ST. MARY's UNIVERSITY

SCHOOL OF GRADUATE STUDIES

An Assessment on Employees' Turnover in the Ministry of Revenues

By:

Fuad Asrar Jemal

June, 2019

Addis Ababa, Ethiopia

ST. MARY's UNIVERSITY

SCHOOL OF GRADUATE STUDIES

An Assessment on Employees' Turnover in the Ministry of Revenues
In case of Arada Sub city Branch Office

A Thesis Submitted to the School of Graduate Studies of St. Mary's University in
Partial Fulfillment of the Requirements for the Degree of Master of Business
Administration [MBA]

June, 2019

Addis Ababa, Ethiopia

ST. MARY's UNIVERSITY

SCHOOL OF GRADUATE STUDIES

An Assessment on Employees' Turnover in the Ministry of Revenues

In case of Arada Sub city Branch Office

By

Fuad Asrar Jemal

Approved by Board of Examiners:

----------------------------   --------------------------   --------------------

Advisor   Signature   Date

---------------   --------------------   ----------------

Examiner   Signature   Date

------------------   ----------------   -------------------

Examiner   Signature   Date

Letter of Declaration

I, the under signed, declare that this project entitled Assessment on Employees' Turnover in Ministry of Revenues in the case of Arada Sub city Branch Office is my original work and has not been presented for a degree in any other University, and that all the sources of material used for the project have been duly acknowledged.

Fuad Asrar Signature_____ Date _____

Confirmed by:

Terefe Feyera(PHD)   _____   _____

  Advisor   Signature   Date

Acknowledgments

First of all "all praise and thanks be to God, the Lord of existence, the most Gracious, the most Merciful". Always I wish and become successful, except to be your servant. I also would like to express my deepest indebtedness to my Family, and God reward them with his highest blessings. Secondly, a heartfelt gratitude and appreciation goes to my advisor, PHD **Terefe Feyera** his genuine approach, valuable guidance and in depth understanding that he extended to me during the entire work of this paper and enabled me to complete this research paper. Finally, I wish to acknowledge the efforts and support of those individuals and their institutions that led to the success of this study especially ERCA Arada branch employee.

Thank you all

List of Tables

Abstract

The Purpose of this study was assessment on employees' turnover and the retention mechanisms in Ethiopian Revenues and Customs Authority; in case of arada sub city Branch Office. Employees are the main sources for organizations in achieving its objectives in both public and private sector organizations. Therefore, giving much emphasis for employees becomes a big issue for any organization. Employees' turnover in public sector organizations like Ethiopian Revenues and Customs Authority, arada sub city Branch Office is more common. This study was therefore conducted to assess how serious the problem is. Descriptive type of approach and qualitative data were used to gather information through the utilization of a questionnaire and interviews. In order to collect primary data, a questionnaire is designed and administered to current employees of the organization. In addition, interview was conducted with the management of the organization and the HR department personnel. The MS-Excel spread sheets were used to process the primary data collected through questionnaire. The respondents were drawn from the existing employees of the organization. Forty six (46) sampled questionnaires were issued to the current employees and were properly completed and returned; documents that were received from the HR department were helpful in determining the turnover trend. This study also investigated the reasons why the employees leave the organization and the reasons why they do not stay in the organization. Hence, the study revealed that the employees leave organization due to lack of potential opportunity for advancements or promotions, the organization does not developed system strategy like e- system, the employees has no sense of belongingness to their organization, insignificant terminal benefits and pension schemes provided to employees, less flexibility in working condition to retain employees were among the points revolved by the employees. It is, therefore, recommended that the organization should improve its compensation policy, develop clear retention scheme policy, encourage employee involvement to implement zero-discrimination and create conducive working environment to retain its experienced and qualified employees.

Keywords: *Turnover, Compensation policy, Organizational commitment and Promotion opportunity.*

Table of Contents

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Employees of an organization are the cornerstones of it, upon which its existence depends. In most cases, the significance of workers is underestimated and other resources like financial and non-financial are given due consideration. But in today's changing technology and working environment it is highly advisable for any organization to audit for its human resource, because an employee may voluntarily or involuntarily leave or enter in to an organization, attributing to the concept known as employee turnover .Human capital theory suggests that because the knowledge, skills and abilities that people bring to organizations have enormous economic value to the organization; they need to be managed in the same strategic manner that other economic assets (e.g. land, financial capital) are managed (Sandra R.C, 2012).

Employee turnover is a major issue, mainly in the field of human resource management. Intention to leave a job is define as an individual own expected chance (subjective) that they are quitting the organization permanently at some spot in the near future (Sandra R.C, 2012). In many countries employee turnover is giving sleepless night to human resource managers.

Employee turnover has the potential to reduce the quality of the service. This is usually the case when labor force is reduced and the same amount of work is left for fewer hands to do so. This is find the work too much for the reaming employees and trying to do more work than they used to do so since they usually do not have a job but to do a poor job. Beside the effects of turnover are reflected at the time when employees leave a company because the employee takes with his/her knowledge and experience that which cannot be Monterey measured and that cannot be easily reacted (Sandra R.C, 2012) employee turnover and retention strategies. Positively, turnover can be advantageous to the organization in that it provides an opportunity to replace less productive employees with new energetic people who ready to work, inject new blood in the organization veins and motivate the employee who takes the position of the leaving staff (Taylor, 2012).

Employee turnover is one of the most important organizational concerns, which needs special attention. It has some significant effects on organizations because new employees must be hired and trained, which implies that it takes considerable time for a new employee to be effectively productive. Staff turnover is a warning sign of low morale and it is the amount of movement in and out of employees in an organization. In general, employees either leave their jobs voluntarily by their own decision or forced to leave by the decision of the employer. Employees' turnover is one of the factors which affects the organization's productivity; which is considered to be one of the challenging issues in business nowadays (Beam, J. 2013). The impact of turnover has received considerable attention by senior management, human resources professionals and industrial psychologists. It has proven to be one of the most costly and seemingly intractable human resource challenges confronting by several organizations globally. Turnover of employees consists of both voluntary and in voluntary. Voluntary turnover is a major problem for organizations in many countries (Syrett, 2010).This problem of turnover is observed in the area where the study has been carried out. The Minister of Revenues is the body responsible for collecting revenue from customs duties and domestic taxes. In addition to raising revenue, it is responsible to protect the society from adverse effects of smuggling and contraband. It seizes and takes legal action on the people and vehicles involved in the act of smuggling, any tax evasion and avoidance while it facilitates the legitimate movement of goods and people across the border. Minister of Revenues was established by the proclamation No.587/2008 on 14 July 2008, by the merger of the ministry of revenue, Ethiopian customs authority and the federal Inland Revenue authority for the purpose of enhancing the mobilizations of government revenues, while providing effective tax and customs administration and sustainability in revenue collection. The main objective of the establishment of Minister of Revenues was to stream line the public revenue generation function by bringing the relevant agencies under the umbrella of the central revenue collector body

The organization at Arada sub city set maximum attrition rate in its strategic planning as 5 percent. The actual attrition rate of professional employees excluding of nonprofessional employees for the fiscal year 2010, 2011, 2012, 2013 are 7%, 22%, 18% and 13% respectively. This shows that it is above doubled than the attrition rate set by the organization

1.2Statement of the Problem

Employee turnover is a problem that employers have been facing in all industries but the situation different from every industry (Ongoria, 2010). Due to this various studies were conducted on causes of turnover on various industries. Several literature indicated various factor that why employees stay or quite their job. There are also many discussions in international and national level study on the relationship between various factor of turnover and its effect. For example (Ongoria, 2010) focused on source of employee turnover, effect and forward some strategies on how to minimize employee turnover in organizations. Rehman (2012) worked on employee turnover and retention strategies. Samueal and Chinua (2009) also indicated intrinsic and extrinsic motivation would have an influence on the retention and reduction of employee turnover in both public and private organization. In any workplace, there are those excellent employees who help make an organization better. Those assets usually tend to leave and change their workplace. If such turnovers occur greatly at an organization, the results could be very negative. When the brilliant ones are those who leave, the organization could suffer from lack of productivity that customers do not get quickly served, and if the organization tries to introduce programs, there has been no good-enough employees to apply. Therefore, an organization could lose the path it has set to achieve its original objectives.

Considering of the above facts investigated by various researchers, organization should understand why their employees leave and stay to mitigate the reason of leaving the company and the reason staying in the company to attract other competent employees from the market and achieve the going concern of the company. Therefore, there is a clear need to develop a better understanding of employee turnover and more specifically the causes that are key indicators of why employees leave the organization which would then have a profound impact on the strategies that managers can employ in order to reduce employee turnover within their organizations (Kevin, 2010). The value of employees to an organization is a very crucial element in organizations success. This value is intangible and cannot be easily replicated; therefore, it becomes very important that managers should control employee turnover for the benefit of the organization (Ongori, 2010).

The most important and single resource in any organization is people. The development of human resource in organization is supposed to be a necessary condition for organizational

sustainability and dynamic development than other resources. Otherwise, the organization couldn't compete and achieve its goals in this dynamic business competition and complex modern period. In practice, however, high turnover of professional personnel was found to be one of the critical problems (Minister of economy, 2012). With high turnover problem, it is impossible to expect the sector to produce knowledgeable, trained and skilled human resource. Employees which have the biggest impact on the growth and development processes in helping the organization achieve expected goal have the critical problem of turnover. This problem of turnover is observed in the area where the study has been carried out.

The organization (Minister of Revenues) at Arada sub city set maximum attrition rate in its strategic planning as 5 percent. The actual attrition rate of professional employees excluding of nonprofessional employees for the fiscal year 2010, 2011, 2012, 2013 are 7%, 22%, 18% and 13% respectively. This shows that it is above doubled than the attrition rate set by the organization. Hence, the recent trend reflects that Minister of Revenues at arada sub city is facing frequent turnover of professional employees. However, the causes of Minister of Revenues at arada sub city professional employees leaving the organization voluntarily are not identified since as far as the knowledge of the researcher studies have not been conducting on Minister of Revenues in this regard. Hence, this research is intended to address the Intention of professional employees' turnover at the organization in case of arada sub city. Specifically, there are an increasing number of employers leaving the organization. This leads to costly for organizations because it negatively affects organizational effectiveness and success. Losing good employees can negatively affect an organization's competitive advantage; lowering the morale of other staff as well as reducing productivity and work quality. The objectives of study has been conducted a thorough literature review on the topic of Employee Turnover.

Though several studies have been carried out regarding the Intention of employees' turnover in other industries, very little has been done to address the causes of employee turnover in service sector. The current turnover issue of employees is a critical concern to the performance long term objective of the organization. There is high employee migration from Minister of Revenues so the researcher wants to know or assess the causes of employee turnover for the purpose of management decision.

1.4 Basic Research Questions

- What is the Intention that is contributing for employee turnover in Minister of Revenues, Arada Sub-city?

- What is the relationship between, promotion, Conducive working environment, monetary reward, job satisfaction, job scope and peer group relationship to the turnover intention among the professional employees?

1.5 Objectives of the Study

1.5.1General Objective

The general objective of the study is to assess different Intention that are affecting and aggravating employees' turnover of the enterprise in case of Minister of Revenues Arada Sub-city and to suggest diagnostic recommendations.

1.5.2Specific Objectives

The specific objectives of study are:

1   To identify the Intention those are contributing for employee turnover in Minister of Revenues, Arada Sub-city Branch Office.

2   To assess the relationship between, promotions, working environment, monetary reward, job satisfaction, job scope and peer group relationship to the turnover intention among employees of the organization.

1.6 Significance of the Study

The study would serve for organization by identifying factor that would affect employee. It can help the organization to realize the magnitude of its employee turnover and set strategies to minimize it. The study also has provided fresh evidence on the issue of staff turnover, so that interested researchers may conduct further study on the topic (issue).

Ethiopian revenues and customs authority (Minister of Revenues) is the other party that is going to benefit from the study because the project may attract attention towards the issue of employee turnover in terms of the specified dimensions which may require further and critical decision.

It can also serve as a reference material for those who are interested to conduct further study in this area.

1.7 Scope of the Study

Because of time and budget constraint, the research had delimited to geographical location and the sample has restricted to governmental organizations. Minister of Revenues has 10 sub-city in Addis Ababa region and employee from this the researcher was select only one sub city. This research is also delimited to the data collection tools such as questionnaire, depth interview and observation. However, the researcher was used structured questionnaire, interview and analyzing exit interview type of data collection tools for this study for the period covered from June, 2012-December, 2017.

1.8 Operational Definition of Terms

Turnover: is a reduction in the number of employees through retirement, resignation, reassignment, transfer or other means than layoffs, (Mani & Kumar, 2011).

Employee turnover: refers to the termination of an official and psychological contract between an employee and an organization and the voluntary permanent separation of an academic staff from the Organization (Mani & Kumar, 2011).

1.9 Organization of the Paper

The paper has organized into five major chapters. The first chapter deals about the general background of the study, statement of the problem, objective and significance of the study with its scope and limitation in accordance with organization of the paper. The second chapter contains related literatures, chapter three deals about research methodology and design and chapter four contains presentation and analysis of collected data and analysis of finding of the study. The last chapter, chapter five contains summary, conclusion and recommendation part of the study.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Theoretical Literature

Turnover refers to retirement, resignation and redundancy. Employee turnover is considered to be one of the persisting problems in organizations (Armstrong, 2010 cited in Hana and Lucie, 2010). The turnover means that another organization may gain a new knowledge employee who can become its competitive advantage. The loss of knowledge thus is a threat for the former organization, which increases the significance of knowledge continuity (Hana and Lucie, 2011). Internal factors such as facilities in the organization and external factors (attractive factors such as salary and other benefit packages in external market) should be taken in account to reduce the turnover rate. More specifically, the following points stated as causes of turnover. Ineffective communication about job expectations, inability to listen well and ask the right questions respectfully, wage problems, under-utilization of skills, adverse working conditions, and lack of opportunity for advancement through seniority, lack of well-organized training program (Pertrillose, 2011).

2.1.1 Definitions of Employee Turnover

Since employee turnover has become the most widely studied phenomenon in organizational behavior research, there are many definitions in the literature regarding the term employee turnover. Indeed, thousands of researches have been conducted on employee turnover (Cohen, 2010; Vakola, 2011).The term employee turnover is often used to describe the in and out of the employee in the organization. However, Rion (2009) and Beam (2009) had defined employee turnover as a ratio comparison of the number of employees an organization must replace in a given time period to the average number of total employees.

In some studies employee turnover also indicate that turnover does not only include the voluntary termination of employment but also the involuntary termination of membership of an organization. According to Robbins (2010) definitions turnover is the voluntary and involuntary permanent withdrawal from an organization, and a high turnover rate results in increased recruiting, selection, and training costs.

2.1.2 Types of Employee Turnover

The two general types of turnover which different researchers classified are voluntary and involuntary (Morrell, 2011).

i.   Voluntary Turnover

Voluntary turnover occurs when employee chooses to leave his/her organization for whatever reasons at their own will (Dess & Shaw, 2011).

ii.   Involuntary Turnover

Involuntary turnover is arises when an employer decides to terminate the employment contract by layoffs and similar actions where the decision for an employee to leave is made by the company and not the employee. Allen (2010) states that involuntary turnover generally occurs for reasons which are independent of the concerned employee such as when organizations incur losses or unavoidable expenses, and perceive the need to cut costs, re-structure or downsize.

iii.   Functional Vs Dysfunctional

Functional turnover can be defined as "A turnover in which poor performers leave" while Dysfunctional turnover can be defined as "A turnover in which good performers leave"

iv.   Avoidable Versus Unavoidable Turnover

A turnover that happens in avoidable circumstances is called 'Avoidable Turnover', where as "A turnover that happens in unavoidable circumstances is called 'Unavoidable Turnover' ABELSON, M. (2011).

v.   Internal Versus External Turnover

Turnover can be classified as 'internal turnover' or 'external turnover'. Internal turnover happens when employees send-off their current position and getting a new position within the same organization. It is related with the internal recruitment where organizations filling the vacant position by their employee or recruiting within the organization (cited in Wikipedia).

vi.   Skilled Versus Unskilled Turnover

Untrained, uneducated and unskilled positions often face high turnover rate. Without the organization or business incurring any loss of performance, employees can generally be replaced. On the other hand skilled and educated positions may create a risk to the organization while leaving. Therefore turnover for skilled and educated professionals incur replacement costs as well as competitive disadvantage of the business.

2.1.3 Causes/Sources of Employees' Turnover

Different causes/sources of voluntary employee turnover have been identified by different researchers on their studies dating back to the 1950's because employee turnover is considerably studied phenomenon (Adugna, 2013; Curtis & Wright, 2010; Lema & Durendez, 2011; Torlak & Koc, 2011; Wheeler, Richter & Sahadevan, 2010). Hence, causes of employee turnover have been documented in literature. Those causes includes job not matching new employee's expectations, lack of attention from line managers, lack of training, lack of autonomy, lack of challenge and variety within the work, disappointment with the promotion and development opportunities, disappointment with standards of management, including unapproachable, uncaring and distant behavior and a failure to consult (Bratton and Gold, 2011), low salary, poor benefits, lack of job securities, poor recognition and lack of flexibility in scheduling (Pendulwa, 2011) .

In line with this, those identified turnover causes/sources affect the organization activities and hampered the successes of the organization at large. Besides, organizations are nothing without its employee and difficult to survive in a dynamic environment; hence, managers should play a big role to achieve the objectives of the organizations and treating their employees as one of their assets which needs a lot of attention (Samuel and Chipunza, 2012). So, Managers should examine the sources of employee turnover and recommend the best approach to fill the gap of the source and they can be in a position to retain employees in their organization to enhance their competitiveness in the business world (Ongori, 2013).

To improve or reduce employee turnover rates first requires an understanding of the sources and causes of turnover for taking action (Rampur, 2011). Adjusting salary, for example, may not reduce turnover if most of employees leave because of dissatisfied working conditions or lack of career advancement (Rampur, 2009). Hence, for the purpose of this study from the many causes/sources of employee turnover the following are identified and categorized through reviewing different findings from various studies.

i.   Job Satisfaction

In most turnover theories and research, job satisfaction has been identified as a key variable in predicting turnover intention. Aydogdu and Asikgil (2011) cited that job satisfaction has effect

on to determine staying in or leaving the organization. If personnel are dissatisfied with their work they are likely to leave from the organization. If personnel believe that they are treated fairly and getting rewards they are unlikely to leave the organization. Job satisfaction and turnover intention has negative correlation whereby job satisfaction, strongly influence the turnover of employees (Ahmad, 2012). Han and Jekel, (2011) mentioned that employees who are not satisfied with their jobs will experience negative attitudes towards their jobs and positive attitudes towards the intention to quit the job. While in contrast, Chang, (2011) claimed that satisfied employee still leave their organizations even when there is no significant gap between their wants and external opportunities while some unsatisfied employee remain with their current organization. Turnover intention is a joint interaction of the individual's dissatisfaction and perceived existence of job alternatives (Christina, 2012). Due to the fact that employee often process significant information by means of specific technical skills in organizations, high turnover rates among these professionals create problems for organizations(Christina, 2012).

In other studies Job status may play an important role in reducing turnover and organizations use it as a career reward and incentive to retain qualified employees (Zhao and Zhou, 2010).A bad match between the employee's skills and the job can also be a reason for an employee to leave an organization. "Employees who are placed in jobs that are too difficult for them or whose skills are underutilized may become discouraged and quit. Inadequate information about skill requirements that are needed to fill a job may result in the hiring of either under skilled or overqualified workers'" (Handelsman, 2011).The content of the work itself is a major source of satisfaction and research related to the job characteristics approach to job design shows that feedback from the job itself and autonomy are two of the major job-related motivational factors. Moreover, autonomy is valued by employees and decreases turnover (Luthans, 2012).

Job satisfaction is perceived as sentimental or emotional response to the job done by an employee's comparison of the true results achieved with the results the employee expects from the job environment. Job satisfaction is the extent to which people enjoy their jobs (Hirschfeld, 2012). Job satisfaction is a positive emotional state resulting from the appraisal of one's job or reaction to work experience, how workers feel about their jobs, aspects of their jobs, and work situations (Landy& Conte, 2011). In addition, Sharma &Bhaskar (2011) note that the actual job

done by employees and the nature of the job given to the employee has a direct influence on job satisfaction.

Employees decided to leave their organization when they become dissatisfied with their Jobs. Job satisfaction with the current job reflects an indicator to predict employee turnover in the organizations may be low in finding another job due to a positive experience with their organization's policies (Rehman, 2012).

ii.   Pay Level and Benefit

Pay satisfaction is one of the main concerns to both employers and employees. For employees, pay is of obvious importance in terms of satisfying their economic needs. It is essential that they are satisfied with their overall pay as this may impact their attitudes and behaviors. Pay satisfaction and its relationship to intent to turnover is a worthwhile link to be studied because pay satisfaction can potentially have either positive or negative consequences (Baakile, 2011). Scholars note that one of the most important variables determining retention is monetary compensation. Within an economic exchange relationship, employees expect to receive financial outcomes (e.g. pay), while in a social exchange relationship they also desire nonfinancial outcomes such as material benefits, support, and recognition (Shore, 2010).

Moreover Adequate and flexible benefits can demonstrate to employees that a company is supportive and fair, and there is evidence to suggest that benefits are at the top of the list of reasons why employees choose to stay with their employer or to join the company in the first place (Lockhead and Stephens 2011). Many companies are responding to the increasingly diverse needs of their employees by introducing a greater element of choice in the range of benefits from which their workers can choose. Flexibility in benefits packages can enhance retention, as it creates responsiveness to the specific needs and circumstances of individual employees (Rampur, 2009).

Employees always look for companies who offer more benefits and compensation package. This is the most common factors in remaining with the company. Besides, compensation and lack of challenge and opportunity were the most common factors in contemplating leaving the organization (Ramlall, 2011 and Rampur, 2009). In addition to this, unequal or substandard wage

structures fall under salary and benefits category as a reason to leave the organization. This is clearly shown by Handelsman (2009) "When two or more employees perform similar work and have similar responsibilities, differences in pay rate can drive lower paid employees to quit. Ina like vein, if you pay less than other employers for similar work, employees is likely to jump for higher pay, if other factors are relatively equal by Handelsman (2009).

On top of things, the most common reason for employee turnover rate being so high is the salary scale because employees are usually in search of jobs that pay well. Those who are desperate for a job may take the first one that comes along to carry them through searching for better paying employment. Also, employees tend to leave a company because of unsatisfactory performance appraisals. Low pay is good reason as to why an employee may be lacking in performance (Cook and Crossman, 2011). Employees prefer other companies which may provide them with higher posts and increased compensation packages (Rampur, 2009). Hence, the salaries of employee need to be increased, which will not only retain the present employees but will attract employees of other organization as well (Irshad, 2009). Guthrie (2011) identified that paying employees according to their knowledge and skills is a traditional approach so that pay is attached to the performance.

High employee turnover could also be due to no potential opportunity for advancements or promotions. If the job is basically a dead-end proposition, this should be explained before hiring so as not to mislead the employee. The job should be described precisely, without raising false hopes for growth and advancement in the position. Since employees generally want to do a good job, it follows that they also want to be appreciated and recognized for their works. Even the most seasoned employee needs to be told what he or she is doing right once in a while (Shamsuzzoha, 2011).

Career advancement may affect turnover decision through several different channels such as the current level of career attainments, recent upward mobility, and the future prospect of career advancement along the job ladder in an organization (Zhao and Zhou, 2010).
A lack of training, development and career opportunities are some of the major reasons for voluntary turnover. Irshad (2011) in his study finds that training and career development was

found motivating factor which leads to retention and career development. Besides, Phillips & Connell (2011) concluded that provide development opportunities for individual employees is vital for the organization in order to enhance employees proficiencies and improve their chances of getting higher posts. Employee training is also an inference of management dedication to build a life-long relationship with the employees thereby influencing their turnover decisions (Wright, 2010).

"Offering voluntary benefits can help further important objectives for both employers and employees. Voluntary benefits such as dental, long-term care and life insurance can improve employers' employee retention and cost control objectives, while also addressing employees' growing concerns about a variety of financial issue" (Nugent, 2009).It is vital for an organization to create an environment in which important information is freely communicated and in which employees are knowledgeable and perceptive of opportunities for further self-development. In addition to this, various forms of training will logically a key to an organizations array of business practices (Vandenberg, 2009).

In line with salary and benefit packages, assistances or voluntary benefits provided by the organizations encourage employees to stay in the company (Rion, 2009). Organizations also used such assistances for creating harmony relationship in the organization with employees.

iii.   Job Stress

Nowadays, a person working lives is increasingly stressful and job stress has been one of the important factors that affect individual performance. Indeed, the influence of workload and stress on turnover intention continues to be widely researched. Somers (2009) claimed that stressful work environments can lead to serious physical and emotional detrimental effects on employees. Indeed, it has been evidenced that, employees experienced more job stress has more intention to quit. In other studs Anxiety is a vague term in the sense that it is hard to quantify. Spector (2011) commented that work stress is associated with various effects such as decreased productivity, absenteeism and, ultimately, employee turnover. Keeping balance between work and personal life is another source of stress. Cartwright and Cooper (2011) recognized several environmental sources.

Stress at work, including the factors of labor, role ambiguity in organization, work-home interface and role are also a sources of stress. The role of employees in the company creates stress. To establish satisfactory guest experience, frontline workers are expected to be polite, friendly, and empathetic and positive throughout shift. Although studies demonstrated the link between turnover and stress, Job stresses can lead the employee's decision to quit. The job stress has a direct relation with intention to quit (Udo, 2012). In the study of Firth, (2012), feeling of stress was the second highest variable contribution in increasing turnover intention of employees. Although there are also other factors causing the turnover intention among employees, some employees consider job stress the only cause for turnover. Therefore, the organizations must consider the importance of job stress while making the strategies of organizations. (Gill,2013) Lofquist and Dawis (2009) argue that with the increase of job stress the employee tends to make the decision to quit the organization.

Therefore, this study builds on the existing research base on stress and its impact on individuals by offering further evidence that the sources of stress lie within the work role of employee.

iv.   Organizational Commitment

Organizational commitment is the bond between the worker and the organization. Usually it is conceptualized into affective connection to organization to be considered as significance of an individual within the organization in sharing the organization's values, which shows their desire to endure in the organization besides their willingness to enhance effort towards organization (Yucel, 2012). Organizational commitment is said to be an important variable in the discussion of intention to leave since it is a popular belief that the more committed the employee is the more likely he or she will stay loyal to the organization. Omar, (2012) cited that it is a valuable bonus for the company to have employees with a high level of organizational commitment.

These highly-committed employees would feel that they owe so much to the organization and in return, they would be less likely to leave. Jehanzeb, Rasheed, and Rasheed (2013) results on his study shows that there is strong negative relationship between organizational commitment and turnover intentions of an employee. In addition to that numbers of previous studies confirms that that organizational commitment is negatively related to turnover intentions (Addae and Parboteeah, 2008). In the same way, Hussain, and Asif (2012) also mentioned that strong organizational commitment derives and shapes organizational culture that promotes a sense of

belonging and ownership among employees; essential for being satisfied, productive, and loyal employees.

v. Promotion Opportunities

Historically, management theory has emphasized the prominence of promotion opportunities and the potential for growth for enhancing employee performance (Kim, 2012). When the organization needs to retain professionals, they might need to consider in offering their future employment in the organization as a consequence of their greater mobility. In the framework of the present research, this can be done through the rewards the organization distributes, especially promotion. Perceived career opportunities outside the organization and lack of career advancement opportunities inside organization increase the employee's intentions to leave the organization (Stahl, 2009).

Employee organizational career growth could be captured by four factors: career goal progress, or the degree to which one's present job is relevant to and provides opportunities for one to realize their career goals; professional ability development, or the extent to which one's present job enables them to acquire new skills and knowledge; promotion speed, an employee's perceptions of the rate and probability of being promoted; and remuneration growth, or employee perceptions of the speed, amount, and likelihood of increases in compensation Weng, (2010)

2.1.4 Costs Associated with Turnover

In their analyses of turnover costs, Schultz and Schultz (2010) conclude that employee turnover is costly for organizations. Every time an employee quits, a replacement must be recruited, selected, trained, and permitted time on the job to gain experience. Phillips and Connell (2013) as cited in Asmamaw (2011) concur and enumerate the costs of turnover to include, recruiting costs, selection and or employment costs, orientation costs, training costs, lost wages/salaries, administrative costs, lost productivity, loss of human capital, and customer satisfaction issues. It is important for management to know why employees, particularly high performing employees resign from the organization Asmamaw[(2011)].

2.2 Empirical Review

A research was conducted in Saudi company to identify the main turnover factors in some Saudi business companies and to suggest some employee retention strategies within the Saudi context (Achoui and Mansour, 2011). Nadeem, et al. (2011) in their study elaborate the retention of employees its benefits and factors that may help to retain the best talent of the organization in the case of textile sector.

At national level, in Ethiopia, employee turnover in the service sector like ERCA appears not have been extensively researched and documented. However, employee turnover studies were conducted in Ethiopia by the researchers on different sectors. For example, Asmamaw (2011) explores the professional employees' turnover and retention practice in Ethiopian public sector and organization of ministries of finance and economic development. A research was conducted on staff turnover in international Non-Governmental Organizations (NGOs) a case study of International Rescue Committee (IRC) by Yared (2009). Solomon (2009) also conducted a research on skilled manpower turnover and its management in the case of Ethiopian road authority. A turnover issue in the textile industry in Ethiopia in a case of Arba Minch Textile Company was also studied by Kumar (2011).

The result of each study were different as each study was carried out in different countries where each countries having different socio-economic and culture, in different setting for different organizations and used different independent variables. Besides, the studies at national level also carried out at different organizations and at different competitors where each organizations having different working environment, working culture and norms and services they provided. Considering of the above facts investigated by various researchers, organization should understand why their employees leave and stay to mitigate the reason of leaving the company and the reason staying in the company to attract other competent employees from the market and achieve the going concern of the company. Therefore, there is a clear need to develop a better understanding of employee turnover and more specifically the causes that are key indicators of why employees leave the organization which would then have a profound impact on the

strategies that managers can employ in order to reduce employee turnover within their organizations (Kevin, 2010).

Though every public, non-governmental and private company are operating in the country, two study was selected, which are Ethiopia road authority and international rescue committee based on the availably of past study on the issue. According to Solomon (2007), Ethiopian Road Authority is one of the victims of employee's turnover. However, management who could take action to prevent it rarely considers it. The findings of the study revealed that inadequate wage level, poor moral and low level of motivation, mismatch between employee's personal value and plans with large corporate culture stated among factors contributing of employee's turnover. However, the study discloses nothing on any efforts made by the organization to reduce employee's turnover. The other is an experience of nongovernmental organization International Rescue Committee. The study conducted on the organization related to the issue presented that the causes of turnover are family problems, poor leadership, dissatisfaction with the job, better opportunity in other organization (Yared, 2007).

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

Research methodology is the specific science of research that followed to accomplish predetermined research. Hence, all specific method that is used in the course of accomplishing the study is presented in this proposal. It includes research design, target population, sampling procedure, sample size determination, sample of respondents, source of data, method of data collection are included in this chapter.

3.1 Research Design and Approach

The research had followed descriptive approach for the study. The data were collected from primary and secondary resources. The secondary resources were includes the use of books, journals, statistics and web pages. The primary data were collected by using questionnaires that was developed specifically for this research. Many of measurement tools "questionnaires" used by other researcher's had adapted, translated, combined and modified to fit the purpose of this research, ending up in the development of one questionnaire distributed to the respondents to collect the primary data.

In this study, the researcher has used descriptive and inferential types of research that includes both quantitative and qualitative methods. Because the method has provided opportunity for good information that easily understand and interpret the result of the studies. The researcher has also describes and clarifying the collected data in percentage, chart, graphs and table.

3.2 Population and Sampling Techniques

3.2.1 Target Population

The target population of the study was mainly all permanent employee of Ethiopian Revenues and Customs Authority Arada branch. Those staffs of the organization workers who have technical knowhow about causes of employee turnover and its activities will have been taken to the study.

This research has been used both qualitative and quantitative research method, and the descriptive analytical approach was adopted through using purposive sample of the research population.

3.2.2 Sampling technique

The sampling technique that has been used to collect primary data relevant to the study is purposive sampling. The study has been used purposive sampling because of the size of the population in case of their know how about the budget in the office.

3.2.3 Sample size

There are currently more than 300 permanent employees in Arada sub city under supervision and direction of Minister of Revenues. These employees are implementing various multi-projects as an essential functional work unit so as to win and survive intense competition in the industry. In this study the researcher have been taken sample from the selected area employees of the organization so as to get consistent information. Accordingly the researcher has taken forty six (46) sample sizes from total population of the organization workers. Therefore, it is to be believed that the sample size represents the whole population for the reason that the population have the same characteristics by factors such as; involvement in similar activities, governing policy of Minister of Revenues policy as well as characteristics of the organization itself are also similar in the industry.

3.2.4 Sample of Respondent

The researcher has been used judgmental /purposive/ sampling technique to select the number of respondents and according to the common organizational structure of Minister of Revenues in case of Arada sub city the departments (general customer service process coordinator, tax assessment process coordinator, law enforcement process coordinator and tax audit process coordinator) and have been selected individuals, these are team coordinators, senior officers, junior officers and others) have been used for the study.

3.3 Types of Data and Sources

Both qualitative and quantitative types of data were collected from both primary and secondary sources.

This study was designed to assess Intention of employee turnover on Addis Ababa small tax payer in case of Arada sub city. Thus, "descriptive method "was viewed as an appropriate research type. For this study, the primary sources of data have been used. As the primary data has help us gather knowledge from those who are directly involved through interviews, questionnaires, observation and related instruments.

Descriptive statistics is used to investigate and describe characteristics of performance evaluation management practices. Some of the descriptive statistical tools was used in this study includes: frequency distributions, percentage distributions, tabulations and cross tabulations.

Important source of primary data for this study was collected through key informant interview and survey questionnaire. Key informant interview is important to generate rich data from experts and management staff who directly or indirectly are working on the issue in the organization.

A survey questionnaire has designed to collect the research's primary data. The questionnaire had included both open ended and close-ended questions to facilitate the data collection process. The design of questionnaire has affected the response rate and the reliability and validity of the data collected. Response rates, validity and reliability are maximized by careful design of individual questions, clear layout of the questionnaire form, clear explanation of the purpose of the questionnaire. By using questionnaire, a large amount of information was collected from a large number of people in a short period of time and in a relatively cost effective way.

Secondary sources are reviewed to get required secondary data that gets from the organization using official reports, study documents; journals, books are reviewed in order to full fill the research goals and make possible to conclusions and recommendations up on the result of the finding.

3.4 Methods of Data Collection

The data have been mainly collected from primary data and secondary data from annual reports, journals, magazines and internets. The necessary primary data have been collected through survey questionnaire and depth interview from employees of the organization at the selected sub city. Required data was collected from primary and secondary source which complement each other. In addition to this, To gather primary data; key informant interview, and structured questionnaire five point numerically are selected likert type ranging from strongly disagree-strongly agree with five option for each statement has used. Thus, interview of government official's mangers and expert who are working directly or indirectly or related job in concerned departments of the organization will conduct and secondary data get by referring research studies, organization official reports journals etc.

3.5 Validity and Reliability

3.5.1 Validity

Validity defined as the extent to which data collection method or methods accurately measure what they were intended to measure.

Data were collected from the reliable sources, from respondent who are employees of Minister of Revenues in case of Arada sub city from the departments (general customer service process coordinator, tax assessment process coordinator, law enforcement process coordinator and tax audit process coordinator) and have been selected individuals, these are team coordinators, senior officers, junior officers and others) have been used for the study. For this study, face-to-face communication, criterion-related, and construct (linking the idea of human resource managers and the idea of employees) validity were used to assess the validity of the instrument.

3.5.2 Reliability

Reliability means the ability of a measuring instrument to give accurate and consistent results. The question of reliability arises only for the questions used to measure perception.

A pilot study of 46 respondents for the questionnaire was conducted before collecting the results of the sample. It provided a trial run for the questionnaire, which involves testing the wordings of questions, identifying ambiguous ones, testing the techniques that were used in the data collection, and measuring the effectiveness of the standard invitations to respondents.

3.6 Methods of Data Analysis

Descriptive statistics was used to analyze demographic characteristics, frequency and percent of the respondent response to questionnaire item. The data was gathered through interview and documents review. Due to subjectivity nature of the issue, the data had analyzed and presented through description, narrating and interpretation the situation deeply and contextually. Questionnaire is the main research instrument and there have been also depth interview, observation and related instruments have been used in this study. The questionnaire has contains both an open and closed ended questions. For open ended questions as the respondents are left free to write in their own words, there might be a difficulty to quantify this type of data. Hence, the types of data gathered have been qualitative in nature. Taking in to consideration this fact,

this research was employed a descriptive type of data analysis and the data was analyzed and interpreted with the help of different statistical tools such as computing means, percentages, figures, graphs, and tables.

3.7 Ethical Considerations

A formal letter was obtained from St. Mary's University department of MBA; permission to carry out the study was asked Minister of Revenues in case of Arada sub city. The written consent statement obtained from the university has been attached with questionnaire describing the general purposes of the study. An ethics approval by St. Mary's University Ethics Committee was gained to minimize any potential harm and protect all parties involved: participants, the University, the supervisor and the researcher.

CHAPTER FOUR

DATA PRESNTATION, ANALYSIS AND INTERPRTATION

The aim of the study was to assess different factors that are affecting and aggravating employees' turnover of the enterprise in cause of Minister of Revenues Arada Sub-city and to suggest diagnostic recommendations. Hence, this chapter deals with the presentation, analysis of the survey data and interpretation of the analytical findings. A self-administered questionnaire was administered to forty sample households in Minister of Revenues Arada Sub-city from selected respondents (tax collector, tax audit, HRM and finance, law enforcement and customer service officers), in order to collect the relevant data and to achieve the research objective.

4.1. Data Presentation and Analysis based On Primary Data

The survey was undertaken by means of a structured questionnaire that was mailed to the potential respondents. This approach was considered the most efficient means of collecting data for this descriptive study. This approach is an efficient data collection mechanism and deliberately to ensure that data on employee's turnover is collected systematically and the respondents can complete the survey at their own convenience.

The survey questionnaire provided data for analysis from both open-ended and closed ended questions. A preliminary exploration of data involved producing frequency distribution with visual displays through tabulation of the data, and simple statement were obtained.

Regarding the response rate from total sample 50 out of these 46 questionnaires were returned from different department the rest 4 not returned and not properly filled by the respondents in different reason this implies 92% response rate was assured. And through interview 4 respondents were interviewed. Thus the analysis based on the valid questioners responses.

Demographic characteristics including age, gender, work experience, filed position and educational level and response towards all variables are summarized and using graph, frequency and percentage.

4.2. Profile of the Respondents

In this section, respondents" general profile which includes age category, gender, educational background and service year in the organization is discussed and its relationship with the study is explained Data is collected from respondent employees through questionnaire. In addition to questionnaire, unstructured interview was undertaken with human resources department of the Minister of Revenues in Arada sub city. The table below summarizes the number of questionnaire distributed and collected from employees of the organization, from the selected department.

Table 4.1 Age Group, Gender of Respondents, work experience, educational status and position of the respondents

Variables	Age and gender	Frequency	percent	Work experience	Frequency	percent
				2-5 years	28	61
				5-10 years	15	33
	18-25	5	11	10-15 years	3	7
				Above15 years	-	0
	26-35	30		Total	46	100
			65	*Educational Status*	*Frequency*	*percent*
				Diploma	2	4
Age Group	36-45	8	17	Degree	39	85
				Masters degree and above	5	11
				Total	46	100
	Above 45	3	7	*Position*	*Frequency*	*percent*
				Tax collector	8	17
				Tax audit officer	8	17
Gender of Respondents	Male	27	59	Law enforcement	10	22
				Customer service officer	7	15
	Female	19	41	HRM and Finance	13	28
				Total	46	100

Source; Computed from the Questionnaire 2018

Table 4.1 States that profile of respondents who completed the questionnaire. Among the respondents 27(59%) of the respondents were male and 19(41%) of respondents were females.

On the other hand, regarding age category, 30(65 %) and 8 (17 %) of the respondents were under the age of 26-35 years and age of 36-45 years respectively. All the respondents represent the management levels of their respective departments. As it is possible to observe from the above table, the male –female proportion were almost equal. While the age group indicates that most of the current employees believe that when their age increases they do not want to stay in the organization. And that work experience of employees 28(61 %) of the respondents had 2-5 years of experience, 15(33%) of respondents had 5-10 year work experience, 3(7%) had 10-15 years of experience. From this we can understand majority of employees has 2-5years work experience. Furthermore, employee's performance shows that in these companies under taken its responsibility using under qualified and under experienced staff.

Table 4.1 above regarding Educational status 39(85%) had degree,5(11%) of masters degree graduate Apart from the above respondents, all the respondents were university graduates except two respondents of diploma holders, respondents with the Bachelor of BA degree for 85% of the responses and, the Masters degree and above for 11% of the responses. It is possible to conclude that observe that the majority of the employees in the organization are first degree which implies that the organization had a positive capacity to be managed by qualified personnel.

Table 4.1 also above regarding position status among the respondents, 13(28%) had on the position of Human resource management and finance staff, while 10 (22 %) of respondents had on the position of law enforcement officer and 8 (17%) of respondents had on the position of tax collector and tax audit officer and 7 (15%) had on the position of customer service officer. It is possible to observe that the majority of the workers in the organization are found in HRM and finance that the study used. All the respondents represent the management levels of their respective companies.

4.2. Employees Turnover and Organization decision making

Employee turnover occurs when employees leave their jobs and must be replaced. Since employee turnover has become the most widely studied phenomenon in organizational behavior research, there are many definitions in the literature regarding the term employee turnover. the number of leavers should encompasses all leavers, including people who left due to dismissal,

redundancy, or retirement, but it typically excludes those leaving at the end of fixed contract Loquercio, (2006).

Table 4.2 Related with Employees' Turnover in the organization

Employees' Turnover		Yes	No	Total
Do you feel that there is employee turnover in your organization?	Frequency	42	4	46
	percent	91	9	100
Are you satisfied with the amount of your involvement in the organizational decision making?	Frequency	11	35	46
	percent	24	76	100
If you have a better job opportunity with other organizations, do you want to stay in this organization?	Frequency	6	40	46
	percent	13	87	100

Source: Questionnaire, 2018.

The above table 4.2 observed that the majority of the employees (91%) of the respondents responded that there is employee turnover in the organization. This fact is substantiated by the 76% response rate from the employees that they are not satisfied with the amount of their involvement in the organizational decision making. Thus, because of these intention the employees leaves the organization when they have a better job opportunity with other organizations that the respondent said 87% of respondents were support the ideas.

An informal interview with some employees also has revealed that employee leave the organization because of external factor like wants of extra benefit and better salary for this matter the organization used a strategy to retain employee by giving training to update the employee the other thing the organization by calculating the turnover rate there is an assessment of monthly income increment adjustment and other house allowance benefit are applied to work its good from previous and from open ended question majority of employee beloved that the organization must continuously develop a strategy to decrease the turn over like increasing benefit of employee, leader must create a good working environment, recognize employee who

succeed the objective and use other incentive change the leadership style, minimize routine activities and change in to electronic system.

Others have pointed out that although behavior is dynamic and complex and consequently difficult to predict or identify people's interests and inclinations, their departments/organization tend to avoid monotonous working procedures and are engaged in triggering self-initiations in the design of jobs as far as that would enable achievement of corporate objectives. On the contrary, few supervisors (managers) have responded that they made no efforts in assisting their subordinates to find themselves in the right career path pushing this responsibility to the HRLD which in most cases does not have direct contact with employees of other departments except through their superiors. It is advisable that supervisors (managers) be continuously engaged in setting favorable working conditions to their subordinates so that the latter can realize achievement of their career objectives through effective search of their competencies.

4.3 Employees Turnover Rate in the Organization

Table 4.3 States employee's turnover rate in the organization

Employees Turnover rate	Respondents	
	Frequency	Percent
Very high	9	20
High	31	67
Low	5	11
Very low	1	2
Total	46	100

Source: Questionnaire, 2018.

It can be observed from the above table 4.3 the majority of the respondents 31 (67%) of respondent responded that there is high employee turnover in the organization. In addition to this 9(20%) of the respondents also said that there is very high rate of employee turnover in the organization while 5(11%) of respondents said that there is low employee turnover rate. Thus, it indicates that there is high rate of employee turnover in the organization. In addition to this informal interview with some employees and the HR department report as they collect from exit interview sheet shows that employees are leaving the organization due to working department they meet and the professional they have does not much, high level of stress in the job position,

to do a personal business, to go to abroad, dissatisfaction with the superiors, family cases, because of no promotion, for education and other better job opportunity is among the exit interview of most of the employees. Therefore, among the reasons mentioned above most of the employees are leave the organization for better opportunity. Therefore, it can be conclude t that the organization may be in danger of losing these potential employees and exposed for additional training cost.

4.4 Employees work skill to accomplish the organization objectives

Table 4.4 States employee's work skill you needed to accomplish your job in the organization

Employees work skill	Respondents	
	Frequency	Percent
Much higher	6	13
A bit higher	25	54
Much lower	10	22
A bit lower	5	11
Not equivalent with job	0	0
Total	46	100

Source: Questionnaire, 2018.

The above table 4.4 that 54% of the respondents said there is a bit higher employees work skill you needed to accomplish their job in the organization. In addition to this 10(22%) and 5(11%) of the respondents also responded that there is much lower and a bit lower respectively employees work skill that you work to accomplish their job and the organization objectives. From this it can be concluded that the employees are not exploit their work skill in order to achieve their job and the organization goals.

4.5 Employees satisfaction with the amount of compensation (reward)

Table 4.5 States employee's satisfied with the amount of compensation that paid by the organization

Employees compensation	Respondents	
	Frequency	Percent
Very satisfied	0	0
Satisfied	17	37
Dissatisfied	22	48
Very dissatisfied	7	15
Total	46	100

Source: Questionnaire, 2018.

The above table 4.5 shows that the majority of respondents 22(48%) had responded that the employees are not satisfied with the amount of compensation or reward that paid by the organization. In addition to this 7(15%) of respondents also said that the employees are very dissatisfied with the amount of compensation. Thus, it can be concluded that the employees are dissatisfied with the amount of benefit packages or reward that paid by the organization. To the interview question about the reasons why employees leaving the organization He replay that employees are left the organization due to salary and benefits because the other organizations offer attractive salary and benefits comparing to Minister of revenues.

4.6 Issues that related to Causes of Employee Turnover in the Organization

According to the literature reviews on many Employee turnover factors such as job satisfaction, organizational commitment, job assignment, promotional opportunities, working environment, peer group relationship, pay level and benefit, which impact employee turnover in the organization. The followings are causes of employee's turnover.

4.6.1 States of Job Satisfaction

In most turnover theories and research, job satisfaction has been identified as a key variable in predicting turnover intention. Aydogdu and Asikgil (2011) cited that job satisfaction has effect on to determine staying in or leaving the organization. If personnel are dissatisfied with their work they are likely to leave from the organization. If personnel believe that they are treated fairly and getting rewards they are unlikely to leave the organization.

Table 4.6 States of job satisfaction in the organization

job satisfaction		SA	A	N	D	SDA	Total
I am interested with my current job	Freq	3	5	4	20	12	46
	percent	7	11	9	43	26	100
My present job is respected by others	Freq	4	11	10	15	6	46
	percent	9	24	22	33	13	100
Most days, I am enthusiastic about my job	Freq	5	9	7	17	8	46
	Percent	11	20	15	37	17	100
My present job give me a sense of achievement	Freq	4	13	5	16	8	46
	percent	9	28	11	35	17	100
My present job gives me more responsibility	Freq	9	16	7	10	4	46
	percent	20	35	15	22	9	100

Source: Questionnaire, 2018.

Table 4.6 that the summary of to what extent respondents agrees or disagrees with state of job satisfaction in the organization.Item-1 table indicates that how they felt secured at their job 20(43%) and 12(26%) of the respondents disagree and strongly disagree respectively regarding that they feel satisfied with their current job. However, 5(11%) and 3(7%) disagree and strongly disagree in that order and 4(9%) of respondents are neutral about the question. From the response, one can understand the majority of the employees are not interested their job in Minister of Revenues. As shown in Item -2 of the table 15(33%) and 6(13%) of the respondents disagree and strongly disagree regarding with their job is respected by others. Item-3 of the table indicates that,17(37%) and 8(17%) of the respondents disagree and strongly disagree about job satisfaction or they are not passionate on their job at their organizations. Thus, it can be understand that the majority of the employees are dissatisfied with their current job and are not eager to perform their jobs. Item -4 of the table indicates that, 16(35%) and 8(17%) of the respondents disagree and strongly disagree respectively about their job gives as a sense of achievement given at Minister of Revenues. However, 13(28%) and 4(9%) disagree and strongly disagree with regard the question while 5(11%) neutral. From the response, one can understand the majority of the employees are not happy with their job gives as a sense of success given at Minister of Revenues According to Item -5 of the table, 5(20%) and 16(35%) of the respondents

agree and strongly agree respectively for their job gives as more responsibility that given by Minister of revenues. On the contrary, 10(22%) and 4(9%) disagree and strongly disagree with regard the question while 7(15%) of respondents are neutral. From the response it can be conclude that employees are not satisfied with their jobs in the organizations.'

4.6.2 States of Promotional Opportunity

Perceived career opportunities outside the organization and lack of career advancement opportunities inside organization increase the employee's intentions to leave the organization (Stahl, 2009).

Table 4.7 States of Promotion Opportunities in the organization

Promotion Opportunities		SA	A	N	D	SDA	Total
Promotion in my organization is quite good	Freq	4	7	5	24	9	46
	percent	9	15	11	52	20	100
Promotion in my organization is based on performance results	Freq	5	11	4	19	7	46
	percent	11	24	9	41	15	100
Promotion in my organization is regular	Freq	6	10	7	15	8	46
	Percent	13	22	15	33	17	100
The chances for promotions in my organization is fair	Freq	2	11	4	19	10	46
	percent	4	24	9	41	22	100
Promotion in my organization depends on the length of services	Freq	9	14	8	12	3	46
	percent	20	30	17	26	7	100

Source: Questionnaire, 2018.

Table 4.7 that the summary of to what extent respondents agrees or disagrees with state of promotion opportunities in the organization. Item -1 of the table indicates that 24(52%) and 9(20%) of the respondents disagree and strongly disagree about Minister of Revenue's promotional opportunity policy. On the other hand, 7(15%) and 4(9%) of respondents disagree and strongly disagree respectively whereas 5(11%) had neutral. This implies that the majority of the respondents are not happy with Minister of Revenue's promotional opportunity policy. Item-2 table indicates that, 19(41%) and 7(15%) of the respondents are disagree and strongly disagree

respectively regarding with the organization promotes their employees based on performance evaluation results. However, 11(24%) and 5(11%) of the respondents are agree and strongly agree respectively with regard the question while, 4(9%) of respondents are neutral. This implies that the organization doesn't promote the employees according to their performance evaluation results. Item-3 table shows that, 15(33%) and 8(17%) of the respondents are disagree and strongly disagree respectively regarding with the organization promotion is regular. However, 10(22%) and 6(13%) of respondents agree and strongly agree respectively with regard the question while 7(15%) had neutral. Item-4 table shows that, 19(41%) and 10(22%) of the respondents disagree and strongly disagree respectively about the chance for promotion in the organization is fair. However, 11(24%) and 2(4%) of respondents agree and strongly agree respectively with regard the question while 9% were neutral. Thus, according to the major respondents the chance for promotion is not fair in the organization. Item-5 table indicates that, 30% and 20% of the respondents agree and strongly agree respectively regarding with the organization promote the employee based on their length of services. However, 12(26%) and 3(7%) of respondents disagree and strongly disagree respectively while 8(17%) of respondents are neutral. Thus, this implies that the organization promote employees depend on their length of services. Therefore, the study concluded that the majority of the respondents are not happy with promotional opportunity policy of the organization.

4.6.3 States of Job Scope (Assignment)

The organizations must consider the importance of job stress while making the strategies of organizations. (Gill, 2013) Lofquist and Dawis (2009) argue that with the increase of job stress the employee tends to make the decision to quit the organization.

Table 4.8 States of job scope in the organization

job scope		SA	A	N	D	SD	Total
There is a good fit b/n my current job and my profession	Freq	3	9	4	23	7	46
	percent	7	20	9	50	15	100
Enough autonomy is allowed in my job	Freq	2	10	7	22	5	46
	percent	4	22	15	48	11	100
I am working less than my capacity and assigned my specialty	Freq	0	8	5	24	9	46
	Percent	0	17	11	52	20	100
The amount of work load in my current job is reasonable	Freq	0	12	6	18	10	46
	percent	0	26	13	39	22	100
The work load is divided equally among all members	Freq	3	17	5	12	9	46
	percent	7	37	11	26	20	100
I am rewarded with better appraisal rates and grade promotions, if I am working more	Freq	6	15	4	14	6	46
	percent	13	33	9	30	13	100

Source: Questionnaire, 2018.

Table 4.8 indicates that the extent to respondents agree or disagree about their job scope (assignment) in their organizations. Accordingly, item-1 table displays that 23(50%) and 7(15%) of the respondents disagree and strongly disagree respectively concerning the fitness of their current job and profession. However, 9(20%) and 3(7%) of the respondents agree and strongly agree respectively with regard the question while 4(9%) of respondents were neutral. From this we can say that, the employee's current job and their profession fit is in question. Item -2 of the table indicates that 22(48%) and 5(11%) disagree and strongly disagree in that there is no autonomy in their current job. In contrast, 10(22%) and 2(4%) agree and strongly agree while 7(15%) indifferent about the issue. Item-3 table displays that, 24(52%) and 9(20%) of the respondents disagree and strongly disagree respectively concerning the employees working less than their capacity and assigned according to their profession. However, 8(17%) of respondents

disagree with regard the question while 5(11%) of respondent were neutral. Thus, it can be implied that there is work load and the employees are not assigned accordingly their specialization in the organization. Item-4 table indicates that, 18(39%) and 10(22%) of the respondents disagree and strongly disagree respectively concerning the amount of work load in their current job. However, 12(26%) of the respondents agree with regard the question while 6(13%) of respondents were neutral. Thus, work load at Minister of revenues is reasonable. Item-5 table indicates that, 17(37%) and 3(7%) of the respondents agree and strongly agree concerning with the work load in the organization is divided equally among all members. However, 12(26%) and 9(20%) of the respondents disagree and strongly disagree respectively with regards the question while 5(11%) of respondents were neutral. Item-6 table displays that, 15(33%) and 6(13%) of the respondents agree and strongly agree respectively concern about rewarded with better appraisal rates and grade promotions if the employees are working better and more in the organization. However, 14(30%) and 6(13%) of respondents disagree and strongly disagree with the regards question while 4(9%) of respondents had neutral. Therefore, the study concluded that the majority of the respondents are not happy with job scope (assignment) policy of the organization.

4.6.4 States of Working Environment
Table 4.9 States of working environment in the organization

working environment		SA	A	N	D	SD	Total
I am working under the unclean environment	Freq	4	7	3	22	9	46
	percent	9	15	7	48	20	100
I am working under instable environment	Freq	5	10	2	19	10	46
	percent	11	22	4	41	22	100
I am working under inappropriate environment	Freq	4	9	0	25	8	46
	Percent	9	20	0	54	17	100
My working environment is initiating me to leave the company	Freq	9	23	4	10	0	46
	percent	20	50	9	22	0	100

Source: Questionnaire, 2018.

Table 4.9 indicates that the extent to respondents agree or disagree about their working environment in their organizations. Accordingly, Item -1 of the table shows 22(48%) and 9(20%)

of respondents disagree and strongly disagree respectively concerning they are working under the unclean environment. However, 7(15%) and 4(9%) strongly agree and agree while 3(7%) were neutral. Item -2 of the table shows 19(41%) and 10(22%) disagree and strongly disagree respectively concerning they are working on instable environment. On the other hand, 10(22%) and 5(11%) agree and strongly agree whereas 4% neutral. Item-3 table displays 25(54%) and 8(17%) of respondents disagree and strongly disagree regarding employees of the organization working on inappropriate environment. However, 9(20%) and 4(9%) of respondents agree and strongly agree respectively with regard the question.item-4 table shows 23(50%) and 9(20%) of the respondents agree and strongly agree concerning the working environment is initiating the employees to leave the company. But, 10(22%) of the respondents agree with the question while 4(9%) were neutral. Based on the responses, it can be concluded that most of the employees complain about Minister of revenue's working environment. This finding is supported by researches like Musa kahan (2013).

4.6.5 States of Peer Group Relationship

Table 4.10 States of Peer Group Relationship in the organization

Peer Group Relationship		SA	A	N	D	SD	Total
I have good relationship with all my co-workers	Freq	12	22	0	10	2	46
	percent	26	48	0	22	4	100
I regularly do things with my co-workers	Freq	10	20	4	12	0	46
	percent	22	43	9	26	0	100
I always discuss personal problems with my co-workers	Freq	7	16	6	14	3	46
	Percent	15	35	13	30	7	100
I know important things about my co-workers as a person	Freq	9	19	5	11	2	46
	percent	20	41	11	24	4	100
I am involved in peer group relations	Freq	13	28	0	5	0	46
	percent	28	61	0	11	0	100
I am involved in the social network of the organization	Freq	11	23	3	7	2	46
	percent	24	50	7	15	4	100

Source: Questionnaire, 2018.

Table 4.10 indicates that the extent to respondents agree or disagree about states of peer group relationship among all members in their organizations. Accordingly, the above table displays that 22(48%) and 12(26%) of the respondents agree and strongly agree regarding with they have good relationship among workers and the table also displays 20(43%) and 10(22%) of the respondents agree and strongly agree respectively about the employees discussed their personal problems among workers. The other one is, 28(61%) and 13(28%) of the respondents agree and strongly agree respectively concerning about employees of the organization is involved in peer group relations. Even though, some respondents responses in contrary. In addition to this, 23(50%) and 11(24%) of the respondents agree and strongly agree respectively concerning about employees of the organization also involved in the social network of the organization. Therefore, the study concluded that the majority of the respondents are highly involved with among co-workers in the organization.

4.6.6 States of Pay level and Benefit
Table 4.11 states of pay level and benefit in the organization

pay level and benefit		SA	A	N	D	SD	Total
I left the organization b/c it doesn't provide everything you need for performing your job	Freq	8	22	5	10	0	46
	percent	17	48	11	22	0	100
I left the organization due to its incentive & salary package is low	Freq	12	20	7	7	0	46
	percent	26	43	15	15	0	100
Terminal benefit position of the organization was good	Freq	5	9	3	23	6	46
	Percent	11	20	7	50	13	100
Salary scale and other benefits motivated you to stay in MOR	Freq	4	8	5	21	8	46
	percent	9	17	11	46	17	100

Source: Questionnaire, 2018.

The above table 4.11 that the summaries of to what extent respondents agree or disagree about their pay level and benefit System in their organizations. As shown in Item-1 of the table, 8(17%) and 22(48%) of the respondents strongly agree and agree respectively about the organization doesn't provide everything you need for performing your job. In contrast, 10(22%) of respondents were agreeing whereas 5(11%) had neutral. Item-2 of the table revealed that

12(26%) and 20(43%) of the respondents strongly agree and agree respectively about their pay is inadequate for normal payment. On the other hand, 7(15%) of respondents were agreeing while 7(15%) of respondent were neutral. Item -3 of the table indicates that 6(13%) and 23(50%) of the respondents strongly disagree and disagree respectively about terminal benefit position of the organization. That means the respondents are not happy with terminal benefit position given by Minister of revenues. However 9(20%) and 5(11%) of respondents agree and strongly agree regarding the question while 3(7%) of respondents are neutral. Item-4 of the table indicates that 8(17%) and 21(46%) of respondents are strongly disagree and disagree with salary scale and other benefits (incentives) motivated the respondents to stay in the organization. However, 4(9%) and 8(17%) of respondents are strongly agree and agree regarding with the question while 5(11%) of respondents had neutral. From the response it can be conclude that employees are not satisfied with the organizations' payment system and regarding their satisfaction with their benefit at Minister of revenues.

4.7 Interview Analysis

This section presents the interview made with the managements and what the managements have said about the high employee's turnover at Minister of revenues in Arada sub city. Management's attitude on the impact of high employee's turnover and they forwards that increased cost of hiring new employees, delay in service giving, increases risk because of new employees and bad reputation about the organization can be the effects of high employee's turnover Management's awareness about the high turnover of professional employee and current trend of employee's turnover.

The analysis from interview shows that the management of Minister of revenues or department of the human resource development is aware about the high turnover of professional employee. As the department, the employee turnover is increasing from time to time.

Although, the HRM is aware of the consequences of high employment turnover, as there is enough supply of human resource from the market the department/ authority is not considering it as serious problem Management's opinion on the causes of employee's turnover in the organization. The HRM of the organization believes that search for a better job and tight lows/rules of human resource management that the organization deploys/ enforce are the main causes of this high employee turnover. The management of the organization also believes that

some of the employees resign because of personal problems. Managements view about employee's financial compunction as compared to the market The organization and the top management believe that the employees are well paid specially in terms of salary. The salary scale which was above all civil service organizations was set by special body after long time of research and deep discussion. All benefits were included in the salary scale and no benefits are allowed by law: because it was believed that salary scale is enough to attract new professional employees and to retain the existing employees.

4.7.1 Does Minister of revenue make exit interview when employees resign and use the Information obtained from the exit interview?

The HRM also replied that, mostly they do not make exit interview when employees resign. And they said this was because mostly employees resign without announcing the organization.

The representative of the HR team leader argues that turnover is an obvious and that turnover can also be useful as the organization can separate itself from humble performer and make way for capable employees continue in the organization. However, the management of the institution is happy if qualified and trained employees not living the organization. To minimize the frequencies of the turnover outgoing efforts has been done from the responsible bodies.

To the interview question about the reasons employees leaving the organization, He replay us employees are left the organization due to various reasons but majority of them are left the organization due to salary and benefits because the above mentioned organizations offer attractive salary and benefits comparing to Minister of revenues. He also mentioned that turnover is an endless phenomenon in a dynamic atmosphere; hence, the organization tries to set a system which the current or the new comers of employee should follow. According to him, employees are not stay lifelong. However, as a management, the top management of the organization develops and upgraded a substitute through different training and developments of another employee who is equivalent or better capacity internally. He emphasis that unless the needs arise and some vacant positions demands higher qualification, the organization is not look for competent employees externally. According to him, currently the organization has enough staffs which are qualified and experienced that can substitute their next positions. In addition, as a retention mechanism the organization review the salary scale and released very quickly.

According to the HR team leader, exit interviews have been conducted to gather information on why employees leave the organization. The HR department is aware of the magnitude of turnover that is the increasing number of employee turnover especially for the last two years 37 which more experienced and qualified workers are left the organization. This information is needed in order to gain an understanding of how to address the problems that lead to employee turnover.

Lastly, the team leader pointed out that, the organization gives due cares to its employees since the success of the organization is directly related with the contribution of the employees. It is obvious that without the qualified and experienced staff it is very difficult to achieve the objective of the organization.

4.8 Costs and Retention Mechanisms of Employees Turnover at minister of revenue (Arada Sub City)

4.8.1 Cost of Recruiting and Training

To substitute employees who left the organization, cost incurs to recruit as well as train and familiarize newly hired workers. It also takes time and has negative effect on efficiency of the organization. From key informant interview with core process owners, even some times they failed to get employees who fit the expected criteria and quality of service always challenged to achieve the organization goal. even if some employee pay the training cost in time of taking a clearance but not at all other like work loaded in the other employee that are working there in that time the organization pay overtime to cover that work its costly and the customer was not satisfy by the service because this is service sector.

In addition to this, in order to acquire potential and experienced employees Minister of revenues at Arada sub city the management uses different mechanisms of polling employees to apply for vacant position posted or notified by the organization. The cost incurred by the organization on includes cost of advertisement via newspaper, interview costs, training and development costs of new and existing employees etc. Therefore, Because of high employee turnover the organization do not achieve their goal because experienced employee leave from the organization so the new employee not work at an expected rate this leads in efficiency of the organization.

4.8.2 The Mechanisms used by the management to retain experienced and qualified employees?

The finding from the interview indicates that, the management of the organization believes that the salary scale itself is one of the retaining mechanisms and beyond that according to the directive, they give the employees promotion from one level to the next and the salary scale also increases with the higher levels. Managements view about employee's contribution for the success of Minister of revenue's objective finally, the HRM explained; it is known that the human resources have a great role on the success of the organization's objectives. It is tried to utilize the human resource by inspiring employees and rearranging them in different groups like change army and peer to peer groups.

In the eyes of the management and responsible bodies of the organization it is trying to maintain stable work force through various mechanisms. In the first place full orientation is given for new employees when they are hired about working condition of the organization, duties and responsibilities in each one of position will be explained, benefits that they will get also told to them. In order to improve the benefits employees the organization has planned and working with different organizations both in the country and abroad. Therefore, this will reduce turnover of employees when it is implemented. The organization also requested government bodies to allow increasing salary and other benefits.

4.9 Strategies Used by the Organization

In interview question the manager said that employee leave the organization because of external factor like wants of extra benefit and better salary for this matter the organization used a strategy to retain employee by giving:

Training to update the employee the other thing the organization by calculating the turnover rate there is an assessment of monthly income increase by 100% adjustment and other house allowance benefit are applied to work its good from previous the manger decide. The new strategies we think that it will be effective because after the salary increment not that much but before the turnover was the headache of the organization.

Professional areas that leave the organization frequently are specially anew graduate employee within a year or two year leave from the organization specially to bank because the bank an access to take loan to full fill fixed asset like house, car etc .

The manger suggestion to reduce the turnover rate if there is an access of take loan to fulfill the employee need it's the possible to reduce the turnover otherwise by giving continuous training and increasing employee benefit, giving reward for exceeding their goal, revising the pay level year to year and developing a good organization to employees the organization will reduce the turnover rate.

CHAPTER FIVE

FINDINGS, CONCLUSION AND RECOMMENDATION

This chapter is sub-divided in to three parts. The first part presents summary of major findings, the second part presents conclusions using the basic research questions as a guide and the third part discusses recommendations made from findings for managerial decisions and further study.

5.1 Summary of the Major Findings

The aim of the study was to assess different factors that are affecting and aggravating employees' turnover of the organization in cause of Minister of Revenues Arada Sub-city and to suggest diagnostic recommendations.

Most of the respondents are male with 59 percent of the total and the dominant age group is fall in category of 26-35 years with 65 percent of the total followed by 36-45 years with 17 percent. This indicates that most of the current employees believe that when their age increases they do not want to stay in the organization. Although, the organization is relied on human resource, the employees' turnover is high. The majority of the employees (91%) of the respondents responded that there is high employee turnover in the organization. This fact is substantiated by the 76% response rate from the employees that they are not satisfied with the amount of their involvement in the organizational decision making.

From the structured questionnaire and interview question the study identified that job satisfaction, organizational commitment, pay level and benefit, job scope (assignment) and promotion opportunities have significant factors and positive relation with the study. While, peer group relationship has weak relation with the study because of they have good interaction or relationship among employees in the organization.

Regarding the interview question and open-ended question majority of the employee said employee turnover is a cost for the organization that the cost incurred by the organization includes cost of advertisement via newspaper, interview costs, training and development costs of new and existing employees etc. Therefore, Because of high employee turnover the organization do not achieve their goal because experienced employee leave from the organization so the new employee not work at an expected rate this leads in efficiency of the organization.

In addition to this, In the interview question the manager said that employee leave the organization because of external factor like wants of extra benefit and better salary for this matter the organization used a strategy to retain employee by giving training to update the employee the other thing the organization by calculating the turnover rate there is an assessment of monthly income increase adjustment and other house allowance benefit are applied to work its good from previous the manger decide and open ended question majority of employee beloved that the organization must continuously develop a strategy to decrease the turn over like increasing benefit of employee, leader must create a good working environment, recognize employee who succeed the objective and use other incentive change the leadership style, minimize routine activities and change in to e-system. The manger suggestion also in order to reduce the organization employee turnover rate if there is an access of take loan to fulfill the employee need it's the possible to reduce the turnover otherwise by giving continuous training and increasing employee benefit, giving reward for exceeding their goal, revising the pay level year to year and developing a good organization to employees, so the organization will reduce the turnover rate.

5.2. Conclusions

It is important for managers to have an understanding for an organization to retain staff. That is the study has made an attempt to identify major Intention factors for employees' turnover at Minister of Revenues in case of Arada sub city. The study was used descriptive type of approach and qualitative data in order to conduct this study which employed data collection techniques like questionnaires and interview check lists and these qualitative data collected were analyzed by employing analysis techniques of descriptive analysis method. Consequently, the findings from the survey and the interviews have been presented. At this point, the study comes to a conclusion based on the discussions of findings. Accordingly, the following conclusions are made for the study.

❖ There is high employee turnover in the organization. This fact is substantiated by the 76% response rate from the employees that they are not satisfied with the amount of their involvement in the organizational decision making.

❖ The compensation system and benefit packages of the organization are not attractive. Hence, most of the employees left the organization and they will leave the organization when they get better offer by the competitors comparing to Minister of Revenues.

❖ The organization does not have made continuously develop a strategy to decrease the turn over and also does not give continuous training and development to its employees.

❖ Since no job security and bad working environment in the organization, employees left the organization continuously.

❖ The organization does not give enough recognition for best Performers.

❖ There is inequity in the organization during promotion of employees. Some of the employees are leaving the organization and others are looking for outside opportunities.

❖ Management of the organization is aware about its experienced and qualified employee's turnover, but has only associated the cause with salaries and benefits packages. Besides, even if the management realizes some of the causes obtained from the exit interview, retention mechanisms as a strategy has not been developed to retain the employees so far.

❖ lack of career development is one of the elements most likely to encourage employees' decision to leave the organization as many employees look for some growth and development opportunities and lack of training that is specific to the needs of the employee will result in frustration that leads to turnover.

❖ Job dissatisfaction, bad working environment, inappropriate job assignment or scopes, lack of promotional opportunities and pay level and benefit are the cause of employee turnover and they are significantly affecting the study in Minister of Revenues Arada Sub-city. Hence, Employee turnover is the hindrance of the organizations that affect negatively and incur inefficiency and recruiting and training costs.

5.3. Recommendations

Based on the above conclusions the following discussion explores the recommendations considered important for the organization to retain its experienced and qualified employees.

- ➢ The organization should developed a strategy like E-system change in order to minimize routine work activities, reduce employee stress on their job and creating good working environment.

- ➢ The organization should also establishing incentive mechanism to encourage employees according to their responsibility, job enlargement through creating an access of take loan for employee.

- ➢ Proper treatment of employees will increase responsibility and enhanced pay, fair promotion. Therefore, the management of the organization should properly treat the employees.

- ➢ Since the management of the organization is aware of skilled manpower turnover, it could be strongly work on retention mechanisms like encourage employees to participate in decision making, arrange good working environment, giving fair promotions, sharing benefits based on their performance, could still work on good training and development mechanisms, Giving recognition for significant accomplishment, chance of advancement and giving opportunity to grow and career development has to be taken in to consideration.

- ➢ Develop system of, filling a vacant position with existing employees through upraising the employee currently holding the position, promotion an employee from a less desirable to a rewarding job elsewhere in the organization depending on employees' fulfillment of the necessary skill, competence and education needed for the position.

- ➢ Even though employees believe as their level of qualification increases, their chance of working decreases, the management is better to assign them to different positions based on qualification.

- ➢ The management also should give power and make them to participate in decision making to make them to feel sense of belongingness to their organization.

REFERENCES

Asmamaw, (2011) Professional Employees Turnover and Retention Practices of Ethiopian Public Sector Organizations of Ministry of Finance and Economic Development (MoFED). Addis Ababa.

Adugna, (2013) An Assessment of the Causes of Employee Turnover in Public Service Organizations. Addis Ababa.

ABELSON, M. (2011).Examination of Avoidable and Unavoidable Turnover, *Journal of Applied Psychology*

Armstrong, M.(2010). A Hand Book to Human Resource Management Practice (10th Edition): *A Guide to Action: London and Philadelphia*

Armstrong, M.(2010). Strategic Human Resource Management: (3rd edition) *A Guide to Action: London and Philadelphia*

Chikwe, A. (2009). The impact of employee turnover: the case of leisure tourism and Hospitality industry, *Consortium journal of hospitality and tourism.*

Curtis, S and Wright, D.(2011).Retaining employees the fast track to Commitment.*Management Research News.*

Fair, R. (2012) Australian Human Resource Management: Framework and practice*, (2nd Edition), McGraw-Hill, Sidney*

Mrara,M.T, (2010).An Investigation of Turnover and Macmillan.*Retention Factors of Health.*

Ongori H.(2010).A review of the literature on employee turnover. *African Journal of Business Management,* http://www.CPSC-ccsp.ca/PDFS/SPSP%final%20

Phillips, J.A and Connel, G.T (2011) Accountability in Human Resource Management.

Boston: Butterworth-Heinemann

Porter LW, Steers RM, Mowday RT, BoulianPV(2012). "Organizational commitment, job Satisfaction, and turnover among psychiatric technicians", J. Appl. Psychol.

Price, J.L (2010)The study of turnover, 1st edition, Iowa state university press, IA pp10-25603-609.

Rion, J. (2010). Professional Development: The Key to Retention. http://researchpro.seals.ac.za.

Samueal M.and Chipunza C. (2011), employee retention and turnover using motivational variables as a panacea *African journal of Business Management.*

Sandra R.C.(2012).Assessing employee turnover.Faculty of Economic and Management Sciences School of Public Leadership, South Africa.

Solomon A. (2011). Skilled Manpower Turnover and Its Management: *The Case of Ethiopian Roads Authority*

Surline, T. 2010. Staff Retention Strategies Credit Union Executive Journal.

Yared D.(2011).Staff Turnover in International Non Governmental Organizations Wasmuth WJ, Davis SW. (1983)."Managing employee turnover: why employees leave "*The Cornell HRA Quarterly*.

Woods, R. (2012). Turnover,Discipline, and Exits. In P. Woods (Eds).*Managing Hospitality Human Resources* (4th ed.)

Samuel M. and Chipunza C. (2012), Employee retention and turnover: using motivational variables as a panacea.African Journal of Business Management.

Sandra,R.C. (2012) Assessing employee turnover Faculty of Economic and Management Sciences School of Public Leadership, South Africa.

Rampur, S. (2013) Causes of Employee Turnover. URL http://www.buzzle.com/articles/causes-of-employee-turnover.html

Rion, J. (2013). Professional Development: The Key to Retention. URL: http://researchpro.seals.ac.za

Pendulwa Guma(2011).Organizational factors impacting on employee retention, unpublished Master Thesis, Nelson Mandela Metropolitan University.

Pires, M.(2011).Steps to Reducing Employee Turnover. From Articles Base: URL: http://www.articlesbase.com/human-resources-articles/9-steps-to-reducing-employeeturnover-747936. Html

St Mary's University

School of Graduate Studies MBA Program

Questionnaire to be filled by the Respondents

Dear respondent,

My name is Fuad Asrar, prospective graduating student of MBA at Saint Mary's University. The purpose of this questionnaire is to collect first hand information for a study being conducted on the topic, "Assessment on employee's turnover in Minister of Revenues in case of Arada sub city." as partial fulfillment of Master's of Business Administration (MBA). To this end, I kindly request you to provide me genuine information, to the best of your knowledge, so that the findings of the study would be legitimate. The study is purely academic research. Therefore, for sure, all your responses will be kept confidential. I would like to thank you for your willingness, effort and sharing precious time to fill the questionnaire and returning it the earliest possible.

Directions

Please use tick mark (√) in the boxes provided to choose from the options given and answer in writing where appropriate.

You don't have to write your name.

Part I: Respondent's Profile

1. Gender: Male Female ☐   ☐

2. Age: Below 25 ☐   25-35 ☐   36-45 ☐   46-55 ☐   Above 55 ☐

3. Academic Qualification:

High School Complete ☐   Diploma ☐   B.A Degree ☐   Master's and above ☐

4. How many years have you been working in the organization?

2-5 years ☐   5-10 years ☐   above 10 years ☐

5. Name of your department _____

Part-II: General Questions

Please encircle the letter of your choice

1. Do you feel that there is employee turnover in your organization?
    A. Yes   B. No

2. How do you rate the turnover in your organization? Please encircle the letter of your choice.
    A. Very high   C. Low
    B. High   D. Very low

3. Are you satisfied with the amount of your involvement in the organizational decision making?
    A. Yes   B. No

4. If you have a better job opportunity with other organizations, do you want to stay in this organization?
    A. Yes   B. No

5. How did the work skill personally you possess match the skill you needed to accomplish your job in your organization?

    A. Much higher   D. A bit lower
    B. A bit higher   E. Much lower
    C. About the same   F. Not equivalent with job

6. How do you satisfied with the amount of compensation you paid by the organization?
    A. Very satisfied   C. Dissatisfied
    B. Satisfied   D. Very dissatisfied

Part-III: Issues Related to Intention of Employee Turnover

1. The following statement relates to your states of job satisfaction at your organization. Please indicate your level of agreement/disagreement by ticking [√] in the box for your exact feeling based on the scale below.

   NB

   1 = strongly agree   3 = Neutral   5 = strongly disagree

   2 = Agree   4 = Disagree

No.	Statement of job satisfaction	Scale				
		1	2	3	4	5
1	I am interested with my current job					
2	My present job is respected by others					
3	My present job give me a sense of achievement					
4	Most days, I am enthusiastic about my job					
5	My present job gives me more responsibility					

2. The following statement relates to monetary rewards at your organization. Please indicate your level of agreement/disagreement by ticking [√] in the box for your exact feeling based on the scale below.

   NB

   1 = strongly agree   3 = Neutral   5 = strongly disagree

   2 = Agree   4 = Disagree

No.	Statements of monetary reward (compensation)	Scale				
		1	2	3	4	5
1	My pay is adequate for normal payment					
2	I am satisfied with my pay					
3	My pay is more sufficient for my living expenses					
4	I am paid according to my working experience					
5	Pay increase is depend on my performance					
6	Pay is paid equal to the work done					
7	My pay is very secure					
8	My pay is paid on time					

3. The following statement relates to promotional opportunity at your organization. Please indicate your level of agreement/disagreement by ticking [√] in the box for your exact feeling based on the scale below.

NB

1 = strongly agree   3 = Neutral   5 = strongly disagree
2 = Agree   4 = Disagree

No.	Statement of promotional opportunity	Scale				
		1	2	3	4	5
1	Promotion in my organization is quite good					
2	Promotion in my organization is based on performance result					
3	Promotion in my organization is regular					
4	The chances for promotions in my organization is fair					
5	Promotion in my organization depend on the length of service					

4. The following statement relates to job scope (work assignment) at your organization. Please indicate your level of agreement/disagreement by ticking [√] in the box for your exact feeling based on the scale below.

No.	Statement of job scope (assignment)	Scale				
		1	2	3	4	5
1	There is a good fit between my current job and my profession					
2	Enough autonomy is allowed in my job					
3	I am working less than my capacity and assigned my specialty					
4	The amount of workload in my current job is reasonable					
5	The workload is divided equally among all members					
6	I am rewarded with better appraisal rates and grade promotions for I am working more					

5. The following statement relates to job working environment at your organization. Please indicate your level of agreement/disagreement by ticking [√] in the box for your exact feeling based on the scale below.

NB

1 = strongly agree   3 = Neutral   5 = strongly disagree
2 = Agree   4 = Disagree

No.	Conducive Working Environment	Scale				
		1	2	3	4	5
1	I am working under the unclean environment					
2	I am working under instable environment					
3	I am working under inappropriate environment					
4	My working environment is initiating me to leave the company					

6. The following statement relates to peer group relationship at your organization. Please indicate your level of agreement/disagreement by ticking [√] in the box for your exact feeling based on the scale below.

No.	Statement of peer group relationship	Scale				
		1	2	3	4	5
1	I have good relationship with all my co-workers					
2	I regularly do things with my co-workers					
3	I always discuss personal problems with my co-workers					
4	I know important things about my co-workers as person					
5	I am involved in peer group relations					
6	I am involved in the social network of the organization					

Part-IV: Pay level and Benefit

7. The following statement relates to your incentive and benefit package. Please indicate your level of agreement/disagreement by ticking [√] in the box for your exact feeling based on the scale below.

No.	Statements of pay level and Benefit	Scales				
		1	2	3	4	5
1	I left the organization b/c it doesn't provide everything you need for performing your job					
2	I left ERCA due to its incentive and salary package is low					
3	Terminal benefit position of the organization was good					
4	Salary scale and other benefits motivated you to stay in ERCA					

III. Interview Question to Concerned Body (Department of Human resource development Directorate) of Minister of Revenues (Arada Sub City)

MBA Thesis an Assessment on employee turnover at Minister of Revenues in the case of Arada sub city Interview Questions for department of Human Resource Management.

1. What is the Intention of employee turnover in the organization?
2. Is the management of the organization or department of the human resource aware about the high turnover of professional employee?
3. Do you think that the turnover of employees is a serious problem for the organization?
4. What is the retention mechanisms used to retain your experienced and qualified employees?