service team of the organization, there is clearly an actual turnover of employees that should never be left aside.

Table 1

Three Years` Actual Turnover data of Employees in the MoR

S/No	Fiscal Year	Number of employees who left	Total number of employees the same year	Turnover Rate
1	2012E.C.	62	921	6.7%
2	2013E.C.	59	845	7%
3	2014E.C.	55	809	6.8%

Source: HRD report

A turnover rate of 6.7%, 7% and 6.8% has been observed in the three consecutive years of 2012, 2013 and 2014 Ethiopian fiscal year. Even though the figures seem modest

there is a tendency of rapid increase as there are lots of emerging business sectors with better pay and benefit packages that demand skilled and experienced employees. The closer look at those employees who are leaving gets interesting when we see the numbers of professional employees out of those who voluntarily left the organization; 36%, 20%, and 42% of employees left in 2012, 2013 and 2014E.C (Ministry of Revenues, 2021). To sum up this may really affect the organization harmonious move forward.

In line with this the Research and Development Center of MoR has been conducting various studies to improve the overall strategic effectiveness of the organizations. One study on employees' general job satisfaction found that, on average, they were only 54.4% satisfied which was considered to be extremely low (Ministry of Revenues, 2021). The results of the study segmented the reasons as satisfaction on pay and benefit (16.3%), on reward and recognition mechanism (24.6%), on the processes of handling complaints (35.6%) and on training opportunities (36.%). The study also boldly remarked the result could be due to the feeling of employees towards their job and the poor evaluation of their organization they are working in, and the study concluded employees with such low level of satisfaction would be a challenge for the ministry to achieve its long term goals.

As far as the current study researcher motivation are concerned, the HRD data on turnover and the findings and recommendations of the Research and Development centre clearly showed the reasons to be addressed in order for the organization to maximize its performance. Job dissatisfaction, lack of commitment to the organization, problems with benefit packages, the actual turnover rate and the overt intention of employees searching for the better alternatives should be handled with care, otherwise, the listed factors will hinder the ministry from attaining its great vision.

The inverse relationship of organizational commitment with the turnover of employees and the positive relation with job satisfaction demanded the management to establish an important attitude in the organization. Besides this, lack of commitment and

satisfaction on the job were mentioned as important organizational factors which played their part in predicting employee turnover intention (Tnay et al., 2013).

The current state of employee turnover intention in the Ministry, being unnoticed currently, would definitely cause an alarming disruption in the future workforce stability due to the fact that new banks and business firms are being established in a day-to-day basis; moreover the already existing business firms and banks are expected to be competitive and recruit talented and skilled employees. Therefore, it is advisable to take in to account how closely related culture in an organization, commitment to the organization, satisfaction on job, and employees desire to leave a job.

Lack of understanding or paying attention to the expected relationships between culture, commitment, satisfaction, and turnover intention of employees is an alarming issue due to the fact that an employee who is dissatisfied and not committed for the organization will have clear effect on searching for alternatives (Fantahun et al., 2023). There are few studies done in the branches of Ethiopian Revenues and Customs Authority considering the assessment of turnover intention (Beza, 2019; Kitila et al., 2021). Moreover, the close observation of the current state of the area of study revealed that employee dedication and loyalty are under question mark manifested by the professionals leaving day-to-day and most of the others are still applying for better job opportunities, and still others are not even loyal to the mission, vision and duties of the Ministry. From the above discussion, there is a clear and unmet need of knowledge which enables understanding of turnover. It is in light of these that the current study tries to examine the relationship between organizational culture, employee commitment, satisfaction, and intention to quit a job among the employees of the Federal Ministry of Revenues.

1.3. Research Questions

1. What is the status of Organisational Culture, job satisfaction, organizational commitment, and turnover intention of the employees in the Ministry of Revenues?

2. Are there statistically significant relationships among Organisational Culture, organizational commitment, turnover intention, job satisfaction and demographic variables?
3. What proportion of the variance in turnover intention is explained by Organisational Culture, organizational commitment, and job satisfaction independently and jointly?

1.4. Significance of the Study

Employee turnover is a serious issue for an organization. Despite the payments paid for the departing employees, it results in a substantial cost for the organization. In this regard the findings and the recommendations of the study would be useful to ministry of revenues management. Furthermore, it makes it possible to guarantee that the organization has reliable and motivated staff. The findings of the study would also help as a source of reference and a steppingstone for those researchers who want to make further study on the area of organizational culture, commitment, job satisfaction and turnover intention. Finally, it would give the researcher the opportunity to gain deep knowledge on the relationships among culture, commitment, satisfaction and turnover intention at ministry of revenues.

1.5. Scope of the Study

The ministry of revenues works across the country through its twelve branches. However, this study has only its focus in the head quarter due to the time and cost constraints.

1.6. Definitions of Terms

Organisational Culture: Culture in an organization is described for the sake of this study as ‘‘ the collective programming of the mind that distinguishes the members of one organization from another and includes shared values, beliefs, and practices’’ (Hofstede, 1980, as cited in Gerlach & Eriksson, 2021).It will be measured by Denison`s Organizational Culture Survey having indicators of four dimensions(Consistency, Involvement, Adaptability and Mission) of 3 subscales each on a five-point Likert scale questions between strongly disagree and strongly agree.

Organisational Commitment: is the level of proof of identity, engagement, and devotion that employees have with the organization and their commitment to help achieve the overall goals (Caught et al., 2000); measured with revised Meyer, Allen & Smith(1993)

Organizational Commitment Scale across factors of willingness put effort, intent to retain organizational membership, and organizational value acceptance by taking average score of variuos18 items using five-point Likert scale between 1(strongly disagree) and 5(strongly agree).

Job satisfaction: The twenty items Minnesota Job Satisfaction questionnaire assesses one's positive perceived emotion on the evaluation of their job using a five-point Likert scale. The mean score for each subscale will be used to calculate overall satisfaction on the job.

Turnover Intention: is a desire of Ministry of revenues employees to quit the organization. It is measured by the 15-items scale developed by G. Roodt (2004). The responses will be scored on five-point Likert scale with 1 being strong disagreement on the items and 5 for strong agreement on the items of the scale. The median split would be the criteria to use as a cut-off point for categorization of the level of agreement on the scales.

Professional employees: for this study, refers to employees who are level six and above in the area of business and the sector and holding at least officer position.

CHAPTER TWO

Literature Review

This chapter will discuss basic concepts, assessment and theories on turnover intention, organizational commitment, culture of the organization and satisfaction on the job. It also explains the links between organizational culture, organizational commitment, job satisfaction, and intention to leave. Moreover, this chapter will provide reviews on differences of organizational commitment, organizational culture job satisfaction and turnover intention with respect to major demographic variables. The chapter will conclude with brief summary and implication of the literatures reviewed.

2.1. Turnover Intention: Basic Concepts, Assessments and Theories

2.1.1. Basic Concepts of Turnover Intention

An organization's sustainability, profitability, competitive nature, and productivity could all be adversely affected by employee turnover because of the costs associated with it. The odds that an employee will quit their job are referred to as turnover intention. The tendency or attitude level of employees to experience voluntary resignation from a job or possibility of quitting a job was referred as the turn over intention (Memon et al., 2016). Employee turnover is defined by Robbins and Judge (2016) as the count or percentage of workers who quit their jobs and replaced by new ones.

Hassan (2014) stated that employee turnover is one of the main struggles for an organization. It remains an issue that needs to address particularly in the Human Resource Management areas. According to Sutanto and Kuniawan (2016), intentions of employee to leave are characterized by a variety of factors relating to employee behaviour, such as increased absenteeism, lazy work habits, a rise in courage to disobey work orders, the courage to oppose or protest to a supervisor, and a seriousness to resolve all the responsibility of employee who behaves very differently from the norm.

According to Robbins and Judge (2016), two classes of turnover of employee can be seen which are voluntary and involuntary. Voluntary turnover tends to happen when an employee decides to quit, resign or leave, and the latter when the employer decides to let the employee go or forces them. According to Perez (2008), making the distinction between voluntary and involuntary intentions to leave is essential to making the link with aspects of satisfaction on the job. Voluntary turnover refers to an employee leaving of their job and the company of their own will, while involuntary turnover refers to an employee being forced to leave by the management of the organization. Tylor (1998) mentioned extended categories of voluntary turnover into functional and dysfunctional, which denotes the resignation of effective performers and low performers, respectively.

2.1.2. Assessing Turnover Intention

Employee turnover intention is measured by indicators like thought of leaving, actively looking for other jobs, leaving the organization in the near future, stopping because they want to move out of the organization and leaving due to higher salary offer (Dessler, 2013). Alivia et al. (2018) demonstrated that the dimensions of turnover intention can be explained by indicators of quitting, such as finding a new job, complaining about the work environment, and experiencing health issues; indicators of better positions such as a desire to have a better advancement, earning more, increase one's capacity, and advancement of a company; and employment indicators of better jobs, such as more challenging and appropriate to one's abilities..

According to Diana et al. (2019) the turnover intention and performance of employees do have important and positive relations with the culture in the organization, workload, and discipline at work. This same author implied that the enhancement in employee job performance and reduction in turnover intention could be possible with proper work culture establishment and handling of discipline and workload.

Turnover intention is measured with a 15-items scale originally developed by Roodt (2004) considered as a comprehensive measurement scale. Boothman and Roodt (2013) conducted a reliability analysis and revealed that the instrument has a Cronbach's alpha value of .80; Patu and Browners (2020) also found the Cronbach's alpha level of reliability ranging from .66 to .85. Another tool for measuring desire of employees to quit their job is a one-dimensional scale having three questions rated on a five-point Likert type format. The internal consistency score of the scale was .88 and the factor loading of the scale was found to be over .40 that was acceptable (Yapici, 2008); .74 was reported in another study which concluded the tool as valid and reliable for measuring turnover intention of employees. Turnover Intention Scale (TIS-6) developed originally by Roodt (2004) has been found to be reliable with an alpha value of .98 (Gurmessa et al., 2018); .75 (Wen et al (2018)). Multidimensional Turnover Intention Scale (MTIS), a 30 items scale is another instrument for assessment of the turnover intention of employees with two dimensions. This instrument was reliable with alpha values of .92 for the intrinsic dimension and .91 for that of the extrinsic dimension (Menezes et al., 2018).

2.1.3. Theories/Models of Turnover Intention

The Social Exchange Theory

The main concept behind the Social Exchange Theory is that the link between two entities relies on the degree to which each of them adheres to the agreed upon explicit or implicit norms and rules of exchange. This theory emphasizes on the defining attributes of the quality of such a relationship like loyalty and commitment. The theory further affirms that employee's intention to stay in or exit their current job is determined by how strong the network ties these relationships. Turnover intention is an aftermath of the breach of the agreed rules and norms by the management or the colleagues which can be viewed as an employee might decide as per their will to quit their job. For the fact that management should

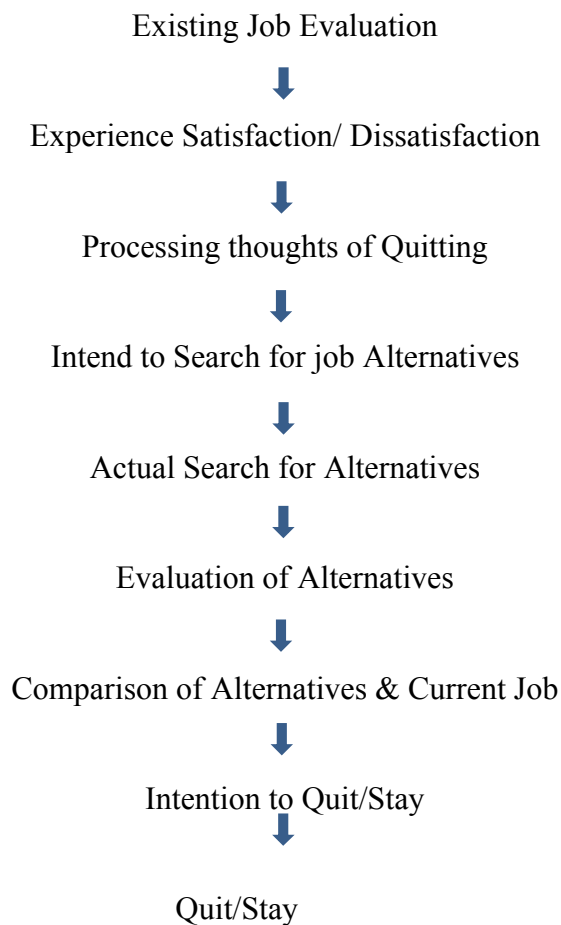
strive to match these agreed upon rules and norms as major strategy for retaining those skilled and talented employees (Al-Suraihi et al., 2021).

The Expectancy-Confirmation Theory

A theory proposed by Vroom with the main intention of explaining the fact that everyone has certain expectation before being immersed in any event or action. These expectations being met positively would result in satisfaction of employees or else dissatisfaction would be inevitable. More over the theory asserted that the outcomes of the unmet expectations of employees from their organizations could be the intentions to leave or other untoward behaviours. Vroom`s theory confirmed that prior expectations to an act and the analysis of the aftereffects of the act and issues like rewards, training opportunities, recognition and the working environment dictate the satisfaction of an employee in action which linked with turnover intention (Rathakrishnan et al., 2016).

Mobley Intermediate Linkages Model (1977)

Mobley (1977) proposed one of the key models among the process models which altered the perspectives of turnover researches. According to this model, dissatisfied employees prefer leaving their current organizations. The model primarily bases its assumption on the descriptions of the sequential cognitive processes of an employee starting with evaluation of current job and consideration of quitting followed by searching for possible job alternatives and at last the employee gives better attention to leaving the job having found the alternative job opportunity. Samad and Yusuf (2012) argued that Mobley`s employee turnover decision process model left out the major predictors of turnover pressure like employee organizational commitment and the state of job satisfaction the employee have.

Figure 1*Mobley (1977) Intermediate Linkage Model*

Source: Niharika Singh & Sharma, 2015

2.2. Organizational Commitment: Basic Concepts, Assessments and Theories

2.2.1. Basic Concepts of Organizational Commitment

Maillet (1984) claimed that the possibilities of exerting extra effort on behalf of the organization, putting forth effort towards attaining organizational goals, and likely to remain within the organization could be the features of committed employees. Commitment to an organization is the extent of employee loyalty to the institution characterized by his or her intent to extend membership (Herrera & De Las Heras-Rosas, 2021). According to Mohammed & Eleswed (2013), commitment to an organization could be defined as the extent to which an employee identifies with and adopts the goals and values of the organization in order to carry out their work responsibility.

The psychological attachment that a worker feels to the organization is closely linked to the idea of commitment to an organization. The values and goals of the organization are held by a committed employee who believes in it (Oh, 2019). As Allen and Meyer (2000) described clearly, the commitment of an employee for the organization is a psychological state which shows the attachment between them and able to decrease the possibility of leaving the organization. Wombacher and Felfe (2017) described organizational commitment as an essence in processing and guiding the behaviour of employees in institutions. Moreover, commitment to an organization needs a state of dedication, being wilful to exert efforts and retaining employees (Das et al., 2017).

An attitude towards the organization is seen as an assumption for the multi dimensionality of the employee organizational commitment. It held the separate but interrelated concepts; the compliance that occurs from adopting attitudes and behaviors in order to be granted particular payoffs, recognition which results from employees acceptance of the role in establishing or continuing a satisfactory partnership; and the adaptation due to the influence acceptance of the beliefs and actions the worker is expected to be consistent with the established values.

2.2.2. Assessing Organizational Commitment

Organizational Commitment Questionnaire (OCQ) is a 15-items scale for assessing commitment of employees using a 5-point Likert scale with affective, normative and continuance traits originally created by Mowday, Steers and Porter (Mowday et al., 1979). Thakre and Mayekar (2016) found this tool to be a valid and reliable instrument for measuring organizational commitment alpha value between .82 and .93. Cook and Wall (1980) prepared a short version with nine items from the longer OCQ primarily aimed for the labor area. The three basic intertwined traits aimed to be held by the scale are; the identification of the values of the organization, being involved in organizational efforts and (c) a need to stay with the employer (loyalty).

The revised version of Organizational Commitment Scale (OCS) having 18-items is chosen for this study that was originally developed by Meyer, Allen and Smith (1993) due the fact that it is easy to understand and complete. Different researchers validated this instrument as in Bakotić (2021) with a Cronbach's alpha value of .948; Ferreira et al(2010) with an alpha value ranging from .70 to .83; Wen et al(2017) with alpha coefficient of total organizational commitment scale being .851; Clarence and George(2018) reported internal consistency of this instrument to be .79. The above-mentioned findings indicate that the overall reliability of the measurement being acceptable as a reliability coefficient of .70 or above is taken acceptable in psychology and social science researches. The 24-item tool designed by Allen and Meyer (1997) has been another alternative for measuring three-subcales of commitment of employees. Overall items scale alpha value have been found to be .79 and for subcales commitment on affective, continuance and normative basis, the values were .87, .79 and .72 respectively (Kassaw & Golga, 2019). The Cronbach's alpha coefficients for the three dimensions of organizational commitment also reported to be reliable with values .906, .837 and .818 for the subscales affective, continuance and normative commitment in their respective order (Shedaga & Sarang, 2019). Klein single dimension Target-free (KUT) instrument which was developed by Klein, Cooper, Molloy and Swanson (2014) demonstrated remarkable reliability with an alpha score of .86 to .97.

2.2.3. Theories/Models of Organizational Commitment

One of the most-cited models of organizational commitment which is used to conceptualize it differentiates the components in to three dimensions; affective, continuance and normative commitment was coined by (Allen and Meyer, 1997).

a) Affective Commitment

Affective commitment is the emotional ties to the organization which represents the first component. Meyer and Allen (1991), described this dimension as 'the individual's sentimental commitment to, attribution to, and engagement in the organization; they also

stated committed members in the organization on the basis of the affective component continue to work for the organization they are in because they want to do so. Oaiser et al. (2012) organization explained that employee's participation, recognition and emotional attachment pertains to the affective segment of commitment.

Recognition of the values of an organization, identity built in in relation to the organization, and involvement result in the establishment of affective commitment. The fair, respectful and supportive working environment tends to favour the employee to be committed affectively. Whenever there is an alignment between the interest of the employee and the loyalty to their job and their organization, there will be a manifestation of organization commitment by the employee. Meyer and Allen (2007) explained the characteristics of committed employees as self-confident, customer carrying and being responsible for consequences and concern the devotion to their institution.

b). Continuance Commitment

Recognition of losing investments in an organization and perception that there are no alternatives other than staying in the organization by the employee leads to the establishment of continuance commitment. Continuance commitment, according to Meyer and Allen (2002), denotes a desire on the part of the employee to stick with the company for as long as that individual believe that staying would be more advantageous in terms of opportunities and costs than leaving the company. It is cantered on all the benefits attached to being a member of the organization. Bergman et al. (2013) also stated workers who exhibit commitment on continuance basis weigh the costs associated with quitting a job and decides to stay because they are forced to be needy due to lack of alternatives and the high cost..

On-going dedication develops through time as a result of people being forced to stay in an organization longer due to lack of job alternatives. Meyer et al (2002) asserts that a higher level of on-going commitment result in increased level of lack of role clarity, and

lesser in assimilation of the process of quitting a job. Employee that continues in such a state presumably contaminates their colleagues.

c). Normative Commitment

A sense of responsibility to stay in an institution could be a result of internalizing the socially constructed challenges placed on the recruits before joining the company. Moreover, after being a member of the organization the recruit receives benefits that make them feel the need to accept the terms and conditions provided. Individuals that are normative enough believe that they are compelled to work for their institution. An important commonality between the affective and normative commitment can be seen when comparing their items on the scales (Meyer& Allen, 1997).

2.3. Organizational Culture: Basic Concepts, Assessments and Theories

According to (*Robbins & Judge, Organizational Behaviour | Pearson, 2009*), culture is a set of shared meaning possessed along with the members that is unique to their organization. It could be the elemental patterns of assumptions shared, values and beliefs exchanged that could lead to actions in handling problems and opportunities in the organization. Tsai (2011) stated culture of an organization as shared beliefs and actions of employees held as a platform for attainment of goals and objectives. The development of an organization's culture and culture takes place over time and in response to a number of complex factors, like the purpose and circumstances of the organization's founding, its age, and the founding member's ideology and values. The establishment of culture and structure of an organization occurs through time and as a reaction to complex set of factors including the reason and manner in which the organization was initially formed, its age, and the philosophy and values of the founding members (Tedla, 2016).

2.3.1. Basic Concepts of Organizational Culture

Every organization should have strong culture to influence the behaviour of its members. It is proven that though the strong culture may cause all activities of the individual

members are directed towards the mission of the organization and goal achievement (Ronan, 2019). Employees' mentality that sets them apart from one another both internally and externally is referred to as culture of the organization. Pettigrew (1979) stated that organizational culture has been found for the first time by administrative science quarterly as cited by Nazir (2015). One of the basic competencies is the culture established within the organization. It can shape the personality of its members.

Organizational culture is quite vital with its sophisticated nature. Its complexity necessitates the use of a variety of lenses to identify and analyse it. Each viewpoint offers a different approach to the intricate phenomenon from its point of view. Despite having various theoretical presumptions and concerns, the various perspectives all work well together. It is necessary to reject the points of view that distil organization's culture complexity in to a single explanatory stand point. Organizational performance and a number of organizational development activities continue to heavily rely on the idea of culture in an organization. In order to improve organizational effectiveness through organizational change interventions, responsible leaders, human resource experts, and researchers must have a thorough understanding of how culture has evolved in the organizations and the beliefs and presumptions that underpin it. The ability of an organization to respond to new competitive pressures can be hampered by the absence of solid understanding of its concepts.

2.3.2. Assessing Organizational Culture

Complexity characterizes culture in an organization. It reveals the fundamental principles, verdicts and presumptions of a group, expresses itself on various institutional levels and has different subcultures (Cancialosi, 2017). Various scholars have developed many tools for organizational culture assessment in the past decades including the model developed by Hofstede the multidimensional model of organizational culture, Organizational Culture Questionnaire by Denison, Organizational Culture Assessment Instrument by Quinn & Cameron.

The most adaptable method of assessing organizational culture is the Organizational Culture Assessment Instrument (OCAI) developed by Kim Cameron and Robert Quinn which is the contending conceptual model that relies on utilizing analysis of a situation where participants are expected to report how much the scenario represented the culture of their organization. These situations help in remembering important things about organizational culture and how we feel about them (Cameron, 2006). According to Tyler (2018), the 'Organizational Culture Assessment Instrument' (OCAI) created by Kim Cameron and Robert Quinn is a well-recognized study technique to analyse organizational culture. It contains six dimensions namely; the dominant culture, institutional leadership, employee management, institutional glues, emphasis on strategies and success criteria, each with four questions. In accordance with the four alternatives presented /Clan, Market, Adhocracy and Hierarchy/ to assess the organizational culture, the participant is expected to divide hundred points as per his opinion for the four of them. The higher numbers of points are to be given to the alternative that is most similar to the organization in question. Shedaga & Sarang Narula (2019) reported Cronbach's alpha values for the purpose of ensuring internal consistency of this instrument to be ranging from .822 to .928; quite acceptable scores of internal consistencies that ensured the dependability of the instrument was also reported by Ajibew (2019) with an alpha value of .959 in the study participant's context.

Denison Organizational Culture Survey (DOCS) have sixty questions to assess four subscales of the culture of the organization: adaptability, consistency, mission and involvement. These dimensions are expected to reveal for key drivers of organizational performance that balance multiple priorities of internal versus external perspectives and between consistencies versus versatility (Denison et al., 2014). Items of the scale are expected to be rated from strongly disagreement (1) to strongly agreement (5). This tool is regularly cited as one of the most known and widely accepted tools for evaluating culture in an organization. The tool's capacity was assessed using coefficient of Cronbach's alpha and

was found to have a high value of .92 (Pirayeh et al., 2011). Puppertz (2017) revealed acceptable scores for internal consistency alpha with a mean of .74; good reliability and validity was also reported ranging from .740 to .817 (Warga & Ababa, 2019).

The Organizational Culture Profile (OCP) is one of the mostly utilized assessment tools for surveys on culture of organizations (O'Reilly et al., 1991). According to the concept supporting this scale, organizational culture is a validation of social control and the prescriptive social influence that comes along with it and is brought about by the behavioural norms that develop within the organization. It evaluates the strength, consensus, and content of the three cultural norms (Chatman et al., 2014). OCP has many of the same problems as any self-reporting survey measures, despite having face validity in analysing culture. The tool was considered to be reliable having coefficients of alpha between .70 and .85 in Ethiopian context (Legesse, 2020).

2.3.3. Theories/Models of Organizational Culture

Denison's Organization Culture Model

This model is one of the contemporary and widely applicable ones in research that took special attention in various institutions. Denison's four trait model, Adaptability, Consistency, Involvement, and Mission evaluates those observable acts embedded in these beliefs and assumptions that are responsible for the establishment of culture of an organization. Each of the four traits of the model has three variables to be clearly explained. Adaptability is explained by indices of organizational learning, customer focus, creating change; Consistency by coordination and integration, core values, agreement; Involvement characterized by team orientation, capability development, empowerment; and Mission by goals and objectives, strategy and vision. The model has many key and indispensable characteristics such as being straightforward and transparent, full functionality, the results being understandable and easily linked with organizational matters that help give credible

reasons for altering the culture of an organization positively and thereby the overall productivity of the firm (Wahyuningsih et al., 2019).

Hofstede's Model of Organizational Culture

The model focused on ideologies, practices and beliefs of an organization which makes it unique from other organizations. According to (Hofstede, 2011) the way how employees behave with each other or with outside partners and the way they involve in productive tasks of the organization is decided by the culture of the organization. The model explains 6 factors that are expected to impact the organizational culture: power distance orientation, masculinity and femininity, individualism and collectivism, uncertainty avoidance index, long and short-term orientation, and tolerant and restraint. Hofstede describes Individualism/Collectivism as those issues related to the characteristics that are extrinsic to the individual, dictating the extent to which members of a society are integrated into groups; Power distance is identified as the acceptance and expectation of unequal power distribution by those organizational members with less power.; the role division pertaining to emotions among men and women is described as masculinity and femininity facet; indulgence tends towards a personal life control while the restraint component as a cultural value referring to the perception of helplessness and the feeling what happens next is beyond self-control; and the last facet of his model, the long and short term orientation refers to the future or the present and past (Hofstede, 2011).

2.4. Job Satisfaction: Basic Concepts, Assessments and Theories

One of the factors considered detrimental for retention of employees in an organization is the satisfaction of the employee towards their job. As dissatisfied employees are always searching for alternatives, organizations should give attention for the states of satisfaction their employees have. According to Shaju and Subhasini (2017), the basics for understanding of employee's motivation, performance, effectiveness and retention rely most importantly on job satisfaction. These same authors further state higher level of employee

motivation, positive work values, decreased rates of absenteeism and turnover will be the outcomes of an employee who is satisfied with the job.

2.4.1. Basic Concepts of Job Satisfaction

Job satisfaction was described as the positive feeling about the job, which is considered to be an outcome of characteristic evaluation of the job (Robins & Judge, 2013). The extent to which workers are attracted to their job is considered as a brief definition of job satisfaction given by Ellickson and Logsdon (2002). Another definition given by Ali (2006) focused on pleasure as a result of fulfilment of employee need to be considered as job satisfaction. Addressing this pleasure need by an employer is an important concept in this era. According to Zahari and Shurbagi (2012), the success of any organization is determined by the ability of the organization to make an employee satisfied.

Employee job satisfaction could be seen as the fulfilment and pleasure that results from the job itself. The most common definition of job satisfaction used in various researches as cited by (Asegid et al., 2014) is the one which was given by Locke; that explains a feeling of excitement and a state of positivity about the job because it is good or you like doing it. Job satisfaction is also seen as mental states of how an employee feels about their job, the attitude and feelings about various factors of their job and their employers.

Jerry and Aden (2018) clearly mentioned the variables which could be considered important when we talk about job satisfaction as the pay, the job, promotion, colleagues, satisfaction with supervisors and the employee organizational commitment that could possibly affect the intention of an employee to remain in the organization. The above-mentioned factors could be mentioned as intrinsic as personal achievement, sense of accomplishment and reputation, and extrinsic like resources, benefits, payments and the working environment itself. Considering the job, you are doing and its specific tasks in case of intrinsic job satisfaction and in case of extrinsic satisfaction, co-workers, supervisor and pay are under consideration by employees.

2.4.2. Assessing Job Satisfaction

Job satisfaction could be measured for various reasons, mainly for assessing to identify those features of the job which are considered as antecedents of dissatisfaction of employees. The most commonly used method of measurement of job satisfaction is by using scales which are self-reported and either one dimensional or multi-dimensional. The Work Satisfaction Scale Generic (MacDonald & MacIntyre, 1997) is among the few tools to be mentioned for measuring satisfaction with in one dimensional approach. The scale provides reliable and valid score only with ten items. The 27-item five-facet Job Descriptive Index (JDI) considers pay, promotion, co-workers, supervision and the work itself as dimensions to be scored using a five point Likert with boundaries of strong disagreement and strong agreement (Smith et al., 1969). The instrument contains assessment items with higher reliability score of .92 (Michelle et al., 2009) and the same finding was reported by Arokiasamy & Baba (2019).

Weiss et al. (1967) introduces a 17-item Minnesota Satisfaction Questionnaire that intends to measure extrinsic job satisfaction with eight of them and the rest for intrinsic job satisfaction measurement. The instrument is a five-point Likert scale which ranges from extremely satisfied to not at all satisfied. Other measure that was created by Spector (1985) was the Job Satisfaction Survey (JSS) having nine dimensions each with four items covering pay, chances of promotion, supervision, benefit, fringe benefits, procedures, co-workers, work content and interaction. Several studies have validated this scale revealing acceptable reliability and validity characteristics (Ogunkuade & Ojiji, 2018; Li & Huang, 2017; Tsounis Sarafis, 2018). Another job satisfaction measure created by Koustelios and Mpagiati (1997) is the Employee Satisfaction Inventory (ESI), having facets like the job, payment, promotion, supervision, work environment and the organization demonstrated will the facets of the instrument good internal consistency score between .70 and .81 and overall satisfaction score .82 (Tasios & Giannoli, 2011) and .79 (Belias et al., 2015).

Job satisfaction among employees could be measured by using a single item measure or a multiple item measure. The Minnesota Satisfaction Questionnaire (MSQ) developed by Spector (1997) is one of the commonly utilized tools with 20-questions that are scored on a five-point Likert scale. Besides its popularity and extensive application in psychological researches, this measure showed high reliability with coefficient of alpha values ranging from .85 to .91 (Abdel-Aziz, 2020); test-retest reliability ranging from .70 to .80 and Cronbach's alpha of .96 (Lakatamitev et al, 2020). This short version of MSQ-20 is selected for this study based on the reviews of its reliability and validity; moreover, its ease of applicability and having a combination of all items into a single total score or separate satisfaction sub scales as intrinsic and extrinsic satisfaction subscales.

2.4.3. Theories/Models of Job Satisfaction

Equity Theory

It is one of the major theories of Job Satisfaction among the process theories class that tries to explain how an employee is aroused through the preference of behavioural alternatives. The theory was developed by the behavioural psychologist John Stacy Adams. According to this theory, the extent of employee perception of equity and inequity with respect to the job environment determines work performance and employee satisfaction. The theory also hinted that employees are aware of the values in organizational estate. The theory has three consecutive pillars of assumptions; individual's belief that comprises a just and reasonable payoffs for the involvement in their work, the intention to analyse what the individual recognise to be the return they have with their organizations to that which they perceive and finally when individuals believe how they are being handled is not equitable with their co-workers, with whom they referencing themselves, the outcome would be the feeling of inequity. The theory also asserted that if individuals are in the feeling of inequity, they would be distressed and dissatisfaction could get worse (Thiagaraj & Thangaswamy, 2017).

Frederick Herzberg Two-Factor Theory (1959)

The theory also known by the name Theory of Motivation-Hygiene has tried extending Maslow's Need Hierarchy. Frederick mentioned job satisfiers and dissatisfiers as factors of motivation and hygiene respectively. The motivators including compensation, protection, appreciation, bonus and accomplishment which are considered to be intrinsic to the job cause employees to exert effort and perform better and provide them with satisfaction. On the other hand, the hygiene factors/dissatisfiers such as pay, supervisory practices, the work environment, organizational processes contribute to overall job dissatisfaction. The theory is useful for workplace to improve employee retention, motivation and productivity. Practically motivation factors if handled properly could result in provision of more growth and development opportunities, recognition of achievements and hard work, enabling more responsibilities than they can handle, make job interesting and engaging so that employees are motivated towards it (Alrawahi et al., 2020).

2.5. Status of Organizational Culture, Organizational Commitment, Job Satisfaction and Turnover Intention

A study conducted for the purpose of assessing level of organizational commitment among staffs of Haramaya University reported a moderate level of study participants' commitment to their organization across the subcomponents of continuance, affective, and normative commitment (Kassaw & Golga, 2019). In another study which tried to examine the impact of organizational culture on commitment, the authors revealed lower level of commitment of employee's to their organization (Kinde & Kaur, 2018). The overall commitment of the study participants was found to be normative rather than the affective and continuance commitment level of commitment (Agmasu, 2021).

Mesfin et al., (2020) reported from their study on job satisfaction assessment that there was overall low level of employee job satisfaction among the study participants. Another study done at the University of Gondar referral hospital, higher level of job

satisfaction score on staff relationships and the work itself was obtained (Gedif et al., 2018).

In a study done among the staffs of University of Adama Science and Technology, the author reported a moderate level of commitment to the institution among the study participants across the disaggregated commitment dimensions (Alemu, 2014).

A study conducted to reveal the level of turnover intention among the government bureau staffs showed that there was a higher level of quitting a job they have. The findings were rooted in the data compiled by the HRD section of Dire Dawa city administration which were 16.5%, 23.1% and 10.39% in Industry, Trade, and Investment Bureau, Land Development Management Office and Office of Urban Development, respectively (Belay and Selam, 2018).

2.6 Relationships between organizational culture, organizational commitment, Job Satisfaction and turnover intention

2.6.1. Organizational Culture and Turnover Intention

Several previous studies have revealed existence of a link between culture in an organization and intention to quit a job. A research done for searching the interrelation between commitments, satisfaction, culture and turnover using mixed study design with correlation and regression as a method of data analysis showed that there was a clear and practical influence on the basic organizational elements like turnover, commitment and satisfaction because of the established culture in the organization. Moreover, the authors findings suggested that organizations interested in maximizing retention of their employees should pay great attention for the organizational culture which governs their business processes (Abdullah, 2013).

A study done for the purpose of testing the link among job satisfactions, culture, leadership, performance and intention to quit concluded that turnover intention in the study area was found significantly related with organizational commitment and the participants job

satisfaction. This similar study suggested measures to be taken for the sake of improvement of employee satisfaction on their work and organizational commitment (Yuting Li, 2019).

In trying to search for the influence of culture in an organization on the intention to quit with moderating role of satisfaction on the job, Girma (2019) revealed that constructive culture had positive and statistically significant impact on the intention to leave a job and employees job satisfaction was found to be mediating the link between culture and turnover intention concluding culture in an organization had positive effect on quitting a job.

2.6.2. Organizational Commitment and Turnover Intention

According to Lambert and Hogan (2009), most of the prior empirical findings reviewed claimed the negative correlation between commitment of the employees for the organization and turnover intention. Moreover, turnover intention was found to be negatively correlated with all dimensions of organizational commitment as it was also confirmed by a meta-analytic study conducted by Meyer et al., (2002). Findings from a study done by Amare (2021) searching for determinants of employee turnover intention asserted turnover intention of participants was significantly affected by commitment to their organization and satisfaction on their job. Agrawal and Sajid (2017) also revealed that high level of employee commitment and job satisfaction resulted minimized conflict at the work place, improved hard work towards organizational objectives and most importantly, these employees tend to stay in their job for long.

Abdullah (2013) stated that most studies reviewed by the author have confirmed the existence of inverse correlation between intent to leave a job and commitment to an organization; strengthening the concept where committed workers are willing to remain in their current job more likely than those with low level of commitment. Actual turnover will be inevitable if unsatisfied employees searching for alternatives find better job alternatives. A significant but inverse link between commitment and the intention to quit a job was reported.

Moreover, the authors explained when employee commitment increases; there will be lesser thoughts of quitting job and vice versa (Larbrague et al., 2018).

A study using Pearson correlation coefficient and regression to examine the relationship between commitment and intention to leave a job revealed that employee commitment had been reported having statistically significant inverse relation with turnover intention of the study participants; which was further explained as more committed employees tend to remain in their organization for longer time (Agmasu, 2021).

The analysis result of a research conducted to examine the effect of commitment on the intention of employees to quit revealed that commitment of employees to their organization had effect on their turnover intention (Megfira, 2019).

2.6.3. Job Satisfaction and Turnover Intention

Job satisfaction consistently correlated with turnover. Having low job satisfaction is expected to have an effect on the desire of workers to leave their job. Most researchers asserted that low job satisfaction increases the actual turnover of employees and higher job satisfaction decreases it. Rahman (2020) revealed that job satisfaction and turnover intention were the most important researched extensively. Job satisfaction increases the loyalty and professional commitment to the organization which is responsible for the organizational productivity and turnover intention was found to have serious consequence on organizational effectiveness.

Employee dissatisfaction was mentioned as a major cause of turnover in various theories. Consideration of benefits and losses related to current job, evaluation of the risks of joining the alternative and intention to leave by those who are unsatisfied was mentioned as a path in the process of turnover intention is actual turnover (Abdullah, 2013). According to Griffeth et al. (2000) cited by the above author, overall job satisfaction showed the highest link to turnover intention among all kinds of job attitudes as it was confirmed by the reviewed forty two meta-analytic studies.

Similarly a study conducted for the purpose of examining the association between satisfaction and the intention to quit among executive level administrators of districts in Texas public schools revealed that negative relationship was there between the variables studied (O'Connor, 2018). Based on the findings of Emiru (2020), turnover intention was found to have a statistically significant relationship with the normative, affective, and continuance facets of commitment. The author suggested managers of the study participants would utilise the results of this study to pay special attention for the commitment of employees by designing appropriate strategies thereby minimizing the rate of turnover and costs associated with it. Dado et al. (2019) indicated, in their research aimed at assessing the health professional's intent to leave a job in both private and government sectors, that there was difference which was statistically significant related with age and marital status of the respondents participated in the study. Single employees, those with lower educational status and those at younger age tend to leave their organization more than their counterparts. Moreover, this same study revealed no statistical variations in the participant's intention to leave across gender variation and participants with higher scores on the dimensions of organizational commitment showed inverse relation with the turnover intention.

A study done to search for factors influencing turnover intentions of employees showed that turnover intention was influenced by factors such as not being satisfied with job they are engaged in, the poorly established relations in the organization and the dissatisfaction accompanied with the reward and benefit packages of their organizations (Rahel, 2015). Similar study conducted by Jalene revealed that employee satisfaction, organizational justice, promotion, training and the reward system as the major factors leading to employee dissatisfaction which the author described as the main contributor for the turnover intention to be high. The author also asserted the consequence of the high intention to leave will lead the employees to exit from their jobs and result in benefit reduction, loss of skilled, knowledgeable and intellectual employees for the employers (Jalene, 2018).

As Beza (2019) pointed out in the done aiming at examining the level of employee turnover intention, identifying factors which resulted in turnover intention, and assessing the awareness of the management of these issues, study variables were found to have a statistically significant relationship among themselves. The findings indicated very poor awareness of the managers about the intention of their employees to leave, and the independent variables such as working condition, work load and job stress having statistically significant relation with the turnover intention. The study concluded by suggesting the management is curious about those factors influencing the desires of workers to quit a job and design strategies to tackle them, thereby improving the effectiveness of the firm by retaining skilled and experienced employees.

2.7. Differences in Organisational Culture, job satisfaction, organizational commitment and turnover intention with respect to Demographic Variables

2.7.1. Differences in Organisational Culture, organizational commitment, job satisfaction and turnover intention with respect to Sex

Organizational commitment was reported to be higher among men study participants than their counterparts in Australia, China, Hungary and Jamaica, and the reverse was found to be true in Bulgaria and Romania (Peterson et al., 2019; Affum-Osei et al., 2015; Bello & Nasiru, 2021). Bello & Nasiru (2021) also reported that male study participants were found to be more satisfied with their job than the female participants. According to (Emiroğlu et al., 2015) meaningful statistical difference observed between turnover intention and gender of participants whereby male employees tend to leave more than the female counterparts. However, several researches revealed that gender difference had no statistically significant influence on commitment of the study participants (Olayinka, 2017; Bakotić, 2021; Abraham & Zewdie, 2020; Getahun et al., 2016; Kassaw & Golga, 2019). No statistical difference was also reported between gender of the study participants and their intention to quit a job (Hayes, 2015).

2.7.2. Differences in Organisational Culture, organizational commitment, job satisfaction and turnover intention with respect to Age

According to Olayinka (2017), age difference of civil servants under investigation was found to be critical in dictating organizational commitment, those who were young and old demonstrated higher scores on organizational commitment than middle aged group of participants. Older adults showed greater commitment than the younger participants in the reports of Bakotić (2021) and Affum-Osei et al. (2015). Belias and Koustelios (2014) reported that statistical significant correlation was found among the study participants age and organizational culture types as younger participants preferred dominant organizational culture type than older participants.

No statistically significant difference in the responses of employees under study to their organizational culture was reported by Abraham and Zewdie (2020). Booth-Kewley et al. (2017) revealed that no statistically significant difference was observed between age and organizational commitment. Negative relationship that was statistically significant was reported between study participant's age and job satisfaction indicating older employees experiencing low level of job satisfaction (Anser et al., 2020). Older employees had less intention to leave their job (Ramalho Luz et al., 2018).

2.7.3. Differences in Organisational Culture, organizational commitment, job satisfaction and turnover intention with respect to Marital Status

In a research exploring the link between commitment and demographic variables of study participants, it was found out that single employees were more committed to their job than those who were married and divorced (Affum-Osei et al., 2015). Moreover, Bello & Nasiru (2021) also reported that marital status of the study participants had statistically significant effect on job satisfaction. Married employees had been found to have positive attitude to the culture of their organization than unmarried ones (Akyel & Burmaglu, 2019).

There was found a significant difference between single and married respondents towards turnover intention (Choong et al., 2013).

No statistical difference was reported across organizational commitment and marital status of the participants of the studies (Avcı & Erdem, 2017; Bakotić, 2021). Marital status of the respondents did not have any relationship with the intention to leave their organization (Hawawu, 2018).

2.7.4. Differences in Organisational Culture, organizational commitment, job satisfaction and turnover intention with respect to Work Experience

Positive correlation was reported between work experience of employees in the study site and the culture of the organization (Belias and Koustelios, 2014). Affum-Osei et al. (2015) also revealed that employees with job experiences of 1 to 3 years had higher level of commitment showing that employees with low level of experience have less job opportunities so that they intend not to leave their organization.

According to a study conducted by Ngatuni and Matoka (2020), turnover intentions were negatively and significantly related to work experience of the study subjects. Experience found to be negatively and significantly related with turnover intention of study participants explained by increase in work experience leading to a decrease in intention to quit a job and the reverse also being valid (Ayele, 2022). Gesinde and Adejumo (2012) revealed a positive link between work experience and satisfaction on the job which is statistically significant. In another study tried to test a hypothesis whether there is a relation between satisfaction on the job and work experience, it was reported that positive correlation exists between them (Soni, Chawla and Sengar, 2017).

In a study conducted to reveal the reasons behind employee commitment in Navy Corpsmen, the authors reported no statistical difference across experience of the commitment of the participants (Booth-Kewley et al., 2017). Abraham and Zewdie (2020) in their research of organizational culture assessment among employees of Ethio Telecom revealed that there

was no statistically significant difference between the existing Ethio Telecom culture and work experience.

2.7.5. Differences in Organisational Culture, organizational commitment, job satisfaction and turnover intention with respect to Level of Education

According to Bakotic (2021), Affum-Osei et al. (2015), and Abebe & Markos, 2016), those employees with higher level of education had been reported to have more commitment to their organization than those with lower educational level. On the other hand, level of education of employees under study had been found to have no significant effect on organizational commitment (Avici& Erden, 2017; Getahun et al., 2016). Level of education of respondents did not affect organizational culture (Badawy et al., 2017).

In their study of demographic factors and its influence on job satisfaction, Bello & Nasiru (2021) reported employees with more education being more satisfied than those participants with lower level of education. Level of education of the study participants showed no statistical significant difference (Abraham and Zewdie, 2020). Demographic variables had a significant inverse impact on intention to leave a job, with level of education having a statistical significant effect after controlling for the effect of experience (Ngatuni & Matoka, 2020).

2.8. Summary and Implications of the Reviewed Literature

According to the reviewed literatures above, a variety of methods and analytical techniques were employed to answer the research questions hypothesized in their respective studies. Based on this several reasons were mentioned as factors for determining the desire of workers to quit their existing job. Turnover in various organizations has been a challenging and serious issue. Thoughts of leaving, actively searching for job alternatives, intention to leave in the near future, quit due high salary are repeatedly describes being major indicators of turnover intention. Moreover, work environment, health problems, better job satisfaction,

better pay and promotion, need for enhancement in self-capacity are considered common antecedents for actual turnover.

The commitment of an employee for the organization is a psychological state which shows the bond between the workers and employers and able to guide possibility of leaving the organization. Committed members of the organization on the basis of affective component which help them to be emotionally attached continue to work for the organization they are in because they want to do so; Workers who are normative believe they should stay in their current job.

Strong organizational culture is believed to cause all activities of employee directed towards the mission of the organization and organizational goal achievement. Employee's intention to leave an organization could be easily reversed and the employees could be retained so long as the satisfaction towards the job is kept under consideration. An employee who is believed to be satisfied is characterized with lower rate of absenteeism and turnover, positive work values, a sense of motivation. Compensation, protection, appreciation, bonus, and accomplishment referred as intrinsic factors to the job are considered to cause an employee exert their maximum and result in satisfaction. Determinants of employee turnover intentions are issues expected to result in job satisfaction like pay, the job itself, colleagues, supervision, and commitment.

Intention to leave a job was found to be negatively linked with dimensions of organizational commitment showing that committed employees tend to remain in their current job than others with lower level of commitment. Overall job satisfaction showed the highest link to turnover intention and also job satisfaction is believed to increase loyalty and professional commitment and decrease turnover there by leaving dissatisfaction as a major cause of turnover. High intention to leave the current job is found to be associated with: being single, younger in age, having lower educational achievement, male, less experienced, having poor relation to the organization, not being satisfied with the job, dissatisfied with payment,

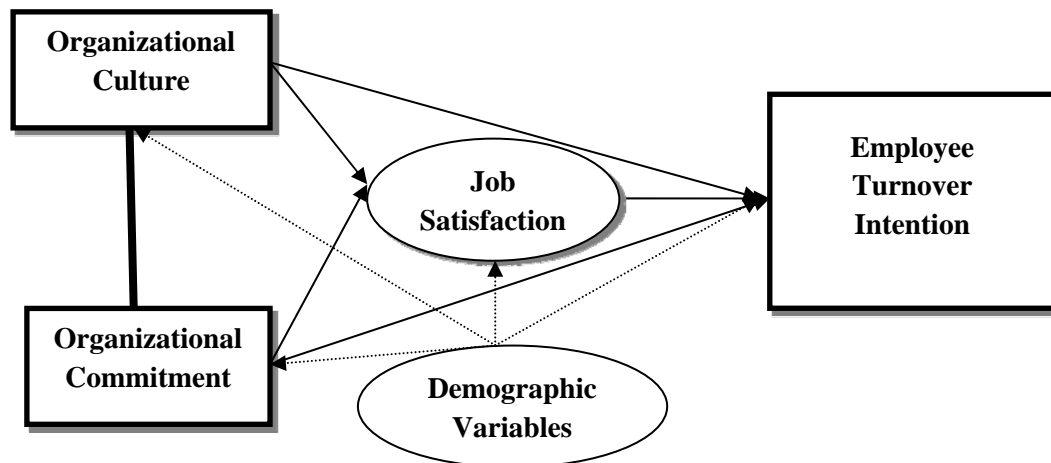
reward and benefit. On the other hand, married and older employees are believed to have high job commitment and willing to remain in their current organization.

2.9. Conceptual Framework

From the literatures reviewed, the following conceptual framework is developed for this study. The framework is designed to help visualize the commitment to organizations and culture as independent variables; satisfaction on the job as a mediator and employee turnover intention as a dependent variable of study.

Figure 2

Conceptual framework of the study



CHAPTER THREE

Methods

The chapter covers the major research approach and design followed description of the study site and study population, sample and the techniques of sampling and the data gathering tools and procedures. It also focuses on briefly describing the techniques for data analysis and ethical considerations.

3.1. Research Design

To accomplish the objectives of the study, a quantitative research approach was used supplemented with qualitative data collected using interview with key informants. Quantitative method supports numerous means for analyzing, collecting, and decoding data and help convert pertinent data into numerical form so that statistical manipulations can be made and conclusions will be drawn (Bartholomew & Brown, 2012).

The study design for this research was correlational that aimed to understand and assess statistical relationship among the study variables. Correlational study which is explanatory enables the researcher examining correlation of two or more variables of study. Correlational study helps in searching the link between the five variables including the demographic variables. These relations may be strong, moderate or the relations may not be there at all (Cresewell, 2011).

3.2. Study Site and Population

For the purpose of this study, the total population were professional employees currently working in the head quarter of the Federal Ministry of Revenues, Ethiopia, which served as a sampling frame.

Table 2***Sample Profile of the study participants***

Section	Gender		Total Population	Sample
	Female	Male		
Minister Office	51	81	132	77
Tax Operation	52	39	91	53
Tax Compliance	59	103	162	94
Capacity Development	52	78	130	76
Total	214	301	515	300

Source: HRD report

3.3. Sample and Sampling Technique

The study participants were professional employees in the head quarter of MoR having a mix of professional backgrounds, work experience ranging from a year to 35 years and educational achievements ranging from first degree to second degree. According to the human resource department report, of the total (515) study population, 378 of them were married and the rest (137) single and widowed. Three hundred male and 215 female employees with a first-degree minimum educational attainment were considered for the fact that the Human Resource Department asserted they are professionals (MoR, HRD report, 2021). Moreover, at least a year experience was considered so that they are believed to understand the culture of the organization and show a certain level of commitment which helps the completion of the questionnaire for this study.

Quantitative research design requires determining the sample size prior the study so that accurate data gathering and reliable results could be attained. Simplified formula for proportion is utilized for sample size calculation taking confidence interval of 95%, level of precision/sampling error of 5% and degree of reliability 0.5% (Yamane, 1967:886, as cited in Adam, 2020).

$n = N / (1 + N(e)^2)$, where, n is the sample size, N, the total number of population and e is the level of precision.

$$n = 515 / 1 + 515(0.05)^2$$

$$n = \underline{\underline{225}}$$

Therefore, from the target population of 515 professional employees, 300 employees were taken as a sample to get along with the next steps by considering the non-response rate 75 employees were added to the calculated value to make the study more representative. Since the number of employees in each category was not equivalent, proportionate sample was taken according to the categories total number of employees. There were four major sections classified based on similarities in job specifications, namely, the Office of the Minister, Tax Operation, Tax Compliance and Capacity Development. There was a total of 515 professional employees above level six with a minimum educational achievement of first degree. The list of employees in each category was obtained from the HRD of the Ministry that served as a sampling frame for the selection of participants. Considering the number of employees in each category, proportionate number was determined which necessitate proportionate sampling. Simple random sampling then determines the start of selection from the list and finally utilizing systematic random sampling the required number of study participants was achieved (Taherdoost, 2016). The Pilot study was conducted on 50 employees (Male=33; Female=17) who were working at various professional levels (See Appendix C). Six interviewees were selected purposively based on the fact that they have expert concepts on the issues discussed. Eight items were prepared based on the assumption that the research questions raised for this study could be addressed.

3.4. Data Gathering Tools

Questionnaires were used for the collection of primary data and secondary data was obtained from the Ministry of Revenues human resource department records. The questionnaire had items on Sociodemographic characteristics of the study participants and four different scales which were adopted from different sources. The scales were for Organizational Commitment, Organizational Culture, Satisfaction and Turnover Intentions of

the employees of the Federal Ministry of Revenues. All the items in the scales were closed ended questions with five-point Likert type scales.

3.4.1. Turnover Intention Scale (TIS)

It is a tool developed by G. Roodt (2004) to measure turnover intention. The instrument has 15-questions scored on 5-point Likert scale where 5 of the items need reversal of score prior analysis. The scale was validated by Boothma and Roodt (2013) and was found reliable with alpha value of 0.80. Patu and Browners (2020) also found the alpha level to be acceptable with a reliability ranging from 0.66 to 0.85. Extrinsic dimension and intrinsic dimensions each with 4 items were included for the main study after pilot study was conducted. The overall reliability statistic is .98.

3.4.2. Denison`s Organizational Culture Survey (DOCS)

For the context of this study, organizational culture was assessed by using DOCS that needed adaptation to contextualize it. The scale has a total of 36-items with 4 major dimensions and 12 indices. The items were rated on a 5-point Likert-type scale, ranging from strongly disagree to strongly agree. The Cronbach`s alpha coefficient for different factors range from (0.89) to (0.92) and the internal consistency for the whole scale was found (0.74). Involvement and consistency as internal focus trait (15-items) and adaptability and mission as external focus trait (9-items) were considered for the main study.

3.4.3. Organizational Commitment Scale (OCS)

The adapted version of Meyer, Allen & Smith (1993) questionnaire for commitment in organization with a total of 18-items was adapted and used to measure commitment of employees for the ministry they are working. The scale has 4 negatively worded items and organized under 3 dimensions: normative, continuance and affective commitment to be scored on a 5-point Likert-type scale, which range from 1(strongly disagree) to 5(strongly agree). The validity and internal consistency of the OCS were assured at scores of 0.7 to 0.83 which indicate the scales` high reliability (Ferreira et al., 2010). Alpha value was .72.

3.4.4. Minnesota Job Satisfaction Questionnaire (MSQ)

Job satisfaction among employees of MoR was measured by using the adapted questionnaire originally developed by Spector (1997) as a 20-item short form of the 100-item long version of MSQ. The scale has 20-items in a format of 5-point Likert type scale. Test-retest reliabilities of 0.7 to 0.80 were reported (Cook et al., 1981) and in another case Internal consistency was reported adequate (Cronbach's $\alpha = 0.96$) and the dimensions also showed favorable scores ($\alpha = 0.87- 0.95$) (Lakatamitou et al., 2020). For the current study the reliability statistic was .98.

3.4.5 Interviews Guide

Interview was designed to gather supplementary data pertaining to culture of ministry of Revenues, the commitment of workers, their job satisfaction and the intention of employees to remain or leave the organization. The interview for human resource professionals was employed to collect data that was expected to give relevant information that substantiate the quantitative data. The guide for the interview was compiled by the researcher. One interview was planned for 20 minutes.

3.5 Tool Translation and Validation

The data collection tool utilized in this study was originally prepared in English Language. It was translated to Amharic language by two bilingual language experts with MA in English Language and Literature. Finally, the instrument was given to experts in English language, Literature and Psychology for the purpose of expertise advice that helped in modification and adjustment of the tools. Shortening of the original items, replacement of jargon words and mixing the order of the reversed and positive items are some of the feedbacks.

3.6 Data Gathering Procedures

Orientation was given for the participants regarding the purpose of the study, how they are going to fill the questionnaires and the right to withdraw any time required. The

participants were required to respond for the whole questionnaire on their own and return the questionnaire within 50 minutes to give a well thought response. The distributed questionnaires were collected directly after being completed by the study participants. The interview was guided by the semi-structured interview guide developed. Eight questions were used to address and uncover points on the variables considered for this study. Based on the consent of the interviewee, written notes were taken for each interview.

3.7 Response Rate and Data Screening

Three hundred questionnaires were distributed for the purpose of collecting the intended data and 295 of them were returned making the response rate 98%. Those unreturned questionnaires were due to the fact that the respondents were not around at the time of collection. Data screening was done to ensure the collected data was ready for conducting further statistical analysis. In order for the collected data be suitable for further statistical analysis, data screening was done including; checking for proper data entry and coding, missing values, significant outliers and checking for normality was also done. It was found that response sets given by two participants were clear outliers in the regression line and they were left out of further analysis making the total number 293.

3.8 Data Analysis Techniques

Descriptive statistical analysis was employed for the data analysis. Statistical Package for the Social Sciences (SPSS Version 25) software was used to encode and ensure readiness of the data for further processing and analysis. For this study, organizational culture and organizational commitment were considered independent variables while turnover intention was dependent variable and satisfaction as a mediating variable. A p-value of less than .05 was used to test the significance. In this study, the following descriptive inferential statistical methods were used. Moreover, for the purpose of qualitative data analyses that were gathered with interview, a content and narration method was used.

The significance value of the Levene's statistics table was found to be above .05, therefore, not significant thereby ensuring homogeneity of the variance was met. For assumption of linearity, the p-value (.07) was found to be less than .05 between turnover intention and organizational culture; .21 for turnover intention and organizational commitment and .06 for turnover intention and job satisfaction. For skewness value .243 (SE=.142) and kurtosis value .234 (SE=.284), it was assumed that the data were approximately normally distributed. On the other hand, Considering the Shapiro-Wilk test of normality, the finding showed the p-value less than .05, which significantly from a normal distribution. To summarize, a combination of visual inspection, assessment of skewness and kurtosis indicated that the data does not differ significantly from normality with the exception of Shapiro-Wilk test statistic result.

3.8.1 Descriptive Statistics

Basic features of the collected data were organized, summarized and described in a meaningful way to help easy interpretation of the data using descriptive statistics. Distribution, average values with central tendency measures like mean, mode and median; patterns of dispersion or variability with standard deviation were computed to help summarize the collected data.

3.8.2 Correlational and Regression Analysis

Correlation was carried out to see the relationships between culture in the organization, organizational commitment, job satisfaction and turnover intention. Prior the computation of Pearson correlation, the possible assumptions that were considered under this study include; the continuity of the level of measurement making either on ratio or interval scale, the normal distribution of the data to be analyze, the existence of linear relationship between the study variables and ensuring absence of significant outliers. Establishing a scatter plot using SPSS statistics and inspection of the linearity visually for testing the

assumption of linearity and outliers; and Shapiro-Wilk test was done to check the normal distribution patterns of the data.

Regression analysis was computed to identify proportion of the variability in turnover intention which could be discussed by the organizational culture, commitment and job satisfaction which means to understand how much the condition of the independent variables in the current study explain turnover intention of the employees. Before computing linear regression, the linear relationship between the culture, commitment, satisfaction and turnover intention was checked by using a scatter plot of the above listed variables to visualize their linear relationship. To test the linearity, QQ plot was used for visualization of the score points making fairly straight diagonal line that ensures the normality assumption is achieved. Kolmogorov-Smirnov or Shapiro-Wilk test supplemented the above computations. Verification of outlier's effect on the distribution to be minimal and ensuring that the outliers are real values not errors created by the data entry process was done to remedy if violation of the assumptions occurs. In the case of distribution, if there exists violation, non-linear transformation would be done to correct it.

3.8.3 Factorial ANOVA

Factorial analysis of variance was computed to test whether there is a significant difference in the employees' turnover intention, commitment, organizational culture and satisfaction on job as a function of demographic variables. Testing for normality were achieved reviewing the distribution graphically, by QQ plots or Box plots, if not symmetrical, transformation would be done thereby the transformed data is symmetrical and could be easy for further processing. For homogeneity of variances, Levene's test was required and violation of this assumption would be managed with Welch's test computation. Significant outliers were checked to make sure that they were not a data entry or coding errors. Moreover, factorial analysis of variance was also computed to search variation in major variable as a function of demographic variables.

3.8.4 Analysis of the Qualitative Data

The data gathered using the interview guide was analyzed using narrative analysis trying to make sense of the responses given by the human resource experts and the professionals from capacity building and training department.

3.9 Ethical Considerations

Approval was ensured prior to further steps of the study. Respondents were assured that response would be kept confidential and only utilized for academic purposes. Informed consent was obtained after provision of clear details about the study objectives and procedures and the withdraw from it without any consequences. Moreover, utilization of original data and sharing of this data for the purpose of verification would be duly acknowledged.

CHAPTER FOUR

Results

This chapter presents the findings of this study. The demographic characteristics of the study participants and findings of the analysis of quantitative data were reported. Levels of the study variables, Interrelation among the study variables, proportion of the variance in turnover intention attributed to organisational Culture, organizational commitment, job satisfaction and differences among turnover intention of employees across selected demographic characteristics are also the focus of this chapter.

4.1 Demographic Characteristics of the Study Participants

This section presents respondents demographic details including; sex, age, maximum level of education, work experience at the ministry, marital status and their respective employment category. The aforementioned details of demographic characteristics of the study participants are presented in Table 3.

Table 3*Demographic Characteristics of the Respondents (N=293)*

Variable	Label	Frequency	Valid Per cent
Gender	Male	178	60.8
	Female	115	39.2
	Total	293	100
Age	Less than 25 years	21	7.2
	25-35	136	46.4
	36-45	95	32.4
	46-55	40	13.7
	56 & above	1	.3
	Total	293	100
Maximum level of education	BA/BSc	180	61.4
	MA/MSc	112	38.2
	PhD	1	.3
	Total	293	100
Years of Experience	Less than 25 years	87	29.7
	6-10	111	37.9
	11-15	50	17.1
	16-20	19	6.5
	21-25	23	7.8
	26 & above	3	2
	Total	293	100
Marital Status	Single	178	60.8
	Married	108	36.9
	Divorced	4	1.4
	Total	293	100
Working Category	Expert	244	83.2
	Team Coordinator	43	14.7
	Other	6	2
	Total	293	100

Source; Survey Data (2023)

As shown in Table 3, 178(60.8%) of the study participants were male and the remaining 115(39.2%) of the respondents were female. The summary of the age of the participants revealed that 136(46.4%) of them were between the age of 25 and 35, 95(32.4%) in the range of 36 and 45, 40(13.7%) of them were between 46 & 55, 21(7.2%) were under the age of 25 and only one of them was above 56 years of age. Regarding the level of education of the study participants, most of them 180(61.4%) were University graduates with bachelor's degree, 112(38.2%) of them were second degree holders (MA/MSC) and one of the respondents was a PhD holder. Considering their work experience, 87(29.7%) of the respondents served in MoR for below 5 years, 111(37.9%) of the served for 6-10 years,

50(17.1%) respondents served for 11-15 years, 23(7.8%) for 21-25 years, 19(6.5) for 16-20 years and the rest 3(1%) served for 26 years and above. Considering marriage status, majority of the participants 178 (60.8%) were not married, 108(36.9%) of them were married and the remaining 4(1.4%) reported divorced. It is clear that most of the respondents 244(83.2%) were served at expert level and 43(14.7%) of them were team coordinator and the remaining 6(2%) falls under the category of other level.

To summarise, more than half of the study participants were male employees and they were between 25 and 35 years of age. Besides, 55% of the respondents were employees who served the Ministry for 6 to 15 years and this revealed that there were relatively experienced work forces in MoR. Regarding their educational status, most of them were holders of bachelor's degree and 83.2% of them were working as experts at different level.

4.2 Levels of Organizational Culture, Organizational Commitment, Job Satisfaction and Turnover Intention

Responses for each of the study variables; TOI, OCR, OCM and JS were summed up. In order to address the research questions, median splitting was considered as criteria to categorize Likert scale responses (Iacobacci et al., 2015). The summated score ranged from 28 to 117 for the organizational culture items. Participants with a score of 72 and lower considered having low level of agreement on the presented items of OCR indicating unfavourable culture. For those who scored above 72 on the same score considered as the level of agreement of the employees for their favourable organizational culture. Therefore, on the scale of 24-items presented for the study participants, 69.6% of them scored above the stated value reflecting favourable organizational culture in the ministry of revenues and the rest of the participants agreed that the presence of unfavourable organizational culture.

Organizational commitment which was assessed with the commitment scale resulted in more than half (67%) of the study participants claiming high commitment for their

organization, while the rest (33%) of them reported less commitment for the organization they are serving.

Job satisfaction of employees in the Ministry of Revenues was assessed with 12 five-point Likert scale items. The summated score analysis revealed that three quarter of the study participants scored below the cut-off point (24) indicating less satisfaction and the rest of them(25%) reported higher satisfaction level with a score of above 24 on the summated scale score.

Considering the turnover intention of employees, 75% of the respondents showed decreased level of agreement on the items presented which implied their intent to stay in Ministry of Revenues. On the other hand, only 25% of them reported their increased level of agreement on the items presented, having intention to leave their current organization.

4.3 Relationship among Organizational Culture, Organizational Commitment, Job Satisfaction and Turnover Intention

The interrelationship between independent variables and dependent variable of this study was examined by computing coefficients of correlation.

Table 4

Correlation Matrix among the Study Variables (N=293)

Variables	OCR	OCM	JS	TOI
OCR	1			
OCM	.878**	1		
JS	.901**	.928**	1	
TOI	-.252**	-.200**	-.236**	1

Note. OCR =Organizational Culture; OCM =Organizational Commitment; JS=Job Satisfaction;

TOI=Turnover Intention; **P<.01

A Pearson correlation coefficient was conducted to reveal the link between turnover intention of employees and the independent variables; commitment to organization, culture in organization and satisfaction on the job. The result indicated an inverse relation between scores on items of turnover intention of employees and the score of organizational culture($r = -.252$, $n=293$, $p<.01$); between scores of intention to quit a job among employees and the

score of organizational commitment($r = -.200$, $n=293$, $p < .01$), and turnover intention of employees and the score of job satisfaction($r = -.236$, $n=293$, $p < .01$). Moreover, strong positive correlation was found between culture in the organization and commitment($r = .878$, $n=293$, $p < .01$); between satisfaction on the job and culture in the study area($r = .901$, $n=293$, $p < .01$). The strongest correlation was found to be between organizational commitment and job satisfaction($r = .928$).

4.4 Proportion of the Variance in Turnover Intention Explained by Organizational Culture, Organizational Commitment and Job Satisfaction

The third research question of the current study was addressed with computation of regression analysis. As shown in the model summary Table 5, there is an overall influence of independent variables on dependent variable. As test statistics $F > 1$ and $p < .05$ indicates, the model is fit to predict the effect of the independent variables on turnover intention. The result also showed that the models prediction power is best fit at an F-value of 7.279 while, $p = .000$ ($p < .01$, $F > 1$).

Seven percent in turnover intention of employees is explained by organizational culture, commitment and satisfaction on the job where R square is found to be .070, revealing that 7% of the variability in turnover intention is attributable to the independent variables; OCR, OCM and JS. This result is also found statistically significant.

The coefficient of determination (R^2) was found to be .064 for organizational culture, .040 for organizational commitment and .056 for satisfaction. Therefore, proportion of variance in turnover intention which could be explained by organizational culture, commitment and job satisfaction was 6.4%, 4% and 5.6% respectively. The pairwise entry of the independent variables; culture in the organization and commitment of employees to MoR; organizational culture with satisfaction on the job and organizational commitment with job satisfaction; resulted in R^2 values of .066, .064 and .058 in their order. This result indicated that 6.6%, 6.4% and 5.8% of the proportion of the variance in turnover intention was

attributable to the variables entered. Regression analysis was also conducted see the joint contribution of organizational culture and organizational commitment to job satisfaction of employees. A significant regression equation was found ($F(2,292) = 1221.34, P < .001$) with an R^2 of .894.

Table 5

Summary of Regression Analysis (N= 293)

Variables	Standardized Beta	R	R ²	R ² Change	Adjusted R ²	F
OCR	-.252	.252	.064	.064	.061	19.813
OCM	-.200	.200	.040	.040	.037	12.091
JS	-.236	.236	.056	.056	.052	17.165
OCR	-.336	.257	.066	.026	.059	10.219
OCM	.096					
OCR	-.212	.253	.064	.008	.058	9.936
JS	-.045					
OCM	.139	.242	.058	.003	.052	8.992
JS	-.365					
OCR	-.260	.265	.070	.012	.061	7.277
OCM	.217					
JS	-.204					

Note. OCR =Organizational Culture; OCM =Organizational Commitment; JS=Job Satisfaction;

TOI=Turnover Intention

** $P < .05$

Standardized regression coefficients/beta weights/ help to compare the relative contribution of the independent variables. Higher values of coefficient of standardized beta are associated with stronger effects. Organizational culture has a standard coefficient with a value of .26, Organizational commitment with a value of .22 and Job satisfaction with a value of .20.

A four stage Hierarchical Multiple Regression was conducted to assess how much of the turnover intention variation is attributed to separately by MoR culture, commitment and job satisfaction after controlling the effects of the demographic variables in the study.

According to the findings, model 1 confirmed that demographic variables of the study (age, gender, educational level, marital status, year of experience and employment category)

contributed to 3.8% of the variability in turnover intention of the participants under consideration, $F(6,286) = 1.88, p = .083$. In model 2, addition of organizational commitment score on the demographic variables of the current study resulted in R^2 change of .035, $F(1,285) = 10.76, P = .001$. This model accounted for 7.3% of the variability in turnover intention. In model 3, incorporation of job satisfaction score contributed to 8.9% of the variability in turnover intention, $F(1,284) = 4.99, p = .026$. And, in the last model, addition of scores of organizational culture resulted in R^2 change of .012, $F(1,283) = 3.66, p = .057$ accounted for 10.7% of the variability in turnover intention of the study participants.

4.5 Differences in Turnover Intention, Organizational Culture, Organizational Commitment and Job Satisfaction as a function of demographic variables

Factorial ANOVA was conducted to examine the combined effects of demographic variables (age, gender, educational level, experience, employment category and marital status) on organizational culture, commitment, job satisfaction and turnover intention. The results revealed no significant main effect of age, gender, educational level, experience, employment category and marital status on OCR, OCM, JS and TOI of employees. The main effect result showed only gender have been found to have effect on turnover intention ($F(2,293) = 4.561, p = .035$). However, the analysis revealed interaction effects of educational category, gender and experience on OCM ($F(2,293) = 3.263, p = .042$) and OCR ($F(2,293) = 3.429, p = .036$).

4.6 Summary of the qualitative data analysis

This section presents the summary of interview finding analysis conducted with the human resource department experts and the professionals from training and capacity development section for the purpose of supplementing the quantitative analysis findings.

Regarding the description of the organizational culture in the ministry of Revenues, the interviewees agreed in that most recruits need a positive working place that ensures their value. The organization is striving to establish a desirable culture to reduce the stress level and improve achievements of the organizational goal. Experts from the training and capacity

development also added the core values of the ministry are the bases for the culture in the organization.

An expert from the human resource department said that the mere analysis of the exit interviews conducted every time an employee leaves the organization showed that lower satisfaction on issues like supervision, advancement, recognition, morale value, working condition and achievement issues.

According to the responses from the experts at the HRD of ministry of Revenues, employee commitment is literally guided by the culture in the organization as it is visible in many circumstances. One of them tried to elaborate this as whenever restructuring is done, the officials assigned try to establish a culture that is suitable for their management, as it also varies the commitment of the employees.

Most of the interviewees agreed on points raised about the counter measures taken to tackle the turnover intention of employees. They addressed strategies like recognition of employees so that they have a feeling of being valued; creating initiatives that goes along with the core values of the ministry of Revenues and build a culture on them. They also added that apart from the routine benefit package concerns, performance management system improvement is being held as one initiative in the ten-year plan of the organization.

Interviewees also asked about the possible reasons mentioned often by employees for the actual turnover and the intention to leave a job. Frequent restructuring of the organization as a result of higher officials change, the need for challenging environment, and the derive to take more responsibility rather than taking orders and execution them were the most important issues discussed. Finally, the respondents mentioned the effects of the turnover in their organization is worth of consideration. They said that the time and money spent on the recruitment of new employees, the low morale of employees searching for a job now and then that is associated with those employees remaining in the organization.

CHAPTER FIVE

Discussion

This chapter will discuss key findings of the current study in an effort to interpret and make sense of them in light of the research questions and the body of prior literature. It addresses the relation between the main study variables, the proportion of turnover intention explained by culture in the organization, commitment and job satisfaction and finally it covers the differences in the main study variables as a function of demographic variables.

5.1 Levels of Organizational Culture, Organizational Commitment, Job Satisfaction and Turnover Intention

The findings showed that the respondents were found to have high level of commitment to the organization and their job. The results of the current study goes along with the research finding of Hailemichael (2016) that indicated higher level of organizational commitment among the study participants. Higher level of commitment of employees was also reported by Alemayehu et al (2021) which demonstrated commitment of employees to be of significant importance for employee retention and existence of the organization as commitment is a complex construct containing emotional, behavioural and cultural aspects.

In contrast, some reviewed literatures that tried to assess the level of commitment of employees revealed low level of commitment (Kinde & Kaur, 2018; Fantahun et al., 2023; Tesfaye, 2020). Results of this study indicate low level of satisfaction on the job which is in line with the reports of (Mesfin et al., 2020; Sisay, 2016; Kefyalew et al., 2020) that declared low level of employee satisfaction towards their job. The finding of this study also supports the assessment done on job satisfaction by the training and research department of the ministry of Revenues. Contrary to the current study finding and the reviewed literatures that reported lower level of satisfaction, high level of satisfaction on job among study participants was reported by (Gedf et al., 2018; Tamene et al., 2023; Nilasari et al., 2023, Park and Ramos, 2018).

Considering the culture of the organization where the current study was conducted, the finding revealed higher agreement on favourable and positive culture based on the responses analysed. Samson (2015); Matakó and Takacs (2017); Imran et al. (2021) reported a study finding which supported the current result. They indicated higher level of agreement of the culture that was positive, high performance and constructive in nature. On the contrary, Tedla (2016) reported unfavourable culture in the organization that was under assessment.

The findings reveal that employees of the ministry of Revenues showed low intention to leave their job and organization. The result is consistent with those reviewed literatures that reported low overall turnover intention which is indicative of the employee's perceived probability of permanently leaving the employee organization in the near future (Kebede and Fikre, 2022; Asegid et al., 2014; Fang et al., 2014; Shen et al., 2020). However, low turnover intention among the study participants was stated in their studies (Kitila et al., 2021; Belay and Selam, 2018; Ayalew et al., 2015; Henok, 2018; Mekonnen et al., 2022).

5.2 Interrelationships of organizational culture, organizational commitment, job satisfaction and turnover intention

Pearson product moment correlation was computed to address the second research question of this study. The result indicated positive, strong and significant relations among organizational culture, organizational commitment and job satisfaction. Turnover intention was found to relate inversely, weakly but significantly with the organizational culture, commitment and satisfaction on the job of the employees in the ministry of Revenues. The data obtained from the interview also revealed the close relationship among the commitment of employees, their satisfaction, the culture of the ministry of revenues and the intention of employees to leave their job and the organization.

Generally, these results are consistent with results from previously done studies; For instance, Girma (2019) reported statistically significant and positive relation between job satisfaction and the culture in the study area. Beza (2019) also reported a consistent finding

confirming the positive relationship between commitment and culture. Aynetu (2021) found significant and positive connection between culture and commitment of employees. He also described that organizations having positive and constructive culture tend to have more level of employee commitment. In line with the current study findings, inverse statistically significant relation was reported by Ayele (2022).

A study done in Kingdom of Saudi Arabia on banking sector employees revealed the link between intention to leave a job, commitment and satisfaction (Abdullah, 2013). The current finding is also in line with the report of inverse relations between and commitment, turnover intention, job satisfaction, and leadership (Yuting Li, 2019). Established organizational culture has significant impact on organizational elements like organizational commitment, satisfaction and turnover intention. Moreover, inverse relation with turnover intention was also revealed in this study. Similar results were mentioned in a study done on exploration of the link between intention to quit, commitment to the organization under study and satisfaction on the job of study participants (O'Connor, 2018).

5.2.1 Relationship between organizational culture and organizational commitment

Higher level of commitment among employees is correlated with better organizational culture where higher order needs are met. On the other hand, a compelling culture of an organization has negative impact on the level of employee commitment. In this study, institutional culture and commitment to the organization are found to have a strong, positive and significant relationship with each other indicating that favourable culture in the organization leads to better commitment of employees. The internal focus (involvement and consistency) trait has relatively stronger relation with the affective-normative dimension of organizational commitment ($r=.878$) than the affective-continuance scores ($r=.847$), while the external focus dimension of organizational culture with adaptability and mission traits have positive and relatively higher relation with the affective-normative ($r=.835$) in comparison with the affective-continuance trait ($r=.795$). All the above relationships were statistically

significant at $p < .01$. Employees who are affectively and normatively committed tend to continue being members of the organization and to make a positive difference in organizational success than members who are only committed to the continuation of the organization.

These results are consistent with previously reviewed research findings reporting a positive and significant correlation among the variables mentioned further elaborated as an employee that perceives the organizational culture being favourable and constructive, the more the commitment level of the employee manifests. The more members who embrace the core values, the more committed they are and the more influence they have over their behaviour (Abdullah et al., 2015; Bizuneh, 2016). Higher levels of job satisfaction and more positive perceptions of organizational culture were both linked to higher levels of organizational commitment. Moreover, commitment to an organization's culture begins with having a strong belief in it. According to the extract from the interview with a senior expert in human resource information and service team, the culture of the organization is detrimental in guiding the commitment levels of the employees.

5.2.2 Relationship between organizational commitment and job satisfaction

Based on the data collected from study participants; strong, significant, and positive relations is found between commitment and job satisfaction. Job satisfaction is influenced by how fair rewards are perceived to be, while organizational commitment is influenced by how well values are aligned with actions and with worker values. It was found to be in line with a study done on identification and quantifying the relationship between organizational commitments, procedures and job satisfaction reporting strong link between satisfaction of employees and their commitment (Ćulibrk et al., 2018). It is also consistent with significant and positive relationship reported in studies searching for the interrelation ship of the commitment of employees and job satisfaction. Those employees who were satisfied with

their job have higher commitment for their organization and less likely to quit the job (Alif Hola & Hanurawan, 2022; Lima & Allida, 2021).

The research community generally agrees that there is a link between satisfaction and commitment for the organization, even though there are differences in opinion regarding the relationship direction. Some researchers reported that satisfaction on job predicts commitment. According to their findings, only those employees who were satisfied found to be more committed and productive. For that matter, enhancing job satisfaction of employees was recommended to raise the level of employee commitment towards their organization (Idrees et al., 2020; Jigjiddorj et al., 2021; Mohammed Aziz et al., 2021), while others suggested organizational commitment to be an antecedent to job satisfaction (Hedayat et al., 2018; Pham Thi Hong et al., 2023).

5.2.3 Relationship between organizational culture and job satisfaction

The current study result revealed that there was a significant, strong and positive relation between scores of culture of the organization and employee's job satisfaction. It is well known that organizational culture has a unique influence on maximizing employee satisfaction. Organizations that develop positive ways will help new recruits adopt culture and get competitive advantage. It is thought that Organizational culture drive higher job satisfaction; it can be promoted to foster the attainment of satisfaction on the job along with goals of the organization.

This result is consistent with the study findings reported that supportive and favourable culture of the organization helps in enhancing satisfaction level of employees and if culture gets the other way round, it will definitely result in dissatisfaction of employees leading to the overall impairment in organizational success. Satisfaction on the job cannot be seen alone, rather it is a complex phenomenon that depends on other variables in the organization such as size, structure, promotion and pay, work condition, all of which explain the culture of the organization. Organizational culture was reported as predictor of job

satisfaction and employee engagement. The institution intends to maintain benefit from the established positive and widespread organizational culture as it helps engagement, passion, togetherness, belonging and homogeneity that promote satisfaction on job of employees. In contrast, an inhospitable work culture can undermine corporate objective, raise the turnover rate and make employees feel alienated from their jobs and work places (Redhead, 2020; Belias & Koustelios, 2014; Elizabeth, 2017; Korner et al., 2015).

5.2.4 Relationship between turnover intention and organizational culture

According to the correlational analysis findings of this study, turnover intention was found to have weak and negative but significant relation with organizational commitment, job satisfaction of employees and culture. The core belief of a corporate is strongly held and reflected in a strong culture that is embedded in every one of its employees. As more employees embrace these organizational values, the greater their commitment will be which then ensure the robustness of the organizational culture. In line with these aspects, strong organizational culture has considerable impact on employee behaviour and directly minimises turnover intention.

A survey research revealed a significant inverse relation between culture in the organization and intention to leave a job implying human friendly and supportive culture leads to reduction of the desire of employees to quit their job which was found consistent with the current study result (Idiegbeyan et al., 2018). Khairunnisa et al. (2021) using a simple regression analysis revealed that organizational culture has significant and negative influence on turnover intention implying an improvement in positive culture leading to a decreased intention of employee turnover that is also in line with the reports of the current study; the higher the level of favourable culture in the organization, the lesser the intention to quit a job.

Employees who are a good cultural fit and who firmly believe in the company's values are more likely to thrive within the organization, showing higher scores of job

satisfaction, excel in performance, and reduced turnover. On the other hand, employees will leave the organization if they are not comfortable in. Organizations, therefore, should introduce employees to the values, norms and goals as an important basis for them to understand the cores of the culture in the organization.

5.2.5 Relationship between turnover intention and organizational commitment

In searching for the relationship between the commitment of an employee and the intention to leave, the current study findings showed that weak, statistically significant but inverse relation was observed. The higher the commitments of individuals, the lower will the intention to quit the job. Employee`s emotional attachment, recognition and engagement of employees in the organization is considered as traits of commitment to their organization. Therefore, an employee having higher level of organizational commitment will have better intention to remain on the job.

This finding is in support of previous studies searched for the relation between commitment for the organization and employee intention to quit a job that pointed out a decreased intention to quit a job in those who were found to have higher level of commitment. Increase in employee commitment to their organization lead to a decrease in the turnover intention. It was also recommended on the need to develop employee commitment as it was found to counter the turnover of employees (Amare, 2021; Agrawal and Saajid, 2017; Larbrage et al., 2018; Agmas, 2021).

Organizational commitment is one of the major reasons that impact the desire of leaving a job by the employees. When employees are in a state of willingness to try their best for the benefit of the organization; they remain trustworthy and exhibit strong acceptance to stay a member of the organization. Collado et al. (2023) also reported a finding which goes along with the current study reports. Organizational commitment and intention to quit a job were found to have statistically significant inverse relation. When employees are more committed to their work and to the organization, they manifest less intention to quit a job.

The findings of Bachri and Solekah (2021) also supported the current study result, where the better commitment for the organization result in decreased intent to leave the current job.

5.2.6 Relationship between turnover intention and job satisfaction

According to the data used for this study, the result indicated a significant inverse correlation between job satisfaction and turnover intention of the employee. A decrease in level of satisfaction would lead to an increase in the intention to quit a job, conversely, the higher the satisfaction of the employee, the lower the intention to quit and decide to remain in the organization.

The results of the current study are in line with those previously reviewed literatures done on investigating the job satisfaction and turnover intention of employees which showed satisfaction on the job increase loyalty to the organization thereby decreasing turnover intention. The finding implied that turnover intention was inversely related with the satisfaction on job. The level of job satisfaction was significantly associated with the overall intention meaning that dissatisfied participants of the study were found to have higher level of intention to leave a job. Furthermore, ensuring employee's job satisfaction results in reduced intention of leaving their job (Rahman, 2020; Rahel, 2015; Jalene, 2018; Dado et al., 2019).

Faridah et al. (2022) stated supportive finding that is the higher the satisfaction of an employee towards their job, the lower the intention of turnover and vice versa. Employees who are dissatisfied with their existing job will manifest increased intentions to leave the organization. The negative/inverse link between satisfaction on the job and intent to quit a job shows that satisfaction determines the employee's desire to stay or leave. Low level of job satisfaction triggers employees' minds to contemplate quitting their job. The human resource experts' interviews confirmed those employees who are fully satisfied with the extrinsic and intrinsic factors will have low intention to leave. On the other hand, while employees having low satisfaction score level could stay due to factors that are related with their commitment

and the culture of the organization. One of the experts at the Human Resource department expressed his opinion as; “... the exit interview analysis showed relatively lower satisfaction of employees on supervision, advancement, compensation and recognition than issues like achievement, moral values, working condition and job security...” this same expert added that dissatisfaction on the combination of the above factors lead to intention to leave a job. Feeling of neglect and the lack of value for high performers and experienced experts were also mentioned as an important issue related with the low satisfaction and the intent to quit a job.

5.3 Proportion of the Variance in Turnover Intention Explained by Organizational Culture, Organizational Commitment and Job Satisfaction

In an attempt to address the third research question, regression analysis was computed. The finding indicated that only 7% of the variance in level of turnover intention of employees was predictable by the level of culture of the organization, commitment and employees job satisfaction. Organizational culture hold the largest share (6.4%) in predicting employee’s turnover intention, followed by job satisfaction which explained 5.6% variation in turnover intention and organizational commitment accounted for 4% variation in intention of employees to leave their job.

Netsanet (2017) revealed 20.9% contribution by job satisfaction in explaining the turnover intention. The rest of the job satisfaction share was explained by variables other than those considered in the study. According to Kanchana and Jayathilaka (2023), 71.4% of the variation in turnover intention was explained by organizational culture while the rest of the turn over intention could be due to other unexplained factors. Ayari and AlHamaqi (2021) reported 41.8% of turnover intention variation explained by organizational commitment. This means that more than half of the variation in intention to leave by the study participants was explained by issues other than the researchers thought.

The results of this study indicated that pairwise entry in to the regression analysis to seek for the prediction contribution resulted in 6.6% for organizational culture with organizational commitment; 6.4% for culture of the organization with satisfaction on the job and 5.8% for organizational commitment with satisfaction on the job. Beta values were used in comparing the significance of the independent variables to identify the most considerable factors impacting turnover intention among the employees of Ministry of Revenues. All the three predictor variables make significant contribution in explaining turnover intention of employees ($b=.260$, $.218$ and $.204$ for organizational culture, commitment and job satisfaction respectively, $p<.05$). The larger contribution was made by organizational culture in comparison with the other two. According to the findings of this study, 89.4% of job satisfaction could be explained by the variation in the score of organizational commitment and organizational culture. This showed job satisfaction among employees could be significantly explained by the culture in the ministry of Revenues and the commitment of employees.

According to Amare (2021), 81% of turnover intentions explained by predictors like commitment and satisfaction on job. Moreover, the joint contribution of job satisfaction and organizational commitment was reported to be of much higher value than the current finding which is only 5.8%. The author also reported organizational commitment to have larger contribution in explaining turnover intention of employees. However, organizational culture was found to contribute more in the current finding. Rizevan et al. (2014) also reported that 31.4% of the turnover intention was explained by the joint contribution of organizational commitment and satisfaction on job. Only .5 % of turnover intention was reported to be explained by job satisfaction and commitment of employees which is lower than the current study result (Faridah et al., (2022).

5.4 Differences in Turnover Intention, Organizational Culture, Organizational Commitment and Job Satisfaction as a function of demographic variables

In order to assess the differences in major variables of the current study, factorial ANOVA was computed. Statistically non-significant finding was obtained for the major variables (OCR, OCM, JS and TOI) as a function of gender. This explains that there was not enough evidence to support the statistically significant variation between male and female employees on the level of these variables. This result goes in line with previously reviewed literatures that ascertained no statistically significant difference in turnover intention as a function of gender (Gan et al., 2018; Kamau et al., 2021; Hayes, 2015). Considering organizational commitment, (Bekotic, 2021; Abraham and Zewdie, 2020; Kassaw and Golga, 2019; Getahun et al., 2016) reported no statistical significance in levels of their commitment across gender. On the other hand, the findings were found to be not consistent with those studies reported a statistically significant difference in turnover intention across gender of study participants (Ferede et al., 2018; Emiroglu et al., 2015; Begum et al., 2015) implying male study participants were having high turnover intention than females. Male employees were found to have high satisfaction and commitment level than their female counterparts (Bello and Nasiru, 2021).

According to the data of the current study, the test results showed age difference among the employees participated in this study had no statistical significance in altering their turnover desire. This implies that whether the employee is in whichever age category, the intention to quit the job did not show any significant difference. Various researchers reported findings which are not consistent with these findings. Gan et al. (2018) described in their test to compare difference in mean scores of turnover intentions among age groups reported that middle aged employees have higher intention to quit their current job than older employees. Older employees were found to have high commitment level than younger employees (Olayinka, 2017; Bekotic, 2021; Belias and Koustelios, 2014).

One-way analysis of variance between groups conducted by Abraham and Zewdie (2020) indicated that the mean scores of organizational culture for all age groups were not statistically different from each other which support the current reports. Booth-Kewley et al. (2017) also reported statistically non-significant effect of age categories on commitment and culture of the study participants which supported the current study finding.

The findings of this study are similar with previous research findings in that there was no evidence to support level of education affecting the level of turnover intention of the employees under study (Kamau, 2021). The level of commitment for their organization was also found to be not altered with groups of educational level achieved by the participants (Avci and Erden, 2017; Getachew et al., 2016) and similar finding was reported considering the indifference in levels of organizational culture as a function of age of participants (Abraham and Zewdie (2020); Badawy et al, 2017).

However, higher level of education was linked with higher level of employee commitment (Abebe and Markos, 2016); higher level of job satisfaction was related with those participants with higher educational level (Bello and Nasiru, 2021). Likoko et al. (2017) argued that intention to quit a job by participants was significantly impacted by educational level attained, as the educational level of employee gets better, their intention to leave increases. All these findings differ from the results of the current study in that they ascertained significance difference in commitment, satisfaction, culture and turnover intention of the participants were associated with the level of education achieved.

According to the reported study findings of Ayele (2022), the more the employee had work experience, the less the desire to quit a job. Emiroglu et al. (2015) also reported there was statistically significant difference pertaining to the work experience the participants had at the time of their research. Statistically significant difference in organizational commitment was found with respect to the years of experience of study participants (Affun ose et al., 2015) indicating that the more the experience, the more committed the employee. Belias and

Koustelios (2014) also revealed organizational culture of employees was significantly differed as a function of years of experience. These reviewed papers are not consistent with the current study findings.

The results of the current study that is, years of experience having no statistical significance in altering the level culture in organization, commitment, satisfaction on the job and turnover intention of employees, supports those studies which reported no statistical difference among their study variables(Booth-Kewley et al., 2017 ; Abraham and Zewdie,2020; Hayes,2015; Kamau,2015; Gan et al., 2018).

The current study also tried to see the difference in the major variables discussed with respect to marital status and employment category. The findings were in line with those researchers reported no difference in turnover intention level by marital status category (Hawawu, 2018; Gan et al., 2018). Organizational commitment levels were also found to be indifferent with respect to the marital status of the study participants (Avcı and Erden, 2017; Bakotic, 2021). However, the results differ from previous study findings in that marital status category brought a statistically significant difference in turnover intention. They argued that single study participants were more prone to turnover than the married ones. A change in job was less riotous for single than married individuals who could have more family responsibilities that forces them to remain in their organization (Choong et al., 2013; Emiroglu et al, 2015), job satisfaction (Bello and Nasiru, 2021), organizational culture (Akyel and Burmaglu, 2019) and organizational commitment levels (Affun osei et al., 2015). Difference in turnover intention of employees was observed in terms of the job categories under consideration (Ferede et al., 2018; Gan et al., 2018).

CHAPTER SIX

Summary, Conclusion and Implications

This chapter highlights on summary of the major results of the study in line with the research questions. Conclusions are also drawn based on the summarized findings. Finally, reflections on the impacts of the study findings are presented.

6.1 Summary

The main objective of this study was to search for the relationship among organizational culture, employee satisfaction on the job, commitment to their organization, and turnover intention of employees in the federal Ministry of Revenues. Based on the analysis and interpretations made, the major findings are summarised as follows.

The majority of the employees in the study consented that the culture in the organization to be favourable and enables them to get along with the objectives of the institution. The overall organizational commitment of employees was found to be high. A lower level of job satisfaction was observed from the analysed data. The level of satisfaction on the job of employees in the Ministry of Revenues was low.

Considering the relationship between the variables in this study, significant but inverse relation was found between the overall scores of organizational culture, commitment, and job satisfaction with the turnover intention of employees. However, a strong, positive and statistically significant relationship was revealed between organizational culture and commitment; organizational culture and satisfaction on the job; and commitment and job satisfaction.

According to the results discussed previously, only 7% of the variation in the turnover intention of employees was explained by the joint contribution of the culture in the ministry of Revenue, employee commitment and job satisfaction. Organizational culture and commitment together explain 6.6% of turnover intention of employees; organizational culture with job satisfaction was found to explain 6.4% of intention to leave Ministry of Revenues

and 5.8% of the turnover intention was explained by job satisfaction and organizational commitment. The separate contribution was found to be 6.4%, 4% and 5.6% for organizational culture, employees' commitment to the organization and their job satisfaction. The research also showed 89.4% of job satisfaction of employee could be explained using the culture in the study area and the commitment of the study participants to their organization.

The demographic variables subjected to the Hierarchical Multiple Regression in the study (age, gender, educational level attained, employment category, and marital status) contributed to 3.8% of the variability in the turnover intention of employees. And finally, the findings of this study revealed no statistically significant variation in turnover intention, employees' commitment, job satisfaction and culture in the organization with respect to the demographic variables (age, gender, educational level attained, employment category, and marital status).

6.2 Conclusions

The following conclusions were made based on the results of the study.

The study has revealed key points in organizational behaviour. When organizations become culturally favourable for their employees, the commitment level and job satisfaction will enhance. Furthermore, evidences suggest that the intention of employees to quit a job will substantially decrease. Organizational culture is crucial in enhancing employee engagement at work and their level of satisfaction on the job. Therefore, it can be concluded that positive workplace culture derives the purpose in organizations' vision enabling employees more likely to feel connected to their job and organization.

Based on the findings of the study and the discussions made, it can be concluded that turnover intention of the employees could easily be reversed making the culture of the organization supportive, hospitable and favourable. Moreover, higher level of commitment among the employees helps them stay in their job.

Given that there was inverse relation between satisfaction on the job and employee turnover intention, it could be expected that those employees with low satisfaction level would intend to quit a job. Conversely, the study found that the satisfaction level of the participant to be low and the intention to leave their job also found to be low. It can be concluded that the low satisfaction level revealed in this study could be attributed to other underlying factors. The difficulty in finding job alternatives, procedural issues could be mentioned a few. The low satisfaction level could be associated with the fact that employee want to feel heard, appreciated and supported. One thing to keep in mind is that satisfied employees are not always free from the desire to leave their job. In general, as per the issues raised all along it can be concluded that job satisfaction cannot always guarantee or prevent employees from leaving their job.

In light of the data for this study, there was no enough evidence to suggest a statistically significant difference in the desire to leave a job by employees in the ministry of Revenues with respect to differences in age, gender, experience, educational level attained, marital status and employment category.

6.3 Implications

Implementation of successful tax policy is a pivotal tool that ensures better resource mobilization to support public services. The existence of well committed, satisfied employees in a favourable and supportive culture is imperative. The more fulfilled the employee at work, the stronger the attachment to their job, colleagues and the organization. Therefore, the findings of this study will encourage the management keep up the culture and the commitment of employees better.

The low satisfaction level revealed in this study could be averted by considering the procedural issues in the Ministry of Revenues and in-depth assessment of the overall organizational politics. The management should also track how employee are feeling at work

so they can make real change. Being proactive at all times rather than merely responding when turnover is the key to winning retention.

Based on the results of the study, it was clearly seen that very little share of the variation in turnover intention was explained by organizational commitment, the culture in the organization and job satisfaction. Therefore, it would be vital searching for those unexplained/hidden variables. It is recommended that the management in the Ministry of Revenues and the capacity development section should strive to excel the satisfaction of the employees and counter the intention to leave a job.

According to the findings of this study, only 7% of the variation in turnover intention of employees was explained by the culture of the organization, commitment of employees, and satisfaction. The rest of the turnover intention was explained by those variables that were not addressed in this study. Therefore, further assessment should address other variables inclusively with the consideration of dimensions of the variables. Even though the Ministry have been conducting annual employee satisfaction surveys, it needs due considerations and action based on the analysis of responses to improve the satisfaction level of the employees.

6.4 Limitations and Future Research

The correlational nature of this study might have hindered the causal explanation between the variables, so further research should consider longitudinal approach to help improve the chance of making causal statements. Respondents could have been reluctant to express their genuine feelings about the points raised, so conclusions and recommendation of the study should be made with great caution. Moreover, the findings of this study make it indicative not fully conclusive. Therefore, future research should be done considering the branches of ministry of revenues including the Addis Ababa and other regional revenue Bureaus.

The study showed that the interrelationship of organizational culture, organizational commitment, job satisfaction, and turnover intention, but it also raises the question of further

consideration be given to the differences in turnover intention as a function of the demographic variables (age, employment category) and the dimensions of satisfaction, culture and commitment. Therefore, it would be a question of future research to explore in detail considering the traits of satisfaction on the job and the overall turnover of employees. In light of the findings of this study contribution to literature, further research should consider splitting the analysis deep down to the segment level of the variables to uncover the rest of the unexplained variations in turnover intention of the employees under study.

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የ ገቢዎች ሚኒስቴር የ ሠራተኞች የ ስራ ላይ ዕርካታ ዳሰሳ ጥናት፣ 2012
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የ ገቢዎች ሚኒስቴር የ ሠራተኞች የ ስራ ላይ ዕርካታ ዳሰሳ ጥናት፣ 2013
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Annexes

Appendix A

Addis Ababa University

College of Educational and Behavioural Studies

School of Psychology

Questionnaire for data collection on “Organizational Culture, Commitment, Job Satisfaction and Turnover Intention” among Ministry of Revenues staffs

Dear Participants,

My name is Endalkachew Shibre; I am a student at Addis Ababa University, undertaking a Master’s degree in social psychology. The objective of this questionnaire is to collect data for MA thesis work on “Organizational Culture, Organizational Commitment, Job Satisfaction and Turnover Intention” among Ministry of Revenues staffs. Your participation in this research is voluntary. If you decide not to participate there will be no negative consequences for you. All of your responses and the results obtained will be kept confidential using a coding method that ensures no one else has access to them. Your genuine and timely response is very valuable in determining the success of this study.

Name of advisor: Mitiku Hambisa (PhD)

Are you voluntary to participate.....? Yes No

I highly appreciate your participation and prompt response on this!

Student at Addis Ababa University School of Psychology

Cell Phone: 0911084451 E-mail: endalkerca@gmail.com

Dear respondents:

Part I. Sociodemographic Information

1. **Gender** Male Female
2. **Age** _____
3. **Maximum Level of Education Attained:**
 BA/BSc MA/MSc PhD Other (please specify) _____
4. **How many years have you been working here in MoR?** _____

5. **Marital Status:** Single Married Divorced

Other (please specify) _____

6. **Employment Category:** Junior Expert Expert Senior Expert

Lead Expert Team Coordinator Other (please specify) _____

Part II. This part of the questionnaire consists of items regarding the four dimensions of the organizational culture: Consistency, Involvement, Adaptability and Mission based on Denison Organizational Culture Survey (DOCS). Please put (✓) for each rating that indicate your level of agreement.

S	Items:	Strongly Disagree(1)	Disagree(2)	Neutral(3)	Agree(4)	Strongly Agree(5)
No	In Ministry of Revenues.....					
1	Decisions are usually made at the level where the right information is available					
2	Information is widely shared so that employees can get the information they need, when needed					
3	Cooperation across different parts of the organization is actively encouraged					
4	Team work is used to get work done, rather than hierarchy					
5	Employees work like they are part of a team					
6	There is a continuous investment to develop the skills of employees					
7	The capabilities of employees are viewed as an important source of competitive advantage					
8	Authority is delegated so that employees can act on their own					
9	Leaders and managers practice what they preach					
10	When disagreements occur, employees work hard to achieve a ``win-win``					
11	There is a clear agreement regarding the right and wrong ways to do things					
12	It is easy to reach consensus, even on difficult issues					
13	Employees from different parts of the organization share common perspectives					
14	It is easy to coordinate projects across different parts of the organization					
15	The approach to doing business is very consistent & predictable					
16	Customer comment leads to decision making & changes					
17	Employees understand customers wants and needs					
18	Customers inputs directly influences decision making					
19	Learning is an important objective in a day-to-day work					
20	There is a clear mission that gives meaning and direction					
21	Strategic direction is clear to employees					
22	There is a long term purpose and direction					
23	There is continuous tracking of progress against the stated goals					
24	Organizational vision creates excitement and motivation for					

 employees

Part III. This part of the questionnaire consists of items regarding the three dimensions of the organizational commitment: Affective, Continuance, and Normative Commitment based on the revised version of Meyer, Allen & Smith (1993). Please put (✓) for each rating that indicate your level of agreement.

S No	Items	Strongly Disagree(1)	Disagree(2)	Neutral(3)	Agree(4)	Strongly Agree(5)
1	I would be very happy to spend the rest of my career with MoR					
2	I really feel as if MoR's problems are my own					
3	I don't feel a strong sense of "belonging" to my organization					
4	Right now staying with my organization is a matter of necessity as much as desire					
5	I don't feel like "part of the family" at my organization.					
6	This organization has a great deal of personal meaning for me.					
7	I don't feel "emotionally attached" to this organization.					
8	It would be very hard for me to leave my organization right now, even if I wanted to.					
9	Too much of my life would be disrupted if I decided I wanted to leave my organization right now					
10	Even if it were to my advantage, I don't feel it would be right to leave my organization now					
11	I would feel guilty if I left my organization now					
12	This organization deserves my loyalty					
13	I would not leave my organization right now because I have a sense of obligation to the people in it					

PART IV: The statements below are related to job satisfaction among employees within the Ministry of Revenues. Please indicate how strongly you agree or disagree with the statements by putting (✓) for each rating that indicate your level of agreement.

S. N o	Items:	Strongly Disagree (1)	Disagree(2)	Neutral (3)	Agree(4)	Strongly Agree(5)
1	What satisfies you in MoR is.....					
1	The chance to do different things from time to time					
2	The way my boss handles his/her workers					
3	The opportunity to do things that don't go against my conscience					
4	The way my job provides for steady employment					
5	The chance to do something that makes use of my abilities					
6	The fair amount of payment I get for the work I do					
7	The chances for advancement on this job					
8	The freedom to use my own judgment					
9	The chance to try my own methods of doing the job					

-
- 10 The working conditions
-
- 11 The praise and feedback I get for doing a good job
-
- 12 The feeling of accomplishment I get from the job
-

Part V: The statements below are related to job turnover intention among employees within the Ministry of Revenues. Please indicate how strongly you agree or disagree with the statements by putting (✓) for each rating that indicate your level of agreement.

Statements on Turnover Intention		Strongly Disagree(1)	Disagree(2)	Neutral(3)	Agree(4)	Strongly Agree(5)
S.No						
1	I usually look forward to another day at work					
2	I am often frustrated when not given the opportunity at work to achieve my personal work-related goals					
3	My responsibilities prevent me from quitting the current job					
4	I intend to accept another job at the same compensation level as my current job					
5	The benefits associated with my current job prevent me from quitting the job					
6	My personal values at work are compromised often					
7	I often consider leaving my job					
8	The ``fear of the unknown`` prevent me from quitting					



አዲስ አበባ ዩኒቨርሲቲ
የትምህርት እና ስነ-ባህሪ ጥናት ኮሌጅ
የሳይኮሎጂ ትምህርት ቤት

ወድ የዚህ ጥናት ተሳታፊዎች፡ -

እኔ በአዲስ አበባ ዩኒቨርሲቲ የትምህርት እና ስነ-ባህሪ ኮሌጅ የትምህርት ክፍል የማህበራዊ ሳይኮሎጂ ድህረ ምረቃ ፕሮግራም ተማሪ ስሆን፤ የፌዴራል ገቢዎች ሚኒስቴር ተቋማዊ ባህል፤ የሰራተኞች መስጠት፤ የሰራተኞች እርካታ እና ስራን የመልቀቅ ፍላጎት ያላቸውን ቁርኝት ለማሳየት ጥናት እየሰራሁ እገኛለሁ፡፡ ጥናቱ የሚካሄደው ለየማህበራዊ ሳይኮሎጂ ማስተርስ ዲግሪ ማማያ ነው፡፡ የጥናቱ ወጤት በገቢዎች ሚኒስቴር ተቋማዊ ባህል፤ የሰራተኞች መስጠት፤ የሰራተኞች እርካታ እና ስራን የመልቀቅ ፍላጎት ቁርኝትና ግንኙነትን በመለየት ተገቢውን የማሻሻያ ስራ ለመስራት ያግዛል፡፡ ለዚህ ጥናት የምትሰጡት ምላሽ በሚሰጥር የተጠበቀ ሲሆን የእርስዎም ተሳትፎ በፈቃደኝነት የሚደረግ ነው፡፡ እርስዎ የሚሰጡት መረጃ እና ምላሽ የጥናቱን ወጤት ትክክለኛነት ተገቢነት ይወስናል፡፡ ስለሆነ ምስጋናዎን በጥንቃቄ እንዲሞሉልኝ በትህትና እጠይቃለሁ፡፡

መመሪያዎች፡ -

- ለምላሽዎ (✓) ምልክት በሳጥኑ ውስጥ ያስቀምጡ፡፡

➤ ለ ማንኛውም ችግር እና አስታያ የ ት በ ሚከተሉት አድራሻዎች በ ማንኛውም

ጊዜ ሊያገኙኝ ይችላሉ፡፡

እንዳልካቸውሽብሬ ኢ-ሜይል ፡ endalkerca@gmail.com ስልክ ፡

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ስለ ትብብርዎ በቅድሚያ አመሰግናለሁ!!

➤ ክፍል አንድ፡ ግላዊ መረጃ

1. ያታ፡ ወንድ ሴት
2. እድሜ፡ ከ 25አመት በታች ከ 25-35
ከ 36-45 ከ 46-55 ከ 56 በላይ
3. የትምህርት ደረጃ፡
የመጀመሪያ ዲግሪ የማስተርስ ዲግሪ ፒ.ኤች.ዲ ሌላ
ካለ ይገለጽ
4. በገቢዎች ሚኒስቴር ያለዎት የአገልግሎት ዘመን፡
ከ 5 አመት በታች ከ 6-10 ከ 11-15
ከ 16-20 ከ 21-25 ከ 26 አመት በላይ
5. የጋብቻ ሁኔታ፡ ያገባ ያላገባ በፍቺ የተለየ
በሞት የተለየ
6. ያለዎት የስራ ደረጃ፡ ጀማሪ ባለመያ ባለመያ ክፍተኛ
ባለመያ
መሪ ባለመያ ቡድን አስተባባሪ ሌላ ካለ
ይገለጹ _____

➤ እባክዎን ከተሰጠት አማራጮች ውስጥ የእርስዎ ምላሽ የሆነው ላይ (✓) ምልክት ያድርጉ

ክፍል ሁለት፡ የስራ ባህልን በተመለከተ

ተ. ቁ	የ ስራ ባህል	በ ጣም አል ስ ማማም	አል ስ ማማም	እር ግ ጠኛ አይደለ ሁም (3)	እስ ማማለ ሁ (4)	በ ጣም እስ ማማለ ሁ (5)
1	በ ተቋማችን ውስጥ ውሳኔዎች ሲወሰኑ ተጨባጭና ጠቃሚ መረጃን መሰረት ባደረገ መልኩ ነው					
2	በ ተቋማችን ውስጥ የ መረጃ ተደራሽነት ያለ በመሆኑ ሁሉም ሰራተኞች አስፈላጊውን መረጃ በወቅቱ ያገኛሉ					
3	በ ተቋማችን ውስጥ በ ስራ ዘርፎች መካከል መናገስና የትብብር መንፈስ ይበረታታል					
4	ሰራተኞች በጋራ እና በመተባበር መንፈስ ስራቸውን ስለሚከናወኑ የበላይነትና የበታችነት ስሜት አይንፀባረቅም					
5	ሰራተኞች እንደ የአንድ ቡድን አካል ሆነው ይሰራሉ					
6	ተቋማችን የሰው ሀይልን ብቃት ለማጎልበት ቀጣይነት ባለው መልኩ ይንቀሳቀሳል					
7	የ ሰራተኞች ችሎታ እንደ ተወዳዳሪ ጠቀሜታ አስፈላጊ ምን ጭተደርገው ይታያሉ					
8	በ ተቋማችን ውስጥ ሰራተኞች የመወሰን ሀላፊነትን የሚጠይቁ ስራዎች ላይ ስለሚወከሉ ውሳኔ የሚጠይቁ ስራዎችን በራሳቸው ይሰራሉ					
9	በ ተቋማችን ውስጥ አለቃዎች እንዲተገበር የሚያዘትን የ ስራ ባህል ራሳቸውም ይተገብሩታል					
10	አለመግባባቶች በሚፈጠሩበት ጊዜ “ሁለንተኛው ጠቃሚ የሚያደርጉ” መፍትሄዎችን ለማግኘት ጠንክረን እንሰራለን					
11	ነገሮችን ለማከናወን በትክክለኛው መንገድ እና በተሳሳተ መንገድ ላይ ግልጽ ስምምነት አለ					
12	በአስቸጋሪ ጉዳዮች ላይ እንኳን መግባባት ላይ መድረስ ቀላል ነው					
13	ከተለያዩ የተቋሙ ስራ ክፍሎች የመጡ ሰራተኞች አንድ የጋራ አመለካከት አላቸው					
14	በ ተቋማችን ውስጥ በተለያዩ አደረጃጀቶችና የ ስራ ዘርፎች ውስጥ ያሉ ፕሮጀክቶችን ማመቻቸት እና ማቀናጀት ቀላል ነው					
15	በአስቸጋሪ ጉዳዮች ላይ እንኳን መግባባት ላይ መድረስ ቀላል ነው					
16	የደንበኞች አስተያየቶች እና ምክሮች ብዙውን ጊዜ ለውጦችን ያስከትላሉ					
17	ሰራተኞች ስለደንበኞች ፍላጎቶች ግንዛቤ አላቸው					
18	የደንበኞች ግብዓት በቀጥታ ውሳኔዎች ላይ ተጽዕኖ ያሳድራል					
19	መማማር የዕለት ተዕለት ተግባራችን ውስጥ ዋና ነው					
20	ለሥራችን ትርጉም እና መመሪያ የሚሰጥ ግልጽ ተልእኮ					

	አለ					
21	የተቋሙ ስነ-ቴክኖሎጂ አቅጣጫ ግልጽ ነው					
22	የረጅም ጊዜ ዓላማ እና አቅጣጫ አለ					
23	ከተገለጹት ግቦቻችን አንጻር እድገታችንን በተከታታይ እንከታተላለን					
24	የተቋማችን ራዕይ ለሰራተኞቻችን ደስታ እና ተነሳሽነት የሚፈጥር ነው					

ክፍል ሶስት: የሰራቁርጠኝነትን በተመለከተ

ተ. ቁ.	የሰራቁርጠኝነት	በጣም አልሰማም (1)	አልሰማም (2)	እርግጠኛ አይደለም (3)	እስማማለሁ (4)	በጣም እስማማለሁ (5)
1	ቀሪ የሥራ ዘመኔን በዚህ ተቋም ባጠናቅቅ በጣም ደስ ይለኛል					
2	የተቋማችን ግዴታዎችን ለሰራተኞቻችን የሆኑ ያህል ይሰማኛል					
3	የተቋሙ አንድ አካል የመሆን ስሜት አይሰማኝም					
4	ከዚህ ተቋም ጋር ጥሩ የሆነ የስሜት ቁርኝት አለኝ ብዬ አላምንም					
5	ይህ ተቋም ለኔ ከሰራተኝነት ያለፈ የተለየ አወንታዊ ትርጉም አለው					
6	ለተቋሙ የሚሰማኝ የባለቤትነት ስሜት ደካማ ነው					
7	በአሁኑ ወቅት በዚህ ተቋም መቆየቴ የፍላጎት ወይም የምርጫ ጉዳይ ብቻ ሳይሆን የህልውና ጉዳይ ነው					
8	አሁን ላይ ተቋሙን መልቀቅ ብፈልግ እንኳን ሥራዬን መልልቅ በጣም ከባድ ነው የሚሆነው					
9	አሁን ላይ ሥራዬን መልቀቅ የህይወቴን ብዙ ገፅታ ያዘባዋል					
10	ተቋሙን መልቀቅ ሊያስገኛልኝ የሚችለው ጥቅም ቢኖር እንኳን ተቋሙን መልቀቅ ትክክል እንደሆነ አይሰማኝም					
11	አሁን ላይ ተቋሙን ለቁቁ ቢሄድ በመልቀቁ የምፀፀት ይመስለኛል					
12	ተቋሙ የኔ ታማኝነት ይገባዋል					
13	አሁን ላይ ተቋሙን አልለቅም ምክንያቱም እዚህ እንደቆይ የሚያደርግ የሞራል ግዴታ ይሰማኛል					

ክፍል አራት: የሰራ እርካታን በተመለከተ

ተ. ቁ.	እርካታን በተመለከተ	በጣም አልሰማምም (ሀ)	አልሰማምም (ለ)	እርግጠኛ አይደለሁም (ሐ)	እስማማለሁ (ሀ)	በጣም አልሰማምም (ለ)
1	የስራ ፀባዬ የተለያዩ ስራዎችን እንድለምድ እድልን የሚሰጠኝ በመሆኑ ደስተኛ ነኝ					
2	የመስሪያ ቤቱ አመራሮች ከስራተኞች ጋር ባላቸው ቅርብነትና የስራ ግንኙነት ደስተኛ ነኝ					
3	የስራዬ ባህሪ ከግል የሞራል ዕቅዶቼ ጋር የማይቃረን በመሆኑ እርካታ ይሰማኛል					
4	ስራዬ አስተማማኝ ዋስትና ያለው በመሆኑ ደስተኛ ነኝ					
5	የስራዬ ፀባይ ያለኝን እምቅ ችሎታ አውጥቼ እንድጠቀም በማስቻሉ እርካታ ይሰማኛል					
6	የሚከፈለኝ ክፍያ ከስራዬ ጋር ተመጣጣኝ እንደሆነ ይሰማኛል					
7	በስራዬ ለመሻሻል/ለእድገት ባሉኝ ዕድሎች እርካታ ይሰማኛል					
8	አሁን ያለሁበት የሥራ ደረጃ በራስ ወሳኔዎች የመወሰን እድል ይሰጠኛል፡					
9	የስራዬ ባህሪ የራሴን አዳዲስ ዘዴዎች እንድጠቀም ዕድልን የሚሰጠኝ በመሆኑ ደስተኛ ነኝ					
10	በመስሪያ ቤቱ ውስጥ ባለው አጠቃላይ የስራ ሁኔታ እርካታ ይሰማኛል					
11	ስራዬን በጥሩ ሁኔታ ሳከናወን በሚደረጉልኝ ማበረታቻዎች ደስተኛ ነኝ					
12	በስራዬ በማገኘው መከናወን ደስተኛ ነኝ					

ክፍል አምስት፡ ከስራ የመልቀቅ ፍላጎትን በተመለከተ

ተ. ቁ.	ከስራ የመልቀቅ ፍላጎትን በተመለከተ	በጣም አልሰማምም (ሀ)	አልሰማምም (ለ)	እርግጠኛ አይደለሁም (ሐ)	እስማማለሁ (ሀ)	በጣም አልሰማምም (ለ)
1	በተደጋጋሚ ስራ የመልቀቅ ሀሳብ አለኝ					
2	ከስራ ጋር የተያያዙ ግላዊ ግቦቼን ለማሳካት የምስራው ስራ እድል አይሰጠኝም					
3	የግል እቅዶቼ በስራዬ ምክንያት ችግር ውስጥ ገብተውብኛል					
4	ካለሁበት የስራ ደረጃ ጋር የተመጣጠነ ስራ ባገኝ ለመቀበል ዝግጁ ነኝ					
5	ቀጣዩን ቀን በስራዬ ላይ መገኘት የሁል ጊዜ ፍላጎቴ ነው					
6	ያለኝ የስራ ኃላፊነት ስራዬን እንዳልለቅ ያግደኛል					

Declaration

I, the undersigned, declare that this thesis entitled: "**Organisational Culture, Organisational Commitment, Job Satisfaction and Turnover Intention: The Case of Ministry of Revenues**" is my original work and has not been presented for any academic purpose in any other university prior this time, and all sources of materials used for this thesis have been duly acknowledged.

Declared by:

Endalkachew Shibre Woldehana

Signature

Date.....