

ADDIS ABABA UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMOCS

MASTERS OF BUSINESS ADMINSTRATION

Factors Affecting Employees' Job Performance at Ministry of Revenue Medium Number One Tax Office

BY: SEBLE DEMISSIE

ADVISOR: ASS.PROFESSOR TEWODROS WUHIB

A Thesis Submitted to Addis Ababa University College of Business and Economics in Partial Fulfillment of the Requirements for the Award of the Degree of Master of Business Administration (MBA)

June, 2026

Addis Ababa, Ethiopia

Student's Declaration

I hereby declare that the work in this thesis is my own except for the quotations and summaries which have been duly acknowledged. The thesis has not been accepted for any degree and is not concurrently submitted for award of any other degree.

Name: Seble Demissie

Signature: 

ID Number: GSE/1101/16

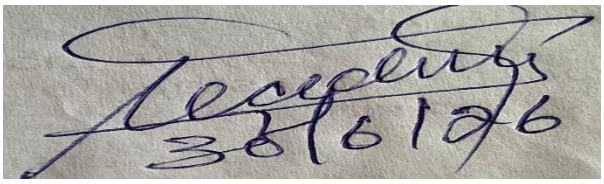
Addis Ababa University

Addis Ababa

Certification

This is to certify that student Seble Demissie has carried out her research work on the topic entitled "Factors Affecting Employees' Job Performance at Ministry of Revenue Medium Number One Tax Office" under my supervision as university advisor.

Name of Advisor: Ass. Professor Tewodros Wuhib



Certificate of Approval

ADDIS ABABA UNIVERSITY

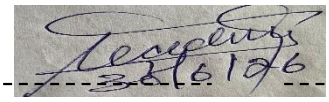
COLLEGE OF BUSINESS AND ECONOMOCS

MASTERS OF BUSINESS ADMINSTRATION

Factors Affecting Employees' Job Performance at Ministry of Revenue Medium Number One Tax Office

BY: SEBLE DEMISSIE

APPROVED BY BOARD OF EXAMINERS

Ass. Professor Tewodros Wuhib		
ADVISOR	SIGNATURE	DATE
Demeke Chimdessa, PhD		28/06/26
INTERNAL EXAMINER	SIGNATURE	DATE
Damto Basha Chewaka,PhD		24/06/2026
EXTERNAL EXAMINER	SIGNATURE	DATE

Acknowledgments

First and foremost, thanks go to the Almighty God for the strength, wisdom, and determination to complete this research successfully. Deepest gratitude goes to the advisor, Ass. Professor Tewodros Wuhib, for the valuable guidance, professional advice, constructive comments, and continuous encouragement throughout this study. The mentorship and feedback were essential in completing this paper. Sincere appreciation also goes to all employees of the Ministry of Revenue Medium Number One Tax Office who participated in the survey and shared their valuable insights and experiences. Special thanks go to the family for their endless love, patience, and encouragement. Their unwavering support and understanding gave the strength to complete this study. Finally, heartfelt love and appreciation go to all friends and colleagues who offered kindness, motivation, and support throughout this journey.

Table of Contents

Student's Declaration i

Certification ii

Certificate of Approval iii

Acknowledgments iv

Table of Contents v

List of Tables ix

List of Figures x

Acronyms xi

Abstract xii

CHAPTER ONE 1

INTRODUCTION 1

1.1. Background of the Study 1

1.2. Statement of the Problem 3

1.3. Research Questions 4

1.4. Objectives of the Study 4

1.4.1. General Objective 4

1.4.2. Specific Objectives 4

1.5. Significance of the Study 5

1.6. Scope of the Study 5

1.7. Limitations of the Study 6

1.8. Organization of the Paper 6

1.9. Definitions of Key Terms 7

CHAPTER TWO 9

REVIEW OF RELATED LITERATURE 9

2.1. Introduction 9
2.2. Theoretical Literature Review 9
2.2.1. Concept of Employee Performance 9
2.2.2. Performance Management 9
2.2.3. Aims of Performance 9
2.2.4. Performance Measurement and Improvement 10
2.2.5. Factors Affecting Employee Performance 11
2.2.5.1. Motivation 11
2.2.5.2. Training and Development 11
2.2.5.3. Working Environment 12
2.2.5.4. Communication System 13
2.2.5.5. Job Satisfaction 13
2.2.5.6. Organizational Culture and Communication 13
2.2.5.7. Supervision and Leadership 14
2.3. Empirical Review 14
2.4. Conceptual Framework of the Study 16
2.5. Hypothesis of the study 17
CHAPTER THREE 19
RESEARCH METHODOLOGY 19
3.1. Introduction 19
3.2. Research Design 19
3.3. Research Approach 19
3.4. Population and Sampling Design 20
3.4.1. Target Population of the study 20
3.4.2. Sampling Techniques 20

3.4.3. Sample Size Determination 20
3.5. Data Type and Sources 21
3.5.1. Primary Source 21
3.5.2. Secondary Source 21
3.6. Data Collection Technique 21
3.6.1. Research Instrument 21
3.7. Data Analysis 22
3.8. Reliability and Validity 22
3.8.1. Reliability Test 22
3.8.2. Validity Test 22
3.9. Ethical Considerations 23
CHAPTER FOUR 24
DATA PRESENTATION, INTERPRETATION AND DISCUSSION 24
4.1. Introduction 24
4.2. Participants Response Rate 24
4.3. Reliability Test Results 24
4.4. Descriptive Statistics 25
4.4.1. Demographic Characteristics of a Respondents 25
4.4.2. Perception of Respondents on Factors Affecting Employee Job Performance 26
4.5. Inferential Statistics 33
4.5.1. Correlation Analysis 33
4.5.2. Multiple Regression Analysis 35
4.5.2.1. Regression Assumption Tests 35
4.5.2.2. Regression Analysis Results 40
4.6. Hypothesis Tests Results 43

4.7. Qualitative Analysis Results....45

CHAPTER FIVE....47

SUMMARY, CONCLUSION AND RECOMMENDATIONS....47

5.1. Introduction....47

5.2. Summary of Key Findings....47

5.3. Conclusion....48

5.4. Recommendations....50

References....61

Appendix I: Questionnaire....69

List of Tables

Table 4- 1 Reliability Results 24

Table 4- 2 Demographic Characteristics of Respondents 25

Table 4- 3 Likert Scale Interpretation Guide 26

Table 4- 4 Respondents' Perception on Training and Development 27

Table 4- 5 Respondents' Perception on Motivation 28

Table 4- 6 Respondents' Perception on Working Environment 29

Table 4- 7 Respondents' Perception on Communication System 30

Table 4- 8 Respondents' Perception on Job Satisfaction 31

Table 4- 9 Respondents' Perception on Employee Job Performance 32

Table 4- 10 Respondents' Perception on All Variables 32

Table 4- 11 Interpretation of Correlation Coefficient Strength 34

Table 4- 12 Correlation Results 35

Table 4- 13 Multicollinearity test 38

Table 4- 14 Model Summary 40

Table 4- 15 ANOVA Test 40

Table 4- 16 Multiple Regression Analysis Results 41

Table 4- 17 Summary of Hypothesis Testing 44

List of Figures

Figure 2- 1 Conceptual Framework Model 17

Figure 4- 1 Linearity Test.....36

Figure 4- 2 Normality Test.....37

Figure 4- 3 Homoscedasticity Test.....39

Acronyms

ANOVA - Analysis of Variance

BA - Bachelor of Arts

COE - Clarity of Evaluation

EP - Employee Performance

FITE - Fairness in the Evaluation

GDP - Gross Domestic Product

HR - Human Resource

HRM - Human Resource Management

KMO - Kaiser-Meyer-Olkin

MBA - Master of Business Administration

SPSS - Statistical Package for the Social Sciences

TIS - Trust in Supervisors

VIF - Variance Inflation Factor

Abstract

This study examined what affects employee job performance at the Ministry of Revenue Medium Number One Tax Office in Addis Ababa, Ethiopia. Five factors were tested training, motivation, working environment, communication, and job satisfaction. A mixed method approach was used. Data came from 216 staff through a questionnaire. Interviews were also done with senior staff. The reliability test gave a score of 0.968 for all 35 items. Employee Performance had the highest average score at 3.49, which falls into agreement. Motivation followed at 3.43, also agreement. Job Satisfaction scored 3.35, Working Environment 3.34, Communication 3.33, and Training scored lowest at 3.27. All five factors showed positive and significant links to performance. Working Environment had the strongest correlation at 0.748. Job Satisfaction followed at 0.731. Communication scored 0.668. Motivation scored 0.658. Training scored 0.656. All significance levels were 0.000. The five factors together explained 66.1 percent of the differences in performance. Working Environment was the strongest predictor with a coefficient of 0.388. Communication came next at 0.229. Job Satisfaction followed at 0.184. Training scored 0.164. Motivation scored 0.127. All five null hypotheses were rejected. Each factor has a significant positive effect on employee performance. The interview answers matched the survey results. According to the findings from qualitative analysis most staff explain that overcrowded work environment, weak communications, not enough training and work overload affects their overall work performance. Based on both the quantitative and qualitative results obtained from the research it is concluded that from all independent variables working environment has the strongest impact on employee job performance at the office. It is also recommended that reducing crowding in the work environment, improving communication, giving necessarily and regular recognition to employees, fixing training delivery system and improving job satisfaction of the employees.

Keywords: *Employee Performance, Training, Motivation, Working Environment, Communication, Job Satisfaction*

CHAPTER ONE

INTRODUCTION

This research is aimed to identify and analyze the key factors that affect job performance among tax officers in this specific office.

1.1. Background of the Study

In an organization employee job performance is a big player for its success. This can be observed in especially for public sector institutions. In Ethiopia, The Ministry of Revenue helps the country's economy growth by first collecting taxes then enforcing compliance and finally raising collected money to fund different public services and infrastructure projects. However, all of these activities highly depend on the performance of the employees. A lot of factors can affect employee performance these are work environment, leadership, motivation, training, technology, and job satisfaction. The Ethiopian public sector faces unique challenges these include limited resources, bureaucratic issues, and minimum employee motivation. Organizations need to understand the link between their operations procedure and process and their employee performance. This will eventually help them to make better decisions and be successful. Better organizational decisions lead to improved and better performance from employees and finally better overall results for the organization (Mwangi, 2018).

Among the human resource activities managing employee performance is one of the most important elements to make the organization successful. Employee performance can be increased by working on factors that matter the most such as employee satisfaction, management standards, and training. Due to the direct linkage between organizational success and employee job performance organizations must give a great attention to these factors. Anastasios (2019) found that environment-related factors from inside and outside the firm, such as management support, training culture, organizational climate, and environmental dynamism, connect to job-related factors like communication, autonomy, and environment. Employee-related factors like intrinsic motivation, productivity, adaptability, skill flexibility, commitment, and skill level also play a part. A positive effect from environmental factors leads

to higher employee performance. A positive effect on job environment also leads directly and indirectly to higher employee performance.

Different studies have identified many factors that affect job satisfaction. These include the job itself, company policies and practices, advancement, compensation, rewards, challenge, work group, work status, co-workers, creativity, moral values, flexibility in enrichment, leadership style, company marketing stand, recognition, responsibility, job safety and security, social status, supervision, variety, working conditions, and how transparent communication is (Divya, 2009). Divya (2009) also stated that job performance is a commonly used but poorly defined concept in industrial and organizational psychology. It most often refers to whether a person does their job well. It is an extremely important factor that relates to organizational outcomes and success. Job performance is a multi-dimensional concept. The performance of each individual affects the performance of the whole organization. Job satisfaction and job performance are both studied in organizational behavior and human resource management. The link between them is still debated.

Every organization relies on its people their knowledge, drive, creativity, and overall performance. In a knowledge-based economy, companies need their employees to stay afloat. The only real edge they get comes from their workforce. People are involved in delivering any product or service to customers. As Mathis et al (1998) noted people are not just the most valuable resource; they are also the hardest to manage. That is why human resource management matters so much for getting things done. Performance management helps handle money and results. Employee performance or the lack of it hits both the budget and the work itself. Many things affect productivity, but job performance stands out as the biggest factor. In service industries, job performance is a key sign of improvement. Job performance means the behaviors expected from employees to meet company goals, as long as those behaviors are within the employee's control.

A research by Yeo and Neal (2004) concluded that over time, practice predicts performance scores in a straight line and a curve. People get better with practice until they hit a certain level of experience. After that, performance drops (Journal of Applied Psychology, 2004). Job performance issues often start small and build up slowly. Poor performance puts that employee,

coworkers, and the whole organization at risk. Many managers ask what really drives employee performance. There is not enough real-world data to guide them in boosting overall job performance among their staff.

1.2. Statement of the Problem

How well an organization does depends largely on the quality of its people, and that quality shows up in their performance. Knowing what affects employee performance helps organizations improve hiring, keep staff longer, and get better results (Mohammed and Nimalathasan, 2011). In Ethiopia, The Ministry of Revenue has a great job in the country's economic growth. Its responsibilities includes to collect taxes make sure people and businesses follow tax laws and raise money inside the country to pay for public services and building projects that are vital for the society. The success or failure of the organization is highly depending on its employee's performance.

Even if there some performance management systems, at the Medium Tax Office Number One there is a problem in performance differences among its employee. These differences are expected to come from different factors. Some of these include organization work environment problems, employee's motivation, employee training, communication systems, and employee job satisfaction. It is a vital and necessarily thing to understand these factors for developing targeted solutions that can improve overall performance in tax collection and administration. Performance management is one of the modern human resource practices. Organizations effert to use their employees' maximum potential to reach organizational growth and development.

Medium Tax Office Number One as a tax office it faces unique and different challenges. Among these challenges Resources are limited, there exist Bureaucratic challenges and Employee motivation is very low. It is also evident that Staff turnover and absenteeism have been the major obstacles the hinder the employees to use their maximum effort to grow their organization. As a result of this the quality of services provided to taxpayers has been questioned and much compliance from the customers is observed. Management has tried to address these issues through different measures but the problems remain the same. Therefore, it is important and necessary to conduct a detailed study to identify the specific factors that affect employee performance at the Ministry of Revenue Medium Number One Tax Office.

This study focuses on five factors these are training and development, motivation, working environment, communication system, and job satisfaction. It examines how each of these factors affects employee performance at the selected tax office.

1.3. Research Questions

Based on the above discussed and stated problems this study tried to answer the following research questions:

- How does training affect employee performance at the Ministry of Revenue Medium Number One Tax Office?
- What is the effect of working environment on employee performance at the Ministry of Revenue Medium Number One Tax Office?
- What effect does communication system have on employee performance at the Ministry of Revenue Medium Number One Tax Office?
- What is the effect of motivation on employee performance at the Ministry of Revenue Medium Number One Tax Office?
- How does job satisfaction affect employee performance at the Ministry of Revenue Medium Number One Tax Office?

1.4. Objectives of the Study

1.4.1. General Objective

The main objective of this study is to examine the factors affecting employees' job performance in ministry of revenue medium number one tax office.

1.4.2. Specific Objectives

The following specific objectives were addressed in order to achieve the general objective of the study.

- To examine the effect of training on employee performance at the Ministry of Revenue Medium Number One Tax Office.

- To determine the effect of working environment on employee performance at the Ministry of Revenue Medium Number One Tax Office.
- To investigate the effect of communication system on employee performance at the Ministry of Revenue Medium Number One Tax Office.
- To evaluate the effect of motivation on employee performance at the Ministry of Revenue Medium Number One Tax Office.
- To analyze the effect of job satisfaction on employee performance at the Ministry of Revenue Medium Number One Tax Office.

1.5. Significance of the Study

This research has a lot of benefits for everyone especially for those who are dealing with employee job performance. Firstly the result of this research will help the tax office to address the gapes included in the problem statement. The study also suggests a practical ways to solve these problems and serves as a guide for responsible person and management offices. The findings of this research have also benefits for the employees in that it will create awareness about which factors affect their overall job performance. Finally, the study will offer useful information to similar businesses and agents trying to identify what affect employee performance, along with key recommendations on the matter.

1.6. Scope of the Study

The study took place at the Ministry of Revenue Medium Number One Tax Office in Addis Ababa, Ethiopia. Other tax office branches inside or outside Addis Ababa was not included. This decision came from three reasons. The population across branches was similar. The work done in each branch was the same. Time, money, and travel limits also played a part. In terms of geography, the study only covered the Medium Number One Tax Office in Addis Ababa. Other tax offices in the city or in other regions were left out. In terms of content, the study focused on five specific factors that affect employee performance. When we come to the methodology of the research the study used a mixed approach which consists of both quantitative and qualitative research approach together with descriptive and explanatory research design. A structured questionnaire with closed ended questions was given to

employees to collect numerical data that is used for quantitative data analysis. And open ended questions were also included to gather written comments and opinions from the respondents. Descriptive statistics such as means, frequencies, and percentages were used to summarize the answers whereas inferential statistics including correlation and regression were used to test the cause and effect relationship between variables.

1.7. Limitations of the Study

The research has some limitations such as the results may only true for Medium Tax Office Number One they may not work or apply for other tax or different offices. There can be also a risk of self-reporting bias since employees filled out the surveys by themselves their answers may not have been completely accurate. Time unavailability is also the other critical limitation to collect deep qualitative data. So the open ended answers did not provide as much detail as hoped. Reference materials about employee performance at this specific tax office were hard to find. Not enough past empirical studies or reports were existed.

1.8. Organization of the Paper

The research work is organized in five chapters these are:

Chapter One Is introduction of the study. It contains the background of the study, highlights the problem statement, research questions, and objectives, significance of the study, limitations and scope. It also considered the definitions of key terms and organization of the paper.

Chapter Two Is review of related literature. It discusses theoretical foundations and empirical studies on the factors affecting employee performance. It ends with a conceptual framework that shows the links between the factors and the employee performance.

Chapter Three Is research methodology. It explains the type research approach and research designs. It also includes the population and sampling method, data collection through questionnaires, and analysis techniques such as descriptive statistics, correlation, and regression. Reliability, validity, and ethical issues are also addressed at the end of the chapter

Chapter Four Is results and discussions. It starts with descriptive statistics on respondent profiles and the five main variables, followed by inferential analysis to test the effects outlined in the objectives. The results are discussed in relation to the research questions and research hypothesis.

Chapter Five Is summary of key findings, conclusion and recommendations. It summarizes the key findings, explains their implications for the tax office, and offers practical suggestions for improving the factors that affect employee performance.

1.9. Definitions of Key Terms

Job Performance: - Completing a given task based on set standards for accuracy, completeness, cost, and speed, all aligned with the organization's goals (Ann & Jerry, 2009).

Motivation: - The willingness, drive, or desire to act, shaped by the activity itself or by the chance to meet certain needs in return (Armstrong, 2010).

Training: - An approach that builds a person's knowledge, skills, and attitudes to improve performance at the individual, team, and organizational levels (Aguinis, 2005).

Performance Appraisal: - A method used to measure an employee's job performance, often looking at quality, quantity, cost, behavior, and timeliness (Robbins, 2007)..

Working Environment: The surroundings where employees work, including physical, behavioral, and managerial factors that affect job performance and the decision to stay with the organization (Pal, 2011).

Communication: - The exchange of information, ideas, and feedback among people or groups inside an organization. This covers formal channels like policies and management instructions, as well as informal ones like coworker conversations and office gossip (DeCenzo, 2010).

Job Satisfaction: - The positive or negative feeling an employee holds about their job. It reflects how content a person is with pay, benefits, promotion chances, working conditions, supervision, coworker relationships, and the work itself (McShane & Von Glinow, 2000).

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1. Introduction

This chapter delves into the theoretical and empirical literature with the aim of identifying and analyzing the research and writings of other scholars. Additionally, the chapter constructs a conceptual framework that will serve as the foundation for the study.

2.2. Theoretical Literature Review

2.2.1. Concept of Employee Performance

Performance is often described in simple terms as the results a person delivers. The Oxford English Dictionary includes the phrase "carrying out" in its definition. High performance comes from proper behavior and the smart use of knowledge, skills, and abilities. Employee performance is a record of the results produced in a specific job over a set period of time. Those results are linked to organizational goals. Performance is not about an employee's personal traits. It is about what they actually produce or accomplish (Bayley, 1990). People are an organization's greatest asset.

2.2.2. Performance Management

Performance can be seen as a collection of processes or even a philosophy. It includes motivating employees to do well, making sure employees understand what managers expect, developing staff, and tracking performance to spot areas that need improvement (Wilson, 2005). Performance management connects organizational strategy to actual results (Mathis and Jackson, 2010). Strategies must be turned into actions for departments or units. Those actions then need to be assigned to specific people who are held responsible for reaching their goals.

2.2.3. Aims of Performance

In order to improve the company productivity the performance is considered as a very useful tool to assess the employees and to keep the standard of the work is at the highest level. Performance can create an organizational culture in which high performance is considered as a

norm. In such culture both individuals and teams take responsibility to make the working environment better and facilitate the business process for improving their skills. To make all these reality a strong and quality leadership should play a great role (Armstrong, 2006).

2.2.4. Performance Measurement and Improvement

Performance is measured by how much someone produces, the quality of what they produce, whether they deliver on time, whether they show up for work, how efficiently they complete tasks, and how effective the finished work turns out to be (Mathis and Jackson, 2009). Employee performance means finishing assigned tasks in the way a supervisor or organization expects. The work must meet acceptable standards while using available resources efficiently and effectively, even when conditions change. Aguinis (2009) stated that performance is about behavior, or what employees actually do. It is not about what employees produce or the final results of their work. Perceived employee performance is the employee's own belief about their behavior and how much they contribute to the organization's success. Performance can be broken down into three parts: declarative knowledge, procedural knowledge, and motivation (McCloy, Campbell, and Cudeck, 1994).

Human resource practices have a positive effect on individual performance. Carlson (2006) listed five HR practices that shape performance. These are setting competitive pay levels, training, performance appraisal, recruitment packages, and keeping morale high. Tessema and Soeters (2006) looked at eight HR practices in relation to employee performance. These included recruitment and selection, job placement, training, compensation, performance evaluation, promotion, grievance procedures, and pension or social security. They found that these practices have a clear and positive link with perceived employee performance. Measurement and evaluation are used to strengthen and improve performance. Performance measures are benchmarks that determine how well employees produce goods or services (Armstrong, 2006). The expected result must be clearly defined. The right methods must be used. Then it becomes possible to see whether activities close the performance gap. Measurement plays a very important role in improving performance.

2.2.5. Factors Affecting Employee Performance

Job performance means the behaviors that organizations expect from employees to reach their goals, as long as those behaviors are within each employee's control (Campbell et al., 1993). Job performance matters to organizations because high productivity is essential in any workplace (Hunter, 1984). Performance is about focused behavior or work done with a clear purpose (Rudman, 1998). A number of factors influence how well employees perform their jobs.

2.2.5.1. Motivation

Motivation plays a big role in how well someone performs their job. If employees of an organization or a company do not have motivation the organization pays a great price for it due to low performance, high turnover, low morale and more demand on management time. As Green (2000) explained motivation it is something proactive for a high performer employees motivation is the essential element. Without motivation the employee's performance will be lower and the productivity of the organization will decrease. Many workers are not fully engaged in their jobs. They do what is expected but do not put in extra effort to stand out (DuBrin, 2009). A Gallup study found that about 70 percent of employees are disengaged. That means they no longer feel committed to the company (Dubrin, 2009). Organizations do well when they can engage their people. Engaged employees are fully motivated to give their best. That creates a high-performance workforce (Foot and Hook, 2008). When employees feel a sense of belonging, they work hard to reach organizational goals.

Motivation starts with a person's own drives and needs (Hill McShane, 2009). Drives are natural tendencies to seek certain goals. Needs are conscious lacks that trigger behavior to fill those lacks. Motivation means an individual is willing to put in effort and take action toward organizational goals. The challenge for any manager is to find ways to create and keep motivation alive. Maslow's needs hierarchy theory came out in the 1940s. It shows how needs are arranged in layers. People are motivated to reach a higher need once a lower need is satisfied. Most employees work hard to make sure their needs are met, and that raises performance.

2.2.5.2. Training and Development

Training is defined as a planned step by step activity that improves skill, knowledge and competence needed to do work properly (Gordon, 1992).Periodic training for the employees in an organization strengthens abilities make employees more adaptable and improves job efficiency (Noe, 2017). Organizational complexity from technological upgrades makes training mandatory. Good human relations require training as a basic condition. Training is needed to match employee skills with job requirements. Training is also necessary when an employee is promoted or transferred to another department (Coulter, 2005).

2.2.5.3. Working Environment

Working environment has two components. The physical environment relates to the office space and conditions. The behavioral environment relates to how employees connect with each other and how the office affects individual behavior. When human needs are considered in office design, employees work more efficiently. Improvements in the physical design of office buildings can result in a 5 to 10 percent increase in productivity (Brill). Working conditions affect job involvement and job satisfaction (Scott, 2000). The social, organizational, and physical context influence tasks and activities and considerably affect worker performance (Strong et al., 1999). Research on quality of work life has established the importance of safe and healthy working conditions. The influence of working environment, made up of physical, social, and psychological factors, has been examined for decades. Employee motivation, job satisfaction, job involvement, job performance, and health are all influenced by the psycho social environment of the workplace. Easy and comfortable communication makes the workplace more enjoyable and reduces anxiety among coworkers. This leads to positive attitudes toward work and increased productivity (Edge, 2006). Noise has a negative effect on communication. Frustration levels increase and productivity decreases as noise gets louder and more persistent. Spoken communication becomes more difficult as noise levels rise. The physical and psychological work environment significantly affects performance. Skill variety, task identity, task significance, autonomy, and feedback improve motivation and performance (Hackman and Oldham, 1976).

2.2.5.4. Communication System

Communication can be defined as it is how people exchange information, ideas, thoughts, and feelings. In any workplace, communication moves in three directions. Downward communication flows from managers to employees. Upward communication flows from employees to managers. Horizontal communication happens between coworkers at the same level. Each direction affects how well employees perform their jobs (Robbins and Judge, 2019). When communication not going well employees become frustrated and disengaged (Shockley-Zalabak, 2015). As different research shows there is a direct linkage between communication and employee performance. Men and Stacks (2014) found that organizations with effective internal communication have employees who perform better.

2.2.5.5. Job Satisfaction

Job satisfaction is defined as the extent to which employees feel fulfilled content and motivated in their role at the organization. It can be influenced by the nature of work, working conditions, relationships and communications with colleagues and supervisors and lastly compensation. As different empirical research shows job satisfaction is a key predictor for job performance. Different factors such as compensation, career development and work life balance contributes to job satisfaction (Locke, 1976). In addition to this Recognition and meaningful work play a great role (Gallup, 2017).

2.2.5.6. Organizational Culture and Communication

Organizational culture covers the values, beliefs, attitudes, rules and systems that guide how employees act. When culture is positive, performance improves because what employees care about matches what the company cares about (Schein, 2010). People communicate openly, trust each other, and work together. That raises both collaboration and efficiency (Denison, 1990). When culture is toxic and communication breaks down, morale falls and output drops. Denison (1995) found that involving employees and letting them participate predicts financial performance now and in the future. Culture can also be studied during organizational change. Certain cultural features can tell you ahead of time how well an organization will perform.

2.2.5.7. Supervision and Leadership

Supervision is a process where one person influences a group to reach shared goals (Northouse, 2007). Supervision style is the mix of attitude and behavior that creates certain patterns in how managers deal with employees (Dubrin, 2004). The leadership style inside an organization can either boost or hold back employee performance (Armstrong and Murlis, 2004; Cronje et al., 2001). Supervision affects individual performance through three channels: gaining job-related knowledge and skills, increasing motivation and effort, and social learning. Coaching works because supervisors can watch specific employee behaviors and give constructive feedback for improvement (Heslin et al., 2006). Timely and personalized instruction helps employees build and recall knowledge (Kraiger, Ford, and Salas, 1993). Leadership style plays a key role in employee performance. Transformational leadership inspires employees through vision, encouragement, and intellectual stimulation. This leads to higher performance (Bass and Riggio, 2006). Transactional leadership focuses on rewards and penalties. This may produce compliance but not necessarily long-term engagement. Supportive and participative leadership improves job performance, while autocratic leadership can demotivate employees (Judge and Piccolo, 2004). Leaders who show empathy and social skills create a more productive workforce (Goleman, 1995).

2.3. Empirical Review

A number of studies have looked into what affects employee job performance. Newton (2006) and Mubashar and Muhammad (2011) found that training does two things. It helps bring in new staff and it helps keep the ones already there. Training pushes employees beyond their current abilities. Swanson (1999) said training is the process of building employee skills to improve performance. Gordon (1992) called it a planned and systematic activity. It raises the skill, knowledge, and competence needed to do a job properly. Wright and Geroy (2001) noted that effective training changes what employees are capable of.

Belcourt, Wright, and Saks (2000) said managers provide training for three main reasons. First, to increase productivity or performance. Second, to meet organizational goals. Third, to invest in employees so the organization can handle uncertain business conditions. Motivation is another key factor. Jobber (1994) called it a main driver of job performance. A workforce with

low motivation hurts the organization through high turnover, higher costs, low morale, and more demands on management time. Management must know exactly what motivates their staff. Otherwise, resources go to waste and dissatisfaction grows. Green (2000) described motivation as proactive. For high performers, motivation is essential. Without it, their performance drops, or they leave. Carlsen (2003) argued that a motivated workforce is necessary because full employee participation drives profit. Darmon (1974) believed motivation directs employee efforts toward organizational activities, which raises performance.

Denton (1991) found that a motivated workforce leads to better understanding, acceptance, commitment to getting things done, and improved decision making between management and employees. There are six important parts of motivation: rewards, pay, profit sharing, promotion, recognition, and job enrichment. Supervision also affects performance. Champathes (2006) said supervision is not one-way but two-way communication. Supervisors figure out what can be improved and how. Supervision deals with the beliefs and behaviours that block performance. Toit (2007) added that supervision means helping someone else improve. Starr (2004) agreed. Organizational culture matters too. Schein (1990) defined it as the shared values and behaviours that help achieve organizational goals. Hofstede (1991) said organizational culture is the mindset that separates people from each other, inside and outside the organization. It includes values, beliefs, and behaviours.

Deal and Kennedy (1982) found that a strong culture lifts employee performance, which helps reach goals and raises overall organizational performance. Stewart (2010) noted that cultural norms and values affect everyone tied to the organization, directly or indirectly. These norms are invisible but have a large impact on performance and profit. The most important feature is shared value. Daft (1984) argued that a strong culture supports adaptation and improves performance by motivating employees toward shared goals. Shaping employee behaviour in that direction should be a top priority for operational and functional strategies. Smit and Cronje (1992) and Hellriegel et al (1998) stated that shared value is a basic part of organizational culture.

Peters and Waterman (1982) argued that organizational performance depends on how widely cultural values are shared. Ogbonna (1993) added that shared and strongly held values let management predict how employees will react to strategic choices. Weakening those values brings unwanted results. The working environment also influences performance. Janssen and Van Yperen (2004) found that higher job satisfaction and lower intentions to leave were seen in people whose work environment matched the creative demands of their jobs. Boosting creative performance is necessary to stay competitive in a changing environment and to improve overall organizational innovations. Haynes (2008) split the physical environment and productivity into two categories.

Communication is another factor. DeCenzo (2010) said communication is a two-way street. Simply sending information from supervisor to employee is not real communication. Formal communication comes from management through policies, procedures, and work instructions. These move down the hierarchy. Informal communication happens between members regardless of their level. It develops through shared interests. Korkosz (2011), citing Pettinger (2010), noted that informal communication includes the grapevine. This is an informal flow of information about the organization and its employees, usually not confirmed by management. Job satisfaction also links to performance. McShane and Von Glinow (2000) stated that job satisfaction and job performance go together. Satisfied employees generally show higher productivity and commitment.

2.4. Conceptual Framework of the Study

Based on the literature review and empirical findings discussed in this chapter the conceptual framework model is drawn and showed below that contains both dependent and independent variables.

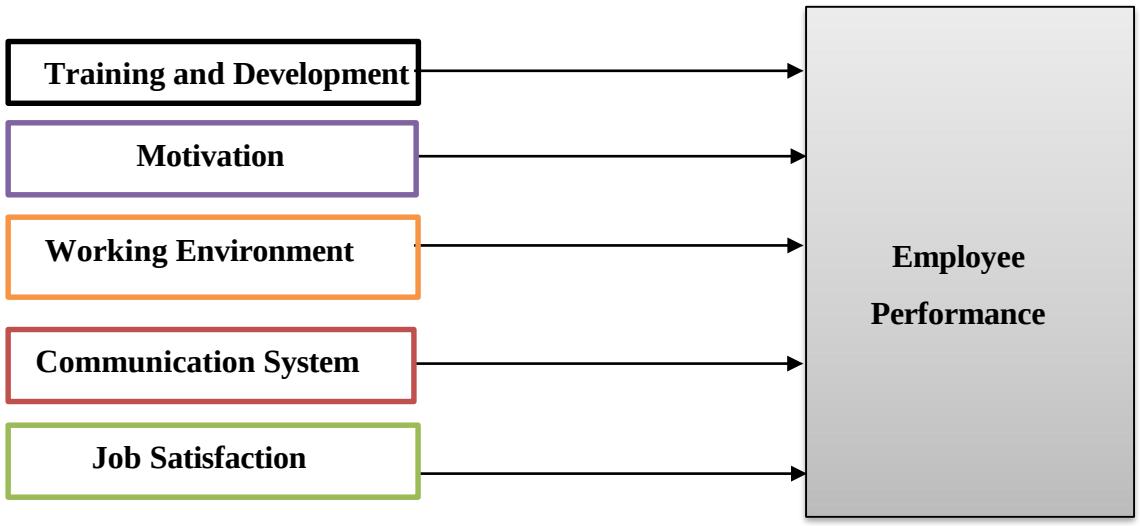


Figure 2- 1 Conceptual Framework Model

Source: Literatures (2026)

2.5. Hypothesis of the study

Hypothesis 1

H0: Training has no significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

H1: Training has a significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

Hypothesis 2

H0: Working environment has no significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

H1: Working environment has a significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

Hypothesis 3

H0: Communication system has no significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

H1: Communication system has a significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

Hypothesis 4

H0: Motivation has no significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

H1: Motivation has a significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

Hypothesis 5

H0: Job satisfaction has no significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

H1: Job satisfaction has a significant effect on employee performance at the Ministry of Revenue Medium Number One Tax Office.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1. Introduction

This chapter discussed in detail how the methodology of the research paper. It includes and describes the research design and research approach used the type and sources of data collected, the study population, sample size, and sampling methods. It also explains the data collection process, how the data was analyzed, ethical considerations, and the validity and reliability of the findings.

3.2. Research Design

A descriptive design was used to give a detailed picture of the staff's characteristics, behaviors, attitudes, and practices. Descriptive design is useful to analyze the collected data and examines the perceptions of respondents for the variables included in this research. Additionally it helped identify different patterns and trends among the variables. The second research design which is explanatory design was also used. This kind of research design is useful to analyze the cause and effect relationship between the independent variables and dependent variable. It helped examine the relationships between variables and test the hypotheses. Using explanatory research design the study examined the key predictor variables that influenced employee performance.

3.3. Research Approach

To examine Factors Affecting Employees' Job Performance at Ministry of Revenue Medium Number One Tax Office both quantitative and qualitative research approaches were used. The first approach is the quantitative approach which is used to convert data into numbers and used statistical techniques to analyze it to provide meaningful output. This is important to visualize the analysis using numbers to show the results in descriptive and inferential statistics. It is also useful to taste the reliability and validity of the measurements. Quantitative research approach applies to things that can be expressed in numbers. Secondly, the qualitative approach was used to gather deeper attitude of the respondents towards the research variables through interviews. These interviews helped the researcher understand the reasons behind the numbers. So by

combining the two approaches which are the quantitative and qualitative approach the researcher used a mixed research approach.

3.4. Population and Sampling Design

3.4.1. Target Population of the study

Creswell (2009) defined a population as a group of interest to the researcher who conducted the research. For this research paper the target population was all employees working at the Ministry of Revenue Medium Number One Tax Office. The total number of employees was 490. This included permanent staff, contract workers, temporary staff, managers, and supervisors at different levels.

3.4.2. Sampling Techniques

Sampling technique is defined as the procedure a researcher uses to gather or select people or things for the study. A sample is some parts of the target population selected to represent the whole population in general. For this research the researcher used stratified sampling to select respondents from each group.

3.4.3. Sample Size Determination

By definitions, Sample size is the total number of individuals presented in a study. For this study the sample size was calculated using formula developed by (Kotharic, 2004). The following considerations were used as an input population of 490, confidence level of 95 percent, margin of error of 5 percent, and proportion of 0.5. The Z value for 95 percent confidence was 1.96.

The formula was applied as follows:

$n = N \times Z^2 \times P \times (1-P) / [e^2 \times (N-1) + Z^2 \times P \times (1-P)]$

$n = 490 \times (1.96)^2 \times 0.5 \times 0.5 / [0.05^2 \times (490-1) + (1.96)^2 \times 0.5 \times 0.5]$

$n = 490 \times 3.8416 \times 0.25 / [0.0025 \times 489 + 3.8416 \times 0.25]$

$n = 471.53 / [1.2225 + 0.9604]$

$n = 471.53 / 2.1829$

n = 216

The recommended sample size was 216 respondents.

3.5. Data Type and Sources

3.5.1. Primary Source

In order to get information for this study, the researcher directly contacted respondents about their experiences and perceptions on Factors Affecting Employees' Job Performance at Ministry of Revenue Medium Number One Tax Office. Questionnaire were used that focused on Factors Affecting Employees' Job Performance and the employee performance itself. It gave a clear picture of how different factors linked to employee performance at Ministry of Revenue Medium Number One Tax Office.

3.5.2. Secondary Source

On the other hand, Secondary data was used to provide additional information. Books, published articles, and websites were reviewed to strengthen the study. They supported the primary data collected through the questionnaire.

3.6. Data Collection Technique

This study gathered data using questionnaire that was given to 216 employees at Ministry of Revenue Medium Number One Tax Office. The questionnaire used a five-point scale ranging from strongly disagrees to strongly agree to gather respondents' perceptions on several key variables.

3.6.1. Research Instrument

In order to collect data the questionnaire helped gather quantitative data using a Likert scale. It also included open-ended questions for qualitative feedback. The instrument focused on the five factors affecting job performance at the Ministry of Revenue Medium Number One Tax Office. A questionnaire was used to collect quantitative data from the 216 respondents. The questionnaire had close-ended questions designed to get the necessary numbers from the

selected sample. For qualitative data collection techniques an interview was also conducted with senior staff members.

3.7. Data Analysis

The collected quantitative data were analyzed using SPSS version 20 by employing both descriptive and inferential statistical techniques. Descriptive statistics including frequencies, means, and standard deviations were used to summarize the demographic profiles of respondents and summarizes the perception of respondents on factors affecting job performance. For inferential statstics correlation and multiple regressiom analysis were conducted to examine the relashinships between variables and determine the extent to which factors affecting job performance influenced the employee performance at Ministry of Revenue Medium Number One Tax Office. These analyses provided empirical evidence to test the research questions.

3.8. Reliability and Validity

3.8.1. Reliability Test

This paper checked the reliability of the questionnaire with SPSS using Cronbach's alpha value this is used to measures the internal consistency of the data collection instrument. A Cronbach's alpha value greater than or equal to 0.7 implies the constructs are reliable whereas if it is below 0.7 it is not reliable. Training and Development scored 0.850, which is good. Motivation scored 0.950, excellent. Working Environment scored 0.834, good. Communication scored 0.837, good. Job Satisfaction scored 0.943, excellent. Employee Performance scored 0.926, excellent. The overall score for all 35 items came to 0.968, also excellent. These scores confirmed the questionnaire was consistent and stable.

3.8.2. Validity Test

To make sure validity is achieved the study used content validity. In this case different researcher and academic personnel review the questionnaire and give green light for further analysis. In addition to that pilot study was employed on small groups of respondents prior to

the main data analysis. This helps to make any necessarily correction on some constructs which are vague and not clear. The Kaiser-Meyer-Olkin (KMO) test further validated the sampling adequacy for factor analysis.

3.9. Ethical Considerations

The ethical issues for this research is mainly related to all the data collected from the Ministry of Revenue Medium Number One Tax Office, official letter from the university asking for a permission to access for data was provided to the Ministry of Revenue Medium Number One Tax Office. Participants' response confidentiality and anonymity has guaranteed, confidentiality about the information obtained from the Ministry of Revenue Medium Number One Tax Office was guaranteed according to the Ministry of Revenue Medium Number One Tax Office policy. As much as possible ethical language was used in the questioners constructed and distributed to the respondents.

CHAPTER FOUR

DATA PRESENTATION, INTERPRETATION AND DISCUSSION

4.1. Introduction

This chapter discussed the results and interpretations of collected data for the research. Starting from basic information it goes to main finding it is based on both descriptive and inferential statistics.

4.2. Participants Response Rate

All the one hundred distributed questionnaires for the respondents returned correctly filled giving a 100% response rate which has excellent rating. This shows that the collected data is reliable for further analysis.

4.3. Reliability Test Results

Table 4- 1 Reliability Results

Research Variables	Number of Items	Cronbach's Alpha
Training and Development	6	0.850
Motivation	6	0.950
Working Environment	6	0.834
Communication	6	0.837
Job Satisfaction	6	0.943
Employee Performance	5	0.926
Overall Reliability	35	0.968

Source: own survey data, 2026

The reliability test checked whether the survey questions gave consistent answers. Table 4-1 presents the Cronbach's Alpha scores for each factor. All scores came out above 0.80. Training

and Development scored 0.850. Working Environment scored 0.834. Communication scored 0.837. The data from the 216 tax office staff is consistent and can be trusted for further analysis.

4.4. Descriptive Statistics

4.4.1. Demographic Characteristics of a Respondents

Table 4- 2 Demographic Characteristics of Respondents

	Category	Frequency	Percentage
Gender	Male	137	63.4%
	Female	79	36.6%
	Total	216	100.0%
Age	25 Years and Below	31	14.4%
	26-30 Years	94	43.5%
	31-35 Years	78	36.1%
	36-40 Years	13	6.0%
	Total	216	100.0%
Level of Education	Diploma and Below	35	16.2%
	BA Degree	138	63.9%
	Master's Degree and Above	43	19.9%
	Total	216	100.0%
Marital Status	Single	56	25.9%
	Married	115	53.2%
	Divorced	45	20.8%
	Total	216	100.0%
Year of Service You Have Worked	1-2 Years	23	10.6%
	3-4 Years	68	31.5%
	5-6 Years	79	36.6%
	7 Years and Above	46	21.3%
	Total	216	100.0%

Current Position	Junior Officer	71	32.9%
	Officer	80	37.0%
	Senior Officer I	46	21.3%
	Senior officer II	19	8.8%
	Total	216	100.0%

Source: own survey data, 2026

The above Table 4-2: Demonstrates that the survey received 216 responses: 137 males (63.4%) and 79 females (36.6%). Most staff were young to middle-aged. The largest age group was 26–30 years (94 respondents, 43.5%), followed by 31–35 years (78, 36.1%), 25 years and below (31, 14.4%), and 36–40 years (13, 6%). In terms of education, BA degree holders formed the majority (138, 63.9%), followed by master's degree or higher (43, 19.9%), and diploma or below (35, 16.2%). More than half were married (115, 53.2%), while 56 were single (25.9%) and 45 were divorced (20.8%). Years of service varied: the largest group had 5–6 years (79, 36.6%), followed by 3–4 years (68, 31.5%), 7 or more years (46, 21.3%), and 1–2 years (23, 10.6%). Regarding current position, officers were the largest group (80, 37%), followed by junior officers (71, 32.9%), senior officer I (46, 21.3%), and senior officer II (19, 8.8%).

4.4.2. Perception of Respondents on Factors Affecting Employee Job Performance

Descriptive statistics is useful tool to analyze the respondents' perceptions on key variables. To do so, a 5-point Likert scale was used. The scale starts from 1 for Strongly Disagree up to 5 for Strongly Agree. The collected data using questionnaire was inserted in SPSS software for analysis mean scores and standard deviations were calculated for each questions and variables. The mean scores gave perceptions of respondents for each statement in the questionnaire.

Table 4- 3 Likert Scale Interpretation Guide

Mean Score Range	Interpretation	Likert Scale Anchor
1.00 – 1.80	Strong Disagreement	Strongly Disagree (1)

1.81 – 2.60	Disagreement	Disagree (2)
2.61 – 3.40	Neutral / Moderate Views	Neutral (3)
3.41 – 4.20	Agreement	Agree (4)
4.21 – 5.00	Strong Agreement	Strongly Agree (5)

Source: From Internet

According to Likert scale interpretation guide that show on table 4-3 mean scores between 1.00 and 1.80 is considered as strong disagreement. Scores from 1.81 to 2.60 is disagreement. A range from 2.61 to 3.40 was considered neutral. Scores from 3.41 to 4.20 is agreement and from 4.21 to 5.00 represents strong agreement. The next section discusses the detailed analysis of the respondent's perception.

Table 4- 4 Respondents' Perception on Training and Development

Statement	**N**	**Mean**	**Std. Deviation**
In-service/on-the job training adequately addresses the skill gaps	216	3.9074	1.43405
I perform better in my job after taking some training.	216	3.2731	1.24431
The organization conducts proper training evaluation before and after the training	216	3.1944	1.10776
position-based training for employees is a means for increase employees job performance	216	3.1620	1.34567
Job training provided by the branch office helps me to increase my performance	216	3.1574	1.37528
The necessary training is given to ensure job effectiveness	216	2.9259	1.23291
Valid N (list wise)	216		

Source: own survey data, 2026

Table 4.4 shows that most staff agreed that on-the-job or in-service training helps close skill gaps (mean = 3.91, within the agreement range), with relatively consistent responses (SD = 1.43). All other statements received neutral ratings: staff performance after training (mean = 3.27), proper evaluation of training (mean = 3.19), position-based training improving performance (mean = 3.16), and branch-office training improving performance (mean = 3.16). The lowest rating was for receiving necessary training to work effectively (mean = 2.93), which falls in the neutral range but leans toward disagreement.

Table 4- 5 Respondents' Perception on Motivation

Statement	N	Mean	Std. Deviation
I am satisfied with the amount of pay and financial compensation I receive	216	3.5972	1.41085
I am satisfied with the job I work in.	216	3.5417	1.35308
I am satisfied with opportunities of being promoted to a better position and advancement.	216	3.4537	1.38352
My supervisor appreciates good work done by me	216	3.3435	1.26242
I perceive that the pay I receive is fair & equitable	216	3.3426	1.22122
The job I am doing is interesting	216	3.2870	1.25421
Valid N (list wise)	216		

Source: own survey data, 2026

Table 4-5 demonstrate all questions are found in the agreement range with no statement in strong agreement, and none fell into neutral. Pay and financial compensation got the highest average at 3.60. Staff agreed they were satisfied with their pay. The second question, about being satisfied with the job itself, averaged 3.54. That is also agreement. Promotion opportunities scored 3.45. Still agreement, but on the lower side. The last three questions came in below 3.40. Supervisor appreciation for good work scored 3.34. Fairness of pay scored 3.34. Whether the job was interesting scored 3.29. Those three fell into the neutral range.

Table 4- 6 Respondents' Perception on Working Environment

Statement	N	Mean	Std. Deviation
Office environment initiates me to do my job even beyond the normal working hours	216	3.4537	1.33214
Office facilities and resources are adequate to do the job effectively	216	3.4213	1.27345
The cleanness of the office is motivating me to do more of my duty	216	3.3935	1.09449
The Working environment is safe for employees of the Organization	216	3.3657	1.10413
A better organizational problem the solving system influences my job performance	216	3.3426	1.26242
Overcrowding at my workplace is not comfortable to perform my job effectively.	216	3.0880	1.25999
Valid N (list wise)	216		

Source: own survey data, 2026

From the above Table 4-6 every statement is within score of between 3.41 and 4.20. That puts them in the agreement range. So most staff at the Ministry of Revenue Medium Number One Tax Office felt good about their working environment. The top score went to the idea that the office pushes people to work past normal hours. That average came to 3.45. Right behind it was having enough office facilities and resources, with an average of 3.42.

Table 4- 7 Respondents' Perception on Communication System

Statement	N	Mean	Std. Deviation
People in this organization are encouraged to be really open and honest with each other.	216	3.6065	1.14841
You are kept informed about how well organizational goals and objectives are being met	216	3.3435	1.18252
Your receive information from the sources that you prefer (Example: from your superior, department meetings, co- workers, newsletters)	216	3.3426	.98038
The communication system of employees and organization are comfortable	216	3.2963	.90743
I'm comfortable with the communication style of the Company	216	3.2269	1.30096
People in this organization freely exchange information and opinion.	216	3.1435	1.11345
Valid N (list wise)	216		

Source: own survey data, 2026

Table 4-7; Show that the all six statements had average scores from 3.14 to 3.61. That puts them between neutral and agreement. The statement about being encouraged to be open and honest got the highest average at 3.61. That falls under agreement. The standard deviation was 1.15. Responses varied a bit but stayed under 2. Two statements scored nearly the same. Keeping staff informed about goals gave 3.34. Getting information from preferred sources also gave 3.34. in which the two statements are found in neutral range.

Table 4- 8 Respondents' Perception on Job Satisfaction

Statement	N	Mean	Std. Deviation
My supervisor appreciates good work done by me	216	3.7315	1.23218
The working environment is safe for employees of the organization	216	3.4583	1.16863
I perceive that the pay I receive is fair and equitable	216	3.3287	1.09047
I am satisfied with the job I work in	216	3.2731	.99507
I am satisfied with opportunities of being promoted to a better position	216	3.2269	.98331
I am comfortable with the communication style of the company	216	3.0741	1.23291
Valid N (list wise)	216		

Source: own survey data, 2026

From the above Table 4-8 the job satisfaction items two of them scored in agreement and the other four gives neutral score. This tells that most Staff agreed that their supervisor appreciated their good work with the mean score value of 3.73. Additionally with mean score of 3.46 they agreed also that their working environment is safe. On the other hand the rest four statements are between 2.61 and 3.40 mean score value. The item with Fair pay has scored mean value of 3.33. And the other item Satisfaction with the job scored 3.27 of mean score. On the other hand the item of Promotion opportunities has scored mean score of 3.23. and lastly Communication style has scored mean score of 3.07.

Table 4- 9 Respondents' Perception on Employee Job Performance

Statement	N	Mean	Std. Deviation
I complete my assigned tasks within the given deadlines	216	3.5648	1.20675
I am able to achieve the performance targets set by my supervisor	216	3.5556	1.23389
I work well with my colleagues to complete team tasks	216	3.4676	1.37718
The quality of my work meets the expected standards	216	3.4352	1.29954
I take initiative to solve problems without waiting for instructions	216	3.4259	1.11400
Valid N (list wise)	216		

Source: own survey data, 2026

Table 4-9: Demonstrates that the work quality meeting expected standards averaged 3.4352. That is at the low end of agreement. The standard deviation was 1.29954. Taking initiative without waiting for instructions came in lowest at 3.4259. That is still agreement, but just barely above the neutral cutoff of 3.40. The standard deviation was 1.11400, the smallest of the five. So people gave the tightest answers here, even though the average was the lowest. In short, staff agreed they do their jobs well across all five areas. None of the scores fell into neutral or disagreement. All standard deviations stayed under 2, so no major split in opinions showed up.

Table 4- 10 Respondents' Perception on All Variables

Statement	N	Mean	Std. Deviation
Employee Performance	216	3.4898	1.09760
Motivation	216	3.4275	1.17758
Job Satisfaction	216	3.3488	.98871
Working Environment	216	3.3441	.90470
Communication System	216	3.3264	.82599
Training And Development	216	3.2701	.97824
Valid N (list wise)	216		

Source: own survey data, 2026

The above Table 4-10: show that all six variables scored in the neutral to agreement range. Employee Performance had the highest average at 3.4898. That falls into agreement. The standard deviation was 1.09760, so responses were fairly consistent. Motivation came second with a mean of 3.4275. That also sits inside agreement. The standard deviation was 1.17758. Job Satisfaction scored 3.3488 which is found in neutral range of the five point Likert scale. Working Environment averaged 3.3441. In the last row of the table training and development shows lowest mean at 3.2701 mean score. Still neutral. The standard deviation was 0.97824. In short, only Employee Performance and Motivation fell into the agreement range.

4.5. Inferential Statistics

4.5.1. Correlation Analysis

Correlation analysis is one of the categories under inferential statistics. It is used analysis the relationship between the dependent and independent variables. A correlation coefficient provides a number that quantifies the relationship between two variables, and that number can

fall anywhere between -1 and +1 (Field, 2005). For this study Pearson's correlation coefficient (r) was used.

Table 4- 11 Interpretation of Correlation Coefficient Strength

Correlation Coefficient (r)	Strength of Association	Interpretation
0.00 to ±0.19	Negligible/Very Weak	No or minimal relationship
±0.20 to ±0.39	Weak/Low	Slight but often insignificant association
±0.40 to ±0.59	Moderate	Noticeable but not strong relationship
±0.60 to ±0.79	Strong Moderate	Marked and meaningful association
±0.80 to ±0.89	Very Strong	High predictive power
±0.90 to ±1.00	Nearly Perfect/Perfect	Almost deterministic relationship

Source: (Cohen, 1988)

According to Field's (2005) the Table 4-11 show the interpretation of correlation strength that means Coefficients between 0.1 and 0.29 were treated as weak, those between 0.3 and 0.49 were considered moderate, and anything above 0.5 was taken as strong. The results shown in the following table indicate that the relationships between risk management practices and project delivery success were positive and statistically significant.

Table 4- 12 Correlation Results

		Training And Development	Motivation	Working Environment	Communication System	Job Satisfaction	Employee Performance
Employee Performance	Pearson Correlation	**.656**	**.658**	**.748**	**.668**	**.731**	**1**
	Sig.(2-tailed)	.000	.000	.000	.000	.000	
	N	216	216	216	216	216	216

Source: own survey data, 2026

Table 4-12 show that all the five correlations were positive and statistically significant with significant p-values of .000 in every case, which is well below the .05 cutoff. For Training and Development the Pearson correlation coefficient was 0.656. Working Environment is higher at 0.748 falling into the strong category. This shows a very strong connection with Employee Performance. Working Environment had the strongest correlation of the five with Pearson correlation coefficients of 0.748. Job Satisfaction also showed a strong correlation at 0.731. The correlation results tell that all the five factors examined in this study showed a strong and statistically significant relationship with employee performance.

4.5.2. Multiple Regression Analysis

Before doing the regression analysis, a few basic assumptions about the data had to be checked. This is a necessary requirement when trying to explain how the independent variables relate to the dependent variable. In this study those assumptions were checked and the results are presented in the following sections.

4.5.2.1. Regression Assumption Tests

A) Linearity Test

Linearity is defined as how much the dependent variable changes when the independent variables change (Darlington, 1968). To check whether the relationship between employee

performance and the predictor variables was linear; plots of the regression residuals were used. This was done through SPSS version 20.

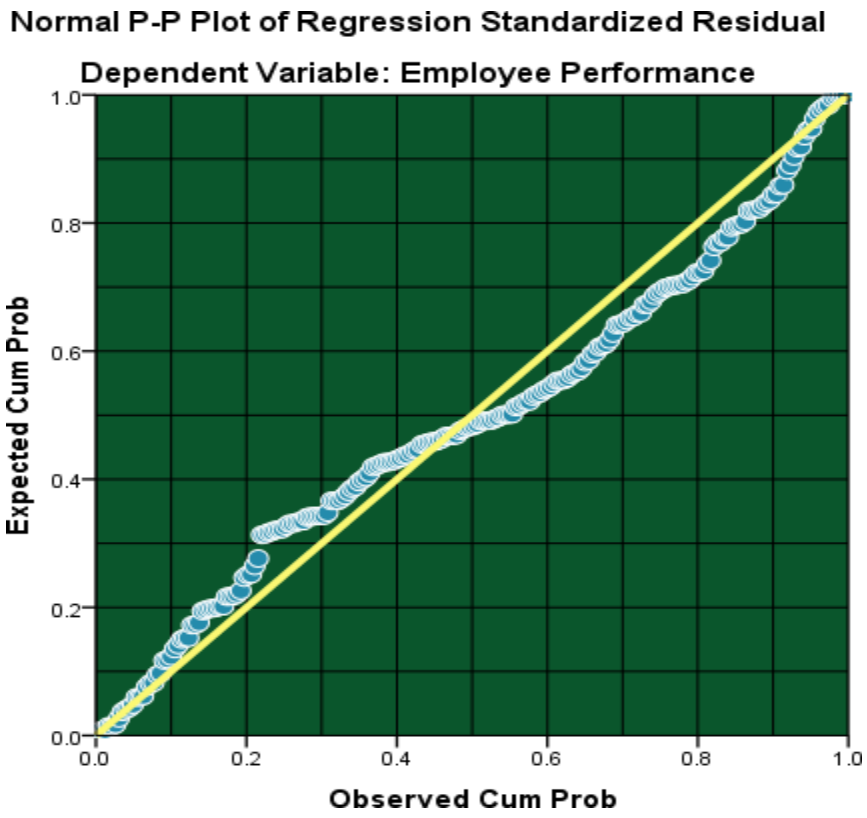


Figure 4- 1 Linearity Test

Source: own survey data, 2026

From the above figure 4-1 graph the scatter plot of residuals shows no large difference in the spread of the residuals as you look from left to right on the diagonal on figure above. This result suggests the relationship we are trying to predict is linear.

B) Normality Test

Secondly, the linear regression analysis requires all variables to be multivariate normal (Darlington, 1968). This assumption is checked with a histogram and a fitted normal curve or a P-P Plot (Keith, 2006). As per the Classical Linear Regression Models assumptions, the error

term should be normally distributed or expected value of the errors terms should be zero (E(ut)= 0).

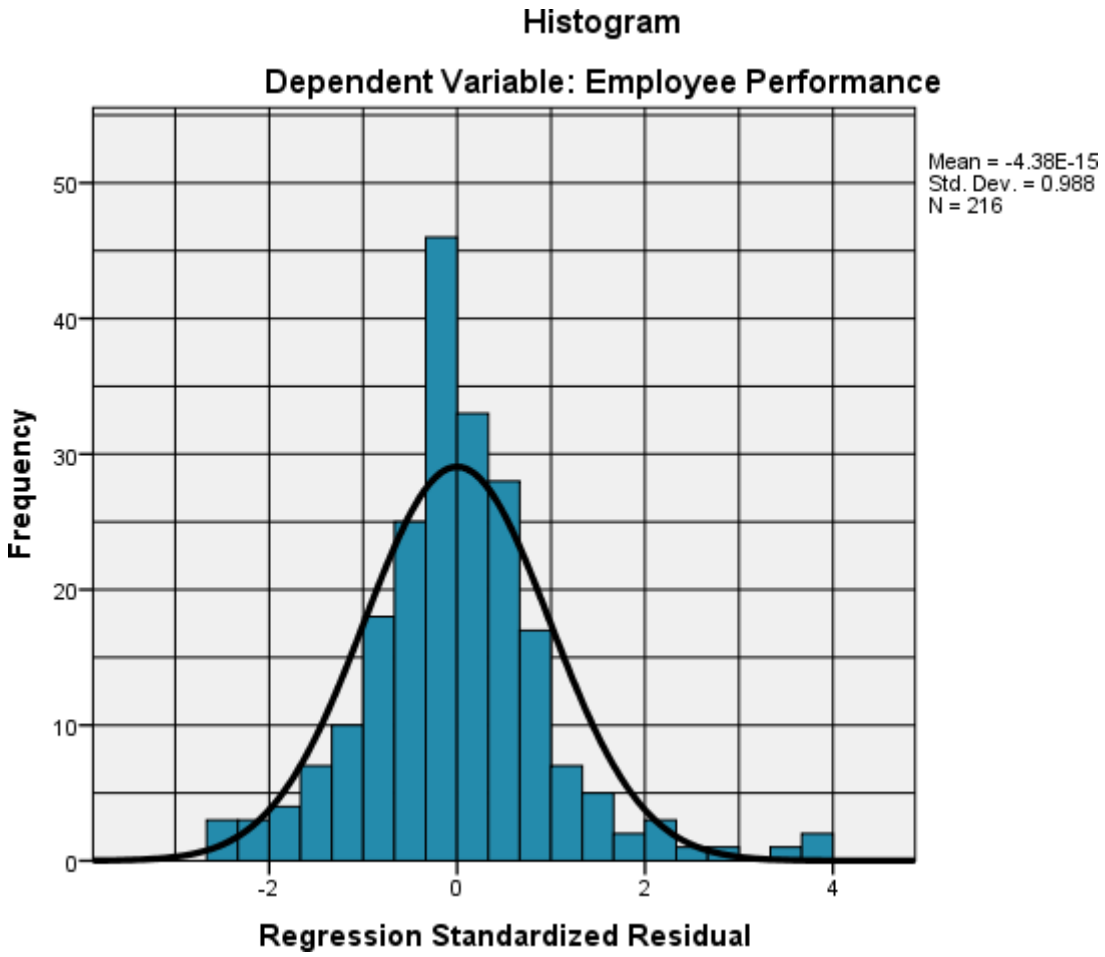


Figure 4- 2 Normality Test

Source: own survey data, 2026

Figure 4-2 above shows the frequency distribution of the standardized residuals compared to a normal distribution. As you can see, although there are some residuals (e.g., those occurring around 0) that are not that much far away from the curve, many of the residuals are fairly close to 0. Moreover, the histogram is bell shaped which lead to infer that the residual (disturbance or errors) are normally distributed. Thus, no violations of the assumption normally distributed error term.

C) Multi-collinearity Test

Regression Analysis assumes that there is little or no multi-collinearity in the data. Multicollinearity occurs when the independent variables are not independent from each other. Variance Inflation Factor (VIF) – the variance inflation factor of the regression is defined as VIF = 1/T. Similarly, with VIF > 10 there is an indication for multicollinearity to be present; with VIF > 100 there is certainly multicollinearity in the sample. Thus from the coefficient

Table 4- 13 Multicollinearity test

Variables	**Collinearity Statistics**	
	Tolerance	VIF
Training And Development	.395	2.529
Motivation	.409	2.447
Working Environment	.333	3.007
Communication System	.429	2.330
Job Satisfaction	.272	3.676

Source: own survey data, 2026

Table 4-13 all VIF values are less than 10. Simply the values are not more than 3.676 (see regression table below). This confirms us there are no violations of little or no Multicollinearity between independent variables.

D) Homoscedasticity Test

Homoscedasticity refers to whether residuals are equally distributed or presence of equality of homogeneity of variance (Osborn & Waters, 2002). Using the output from SPSS regression analysis homoscedasticity is checked by visual inspection of the standardized residuals plot of predicted value. If the error terms are distributed randomly with no certain pattern there is no problem.

The figure 4-3 shown below illustrates the standardized residuals in this research which are distributed evenly that indicating heteroscedasticity is not a serious problem for this data.

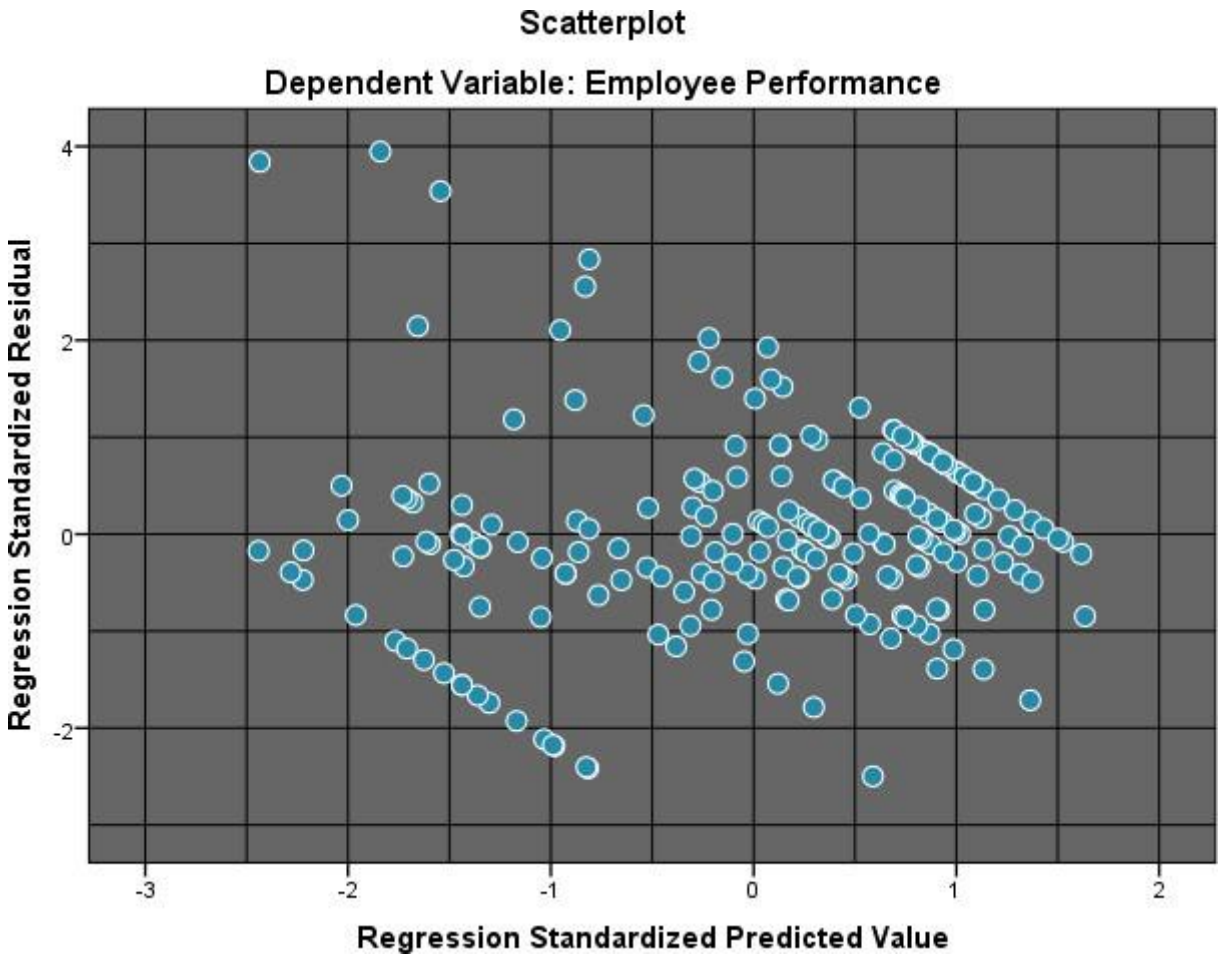


Figure 4- 3 Homoscedasticity Test

Source: own survey data, 2026

The figure 4-3 shown below illustrates the standardized residuals in this research which are distributed evenly that indicating heteroscedasticity is not a serious problem for this data.

Regression Analysis Results

I) Model Summary

Table 4- 14 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.813[a]	.661	.653	.64672
a. Predictors: (Constant), Job Satisfaction, Motivation, Communication System, Training And Development, Working Environment				
b. Dependent Variable: Employee Performance				

Source: own survey data, 2026

Table 4-14 demonstrates that the R value of 0.813 indicates a very strong positive relation between the predictor variables and employee performance. The R Square value which is 0.661 tells that approximately 66.1% of the variation in employee performance can be explained by changes in five independent variables. The remaining 33.9% of the variation is due to other factors not included in this research. The adjusted R Square is 0.653 which is slightly lower than R Square value. When the adjusted R Square is this close to the R Square it suggests the model is not over-fitted. Finally, the standard error of the estimate was 0.64672.

II) Analysis of Variance (ANOVA)

Table 4- 15 ANOVA Test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	171.185	5	34.237	81.858	.000[b]
	Residual	87.832	210	.418		
	Total	259.018	215			
a. Dependent Variable: Employee Performance						
b. Predictors: (Constant), Job Satisfaction, Motivation, Communication System, Training And Development, Working Environment						

Source: own survey data, 2026

Using SPSS software, the ANOVA test run to determine if the overall regression model is a good fit. It is used to check if the independent variables have a statistically significant effect on employee performance. The significance level for this test was set at 5%.

Table 4-15 show that a significant p-value below 0.05 is considered as statistically significant. The F-statistic from this test was 81.858, and the significant p-value was .000. Since this p-value is below the 0.05 threshold, the model is considered statistically significant

III) Regression Coefficient Analysis Results

The regression model for this study is written as:

$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \varepsilon$

Where:

Y = Employee Performance

β_0 = Constant term

X_1 = Training and Development

X_2 = Motivation

X_3 = Working Environment

X_4 = Communication System

X_5 = Job Satisfaction

ε = Error term

Regression Equation

Using the data from Table 4-16 (Multiple Regression Analysis Results), the equation is:

$Y = -0.156 + 0.164X_1 + 0.127X_2 + 0.388X_3 + 0.229X_4 + 0.184X_5 + \varepsilon$

Table 4- 16 Multiple Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	-.156	.196		-.795	.427
	Training And Development	.164	.072	.146	2.285	.023
	Motivation	.127	.059	.136	2.160	.032
	Working Environment	.388	.085	.320	4.595	.000
	Communication System	.229	.082	.172	2.804	.006
	Job Satisfaction	.184	.086	.166	2.154	.032
a. Dependent Variable: Employee Performance						

Source: own survey data, 2026

The above Table 4-16 describe that Training and Development has a B of 0.164. For every one-point increase in training, performance goes up by 0.164 points, as long as the other factors stay the same. The Beta is 0.146, which ranks fourth in strength. The significance is 0.023, below 0.05. So training makes a real and unique contribution to performance. Motivation has a B of 0.127. A one-point increase in motivation raises performance by 0.127 points. The Beta is 0.136, the smallest of the five. The significance is 0.032, also below 0.05. Motivation contributes, but its individual impact is the smallest. Working Environment has a B of 0.388, the largest coefficient. A one-point increase in working environment raises performance by nearly 0.39 points. The Beta is 0.320, also the largest. The significance is 0.000. Working environment is the strongest predictor of employee performance at the tax office.

Communication System has a B of 0.229. A one-point increase in communication raises performance by 0.229 points. The Beta is 0.172, the second largest. The significance is 0.006, well below 0.05. Communication makes a strong contribution. Job Satisfaction has a B of 0.184. A one-point increase in job satisfaction raises performance by 0.184 points. The Beta is 0.166, the third largest. The significance is 0.032, below 0.05. Job satisfaction also contributes. So all five factors are significant. Working environment is the strongest, followed by communication system, then job satisfaction, then training and development, and finally motivation. All coefficients are positive. Improving any of these factors is linked to better performance. But improving the working environment would likely bring the biggest gain.

4.6. Hypothesis Tests Results

Hypothesis 1

H0 stated that training has no significant effect on employee performance. The results showed a B value of 0.164 and a significance of 0.023. Since 0.023 is below 0.05, the null hypothesis is rejected. Training has a significant positive effect on employee performance at the tax office.

Hypothesis 2

H0 stated that working environment has no significant effect on employee performance. The results showed a B value of 0.388 and a significance of 0.000. Since 0.000 is below 0.05, the null hypothesis is rejected. Working environment has a significant positive effect on employee performance. It is the strongest predictor among the five factors.

Hypothesis 3

H0 stated that communication system has no significant effect on employee performance. The results showed a B value of 0.229 and a significance of 0.006. Since 0.006 is below 0.05, the null hypothesis is rejected. Communication system has a significant positive effect on employee performance. It ranks as the second strongest predictor.

Hypothesis 4

H0 stated that motivation has no significant effect on employee performance. The results showed a B value of 0.127 and a significance of 0.032. Since 0.032 is below 0.05, the null hypothesis is rejected. Motivation has a significant positive effect on employee performance. Its effect is the smallest among the five factors but still meaningful.

Hypothesis 5

H0 stated that job satisfaction has no significant effect on employee performance. The results showed a B value of 0.184 and a significance of 0.032. Since 0.032 is below 0.05, the null hypothesis is rejected. Job satisfaction has a significant positive effect on employee performance. It ranks as the third strongest predictor.

All five null hypotheses are rejected. Training, working environment, communication system, motivation, and job satisfaction each have a significant positive effect on employee performance at the Ministry of Revenue Medium Number One Tax Office. Working environment shows the largest effect, followed by communication system, then job satisfaction, then training, and finally motivation.

Table 4- 17 Summary of Hypothesis Testing

Hypothesis	Statement	Significance (p-value)	Decision	Conclusion
H1	Training has no significant effect on employee performance	0.023	Reject H0	Training has a significant positive effect on employee performance
H2	Working environment has no significant effect on employee performance	0.000	Reject H0	Working environment has a significant positive effect on employee performance
H3	Communication system has no significant effect on employee performance	0.006	Reject H0	Communication system has a significant positive effect on employee performance
H4	Motivation has no significant effect on employee performance	0.032	Reject H0	Motivation has a significant positive effect on employee performance
H5	Job satisfaction has no significant effect on employee performance	0.032	Reject H0	Job satisfaction has a significant positive effect on employee performance

Source: own survey data, 2026

Table 4-17 show the summery of hypothesis results.

4.7. Qualitative Analysis Results

Staff members from the tax office sat for an interview. By combining the quantitative analysis with the qualitative result the following pages discuss the results of the interview questions.

Question 1: Factors affecting job performance

The respondents highlighted different factors related to factors affecting employee performance these are task overload, crowded office environment, lack of communications and training. These qualitative result match with the quantitative result presented in Table 4-10 which shows Working Environment with mean score 3.34 and Communication with mean score 3.33 are neutral. The other result on Table 4-16 shows that Working Environment had the strong effect on employee performance with coefficient of 0.388. And also lastly Table 4-6 shows overcrowding has the lowest score in that section with 3.09.

Question 2: Strategy to develop performance

On this interview question the respondents tells that the tax office has some strategies but they are not effective as it is expected. Performance reviews come once in a year which is not enough to improve some weaknesses. Training also happens sometimes and it misses real skill gaps to fill the limitations. This matches with the quantitative results of the training data. On Table 4-4 it is shown the lowest mean score 2.93 is for the item about necessary training for job effectiveness. On the other hand the item about proper training evaluation had score value with 3.19.

Question 3: Overloaded work and performance drop

The respondents generally agreed on employees who work long hours without enough breaks tend to decline their job performance.

Question 4: Training factors affecting performance

For the interview questions regarding the training factors affecting employee job performance most respondent answered that training actually affects employee job performance and they also listed several problems. Such problems are not every employees gets training on regular basis the content of the training does not fit what actually deeded for the jobs in the office, after training is given no monitoring or follow up is given to check if the training really helped the employees to improve their job performance. When training is useful, performance goes up. When training is generic or poorly timed, it changes nothing.

Question 5: How training and culture affect performance

For the interview questions which were answered by 216 respondents identified factors that affect employee performance. Among them working environment was ranked as the most critical which is also aligned with the quantitative analysis results for correlation coefficient giving 0.748, followed by training.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1. Introduction

In this last chapter summary of key findings in detail it also includes conclusion, recommendations as well as the suggestions for future research.

5.2. Summary of Key Findings

From all respondents which are 216 in numbers, the questionnaire was distributed to each of them and they returned it by filling it correctly which gives a 100% response rate. This shows that the returned questionnaire is suitable for further detail analysis. Regarding the reliability tests which investigate the internal consistency of the questionnaire, all variables exhibits a Cronbach's Alpha of greater than 0.7 threshold value. Every variable scored above 0.80. So the survey questions were consistent and dependable. Looking at who took part, most were male. That came to 63.4 percent. The biggest age group was 26 to 30 years old, at 43.5 percent. Most held a BA degree, 63.9 percent. Married staff made up 53.2 percent. The largest group had worked five to six years, 36.6 percent. Officers were the most common position, at 37 percent. For the descriptive results, Employee Performance scored the highest average at 3.49. That falls into agreement. Motivation followed at 3.43, also agreement. The other four factors landed in neutral. Job Satisfaction scored 3.35. Working Environment scored 3.34. Communication System scored 3.33. Training and Development scored the lowest at 3.27. None of the factors dropped into disagreement. All standard deviations stayed under 2, so answers did not vary much.

Looking at single statements, the highest scores were training covering skill gaps at 3.91, supervisor appreciating good work at 3.73, and pay satisfaction at 3.60. The lowest scores were necessary training given for job effectiveness at 2.93, overcrowding at 3.09, and comfort with communication style at 3.07. The correlation analysis showed all five factors had positive and significant links to employee performance. Working Environment had the strongest connection at 0.748. Job Satisfaction followed at 0.731. Communication System scored 0.668. Motivation

scored 0.658. Training and Development scored 0.656. All were strong moderate correlations. All significance levels were 0.000. The regression analysis showed the five factors together explained 66.1 percent of the differences in employee performance. The remaining 33.9 percent came from other things not measured. The model was significant, with an F value of 81.858 and a significance of 0.000.

Looking at each factor on its own, Working Environment was the strongest predictor with a coefficient of 0.388 and a significance of 0.000. Communication System came next at 0.229 with a significance of 0.006. Job Satisfaction followed at 0.184 with a significance of 0.032. Training and Development had a coefficient of 0.164 with a significance of 0.023. Motivation had the smallest coefficient at 0.127 with a significance of 0.032. All five made unique and significant contributions. Employee Performance and Motivation scored in the agreement range. The other four scored neutral. All five factors had strong positive correlations with performance. Finally the regression analysis gives the results that shows working environment with the biggest impact then communication, job satisfaction, training, and motivation. The five variables combined and together accounted for about two thirds of what affects employee performance at the tax office.

5.3. Conclusion

The result from the reliability test gives the overall Cronbach's Alpha of 0.968 which gives a consistent result. The demographics profile of the respondents provides some results on the characteristics of the respondents at the Ministry of Revenue Medium Number One Tax Office. Most of the workers at the office were male, young to middle aged, and holds a BA degree. Most of them are married and have experience of five to six years. Regarding the job position officers covers the largest share of positions. The descriptive statistics results provide that employee performance have scored in the agreement range. This indicates that workers agreed they finish tasks on time, meet targets, work well with others, produce quality work, and solve problems independently by their own. Similarly, motivation also has scored in agreement this shows that workers are satisfied with their payment, their jobs, and chances for promotion. Periodic training for the employees in an organization strengthens abilities make employees

more adaptable and improves job efficiency (Noe, 2017). The remaining four variables which are training, work environment, communication, and job satisfaction scored are found in neutral scale. And all the studied variables are found in agreement or neutral scale not in disagreement range. According to Swanson (1999) said training is the process of building employee skills to improve performance. when communication not going well employees become frustrated and disengaged (Shockley-Zalabak, 2015). When we come to standard deviation all are found below 2 this implies that most workers gave similar answers for the questionnaire items.

The next analysis was correlation and all the five variables gave positive and significant relationship to employee performance. Among these variables Work environment got strongest and significant correlation with employee performance. The next one is Job satisfaction that is also positive and significant. The remaining variables Communication, motivation, and training all showed strong and significant correlations with the dependent variable. The p value for each variable was 0.000 which is below the threshold 0.05 so they are significant. The model summary in regression analysis gives us that all predictor variables together explained 66.1 percent of the variations in employee performance. While the remaining 33.9 percent comes from other factors not mentioned in this research. The model in general is statistically significant. The other findings from the regression analysis is that five predictors jointly affect the employee performance at the tax office. Work environment has the strongest effect on employee performance. Communication system has the second strongest effect on employee performance. Job satisfaction comes third, followed by training, then motivation. All five predictors have positive and significant effect on employee performance. The positive coefficients in regression analysis shows that improving any of these variables is highly linked with better employee performance. The dependent variable, Employee performance at the tax office scored highest among the six variables. Motivation also scored in agreement. Training, work environment, communication, and job satisfaction scored neutral range. Work environment is considered as the strongest predictor. The five factors together account for about two thirds of what affects employee performance at this tax office.

5.4. Recommendations

I. **Give attention for the working environment:** The result from the regression analysis showed working environment had the highest effect on employee performance among other variables. As a result of this, Tax office management has to reduce overcrowding and they should keep the office clean. And also they should make sure facilities and resources are enough.

II. **Strengthen communication:** The second highest predictor of employee performance among the variables is Communication. The tax office must be willing to encourage open and honest exchanges of information. Regular feedback between supervisors and employees would help should be encouraged in order to improve communication.

III. **Improve job satisfaction.** Based on the results obtained in chapter four it is evident that the descriptive results for supervisor appreciation for good work get a mean score of 3.73 showed supervisor appreciation for good work scored high at. Unlike from this other job satisfaction statement like promotion chances and communication style got lower score. This suggests that Supervisors should recognize good work in proper manner and provide clear promotion paths.

IV. **Improve training delivery:** The lowest score of all the variables is Training and development with mean value 3.27. Based on this result the tax office should conduct proper training needs assessments before giving courses.

V. **Improve motivation:** From the result found Motivation fell into agreement. Management should make job roles more engaging. A review of pay fairness compared to similar organizations must be taken.

References

Aguinis, H. (2009). Performance management (2nd ed.). Pearson Prentice Hall.

Anastasios, D. (2019). Factors affecting employee performance: An empirical study. Journal of Business Research, 98, 345–356.

Ann, & Jerry. (2009). Defining job performance in organizational settings. Journal of Organizational Behavior, 30(4), 521–535.

Appiah, B. (2010). The impact of training on employee performance. International Journal of Human Resource Studies, 1(2), 45–58.

Armstrong, M. (2017). Armstrong's handbook of reward management practice: Improving performance through reward (5th ed.). Kogan Page.

Armstrong, M., & Murlis, H. (2004). Reward management: A handbook of remuneration strategy and practice (5th ed.). Kogan Page.

Baldwin, T. T., & Ford, J. K. (1988). Transfer of training: A review and directions for future research. Personnel Psychology, 41(1), 63–105.

Bartlett, C. A., & Ghoshal, S. (1995). Changing the role of top management: Beyond structure to processes. Harvard Business Review, 73(1), 86–96.

Bass, B. M., & Riggio, R. E. (2006). Transformational leadership (2nd ed.). Lawrence Erlbaum Associates.

Bayley, G. A. (1990). Performance measurement in public sector organizations. Public Administration Review, 50(3), 345–354.

Belcourt, M., Wright, P. C., & Saks, A. M. (2000). Managing performance through training and development (2nd ed.). Nelson Thomson Learning.

Brewster, C., Sparrow, P., & Harris, H. (2003). International human resource management. Chartered Institute of Personnel and Development.

Brill, M. (n.d.). The impact of office design on productivity. Journal of Corporate Real Estate, 3(2), 123–132.

Campbell, J. P., McCloy, R. A., Oppler, S. H., & Sager, C. E. (1993). A theory of performance. In N. Schmitt & W. C. Borman (Eds.), Personnel selection in organizations (pp. 35–70). Jossey-Bass.

Carlsen, A. (2003). Motivated workforce and organizational profitability. Scandinavian Journal of Management, 19(4), 441–460.

Carlson, D. S. (2006). Human resource practices and individual performance. Journal of Management, 32(5), 670–692.

Cattell, R. B. (1963). Theory of fluid and crystallized intelligence: A critical experiment. Journal of Educational Psychology, 54(1), 1–22.

Champathes, M. R. (2006). Supervision and performance improvement. Industrial and Commercial Training, 38(6), 318–324.

Clampitt, P. G. (2016). Communicating for managerial effectiveness (6th ed.). Sage Publications.

Cohen, J. (1988). Statistical power analysis for the behavioral sciences (2nd ed.). Lawrence Erlbaum Associates.

Coulter, M. (2005). Strategic management in action (3rd ed.). Pearson Prentice Hall.

Creswell, J. W. (2009). Research design: Qualitative, quantitative, and mixed methods approaches (3rd ed.). Sage Publications.

Cronje, G. J., Du Toit, G. S., & Motlatla, M. D. C. (2001). Introduction to business management. Oxford University Press.

Daft, R. L. (1984). Organization theory and design. West Publishing.

Dahkoul, T. M. (2018). Employee performance as a competitive advantage. International Journal of Business and Management, 13(6), 112–125.

Darmon, R. Y. (1974). Motivation and performance in organizations. Journal of Marketing, 38(3), 45–52.

Davies, D. R., Matthews, G., & Wong, C. S. (1991). Age and work performance. International Review of Industrial and Organizational Psychology, 6, 151–187.

Deal, T. E., & Kennedy, A. A. (1982). Corporate cultures: The rites and rituals of corporate life. Addison-Wesley.

DeCenzo, D. A. (2010). Fundamentals of human resource management (10th ed.). John Wiley & Sons.

Denton, D. K. (1991). Motivating employees in a changing workplace. Employment Relations Today, 18(3), 341–348.

Divya, K. (2009). Job performance: A multi-dimensional concept. Indian Journal of Industrial Relations, 45(2), 235–248.

Dixon, R. A., Kramer, D. A., & Kihlstrom, J. F. (1985). Cognitive development in adulthood. In J. E. Birren & K. W. Schaie (Eds.), Handbook of the psychology of aging (2nd ed., pp. 222–244). Van Nostrand Reinhold.

DuBrin, A. J. (2009). Essentials of management (8th ed.). South-Western Cengage Learning.

Edge, K. (2006). Workplace communication and productivity. Journal of Business Communication, 43(3), 241–260.

Ellinger, A. D., Ellinger, A. E., & Keller, S. B. (2003). Supervisory coaching and employee performance. Journal of Business Logistics, 24(1), 115–135.

Foot, M., & Hook, C. (2008). Introducing human resource management (5th ed.). Pearson Education.

Gallup. (2017). State of the American workplace report. Gallup Press.

Gebregziabher, K. (2009). Age and employee performance in Ethiopian public sector. Ethiopian Journal of Business and Economics, 2(1), 45–67.

George, D., & Mallery, P. (2003). SPSS for Windows step by step: A simple guide and reference (4th ed.). Allyn & Bacon.

Getamesay, M. (2016). Training needs assessment and employee performance. Journal of Human Resource Management, 4(3), 28–39.

Giblin, E. J. (1986). Age and motivation in the workplace. Personnel Journal, 65(7), 56–62.

Ginger, J. D., Green, R. F., & Johnson, R. A. (1983). Age-related changes in physical abilities. Journal of Gerontology, 38(4), 445–450.

Goleman, D. (1995). Emotional intelligence: Why it can matter more than IQ. Bantam Books.

Gordon, B. (1992). Training and development: A strategic approach. HarperCollins.

Green, T. B. (2000). Motivation and performance in the workplace. McGraw-Hill.

Guest, D. E. (1997). Human resource management and performance: A review and research agenda. International Journal of Human Resource Management, 8(3), 263–276.

Hackman, J. R., & Oldham, G. R. (1976). Motivation through the design of work: Test of a theory. Organizational Behavior and Human Performance, 16(2), 250–279.

Harrison, R. (2000). Employee development. Chartered Institute of Personnel and Development.

Haynes, B. P. (2008). The impact of office environment on productivity. Journal of Facilities Management, 6(3), 183–194.

Hellriegel, D., Slocum, J. W., & Woodman, R. W. (1998). Organizational behavior (8th ed.). South-Western College Publishing.

Heslin, P. A., Vandewalle, D., & Latham, G. P. (2006). Keen to help? Managers' implicit person theories and their subsequent employee coaching. Personnel Psychology, 59(4), 871–902.

Hill McShane, S. L. (2009). Organizational behavior (4th ed.). McGraw-Hill.

Hodgets, R. M., & Hedgar, F. L. (2008). Modern management: Theory and practice. Pearson Education.

Hofstede, G. (1991). Cultures and organizations: Software of the mind. McGraw-Hill.

Holmes, J., & Stubbe, M. (2015). Power and politeness in the workplace. Routledge.

Hunter, J. E. (1984). Validity and utility of alternative predictors of job performance. Psychological Bulletin, 96(1), 72–98.

Janssen, O., & Van Yperen, N. W. (2004). Employees' goal orientations, the quality of leader-member exchange, and the outcomes of job performance and job satisfaction. Academy of Management Journal, 47(3), 368–384.

Jobber, D. (1994). Motivation and job performance. Journal of Marketing Management, 10(6), 523–536.

Judge, T. A., & Piccolo, R. F. (2004). Transformational and transactional leadership: A meta-analytic test of their relative validity. Journal of Applied Psychology, 89(5), 755–768.

Kanfer, R., & Ackerman, P. L. (2004). Aging, adult development, and work motivation. Academy of Management Review, 29(3), 440–458.

Karasek, R. A. (1979). Job demands, job decision latitude, and mental strain: Implications for job redesign. Administrative Science Quarterly, 24(2), 285–308.

Karnataka, U. (2016). On-the-job training methods. Indian Journal of Training and Development, 46(2), 45–58.

Katz, J., & Green, E. (1997). Managing quality: A guide to performance improvement. Jossey-Bass.

Keith, T. Z. (2006). Multiple regression and beyond. Pearson.

Kinicki, A., & Williams, B. K. (2008). Management: A practical introduction (3rd ed.). McGraw-Hill.

Kombo, D. K., & Tromp, D. L. (2006). Proposal and thesis writing: An introduction. Paulines Publications Africa.

Korkosz, M. (2011). Informal communication in organizations. Journal of Business Communication, 48(3), 312–328.

Kothari, C. R. (2004). Research methodology: Methods and techniques (2nd ed.). New Age International.

Kraiger, K., Ford, J. K., & Salas, E. (1993). Application of cognitive, skill-based, and affective theories of learning outcomes to new methods of training evaluation. Journal of Applied Psychology, 78(2), 311–328.

Kramer, M. W., & Hess, J. A. (2017). Communication in organizations. Sage Publications.

Labouvie-Vief, G. (1985). Intelligence and cognition. In J. E. Birren & K. W. Schaie (Eds.), Handbook of the psychology of aging (2nd ed., pp. 500–530). Van Nostrand Reinhold.

Locke, E. A. (1976). The nature and causes of job satisfaction. In M. D. Dunnette (Ed.), Handbook of industrial and organizational psychology (pp. 1297–1349). Rand McNally.

Mathis, R. L., & Jackson, J. H. (2010). Human resource management (14th ed.). South-Western Cengage Learning.

McCloy, R. A., Campbell, J. P., & Cudeck, R. (1994). A confirmatory test of a model of performance determinants. Journal of Applied Psychology, 79(4), 493–505.

McEvoy, G. M., & Cascio, W. F. (1989). Cumulative evidence of the relationship between employee age and job performance. Journal of Applied Psychology, 74(1), 11–17.

McShane, S. L., & Von Glinow, M. A. (2000). Organizational behavior. McGraw-Hill.

Men, L. R., & Stacks, D. (2014). The effects of authentic leadership on strategic internal communication and employee engagement. Journal of Public Relations Research, 26(4), 301–319.

Miller, K. (2012). Organizational communication: Approaches and processes (6th ed.). Wadsworth Cengage Learning.

Mohammed, U., & Nimalathasan, B. (2011). Factors affecting employee performance. Journal of Management Research, 3(2), 45–58.

Mubashar, M., & Muhammad, K. (2011). Training and employee retention. International Journal of Business and Social Science, 2(18), 215–222.

Mwangi, J. K. (2018). Effect of coaching on employee performance. Journal of Human Resource Management, 6(2), 34–48.

Newton, R. (2006). Training and employee development. Journal of European Industrial Training, 30(5), 378–392.

Noe, R. A. (2017). Employee training and development (7th ed.). McGraw-Hill.

Northouse, P. G. (2007). Leadership: Theory and practice (4th ed.). Sage Publications.

Ogbonna, E. (1993). Managing organizational culture: Fantasy or reality? Human Resource Management Journal, 3(2), 42–54.

Oreg, S. (2003). Personality and individual differences in job performance. Journal of Applied Psychology, 88(3), 456–469.

Pal, A. (2011). Working environment and employee performance. International Journal of Business and Management, 6(8), 124–135.

Parker, S. K. (2003). The role of work design in employee performance. Journal of Applied Psychology, 88(6), 1045–1058.

Peters, T. J., & Waterman, R. H. (1982). In search of excellence: Lessons from America's best-run companies. Harper & Row.

Pettinger, R. (2010). Introduction to organizational behaviour. Palgrave Macmillan.

Porter, L. W., Bigley, G. A., & Steers, R. M. (2007). Motivation and work behavior (7th ed.). McGraw-Hill.

Rhodes, S. R. (1983). Age-related differences in work attitudes and behavior: A review and conceptual analysis. Psychological Bulletin, 93(2), 328–367.

Robbins, S. P., & Judge, T. A. (2019). Organizational behavior (18th ed.). Pearson.

Rudman, R. (1998). Performance planning and review. Pitman Publishing.

Salthouse, T. A. (1995). The processing-speed theory of adult age differences in cognition. Psychological Review, 102(3), 442–470.

Schein, E. H. (2010). Organizational culture and leadership (4th ed.). Jossey-Bass.

Scott, D. (2000). Working conditions and job satisfaction. Journal of Occupational Psychology, 73(3), 321–338.

Shockley-Zalabak, P. (2015). Fundamentals of organizational communication (9th ed.). Pearson.

Smit, P. J., & Cronje, G. J. (1992). Management principles. Juta.

Starr, P. (2004). Supervision and performance improvement. Journal of Management Development, 23(8), 745–758.

Stewart, J. (2010). Organizational culture and employee performance. Journal of Organizational Behavior, 31(5), 712–728.

Strong, K. C., Ringer, R. C., & Taylor, S. A. (1999). The impact of work environment on employee performance. Journal of Business and Psychology, 14(2), 287–302.

Sutherland, J., Canwell, D., & Sutherland, J. (1995). Performance measurement in the public sector. Financial Times Management.

Swanson, R. A. (1999). Analysis for improving performance: Tools for diagnosing organizations and documenting workplace expertise. Berrett-Koehler Publishers.

Tessema, M., & Soeters, J. (2006). Challenges and prospects of HRM in developing countries: Testing the HRM-performance link in the Eritrean civil service. International Journal of Human Resource Management, 17(1), 86–105.

Tesluk, P. E., & Jacobs, R. R. (1998). Toward an integrated model of work experience. Personnel Psychology, 51(2), 321–355.

Toit, A. D. (2007). Supervision and performance management. South African Journal of Business Management, 38(4), 45–54.

Torrington, D., & Hall, L. (1998). Human resource management (4th ed.). Prentice Hall.

Tourish, D. (2014). The role of communication in organizational change. Journal of Change Management, 14(2), 187–206.

Waldman, D. A., & Avolio, B. J. (1986). A meta-analysis of age differences in job performance. Journal of Applied Psychology, 71(1), 33–38.

Wilson, J. P. (2005). Human resource development: Learning and training for individuals and organizations (2nd ed.). Kogan Page.

Wright, K. (2006). Intrinsic and extrinsic motivation. Journal of Organizational Behavior, 27(4), 487–503.

Wright, P. M., & Geroy, G. D. (2001). Changing the mindset: The training myth and the need for word-class performance. International Journal of Human Resource Management, 12(4), 586–600.

Yeo, G. B., & Neal, A. (2004). A multilevel analysis of effort, practice, and performance: Effects of ability, conscientiousness, and goal orientation. Journal of Applied Psychology, 89(2), 231–247.

Appendix I: Questionnaire

ADDIS ABABA UNIVERSITY
COLLEGE OF BUSINESS AND ECONOMOCS
MASTERS OF BUSINESS ADMINSTRATION

I am kindly request you to participate on this survey questionnaire to examine factors affecting employee job performance in Ministry of Revenue Medium Number 1 tax office. The information you will provide will be used as primary data for partial fulfillment of the requirements for the second degree in Master of Business Administration. Your participation in this study is completely voluntary. Your genuine response and cooperation is vital for this study and will take approximately 10 minutes. All your responses are strictly confidential and data from this research will be reported only in the aggregate. Please don't write your name anywhere on this questionnaire. If you have any questions, please ask the researcher using mobile no.-0913535870.

Please Tick (√) where appropriate in the box. I would like to express my heartfelt gratitude in advance for your kind participation

SECTION A: GENERAL INFORMATION (DEMOGRAPHIC DATA)

Instructions: Please tick (✓) in the box next to your answer.

1. **Gender**
   - ☐ Male
   - ☐ Female
2. **Age**
   - ☐ 25 Years and Below
   - ☐ 26–30 Years
   - ☐ 31–35 Years
   - ☐ 36–40 Years
   - ☐ Above 40 Years

3. **Level of Education**

☐ Diploma and Below

☐ BA Degree

☐ Master's Degree and Above

4. **Marital Status**

☐ Single

☐ Married

☐ Divorced

5. **Years of Service in This Branch**

☐ 1–2 Years

☐ 3–4 Years

☐ 5–6 Years

☐ 7 Years and Above

6. **Current Position**

☐ Junior Officer

☐ Officer

☐ Senior Officer I

☐ Senior Officer II

☐ Team Leader

☐ Other (please specify): _____

SECTION B: JOB RELATED QUESTIONS

Instructions: Please tick (✓) in the box that best represents your response.

Scale: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

No.	Statement	1	2	3	4	5
A. Training and Development						
1	The necessary training is given to ensure job effectiveness	☐	☐	☐	☐	☐
2	I perform better in my job after taking some training	☐	☐	☐	☐	☐

3	The organization conducts proper training evaluation before and after the training	☐	☐	☐	☐	☐
4	Job training provided by the branch office helps me to increase my performance	☐	☐	☐	☐	☐
5	Position-based training for employees is a means to increase employee job performance	☐	☐	☐	☐	☐
6	In-service or on-the-job training adequately addresses the skill gaps	☐	☐	☐	☐	☐
B. Motivation						
7	I perceive that the pay I receive is fair and equitable	☐	☐	☐	☐	☐
8	I am satisfied with the amount of pay and financial compensation I receive	☐	☐	☐	☐	☐
9	I am satisfied with the job I work in	☐	☐	☐	☐	☐
10	I am satisfied with opportunities of being promoted to a better position and advancement	☐	☐	☐	☐	☐
11	My supervisor appreciates good work done by me	☐	☐	☐	☐	☐
12	The job I am doing is interesting	☐	☐	☐	☐	☐
C. Working Environment						
13	Office environment initiates me to do my job even beyond normal working hours	☐	☐	☐	☐	☐
14	A better organizational problem-solving system influences my job performance	☐	☐	☐	☐	☐
15	The cleanness of the office motivates me to do more of my duty	☐	☐	☐	☐	☐
16	The working environment is safe for employees of the organization	☐	☐	☐	☐	☐
17	Office facilities and resources are adequate to do the job effectively	☐	☐	☐	☐	☐
18	Overcrowding at my workplace makes it uncomfortable to perform my job effectively	☐	☐	☐	☐	☐

D. Communication System						
19	People in this organization freely exchange information and opinion	☐	☐	☐	☐	☐
20	I am comfortable with the communication style of the company	☐	☐	☐	☐	☐
21	I am kept informed about how well organizational goals and objectives are being met	☐	☐	☐	☐	☐
22	I receive information from the sources that I prefer (supervisor, meetings, co-workers, newsletters)	☐	☐	☐	☐	☐
23	The communication system between employees and the organization is comfortable	☐	☐	☐	☐	☐
24	People in this organization are encouraged to be really open and honest with each other	☐	☐	☐	☐	☐
E. Job Satisfaction						
25	My supervisor appreciates good work done by me	☐	☐	☐	☐	☐
26	The working environment is safe for employees of the organization	☐	☐	☐	☐	☐
27	I perceive that the pay I receive is fair and equitable	☐	☐	☐	☐	☐
28	I am satisfied with the job I work in	☐	☐	☐	☐	☐
29	I am satisfied with opportunities of being promoted to a better position	☐	☐	☐	☐	☐
30	I am comfortable with the communication style of the company	☐	☐	☐	☐	☐
F. Employee Performance						
31	I complete my assigned tasks within the given deadlines	☐	☐	☐	☐	☐
32	I am able to achieve the performance targets set by my supervisor	☐	☐	☐	☐	☐
33	I work well with my colleagues to complete team tasks	☐	☐	☐	☐	☐
34	The quality of my work meets the expected standards	☐	☐	☐	☐	☐
35	I take initiative to solve problems without waiting for instructions	☐	☐	☐	☐	☐

ADDIS ABABA UNIVERSITY COLLEG OF BUSINESS AND ECONOMICS

Masters of Business Administration Program

Interview Questions (for key informant person)

I. In ministry of revenue medium number one tax office Addis Ababa branches what factors are affecting employees 'job performance at their work place?.....

.....

.....

II. Do you have a strategy to develop the performance of employees and how effective are

they?.....

.....

.....

III. Employees in your branch who face overloaded work and done without a break are decrease their performance through time?

.....

.....

.....

IV. Do you think training related factors are affecting employee's job performance? If your answer is yes which factors are affecting employees' job performance?.....

.....

.....

V. In what ways training, organization culture, communication & working environment affect the employee's performance?

.....

.....

.....

Thank you for taking time to complete this questionnaire!!!