

# MIDLANDS STATE UNIVERSITY



## FACULTY OF SOCIAL SCIENCES

### DEPARTMENT OF HUMAN RESOURCE MANAGEMENT

**Dissertation Topic:** LEVERAGING ON TRAINING TO ENHANCE EMPLOYEE PERFORMANCE: A CASE STUDY OF ZIMBABWE REVENUE AUTHORITY.

BY

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A Dissertation submitted in partial fulfilment of a BSc Human Resource Management Honours Degree, in the HRM Department.

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**Human Resource Management Department**



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The undersigned certifies that he has read and recommends to the Midlands State University for acceptance; a dissertation entitled:

**LEVERAGING ON TRAINING TO ENHANCE EMPLOYEE PERFORMANCE: A CASE STUDY OF ZIMRA HEAD OFFICE.**

Submitted by: **FIDELIS SIBANDA (R126038F)** in partial fulfilment of the requirements of the Bachelor of Science Honours Degree in Human Resource Management.

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## ABSTRACT

*The research sought to determine the importance of training in enhancing the performance of employees. The research was driven by the need to demonstrate the value of training in fostering attainment of organisational goals through employees. Research was carried out at the Zimbabwe Revenue Authority (ZIMRA) Head Office. Research objectives were to establish the training process in the organisation, ascertain how transfer of training is facilitated, to determine how the effectiveness of training is measured and to assess employee perceptions towards training in the organisation. A sample of 36 participants including both managerial and non managerial employees took part in the study. The research utilized a Case study method and questionnaires and interviews were used to gather data from research participants. The instructional systems design formed the theoretical basis of this research and this model emphasised that training should be systematic if it is to achieve its intended goals. Data was presented through the thematic method and was presented both qualitatively and quantitatively. From the research it was concluded that investing in training is a necessity that organisations can leverage on to improve employee performance. The researcher recommended the organisation to invest more in technology to facilitate effective transfer of training, decentralize training activities to station level and also develop systems that measure the impact of training rather than the training activity.*

## **DEDICATION**

This dissertation is dedicated to my dearest parents, Owen and Shylett Sibanda, who kept me strong throughout the program, and to my brother and sisters; Mthobisi, Maybe (Singobile) and Melisa (Andile). Lidoda duvha our day shall come.

## **ACKNOWLEDGEMENTS**

I would like to extend my sincere gratitude to the following people who made this research a success. This research would not have been successfully completed without their support. Special thanks goes to my Supervisor Mrs. R. Mubanga, who patiently extended her unwavering support and guidance in making this dissertation a success. Words alone cannot express the depth of my appreciation for her support and guidance. I am also indebted to the Management and Staff at ZIMRA, Head Office for allowing me to carry out my research at their organization. Special thanks also goes to my family for their unfailing encouragements as well as emotional support; you have been a pillar of strength and to my friends Mboja, Lvovo, Nyenge, Mbesuma for making me believe in myself. Special mention goes to my friend RioRue “the kite that rose highest when the wind was strongest” for being there with me every step of the way, sometimes we fell sometimes we flew but you never gave up on me. Lastly I would like to extend my sincere gratitude to the Almighty God for granting me the time and opportunity to carry out this research; it is through his Grace and Mercy that I managed to completed the study. To God be the glory.

## **Definition of terms**

**Training:** A planned process to modify attitude, knowledge or skill behaviour through learning experience to achieve effective performance in an activity or range of activities (Wilson 1999:4).

**Performance management:** The continuous process of improving performance by setting individual and team goals which are aligned to the strategic goals of the organisation, planning performance to achieve the goals reviewing and assessing progress and developing the skills knowledge and abilities of people (Armstrong 2015:9).

**Service:** A service is any activity or benefits one party can offer to another that is essentially intangible and does not result in the ownership of anything (Kandampully, Monk and Sparks (2001:7).

## ACRONYMS

**ZIMRA:** Zimbabwe Revenue Authority

**ISD:** Instructional Systems Design Model

**HR:** Human Resource

**HRM:** Human Resource Management

**ROI:** Return on Investment

**STDI:** Strategic Training and Development Initiatives

**TNA:** Training Needs Analysis

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## **INTRODUCTION**

The significance of the human drivers of business results can never be understated since the human resource is an important asset in attaining business results. The challenge in the modern day organisation for HR practitioners is to develop a fact based Human capital management strategy which ensures that employees have the right skills, knowledge, attitudes and attributes needed to enhance business performance. With potential to influence the employee performance, service quality, employee and consumer retention and organisational performance, expectations are high for HR to prove that it is a strategic business partner that adds value through people.

Training is an important part of Human resource management since it acts as a support function to the business strategy and various HR functions like recruitment and selection, reward management and performance management. As such HR practitioners have been called upon to ensure that employees have the right competencies needed to enhance business performance. The need to have competent and motivated staff has made training of employees a basic necessity. The business case for training as espoused by many organizations rests on improving the skills, knowledge and attributes of employees in order to enhance organizational performance. It should be noted that training helps in building positive perceptions and feelings about the organization in both outsiders and current employees thus improving the quality of work and work-life which in turn leads to improved positive morale and attitudes towards business results. It is within the jurisdiction of this thesis to discuss the importance of training and assess its significance on employee performance at the Zimbabwe Revenue Authority.

## **BACKGROUND OF STUDY**

In order to gain a competitive edge, cope with the business demands and challenges of the Zimbabwean business environment employers have invested resources to carry out training programs for their employees. Wilson (1999:4) suggests that training refers to a planned process to modify attitude, knowledge or skill behaviour through learning experience to achieve effective performance in an activity or range of activities. In this context it can be derived that training ultimately seeks to enhance the skills, knowledge and attributes of employees so as to improve business performance. Hoe (2009) identifies seven types of training that can be adopted by organisations which are technical training, quality training, professional training, functional training, team bonding training and managerial training. Investments in training have been triggered by the need to develop systems that are responsive to changes by inspiring commitment and innovation rather than compliance and rigidity from employees. On and off the job training methods are some of the options that have been adopted in order to enhance the skills and knowledge of employees in organisations.

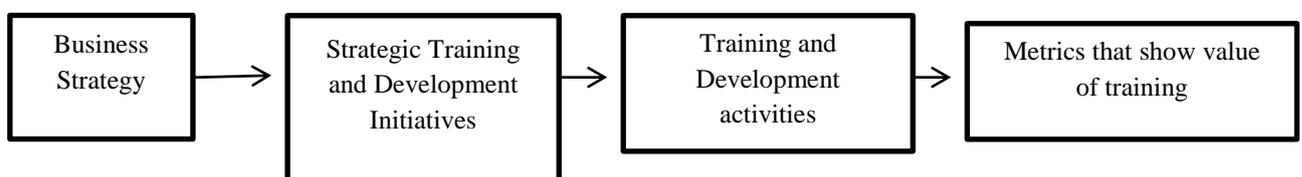
Businesses operate within a legal, social, political and economic environment that has got an influence on their performance. ZIMRA an organisation that is responsible for revenue collection thrives on the performance of other organisations and their legal obligations to remit taxes. However mass closures of companies and the failure of some, like banks and the manufacturing industries fuelled by economic challenges have meant that the amount of corporate tax remitted to it has dwindled over the years. On the other hand high levels of unemployment have meant mushrooming of informal business which do not pay tax. With high rates of unemployment and rise in informal trade the taxable employee base has also been reduced. The recent layoffs which were spurred by the ZUVA petroleum judgement also meant that the legal environment narrowed the tax base of the revenue authority as organisations reduced their staff compliment Moreover the social environment laden with poverty has meant that the buying power of consumers is limited thus also affecting VAT collections. Massive unemployment has also fuelled smuggling of goods through undesignated places and also through designated places with some employees reportedly working in hand with perpetrators of smuggling resulting in revenue leakages.

On the other hand government directives for implementation of the Results based Performance Management system in Parastatals have made changes imminent. The dynamic technological environment has also fuelled mechanisation and adoption of electronic systems in the organisation. This has necessitated training of employees so that they are well versed with the new systems. Even though the organisation has faced a number of challenges, beyond which training can fix, it does not necessarily belittle the capacity of training to influence service delivery and business performance.

### **Strategic Nature of Training**

Training should not be one of those routine things on the Training and development Manager's calendar or performance score card. It should be value adding, goal directed and strategically integrate the goals of the organisation and the roles that the employee can play in attaining those goals. Noe (2013) brings into perspective the concept of strategic training and asserts that if training is to be strategic it must flow from the business strategy. Kearns and Miller (1997) cited in Armstrong (2006) state that if a business objective cannot be cited as a basis for designing training and development, then no training and development should be offered. As such the main goal of training interventions in organisations should be to aid in attaining the organisation's bottom line by feeding into the business strategy. The mistake that some HR practitioners may make is to constantly give the same batch of employees the same kind of training thus undermining the goal of training. Repetitive training sessions act as good refresher courses but in the long run their ability to impact on the employee's perception of a gap between the current status quo and the future desired state diminishes.

The diagram below shows the link between the business strategy and the training process.



*Figure 1: The Training and Development Process (Noe 2013:65)*

According to Noe (2013) the training process begins with identifying the business strategy and then choosing strategic training and development initiatives (STDI) that support the strategy chosen. Translating the STDI into concrete training and development activities is the

next step of the process. The final step involves identifying measures or metrics which are used to determine whether training has helped contribute to goals related to business strategy and these may include Learning, improved performance, reduced customer complaints, reduced turnover and employee engagement (Noe 2013). It can be noted that if training is integrated with and flows from the business strategy an organisation will most likely offer the right interventions that have an impact on employee performance and ultimately business outcomes.

### **Training Process**

However, effective training is not just an event but is a systematic process that follows some defined steps for its completion. An understanding on the importance and outcomes of training has forced companies to shift to a systematic way of conducting their training activities. These systematic steps form a model or training cycle that can be followed by organizations in rolling out training programmes. Cole (1997) notes that for meaningful and viable staff training and development program to be implemented within an organization, a systematic approach needs to be adopted. Despite the fact that there are a variety of training programs that an organisation can adopt, the Instructional Systems Design (ISD) model of training has gained prominence. Molenda (2003) asserts that the basic engine of ISD models is the systems approach: viewing human organizations and activities as systems in which inputs, outputs, processes, feed-back and control elements are the salient features. It can be derived from this assertion that the elements of a systematic training model feed into each other with outputs from one element being inputs for the next. As such a well thought out model contributes greatly to preparation of effective training interventions that bring better training outcomes.

The Instructional Systems Design (ISD) model aims at fostering a trainee centred rather than a trainer centred approach to training, so that effective learning of skills and knowledge can take place. This means that every component of the model is guided by the training outcomes, which have been determined after analysis of the trainees' needs. The systems model of training consists of 5 distinct pillars which are Analysis, Design Develop, Implement and Evaluate.

- 1. Training needs Analysis:** This stage seeks to establish a gap that may exists between the desired performance levels and the existing performance. It is instrumental in that it's the one that informs the training objectives that need to be set and designed. Training needs

analysis can be achieved through surveys, observations, audits, questionnaires, customer feedback, performance management, benchmarking to name but a few. It is through these initiatives that a performance gap may be established. It is imperative that employees are involved in the training needs analysis process. Wognum (2001) asserts that training needs analysis may occur at 3 main levels in an organisation namely: Strategic level, tactical level and operational level.

At the strategic level the training needs are a function of the business strategy and are determined by the top management. Wognum (2001) points out that at this level, training needs are informed by the organisational goals, business strategy, vision, mission and challenges that need to be addressed at organisational level.

At the tactical level middle level management is involved in determining the organisations training needs (Wognum, 2001). As such the main focus will be on the needs of the departments all of which need to work in line with contributing to the business bottom line.

At operational levels, lower level management, supervisors and employees are involved in determining the training needs (Wognum 2001). As such focus is mainly on operational issues such as performance of workers or the department and the need to determine the skills or performance gaps of individuals within that particular department. Involvement of employees in this regard is important in as far as the effectiveness of any training programme is concerned and how far employees will go on to transfer the skills, knowledge and attributes that they would have acquired.

It is important to note that organisations should not just adopt training as a reactionary measure to performance problems. Training needs analysis should be a part of an organisation that is also innovative, proactive and seeks to improve its own practices and conform to changes that occur or may occur in the business environment. Wognum (2001) points out that, training needs identification can be focused on 3 main aspects in an organisation which are

*Resolving problems:* At this stage the focus is on improving the performance of the employee. In this context an organisation may notice that employees are not performing up to the set standards hence the focus of training would be on analysing performance problems and weighing if training is the ultimate solution to these performance problems.

*Improving certain working practices:* At this stage focus is on improving things in the organisation, regardless of the current state of performance (Wognum 2001). It should be emphasized that organisations are not in a stable state and there is always room for improving work practices. This can be through continuous process improvement techniques such as adopting best practices which can be benchmarked from other organisations. Organisations may thus acquire state of the art technology to improve their efficiency and effectiveness in the provision of goods and services. However, employees need to be trained to know how best to operate the new technology.

*Change or renewal:* At this stage focus is on changing the current status quo in the organisation and this may be stimulated by innovation or changes that may be done on the business strategy. As such changes may be on introduction of new products, business units or introduction of new performance management systems such as Result Based Management or Balanced Score Card. Kotter (2006) asserts that failure to establish sufficient readiness accounts for one-half of all unsuccessful, large-scale organizational change efforts. It should be pointed out that change is inevitable in business and an organisation that fails to initiate, prepare or respond to change runs the risk of losing business. In this regard training of employees is key when preparing for changes which are meant to enhance business performance.

2. **Establishing training objectives design:** this stage is informed by the training needs analysis stage. In this stage objectives that are designed to address the identified training needs are established.
3. **Establishment of training activities:** This is the stage at which the developed training plan is put into practice. As such training activities are established and the methods with which they will be implemented are outlined.
4. **Implementation of training programmes:** This is one of the most important parts of the training process as it is the one where knowledge, skills and attributes are imparted to the trainees. As such a variety of methods are used to equip employees with the skills which may be on the job or off the job.
5. **Evaluation of training:** The evaluation phase is a continuous and ongoing stage that is linked to all the other stages of the training process. It seeks to analyse the extent to which the training process has achieved the objectives that it was designed for. On the other hand it acts as a tool for implementation of corrective action wherever there is a variance between the training process and the overall goals of the training programme. Mello

(2011) contends that decisions of how to evaluate training should be made at the same time training objectives are set because evaluation techniques that are not developed when objectives are set will usually have little value to the organisation. As such evaluation should be undertaken at all stages of the ISD model to ensure that the training needs objectives, design and programmes are all in line with desired outcomes of the training interventions.

### **Measuring the effectiveness and contributions of training**

There is a growing need to have ways that measure the contribution of training to the organisation and its bottom line. However sometimes HR is guilty of hiding behind popular phrases like “unlocking value through people” or “employees are the most important asset” without showing the significance of investments on Human capital in financial terms. Measurement and evaluation of training represents the most promising way to account for learning investment and to position learning as a catalyst for organisational success (Philips 2003). Lawler (2003) is of the view that metrics having to do with developing and optimizing the capabilities and core competencies of the organisation can be collected to measure the impact of HR programmes and practices. However the qualitative nature of the expected outcomes of training has been a drawback in the decision by many organisations to invest in training. HR practitioners sometimes are unable to pinpoint the exact financial benefits derived from training hence their budgets are revised downwards. Some of the gains of training in a service industry can be soft in nature and cannot be expressed in figures which are important if a training budget is to be approved.

Since training is an investment that organisations make with expectations of return on investment in the long and short run it is important that training interventions are evaluated. Armstrong (2006) is of the conviction that evaluation is an integral feature of learning activities which involves the comparison of objectives (criterion behaviour) with outcomes (terminal behaviour) to answer the question of how far the event has achieved its purpose. This is important in so far as it seeks to see if the expected outcomes of training identified through training needs analysis were met and the implementation of corrective measures where there is a variance. One of the prominent models of evaluation of training interventions is the Kirkpatrick’s model of evaluation. This model is premised upon 4 pillars of evaluation which are Reaction, Learning, Behaviour and Results.

**Reaction:** This is the first level of evaluation and it seeks to establish the perceptions of learners and how well they responded to the training intervention. Winfrey (1999) asserts that every programme should at least be evaluated at the end to provide for improvement of the training programme. It is important to appreciate that the participant's perceptions and reactions have a striking impact on the second level of evaluation which is the Learning level. Wilson asserts that although a positive reaction does not guarantee learning a negative reaction almost certainly reduces the possibilities.

**Learning:** This is the second level of training evaluation according to the Kirkpatrick model. Winfrey (1999) notes that assessment at this level goes beyond satisfaction of learners and attempts to assess the student's advancement in terms of skills, knowledge and attributes. This implies that the content of the training programme comes under scrutiny to determine if it is indeed relevant to the expected outcomes and training needs.

**Behaviour:** This is the third level of evaluation. It seeks to establish the changes in behaviour that would have occurred in a learner due to a training programme. In this regard it seeks to establish if the newly acquired knowledge, skills and abilities are being transferred by the learner in a work setup. This is one of the most important pillars of a training programme because it measures the effectiveness of a training programme.

**Results:** The fourth level of evaluation seeks to measure the impact of training interventions on business results. Winfrey (1999) notes that its main focus will be on performance indicators such as production levels, profit levels, quality of products, cost of production, frequency of accidents, sales, return on investment. It is important to note that results do not come over night soon after training has been completed. It will take time for the employee to fully transfer training to the work tasks and for the results to indicate on the performance indicators.

With modern advancements in technology HR practitioners have been able to collect a variety of data with regards to employees who are regarded as the most important asset in organisations. As such trend analysis comes into perspective as an alternative way of measuring the effectiveness of training. Wright and Geroy (2001) are of the view that the competency levels of employees change as a result of effective training programmes. Trend analysis involves collection of information or data and making a pattern or establishing a trend that exists for that particular data. Data such as labour demand, employee turnover, accidents, labour cost, disciplinary hearings, employee performance, employee satisfaction

and engagement levels through surveys can be collected in organisations. It is important to appreciate that some of these elements listed have a correlation with training of employees. Ahuja (2006) points out that performance of employees can be measured through looking at productivity, efficiency, effectiveness, quality and profitability. HR practitioners can thus make use of this performance information to establish trends that may exist before and after a training programme is initiated. HR professionals can thus be able to analyse trends that are between two variables e.g. training and employee performance, training and accident rates, training and customer satisfaction, training and efficiency, training and productivity levels to name but a few. In the long run an organisation may discover that performance levels of employee, punctuality, retention have increased whilst low labour turn over, absenteeism, low customer complaints, low accidents to mention but a few are also experienced. However training results may be long term in nature and trend analysis may not be a conclusive way of measuring the effectiveness of training due to other factors that can affect productivity in organisations such as resource availability.

### **Transfer of Learning/ Training**

One of the most important things after employees have been trained in an organisation is how far they use the skills, knowledge and attributes that they would have acquired as they do their jobs. Salas, Wilson, Priest and Guthrie (2006) point out that the effectiveness of a training program is largely dependent on the trainees' ability to use their newly acquired competencies on the job. However if training is to be a successful tool for enhancing employee performance then there should be favourable conditions to facilitate transfer of training/ learning. Broad and Newstrom (1992) suggest that transfer of training refers to the trainees effectively and continually applying what they would have learned in training to their jobs. Noe (2013) is of the opinion that transfer of learning will be maximised to the degree that the tasks, materials, equipment and other characteristics are similar to the ones in the work environment. In this regard the more tied to real work training is, the more employees will find it transferable, and therefore more engaging.

It is important to acknowledge that transfer of training is not something that is easy to do once the employee comes back to the real work set up especially if the training has been off the job. Tobin (1997) notes that unless employees can return to their jobs and immediately start applying the content of training and make a noticeable and positive difference in solving business problems and meeting challenges head on, training is a luxury that few organisations

can afford. In this regard one notes that if an organisation is to get better return on training investments made, it needs to provide an environment that enhances the willingness and ability of employees to transfer learning to real life operational situations. This is necessary in as far as preventing wastage of skills, knowledge and attributes gained from training and the financial resources that organisations channel towards training programmes is concerned. The Kirkpatrick's model of evaluation can thus be used to gauge the perceptions of employees towards a particular training programme. It must be highlighted that if employees perceive negatively a particular training programme then the chances of them applying that which they have learnt to the work set up are low.

Kreitner and Kinicki (2007) identified a number of factors which may affect transfer of training in an organisation...

1. If the learner sees no value in applying new skills and believes no rewards will come from doing so.
2. If individuals have little or no latitude to change what they do because the job tasks are too tightly controlled, then training can never be applied unless task controls are removed
3. If the learner's supervisor is not in favour of training then there is no likelihood that a learner will be applying newly acquired skills.
4. If the trainee returns to the project field only to find that fellow workers greet new ideas with scepticism then training will not be imparted successfully.

It can be derived from the above observations that there are a number of stakeholders and variables that are instrumental in as far as effective transfer of training is concerned. These are the learner, supervisors, co-workers, subordinates and the nature of task itself. In this regard all these stakeholders should be in a position to facilitate the transfer of training. The trainee has a responsibility to take initiative and try to transfer that which has been learnt to the work environment while support of co-workers and supervisors is also critical.

### **Managing employee performance**

It is important to appreciate that training should not be divorced from the process of performance management. Advancements in the management of human resources within an organisation have meant that Supervisors and Human resource practitioners in particular are able to measure the contributions of employees to the organisation's bottom line. Armstrong (2015:9) defines performance management as the continuous process of improving

performance by setting individual and team goals which are aligned to the strategic goals of the organisation, planning performance to achieve the goals, reviewing and assessing progress and developing the skills, knowledge and abilities of people. As such various performance management and performance appraisal systems have been adopted the world over to improve the performance of employees and the organisations as a whole. Government directives have mandated parastatals and quasi government organisations to adopt the RBM framework of performance management. On the other hand employers have also adopted their own ways of measuring the individual employee contribution to the organisation. Advanced performance management systems such as the Balanced Score Card approach, 360 degree feedback have meant that employees are involved in planning and formulation of performance targets. This has culminated in the formation of working score cards which may act as performance contracts and later form the basis for evaluating the employee's performance and establishing a performance gap. Performance management can make it easier to identify performance deficiencies of individual employees and facilitate implementation of corrective action.

#### **Problem Statement**

With efforts being made to cut labour costs in organisations through restructuring, retrenchment, labour casualization, rationalisation, training has been rendered a luxury that many organisations cannot afford to channel resources towards. The situation has been worsened by managers who are quick to cut the training budget due to lack of metrics that justify or show the contributions and value of training. Consequently ZIMRA as an organisation has made major cuts in its training budget as a cost containment measure. It is within the jurisdiction of this thesis to showcase the significance of investing in training on employee performance which ultimately drives business results.

#### **Objectives of the study**

1. To establish the training process in the organisation.
2. To ascertain how transfer of training/learning is facilitated in enhancing performance.
3. To determine how the effectiveness of training is measured.
4. To assess employee perceptions towards training in the organisation.
5. To offer recommendations on effective employee training.

### **Justification of study**

One notes that the bulk of research and documentation on training and employee performance is based on studies in the United States of America and Europe. The absence of considerable literature and the fact that few studies have been carried out from an Afrocentric perspective with regards to employee performance in the Revenue collection firms puts training as a contemporary HR issue.

**To the Company:** The company will benefit from the study in the sense that the study will show the importance of training and how various stakeholders need to play supportive functions in ensuring transfer of training. In addition it will bring to light the significance of building a learning culture at the background of the dynamism of the PESTEL environment in which business operate in. This will also help the organisation in designing and implementing training programmes that facilitate change from within, resolve problems and aim for continuous improvement of business processes through training, As such the organisation will also get to appreciate the perceptions of its employees in as far as the training initiatives that it employs or needs to employ are concerned.

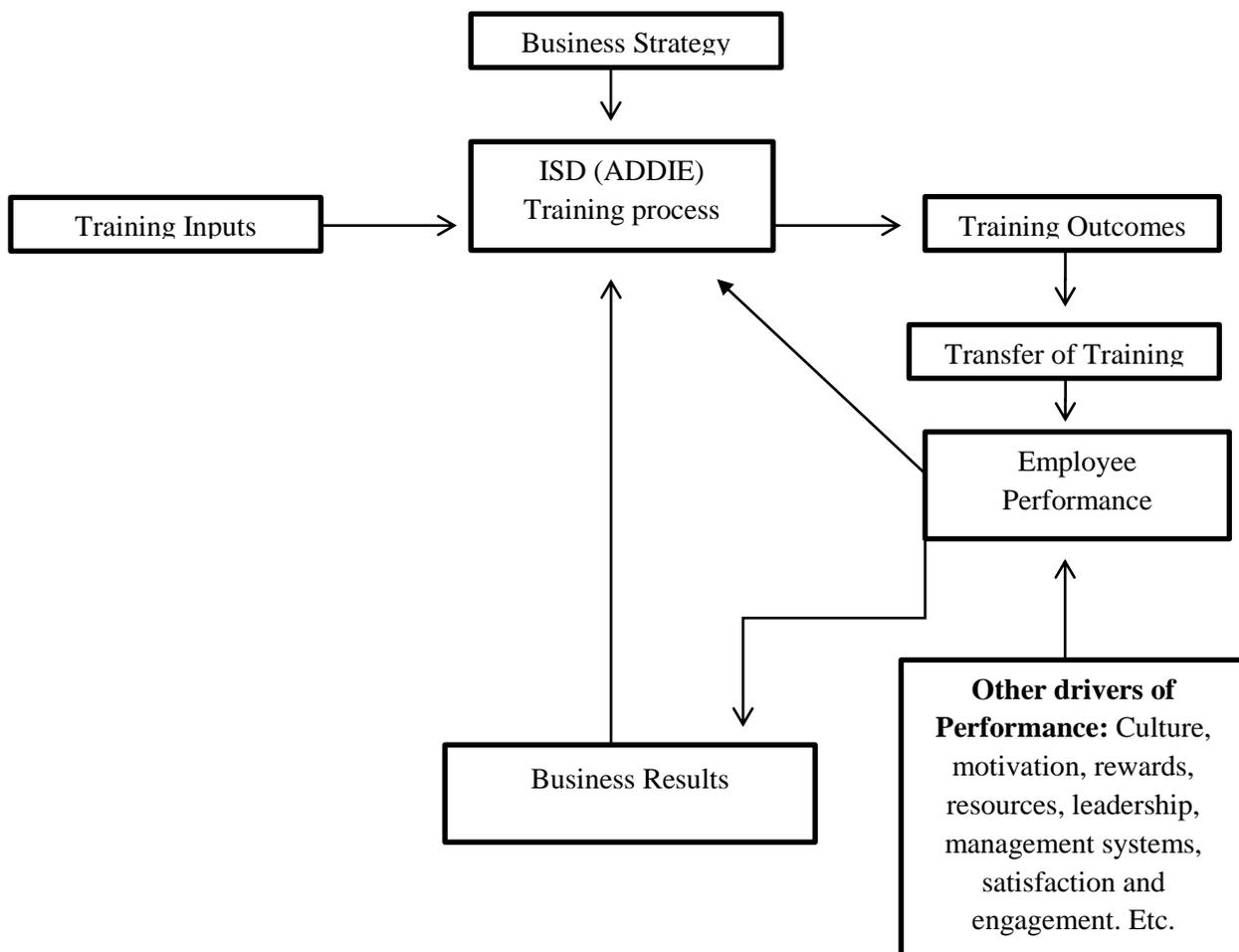
**To MSU:** The study will also be beneficial to MSU in the sense that it will also widen the literature on the significance of training in enhancing employee performance.

**To other students:** Other students will also benefit from the research as they may get an appreciation of what actually happens in the real work place with regards to training of employees. The researcher will also benefit by getting an insight into how training is done in an organisational setup in comparison with theory.

### **Conceptual Framework**

The study is guided by a framework developed from the ISD model of training. The model shows linkages that exist between the training process, transfer of training, employee performance and business outcomes. The model shows the conditions that should be present if organisations are to reap rewards from any training interventions. De Cieri and Kramar (2003) concur that the practice of HRM has entailed the development and maintenance of policies, practices and procedures that impact upon employees' attitudes, behaviours and their overall performance in the workplace. It can be deduced from the model below that training is a systematic process that has inputs, processes and outputs. The inputs in this regard refer to the resources that the organisation commits both human and financial towards

carrying out a successful training process. On the other hand the outputs refer to the outcomes that employees get from the training process and these include the skills, knowledge, attitudes, motivation, commitment and other attributes needed to enhance their performance. Below is a diagrammatic representation of the relationship between the training process employee performance and business results.



**Fig 2.** Model showing the relationship between training employee performance and Business results. (Source: Author)

The training process which is based on the Instructional system Design (ISD) above involves analysis, design, development, implementation and evaluation of the training needs and interventions shown as ADDIE. The training process is influenced by the level of employee performance and expected business results. As such an organisation sets about analysing the training needs which are informed by the Business strategy (Strategic level), Business results (Tactical level) and employee performance (Operational Level). It is after analysis of the training needs at these 3 levels of analysis that the design of training objectives is undertaken

followed by development of training interventions to address those training needs. The implementation of the training programs that have been developed and designed to address the training needs then follows. The evaluation stage is also a critical element in the training process since it is a continuous one. Evaluation is undertaken in all the four elements Analysis, Design, Development, Implementation and after the training program. This is important in so far as it provides checks and balances to see if all the elements of the training programme are still in line with the desired training outcomes. Evaluation is a continuous process which also measures the impact of training on employee performance and on business results.

Training also has outputs which are the skills, knowledge and abilities that employees gain after the process has been completed. However the organisation will not benefit as long as the employees do not transfer training to the workplace. An organisation thus has the responsibility to provide an environment that facilitates transfer of training. However the success of the training is also subject to other variables like the employees perceptions, perceptions of colleagues and supervisor support. It can be noted that if transfer of training occurs employees are most likely to register better performance levels. However the model shows that employee performance is not only a product of training since there are other drivers of employee performance which include availability of resources, rewards and the business climate.

As such were transfer of training occurs and other drivers of employee performance are present, employees will be better equipped to perform well thus leading to attainment of business results. Macleod and Clarke (2009) believe that if it is how the workforce performs that determines to a large extent whether companies or organisations succeed, then whether or not the workforce is positively encouraged to perform at its best should be a prime consideration for every leader and manager, and be placed at the heart of business strategy. It can be deduced from this model that training and development is important in as far as enhancing employee performance is concerned.

## **RESEARCH METHODOLOGY**

Kothari (2004) defines research methodology as a way to systematically solve the research problem and may be understood as a science of studying how research is done scientifically. The research methodology focusses on the following areas among others, the research

approach, research design, sample frame and size, sampling methods, research instruments and methods used to analyse data.

### **Research approach**

The research approach is significant as it helps to enhance the credibility of findings or the basis of theory in as far as the impact of training and development on employee performance is concerned. Thomas (2009) categorized them into two that is quantitative data gathering tools and qualitative data gathering tools. Quantitative gathering tools rely on numbers and are partly supported by words in collecting data; examples include questionnaires, observations and official statistics like census while on other hand qualitative data gathering tools mainly use words in collecting data, examples include diaries, interviews and focus groups (Thomas 2009).

As such one adopted a mixed research approach which was a fusion of qualitative approach and a quantitative approach. A qualitatively approach to research acknowledges that not all phenomena or information can be expressed in quantitative terms as it may also be derived from observations, interpersonal feelings and perceptions and behaviours all which draw the ire of impossibility in as far as a mathematical based approach is concerned. However the quantitative approach was not completely side lined as it also came in to analyse and interpret the data gathered from the case study. As such in the best interest of this research the researcher adopted a fairly mixed research methodology.

### **Research design**

The issue of training and development can never be restricted to a mere text book exercise or unfounded speculation. As such it was important to get first-hand information from employees and organisations that have training interventions as a critical element in their operations from a more practical level. A case study was used for the purposes of this research. Yin (2013) defines a case study as an empirical enquiry about a contemporary phenomenon set within its real word context. Typically the case study allowed one to arrive at valid findings, conclusions and recommendations in as far as leveraging on training is concerned.

### Sampling Frame

The research was undertaken at the Zimbabwe Revenue Authority: Head office. Saunders, Lewis, and Thornhill (2000) noted that a sampling frame is a complete list of all the cases in the population from which your sample will be drawn. In this regard the sampling frame refers to the ZIMRA staff who include non-managerial employees (operational staff), managerial employees including Human Resource management in the organisation.

#### Sample size:

Sample Frame		Targeted Sample size	Actual no. of respondents
Managerial employees	27	8	5
Non-Managerial Employee	80	40	31

**Fig. 3: Sample Frame**

The sample size thus forms the basis of this research. It was important to note that the sample size was made simple and manageable but broad enough to cover the essentials of the research exercise. Hussey and Hussey (1997) view a sample size as a subject of population which should represent the main interest of a study. It was important to use a sample size that was representative of the population in order to enhance the validity and reliability of research findings and to get a good picture of the employee attitudes, feelings and views towards training. As such the sample size was drawn from 30% of the managerial employees and 50% of the non-managerial operational employees. The sample size was also in line with the methods that were used for gathering data from the two groups which are interviews and questionnaires. In this regard the sample size was a fair representation of the total population/sample frame.

#### Sampling method

One notes that it was difficult to base the research on virtually all the employees in the targeted organisation. As such it was imperative to narrow the subjects of research to a fairly reasonable proportion. In this regard a sampling method came into perspective. Pibeam and Corbridge (2010) argued that the sampling method is the scientific procedure of selecting

those sampling units which would provide the required estimates with associated margins of uncertainty, arising from examining only a part and not the whole. Simple random sampling which afforded everyone a chance to be selected was adopted in this case study. This method was more desirable since it aimed at ensuring fairness by eliminating bias in sourcing responses from research participants.

## **Research Instruments**

### **Primary sources of data**

Primary sources of data were used in carrying out the research. Zikmund (2000) posits that primary data is customized to suit a researcher's own purpose and can be defined as data gathered and assembled specifically for the research project at hand. The researcher used interviews and questionnaires which were drafted in line with the objectives of this study. The major advantage of the primary sources of data was that one got first-hand information from original sources than those which had been documented already.

### Interviews

The researcher utilized interviews in soliciting for responses from managerial employees. These interviews helped one get an appreciation of the organisation's practices in as far as the topic under study was concerned. Nachmias and Nachmias (1996) assert that interviews permit follow up questions and broadly permit face to face interaction which is necessary for a conclusive interpretation of views, based on the existence of other non-verbal or written elements which may be expressed. One also had the opportunity to answer more probing questions from managerial employees that were interviewed.

### Questionnaires

Questionnaires were also adopted in the research to capture the responses of non-managerial staff in operations. Hussey and Hussey (1998) defined a questionnaire as a set of carefully structured questions, chosen after considerable testing and with a view of reliable responses which are able to answer the research question. As such the design of the questionnaire was informed by the research objectives which helped one to get answers directed at the research questions. The uniformity of questionnaires thus allowed one to accurately express the data gathered in a quantitative manner.

### **Secondary sources of data**

The researcher also used secondary forms of data in carrying out the research. Zikmund (2000) pointed out that secondary data is data that has been previously collected for some project other than the one at hand. In this regard one made use of training policies and training manuals, balanced score cards to determine how the training process is structured in the organisation. The advantage was that it enabled one to see how the training is carried out within a real life organisational context.

### **Data Presentation and Analysis Method**

The thematic approach was used in the presentation and analysis of data. Yin (2009) points out that the thematic approach makes use of themes to present and analyse data where the researcher focuses on key issues by identifying issues within each case and then looking for common themes that transcend the case. As such one made use of pie charts and tables to describe the data that would have been gathered.

### **Ethical considerations**

This researcher tried to eliminate any possible inconsistencies in as far as the upholding of ethics in the profession is concerned by abiding to the following principles.

- Sought authority to conduct research from the organisation.
- Sought consent and willingness from the parties under interview or questionnaire.
- Maintenance of harmonious relationship between employer and employee by not inciting any form of industrial action or disruption thereof.
- Principle of confidentiality by maintaining anonymity of respondents.
- Guaranteed pure academic reason and non-sinister cause behind the research.
- Appreciation for co-operation offered by the research subjects and the organisation.

### **Limitations**

1. Fear or reluctance of information disclosure from both management and employees was also another limiting factor for the study. However one negotiated for the information in good faith and justified the significance of their involvement in the research.

2. Lack of interests from the parties due to fear of harm and victimization. The researcher ensured that the respondents felt free to divulge information without any likelihood of being victimized by guaranteeing them confidentiality of information they would have disclosed. Questionnaires which maintained anonymity of respondents were also administered to dispel those fears.
3. Biased responses and confidentiality. In order to counter this one had to justify the relevance and significance of the honest input of the participants to the study.

## DATA PRESENTATION AND ANALYSIS

This section presents the research findings and analysis of data that was gathered. The first part presents the findings that were gathered from primary and secondary sources of data which included interviews, questionnaires and company documents. The second part outlines the analysis of the findings and the meanings drawn from the study.

### Presentation of Findings

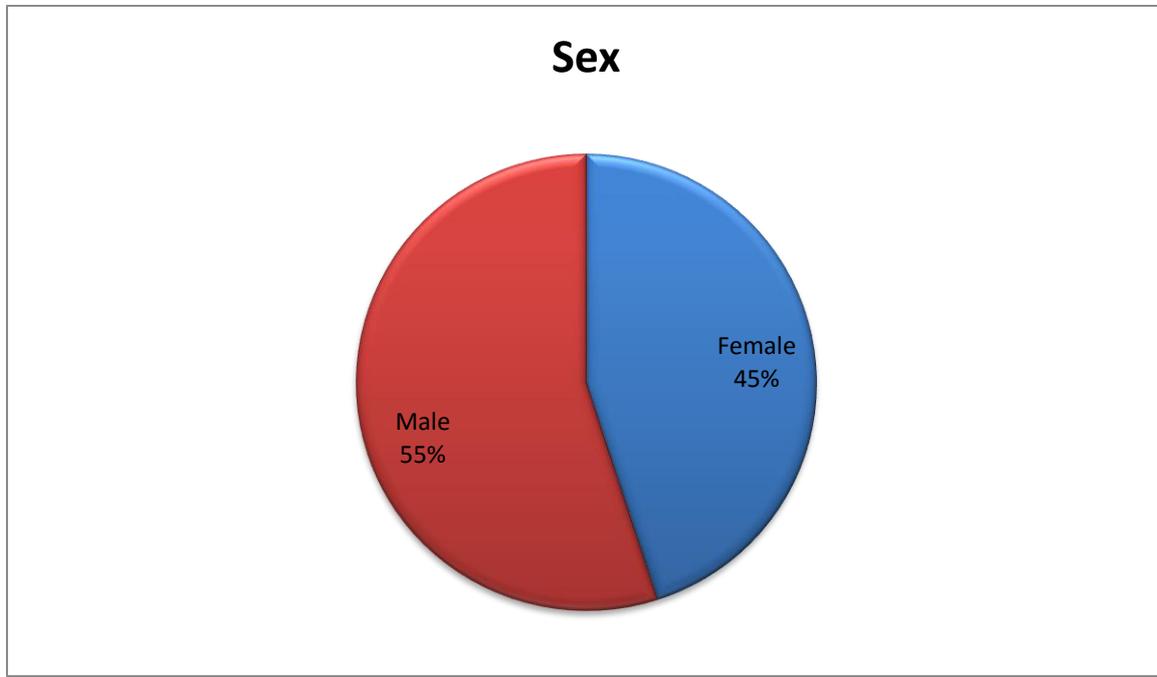
#### Response Rate

Group	Targeted responses	Actual responses	Response Rate
Managerial Employees	8	5	63%
Non-Managerial Employees	40	31	78%
Total	48	36	75%

Data was gathered from a total of thirty six (36) participants out of a targeted forty eight (48) which represents a 75% response rate. Eight (8) managerial employees including HR were targeted but only five (5) were interviewed. As such the response rate for managerial employees stands at 63%. Two (2) targeted managerial employees could not make it for the interview as they were held up in meetings and one (1) pointed out that he had a busy schedule. On the other hand thirty one (31) out of forty (40) non-managerial employees responded to the questionnaire representing a response rate of 78%. Four (4) non-managerial employees did not respond to the questionnaire as they highlighted that they had other commitments while five (5) had gone away on duty by the time the questionnaires were collected.

## Demographic Presentation of Data

### Sex



*Fig.4: Diagram showing sex of non-managerial respondents*

Of the thirty (31) non-managerial employees that took part in the research, seventeen (17) were males and fourteen (14) were females. As such 55% of the non-managerial employees who took part in the research were males while females constituted 45%. On the other hand three (3) out of five (5) managerial employees interviewed were males while only two (2) were females. This shows that 60% of the managerial participants were males while females constituted only 40% of the managerial employees interviewed. On the other hand Five (5) non-managerial employees aged between 24-38years were males while ten (10) were females in the same age range. Eleven (11) non-managerial employees were males aged between 39-48years while four were females. One (1) male non-managerial employee was aged between 49-58years of age while none of the participants were aged 59 years and above. Of the thirty (31) non-managerial employees only one (1) highlighted that they had been in the organisation for a period between 1-3years while two (2) for 4-6years, five (5) 7-8years while twenty three (23) highlighted that they had been in the organisation for over 9 years.

On the academic qualifications of research participants, two (2) respondents constituting 6% of the non-managerial employees were holders of an Advanced Diploma. Seventeen (17) respondents constituting 55% were holders of a Degree. Twelve (12) respondents constituting 39% were holders of a Master's degree. Below is a table that shows the demographic characteristics of research participants both managerial and non-managerial.

<b>Non managerial employees</b>														
<b>Age</b>	<b>Highest qualifications</b>						<b>Length of service</b>							
	<b>Masters</b>		<b>Degree</b>		<b>A. Diploma</b>		<b>1-3yrs</b>		<b>4-6yrs</b>		<b>7-8yrs</b>		<b>+9yrs</b>	
	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>
24-38	3	4	2	5	0	1	1	0	1	1	1	3	2	6
39-48	3	2	7	2	1	0	0	0	0	0	1	0	10	4
49-58	0	0	1	0	0	0	0	0	0	0		0		0
59+	0	0		0	0	0								0
<b>Total</b>	<b>6</b>	<b>6</b>	<b>10</b>	<b>7</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>12</b>	<b>10</b>
<b>Managerial Employees</b>														
<b>Age</b>	<b>Masters</b>		<b>Degree</b>		<b>A. Diploma</b>		<b>1-3yrs</b>		<b>4-6yrs</b>		<b>7-8yrs</b>		<b>+9yrs</b>	
	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>	<b>M</b>	<b>F</b>
24-38	0	1	0	0	0	0	0	0	0	1	0	0	0	0
39-48	3	1	0	0	0	0	0	0	0	0	0	0	3	1
<b>Total</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>

Fig.5: Demographic Characteristics of research participant.

## TRAINING PROCESS IN ZIMRA

### Knowledge of training

The researcher sought to establish an understanding of what training is from the perspective of managerial employees. All of the five (5) managerial employees interviewed showed an understanding of what training is. One manager who has been in the organisation for over nine (9years) highlighted that training involves equipping employees with skills in order for

them to perform effectively. Another female managerial employee noted that training is a process of giving employees the knowledge and skills that they need to effectively and efficiently conduct the organization's business.

### Training in the organisation

The researcher also wanted to have an appreciation of what guides training in the organisation and managers were interviewed to highlight if there were any standing items that guide training in the organisation. One of the managers in the HR department highlighted that the organization had a training policy which is supported by various training manuals and procedures which guide training. The researcher was shown a copy of the training policy and manuals which guide training in the organisation. The training policy is a strategic framework which provided guidelines on the types of in house learning and training programs which are initiated and supported by the organisation. The training policy provided a framework that showed how the various forms of training would be carried out in the organisation, their duration and who was to be trained and who was responsible for training them. The procedures and manuals stipulated the steps that would be followed in training employees both on and off the job. As such one of the managers in the HR Division pointed out that training in the organisation is informed by the business strategy and training works as a support function to recruitment of employees and operational activities. Consequently the organisation has a Human Resource Development Department within the Human Resource Division which is responsible for the training and development of employees. The organisation also has a training center where employees are taken for in house training.

Interviews and questionnaires were administered to get an understanding of how the organisation determines that there is a need for training of its employees. Management pointed out that the training department carries out a Training Needs Analysis Survey. It was also emphasized that training needs analysis is carried out once every year, towards year end and employees are asked to highlight any areas they think may need to be addressed through training. Non-managerial employees were also asked if they are involved in identifying educational courses or activities needed to enhance their performance. The findings showed that nineteen (19) agreed, ten (10) strongly agreed, one (1) disagreed while one (1) neutral response was registered. The diagram below shows the number of participants and their responses upon being asked if they were involved in the identification of training needs.

Employees are involved in identifying educational courses or activities needed to improve their performance?	Strongly agree	Agree	Neutral	Disagree	Strongly Disagree
No. of respondents	2	19	1	1	0

One manager with a masters degree also pointed out that the organisation uses a Balanced Score Card performance management system which emphasizes on the need for employees to attend at least a training programme every quarter (after 3months). Another manager with the same qualifications pointed out that employees are thus expected to go for training after performance appraisal if a skills gap is established in relation to their performance. Non-managerial employees were also asked how they were selected for a training and only three (3) out of the (31) employees pointed out that they were trained after their performance was appraised. Of these (3) employees, two had been in the organisation for over 9years while only one was for 7-8years. All the three employees who were trained after their performance was appraised had a degree as their highest qualification.

Another male manager in the organisation pointed out that the organisation is affiliated to various Local, Regional and International bodies which may also inform the organisation of the need for training. The manager went on to highlight that the Government initiatives like Result Based Management (RBM) for all Parastatals mandated the organisation to train its employees on the use of the RBM. He also highlighted that the World Customs Organisation which is an International body for revenue collection firms may also come up with initiatives and best practices that may offset the need for training in the organisation.

It was established that recruitment is a major informer of training need. One manager who has been in the organisation for over 9 years, articulated that, “the Authority started a revenue trainee programme in 2002 as the authority’s means of grooming competent revenue specialists. The organisation constantly recruits revenue trainees and their training is informed by the organizational level training need. Trainees are recruited into the organisation as degreed school leavers who have little to no operational knowledge thus an ZIMRA operational skills gap. They need to be trained so that they have the skills, knowledge and attributes needed to execute their future operational duties as revenue collectors. This initiative is a matter of company policy.”

Another male managerial employee who has been in the organisation for over 9 years noted that sometimes employees are trained after National Employment Council meetings and station works council meetings bring a special request for training for the various social partners. He highlighted that sometimes special request from departmental managers may mean that we have to send the employee to an external training services provider.

The researcher sought to identify how training programs are designed and the stakeholders behind designing of training programs in the organisation. One male manager pointed out that the design of training programs is influenced by the needs that the organisation wants to address and the training activities include on the job and off the job: simulations, lectures, off the job. Non managerial employees were also asked on who designs training programs in ZIMRA and they highlighted that the training and Development section is responsible for designing training programs after consultations with staff in the organisation. A female managerial employee who had a Master's degree pointed out that training modules are designed using information gathered through training needs analysis.

Managerial employees were also interviewed and asked on some of the training methods used in the organisation. Management pointed out that on the job and off the job methods were used to train employees. Some of the methods that they highlighted include lectures, mentorship, group discussions, conferences and workshops. Moreover interviews and questionnaires were also administered to understand how employees are selected for training. One female manager emphasized that it is mandatory for all new operational employees to undergo training upon joining the organisation. As such all new Revenue trainees are expected to undergo a rigorous two year training program before they are fully released and promoted to the position of Revenue officer.

Another manager with over 9years in the organisation pointed out that some employees are nominated or recommend by their supervisors so that they can go for training. It was also highlighted that some general training courses are open to everyone in the organisation and some are reserved specifically for operational staff. As such training courses are advertised on the company email and employees can volunteer or choose to be booked for that training program through HR. It was emphasized that HR also tries to maintain gender balance, so equal representation of both males and females in booking employees for training is possible.

The manager also highlighted that some training programs are mandatory for employees and those concerned are expected to attend them.

As such non-managerial employees were asked how they were selected for training and all thirty one (31) highlighted that they were selected upon joining the organisation, thirty one (31) said they were selected because it was mandatory, eleven (11) pointed out that they were trained after their own personal request while three (3) pointed out that they were trained after their own performance appraisal. Of the 11 that pointed having undergone training after their personal requests five (5) were holders of a Master's degree while 6 had degrees as their highest qualification. All three respondents who were trained after performance appraisal were holders of a Degree. All (31) non-managerial participants highlighted that they often go for training programs at least once every quarter. One manager in the HR division highlighted that every employee was mandated by the performance management system to attend at least one training programme every quarter of the year. The researcher got an opportunity to see a sample of the Balanced Score Card, and noted that it had a pillar upon which employees were rated on the learning and growth perspective. The manager pointed out that the ratings on the performance score card are also linked to reward since employees can be given performance bonuses when they meet targets and training is also rated on the learning and growth perspective

### **HOW TRANSFER OF TRAINING IS FACILITATED**

#### *Knowledge of transfer of training*

An interview was used to have an appreciation of what the managers understand as transfer of training or learning. All the five managers managed to highlight the elements of transfer of training. One male manager who had a Master's degree pointed out that transfer of training refers to use of skills acquired from training to execute operational task. Another manager with over 9years experience highlighted that transfer of training involves the ability of employees use the knowledge that they gain from the training programs to execute their revenue collection tasks. A follow up question to ascertain the factors that affect transfer of training was posed and the manager singled out the training itself, availability of resources and the attitude of employees towards their work and training programs that they receive voluntarily or mandatorily.

Five (5) managerial employees were interviewed about how they facilitate transfer of training to the work role of employees. One female manager highlighted that employees are allocated mentors and moved to the relevant sections in line with their skills and knowledge acquired from training. These mentors would also have gone through the same kind of training in order to ensure ease of transfer of training. The manager pointed out that the supervisors or mentors know the significance of the training and their role is to provide ease of transfer from theory to practice at operational level. Another manager with over 9years experience stressed out that employees are required to write reports and circulate them to their colleagues in order to ensure support and buy in of the initiatives that may be brought on board to enhance performance in their sections. Employees also work in teams. The table below shows the responses of non-managerial employees with regards to how transfer of training is facilitated in the organisation.

	Strongly agree	Agree	Neutral	Disagree	Strongly Disagree
The training was relevant to your work?	22	8	1	0	0
The use of knowledge gained from training is an interesting challenge for me.	6	21	1	3	0
My supervisor provides a supportive environment for me to apply what I have learnt from training programs	2	25	4	0	0
My peers provide a supportive environment that enables me to use the skills knowledge and abilities I gained after training	3	26	2	0	0

Non-managerial employees were also asked about the relevance of the training programs they have received to their work roles through a questionnaire. Twenty two (22) non-managerial employees strongly agreed that they received training programs relevant to their work while eight (8) agreed and only one (1) neutral response was registered. The neutral respondent had 9yrs experience, 7 of the 8 who agreed also had 9years experience while one had been in the organisation for 1-3years. Of the 22 who strongly agreed 15 had over 9years work experience, five had 7-8years experience and two respondents had 4-6years in the organisation.

Employees were also asked if the training they received was applicable to their work eleven (11) employees agreed, nineteen (19) strongly agreed while one (1) neutral response was recorded. Non-managerial employees were also asked if they found the knowledge they gained from training to be an interesting challenge for them. Twenty one (21) agreed, six (6) strongly agreed, one (1) neutral response and three (3) employees disagreed that the knowledge gained is an interesting challenge to their work role. Of the three that disagreed on the above question 2 were male employees and one was female. All 3 respondents had been in the organisation for over 9years and were all aged between 39-48years.

Employees were also asked if their supervisor provided them with a supportive environment for them to apply what they would have learnt from training programs. Twenty five (25) agreed, two (2) strongly agreed, four (4) posted Neutral responses. The (2) strongly agree responses were registered from Revenue officers. Four (4) neutral responses were registered from two Revenue Officers and two Investigations Officers. Twenty five (25) employees agreed that their supervisor provides a supportive environment. Thirteen (13) of these were Revenue officers while twelve (12) were investigations officers.

Non-managerial employees were asked if their peers provided a supportive environment that enables them to use the skills knowledge and abilities gained after training. Three strongly agree responses were registered from Investigations Officers. On the other hand two neutral responses were registered from Revenue Officers. Of the 26 respondents who agreed 11 were Revenue officers while 13 were the Investigations officers.

#### *Challenges faced by employees in transfer of training*

Employees were also asked to point out the challenges they face in transfer of training. The non-managerial employees pointed out that the major problem was availability of resources. The respondents pointed out that lack of software was a major challenge in attaining what they would have learnt as sometimes the software that is used during training is not available at the immediate work role. One Investigations Officer pointed out that some of the courses offered in the organisation need specialised resources like software which are not available in the organisation. Another Investigations Officer respondent with over 9years experience pointed out that at times the software that is needed to apply what you have learnt is not available. This makes it difficult for employees to transfer their skills.

One Revenue Officer who has been in the organisation for 4-6years employee pointed out that there is usually a culture at the work station which would have been prevailing for a long time and it's difficult to break which culminates in resistance to change especially when they are coming from training. One Investigations officer with over 9years experience pointed out that there is fear of being initiators from colleagues at the workplace such that knowledge from training remains underutilized as employees stick to old ways of doing things.

Another Revenue Officer with 4-6years experience pointed out that linking theory to practice sometimes is a challenge. This was also supported by another Revenue Officer with over 9years experience in the organisation. One Investigations Officer pointed out that it takes too long before applying what you have learnt meaning that sometimes he loses his abilities and the organisation also loses out on a chance to tap from their skills. Moreover other employees pointed out that sometimes training is done for activities that are not done regularly which increases their chances of forgetting the training content. As such they emphasized the need for the organisation to continuously give employees refresher courses.

Another Revenue Officer also pointed out that sometimes transfers from one station to another or one department to another act as a barrier to effective transfer of training. The respondent who had over 9years experience argued that they had had someone trained in Domestic taxes and transferred immediately to Customs tax division. They highlighted that the skills they would have acquired from Domestic taxes division may be difficult to apply to the Customs division due to differences in work structure and environment. This is a barrier since the knowledge to be applied in Customs may be different with knowledge needed for Domestic taxes operations.

One Investigations officer pointed out that the nature of their work also poses challenges to effective transfer of training. The Officer with over 9years experience pointed out that their line of work is Case based such that you cannot immediately apply the acquired skills to all cases. One Revenue Officer noted that sometimes he gets training on issues which do not apply at his workplace, which is an issue that doesn't motivate them to transfer knowledge to their work role.

One Investigations Officer blamed bureaucratic administrative procedures and argued that "sometime there are cases where implementation is delayed owing to process frequencies

thus time lags will render the knowledge to lose value. Another Revenue Officer male between the pointed out that the job is too wide to use particular type of training done due to changes that occur on transfer.

Another Investigations Officer pointed out that there is no clear legislation to empower officers to apply fully the knowledge gained from training. This is equally true for the informal sector where there is no legislation that allows customs officials to collect tax from informal traders despite their vast knowledge on tax collection.

### **HOW THE EFFECTIVENESS OF TRAINING IS MEASURED**

During the interview process managers were asked how they measure the effectiveness of training in the organisation. One female pointed out that they conduct post training evaluation. As such they emphasized that evaluation is conducted immediately after the training program, and the ability of trainers to effectively deliver training content is evaluated to measure the perceptions of employees towards training. Evaluation is conducted three to four months after delivery of the training to measure its impact on the employee, as such they highlighted that feedback is derived from the course participants and line manager. Trainers also move around stations to evaluate the performance of trainees. Supervisors also report changes in the behavior of employees to trainers when they make follow ups within the 3-4months post training evaluation period.

	Strongly agree	Agree	Neutral	Disagree	Strongly Disagree
There is room for those who undergo training to provide feedback to trainers about training programs	6	18	5	2	0
Feedback is given on my performance after training.	2	15	9	4	1

Participants were asked whether there is room for those who undergo training to provide feedback to the trainers about the training programs received. Eighteen (18) employees agreed that there is room for them to provide feedback, six (6) strongly agreed, five (5)

neutral responses were registered and two (2) employees disagreed. From the table above of the six (6) respondents who strongly agreed three were males and three were females. Out of eighteen respondents who agreed eleven were males while seven were females. Five neutral responses were registered with three from males and two from females. Two female respondents disagreed that there is room for feedback. However management highlighted that trainers conduct post training evaluation three (3) to four (4) months after the training programs. One manager aged between 39-48years highlighted that supervisors were also involved in the process of evaluating performance of the employees.

Non managerial employees were also asked if they receive feedback about their performance after training. The findings show that fifteen (15) respondents agreed, two (2) strongly agreed while four (4) disagreed, one (1) strongly disagreed while one (9) neutral responses was registered. Two respondents who strongly agreed that they get feedback on their performance after training were in the 39-48years age range. Of the fifteen respondents who agreed 9 were within the 39-48years age range while six were in the 24-38years age range. Nine neutral responses were recorded with six respondents in the 24-38years age range, two aged 39-48 years while one was aged 49-58 years.

#### Challenges faced in evaluating training

One manager singled out resource constraints (manpower and financial) as one major problem that hinders effective follow ups on research participants. Another manager with over 9years experience pointed out that post training surveys are also open to bias and results can sometimes be distorted because of an employee's personal dislike of the training environment, or the trainer despite the good nature of the training programme.

He also highlighted that they do administer tests to see if the employees have gained knowledge but that is not a guarantee that the skills acquired will be utilized. Immediate evaluation is a challenge since it may take time to see the results from training. Another manager highlighted that evaluation of training is also open to dishonesty. Nature of our industry also makes it difficult to link employee performance with training programs because a number of variables in the economy affected the revenue collected by the organisation.

#### Measuring the impact of training on performance

During the interview managers were also asked about how they measure the impact of training on organisational performance. One manager with over 9 years in the organisation hinted that at the present moment the organisation does not have an instrument that measures the Return On Investment (ROI) from training but training still remains an integral part of their business. This was attributed to the nature of the industry and financial constraints. The manager noted that there are various issues which affect the revenue the organisation collects such as performance of other companies, informal trade which doesn't pay tax, closure of companies which all affect the revenue they collect. The manager argued that the organisation can train its employees and the revenue collected may actually decline, but not because of employee performance but due to external elements that affect revenues collected. This would in turn make calculating return on investment for training difficult. One female manager highlighted that they also focus on observable behaviour, results of employees to see if the training has been effective.

#### **EMPLOYEE PERCEPTIONS TOWARDS TRAINING**

	Strongly agree	Agree	Neutral	Disagree	Strongly Disagree
I am satisfied with the training programs in the organisation.	5	20	4	2	0
Training has improved my job performance.	16	14	1	0	0

Employees were asked if they were satisfied with the training programs in the organisation. Twenty (20) employees agreed, five (5) strongly agree, four (4) were neutral and two (2) disagree. Out of 20 respondents who agreed that they were satisfied with the training programs in the organisation twelve were Investigations Officers, four were Revenue Officers and four did not disclose their positions. Of the 5 that strongly agreed three were Investigations Officers while two were Revenue Officers. Out of the 4 neutral respondents two were in Investigations Officers and two did not disclose their positions. Of the two participants who disagreed one was in the Investigations Division and the other did not disclose their position or department. However both respondents had over 9 years work experience.

Employees were asked if they require training to ensure continuous improvement in their performance. An open ended questionnaire was used to solicit for their perceptions on the subject. As such all the employees pointed out that they need to be continuously trained in order to enhance their performance in the dynamic business environment. On the other hand employees were also asked on whether training has improved their job performance. Research findings point out that 14 agreed, 16 strongly agreed while one neutral response was registered. This implies that 97% of the non-managerial employees were of the view that training has indeed improved their job performance. Of the fourteen who agreed nine were Investigations officers while five were Revenue Officers. One neutral response was recorded from a respondent who did not disclose her position. Out of the 16 who strongly agreed 9 were Revenue Officers while 7 were investigations officers.

#### Recommendations from non-managerial employees

Non managerial employees were also asked on things they think organisation should do to enhance their performance. One employee with over 9years experience suggested that the training school should make follow ups after training to interact and talk about their experiences and challenges at the workplace. Other employees bemoaned the need for availability of resources at the workplace in order to facilitate transfer of knowledge and better performance.

One employee with over 9years experience pointed out that training should be decentralized to the various stations to afford everyone a chance to attend some courses which are done at the training centre. On the same wave another employee suggested that the organisation should benchmark its courses with international best practices.

One female respondent aged 24-38years and with over 9 years in the organisation said that the training centre should involve as many employees as possible in courses as most of them are usually a class of 25. This would enable more employees to gain skills and knowledge needed to enhance their performance rather than limiting it to a class of 25 people. She further highlighted the need for trainers to identify the sections that benefit from training and not to just flight an advert for anyone to register. Other respondents emphasized that the organisation should maintain emphasis on technology and continue investing in software that make their jobs easier. One male respondent who had Master's degree suggested that trainers need to train participants to go back to their offices and teach other peers to reinforce

learning. The respondent also proposed that managers need to be encouraged to attend similar courses with subordinates too make learning effective.

## **ANALYSIS OF FINDINGS**

This section presents an analysis of the research findings. As such analysis will be made against literature in line with the findings derived from the data.

### **Response Rate**

After interviews and questionnaires were distributed and administered a response rate of 75% was registered. This shows that the response rate was favorable and one can derive conclusions from this response rate and generalize it across the organisation. This emanates from the fact that a greater proportion of the target population managed to respond to the various tools that were used.

### **Demographic Structure**

The research participants comprised of more males than females, with males making up 55% and females 45% only of the respondents. Research findings show that 55% of the respondents were holders of a degree while 39% held the highest qualification of a Masters degree. This shows that the organisation places heavy emphasis on recruiting highly educated employees. In terms of length of service 74% of employees under study have worked for the organisation for nine (+9) or more years average indicating that respondents have been with ZIMRA for quite some time and therefore have the relevant experience when it comes to training within the organisation. The organisation has a slightly young to middle aged workforce as 30 out of 31 employees were within the 24-38 and 39-48 age range representing 98% of the non-managerial employee population that responded.

## **TRAINING PROCESS IN ZIMRA**

### **Knowledge of training**

All the managerial employees that were interviewed demonstrated an understanding of what training is. This shows that the organisation places a heavy emphasis on training as all managerial employees were able to define it. Cole (1997) articulates that training is a learning

process which is aimed at impacting knowledge and skills to employees so they can execute their work tasks efficiently and effectively. Moorby (1996) postulates that training and development are now firmly center stage in most organizations and are a key part of business operations. Consequently research findings point to the fact that the organisation has established its own training center that is responsible for equipping employees with operational skills and knowledge needed to enhance their revenue collection efforts. This shows that the organisation views training as an important aspect of business operations.

### Training in the organisation

Management in the organisation pointed out that training is planned in the organisation and there is a training calendar upon which the organisation leverages on to enhance the skills, knowledge and abilities of its Revenue Officers. Dessler (1998) views planned training as a purposeful intervention that will impact knowledge for realizing better job performance. The research underscored that the organisation has a standing policy that guides training of employees. This training is also guided by procedures and manuals that are designed to facilitate distinct types of training of employees both on the job and off the job. As such the organisation also has a training center that is fully devoted to the training and development of its employees. It can thus be deduced from this that training is a critical issue in the organisation as it has gone all the way to establish facilities that are meant to equip employees with skills knowledge and attributes needed to enhance business performance.

### Determining need for training

It can be deduced that training is a planned process which follows well defined steps. Slack, Chambers and Jonhston (2001) allude that HRM should have systems and policies in place to facilitate identification of training needs, such as regular appraisals so that precise training objectives are developed and achieved. The researcher found out that the organisation conducts training needs analysis surveys in order to identify if there is a need for training of the organisations employees. It was noted that the need for training is also influenced by various local, regional and international bodies that influence and govern the operations of ZIMRA as a revenue collection firm through various statutes, initiatives and conventions. As such supervisors and employees alike play a role in identifying training needs. From the research findings 61% of the employees agreed that they were involved in identification of training needs. Research findings point out that 32% strongly agreed that they are involved in

identifying the educational courses needed to enhance their own performance. This implies that 93% of non-managerial employees who partook in the research sided with the view that they are involved in identification of training needs. In his regard one can safely note that the majority of employees were involved in the identification of training needs and courses needed to enhance their performance. This is crucial in so far as it also improves employee motivation at the workplace and buy-in into the training programs that the training school eventually designs to address these training needs.

#### *Design of training in the organisation*

One of the most prominent models used in training is the instructional systems design model (ISD). This model emphasizes on 5 key elements which are Training needs analysis, Design, Development, Implementation and Evaluation of training programs. The design of training programs is an important aspect in organizational performance. An effective training program needs to have clear objectives so that the implementation of the learnt skills can benefit the organization trainees. The blueprints of an effective training program should have a progressive outline towards implementation (Hornik 2004). Research findings point to the fact that training programs are designed after a training needs analysis is conducted in the organisation. Employees were also asked who designs training programs and they highlighted that the training officers design training programs with input from the staff on the ground after a TNA is carried out. One managerial employee pointed out that once a TNA has been completed the training officers may go on to develop and design training modules that are meant to satisfy the skills gap in the organisation.

#### *Selection of employees for training*

Within organisations there are various types of employees who need constant training in order to exercise their duties effectively. Collison (2002) notes that newly transferred, displaced, new and older workforce need constant training in order to match their skills and knowledge with the existing business realities and work environment. Research findings show that employees in the organisation were selected for training by virtue of them being new (Revenue trainees), performance appraisal, mandatory selections, personal requests, performance appraisal, and nominations by their supervisor. One can note that training is a planned process that is designed to impact on the results, learning and behavior of the right people. As such the selection of employees also needs to be on a need basis if training is to

achieve its desired results. If training is conducted on a need basis, then employees will most likely be trained for impact rather than just activity. How the organisation goes about selecting employees for training has a striking impact on the use of the skills by the employees themselves. If the wrong employees are selected for the right training programs then the success of the training is doomed.

### Training methods in the organisation

After training programs have been planned and designed it is imperative that appropriate methods of delivery are chosen to impart skills and knowledge to employees. Armstrong (2006) is of the conviction that training techniques used should be appropriate to the purpose of the course and to the characteristics of participants, their jobs, learning needs, previous experience, level of knowledge, skills, and their motivation to learn. Managerial employees were also asked what common methods of delivering training content are used. As such they highlighted that on and off the job training interventions are adopted to equip employees with skills. These methods include Lectures, In-class exercises, mentorship, group discussions, and workshops. Group exercises can be used as part of a team-building programme and to develop interactive skills (Armstrong 2006). In this regard it can be noted that group discussions that were mentioned by one of the managers go a long way in building a culture and spirit of team work amongst the revenue officers and investigations officers in the organisation. It can be noted that on the job training methods being practiced in the organisation go a long way in facilitating effective training of employees. This emanates from the fact that they provide employees with real experience of what happens at the workplace. On the other hand mentorship is key in building a supportive environment between the trainee and the mentor which also goes a long way in stimulating effective learning and transfer of skills.

## **HOW TRANSFER OF TRAINING IS FACILITATED**

### Knowledge of transfer of training

One of the most important aspect after training has been conducted is the use of the knowledge and skills and attributes acquired from training. Kontoghiorghes (2004) pointed out that the work environment and transfer climate are very important in facilitating transfer of learning to the work role of employees. Aguinis and Kruger (2009) highlighted that transfer climate includes a number of factors including supervisory and peer support, task

cues, training accountability, opportunities to practice, opportunities to use new knowledge and skills, intrinsic and extrinsic rewards for using new knowledge. Managerial employees were also asked to articulate their understanding of transfer of training. All the managers were able to articulate what training was and the general understanding was that it involves the use of skills acquired from training to the employees work role. In this context it is imperative that the mentioned factors are in sync and accommodate use of training output to the employee work role.

#### *Transfer of training to the work role of employees*

A number of factors affect the abilities of ZIMRA employees to utilize the skills that they get from their training school to their work roles. Aguinis and Kraiger (2009) note that research on moderators of the training transfer relationship has focused primarily on workgroup factors, supervisory and peer support as well as on organizational level factors. Research findings point to the fact that the employee attitude, supervisor support, peer support, work environment and the training content/program itself play a crucial role in as far as transfer of training is concerned. Kontoghiorghes (2004) found support for both climate and work environment factors as predictors of transfer motivation and performance. Employees at ZIMRA highlighted that they find the application of skills obtained from training to their work role to be an interesting challenge. It is this attitude that positively facilitates transfer of training. If any of these variables are skewed in the wrong direction, the use of skills obtained from training may be greatly hindered. Mentorship was identified as a tool that can be leveraged upon in order to ensure that employees get supervisory support and apply what they would have learnt to their work role. Moreover need arise for management to also attend the training programs with employees, in order to emphasize the significance of those programs to organizational and employee performance.

#### *Challenges faced by employees in transfer of training*

It must be noted that transfer of training is not automatic and guaranteed. It requires cooperation of various stakeholders and provision of a conducive environment. Non-managerial employees were also probed on the challenges they face in as far as transfer of training is concerned. As such they highlighted lack of adequate software, difficulties in translating theory to practice and peer support as some of the major hindrances to their effective application of skills. Reynolds (2004) cited in Armstrong (2006) articulates that

trainees are more likely to apply learning when they do not find it too difficult, believe what they learnt is relevant, useful and transferable, are supported by line managers, have job autonomy, believe in themselves and are committed and engaged. Failure of trainees to effectively transfer theory into practice can be attributed to design of training programs. Training programs need to be designed in line with the pre-determined needs of employees. The method of delivering training also needs to be closely linked to the employee's line of work while availing the required resources and support to trainees is also necessary after the training has been delivered. Aguinis and Kraiger (2009) articulate that training efforts will not yield the anticipated effects if knowledge, attitudes, and skills acquired in training are not fully and appropriately transferred to job-related activities. As such challenges to transfer need to be addressed so training cannot be a waste time and financial of resources.

## **HOW THE EFFECTIVENESS OF TRAINING IS MEASURED**

### *Measuring the effectiveness of training*

It is important to put in place initiatives or strategies to measure the effectiveness of training programs in an organisation. Philips (2010) noted that that measurement and evaluation provide the most promising way to account for learning investments and to position learning as a catalyst for organizational success. The Kirkpatrick's model of training evaluation brings into perspective four elements upon which training interventions can be evaluated upon. These are Reaction, Learning, behavior and results. In this regard management was asked how they go about measuring the effectiveness of training in the organisation. Basarab and Root (1992) cited in Philips (2010) posit that data collected for measuring the effects of a program and the results from that information help in decision making, program improvement and determining the quality of a training program. Research findings point to the fact that the organisation uses post training evaluation to gauge the reactions, learning and changes in behavior of trainees. On the other hand 54% of the employees highlighted that they had received feedback on their performance after training. One notes that this is a noble cause and the performance of employees needs to be continuously evaluated because of the long term nature of training results.

### *Measuring the impact of training on performance*

Human resource practitioners also have a responsibility to measure or show the impact of training on the organisations bottom line. Baines et al (2005) are of the view that

organisations that have a rich pool of well trained staff will be able to make more progress towards their missions and visions because the staff will be able to execute challenging tasks of work while returns from investment also increase. It is this justification of return on investment that has eluded HR practitioners due to lack of metrics that precisely articulate the relationship between training and organizational financial indicators. However Trevor (1991) posits that the full benefits of training can be ascertained by assessing the organizations net return on investments. One manager hinted that at the present moment the organisation does not have an instrument that measures the Return On Investment (ROI) from training but training still remains an integral part of their business. It was pointed out that much of the evaluation is confined to observable behavioural elements, results from Inclass tests and reaction of employees to training programs. It is therefore important for the organisation to develop tools that measure the return on investment in terms of revenue collections in line with the investments made in training.

#### Challenges faced in evaluating training

Management pointed out that they face a number of challenges in evaluating training key among them lack of a tool that measures the return on investing in training of employees. Organizations that are dedicated to generating profits for its owners (shareholders), providing quality service to its customers and beneficiaries, invest in the training of its employees (Evans and Lindsay, 1999). However the lack of metrics that measures the impact of training in monetary value is a challenge. Bates (1996) argues that the evaluation of training programs is something that is frequently neglected because it is difficult to measure its success. Management also pointed out sometimes there is low uptake of the post training feedback with trainees taking a passive approach towards it. One notes that these surveys leave room for biased responses which may not precisely measure the reactions of employees to the training. Lack of adequate man power has meant that the chances of trainers making follow ups to ascertain the challenges and experiences of employees in the work environment are also diminished. Management pointed out that they also use the BSC as a tool to measure training in the organisation. However one notes that the Learning and growth perspective only measures attendance of training programs rather than the impact of those programs. As such employees may thus attend training programs just to satisfy the requirements of the performance management system rather than learning new skills knowledge and attributes needed to enhance their performance.

## EMPLOYEE PERCEPTIONS TOWARDS TRAINING

All the employees suggested that the organisation should continue investing in training because of the dynamic nature of the business environment. According to Hannagan (2002), training helps the employees to gain new skills, knowledge and attitudes. In this regard it can be deduced that training is important aspect of business operations and organisations that take a passive approach to training risk low productivity and being outpaced by competitors, customers and opportunities. The nature of the ZIMRA organisation is one in which new software are an integral part of business and individuals are also developing new ways of avoiding tax. Employees highlighted that there is need for the organisation to invest more in software that makes it easy for employees to exercise their duties. In this regard it is imperative that management invests resource in training employees on software and also acquiring the right software and equipment for the employees to effectively execute their tasks.

### Recommendations

In light of the findings from the research one suggests the following measures to be adopted by the organisation...

1. *Organisation to invest more in technology:* the organisation should invest resources in upgrading and acquiring new and advanced technologies and software. This emanates from the fact that many employees highlighted the need for adequate resources like software as a hindrance to effective transfer of training.
2. *Develop systems that measure impact of training than activity:* The organisation should develop metrics or tools that measure the return on investment on training.
3. *Decentralize training to station level:* The organisation must also decentralize training of employees to station level rather than the conventional Head office. This emanates from the fact that employees highlighted that some training courses could only afford a limited number of people.
4. *Offer refresher courses:* The organisation should continuously offer refresher course to its revenue officers. This enables them to stay abreast with the existing business environment rather than depending on old knowledge which may be obsolete sometimes.
5. *Trainers to work with or observe operational employees:* trainers in the organisation should also spend time with operational employees and experience their challenges and

concerns rather than relying on a TNA survey that will be carried out towards the end of the year.

### **Conclusion**

Training is an investment that plays a significant role in enhancing the performance of employees and the organisations bottom line. It is a critical element which influences the way things are done in an organisation and defines how well employees are able to execute their duties. Consequently training determines the calibre of staff that works in an organisation with regards to the skills, knowledge and attributes that they poses. The demands of the business environment have meant that threats and opportunities in the revenue collection operations mean employees need to be equipped to cope with the existing business realities in an organisation at any given time. In this regard if the organisation is to efficient on revenue collection it is imperative that its ranks are filled with competent employees who are able to execute their task and duties efficiently and effectively. However this is not to imply that all the problems affecting the organisation and challenges of failure to meet revenue targets can be directly addressed through training. It must however be pointed out that if employees are not adequately trained the organisation stands to lose out on revenue collections. Evidently transfer of training is the most important aspect if training is to be a successful process. In this regard one notes that the organisation leverages on training to enhance the performance of its employees.

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## **APPENDIX 1: Managerial Employees Interview Guide**

My name is Fidelis Sibanda; I am a fourth year student at Midlands State University. This study is a research on a dissertation titled “Leveraging on training to enhance employee performance: A case study of ZIMRA Head office”, in partial fulfillment of a BSc Hons Degree in Human Resource Management. The research seeks to generate knowledge to be used in understanding the significance of training of employees and specifically how training can enhance employee performance. As a managerial employee in the organisation your views are of great importance in my study and I would appreciate your responses to this interview. This is purely for academic purposes and your responses will be kept anonymous and confidential. Thank you for your time and cooperation.

### **Interview Questions**

1. What is your understanding of training?
2. What guides training in your organisation?
3. How do you determine that there is a need for training?
4. How are training programs designed in your organisation?
5. How do you select employees for training?
6. What methods of training are commonly used in the organisation?
7. What is your understanding of transfer of training?
8. How do you facilitate transfer of training to the work role of employees?
9. How do you evaluate training in the organisation?
10. What are the challenges you face in trying to evaluate training?
11. How do you measure the impact of training on performance?

## Appendix 2: Non Managerial Employees Questionnaire

My name is Fidelis Sibanda; I am a fourth year student at Midlands State University. This study is a research on a dissertation titled “Leveraging on training to enhance employee performance: A case study of ZIMRA, Head Office”, in partial fulfillment of a BSc Hons Degree in Human Resource Management. The research seeks to generate knowledge to be used in understanding the significance of training of employees and specifically how training can enhance employee performance. As an employee of the organisation your views are of great importance in my study and I would appreciate your responses to this questionnaire. This is purely for academic purposes and your responses will be kept anonymous and confidential. Thank you for your time and cooperation.

### SECTION A: DEMOGRAPHICS

Please indicate where applicable

1. Position.....

2. Sex

Male  Female

3. Age

24-35yrs  39-48yrs  49-58yrs  59+yrs

4. Educational Level

Ordinary Level		Advanced Diploma	
Advanced Level		Degree	
Certificate		Masters Degree	
Diploma		PHD	

5. Length of Service

1-3yrs  4-6yrs  7-8yrs  +9yrs

SECTION B: TRAINING

6. Have you received any training since you joined this organisation?

YES  NO

If yes how were you selected?

On joining the company	
I was recommended by my supervisor	
It was mandatory for all employees	
After my personal request	
After performance appraisal	
I don't know	

7. The training was relevant to your work?

Agree  Strongly Agree  Neutral  Disagree  Strongly disagree

8. How often do you undergo training?

After 6mnths  After 1yr  After 2yrs  After 3yrs  No specific schedule

*Please indicate the response that best suits your view in the table below*

		Agree	Strongly Agree	Neutral	Disagree	Strongly disagree
9	Employees are involved in identifying educational courses or activities needed to improve their performance.					
10	The training I have received is applicable to my work/job role.					
11	The use of knowledge gained from training to my work is an interesting challenge for me.					
12	My supervisor provides a supportive environment for me to apply what I have learnt from training programs.					
13	My peers provide a supportive environment that enables me to use the skills knowledge and abilities I gained after training.					
14	There is room for those who undergo training to provide feedback to the trainers about the training programs received.					
15	Feedback is given on my performance after training.					
16	Do you think training has improved your job performance?					
17	I am satisfied with the training programs in the organisation					

18. Who designs training programs in your organisation?

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19. Do you require further training to ensure continuous improvement in your performance?

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20. What challenges have you faced with regards to applying what you learnt through training to your work/ job role?

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21. Should the organisation continue investing in training of employees? Give reasons for your answer.

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22. What do you think the organization should do in order to improve training of its employees?

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