



**ST.MARY'S UNIVERSITY
SCHOOL OF GRADUATE STUDIES
MBA PROGRAM**

**THE EFFECT OF JOB ROTATION ON EMPLOYEE MOTIVATION:
THE CASE OF MINISTRY OF REVENUE WESTERN ADDIS ABABA
BRANCH OFFICE**

**BY
LINA GAMINI**

**DECEMBER, 2019
ADDIS ABABA, ETHIOPIA**

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**A THESIS SUBMITTED TO ST.MARY'S UNIVERSITY, SCHOOL OF
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ADDIS ABABA, ETHIOPIA**

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DECLARATION

I, the undersigned, declare that this thesis is my original work, prepared under the guidance of Goitom A (**Asst. professor**). All sources of materials used for the thesis have been duly acknowledged. I further confirm that the thesis has not been submitted either in part or in full to any other higher learning institution for the purpose of earning any degree.

Name

Signature

St. Mary's University, Addis Ababa

December, 2019

ENDORSEMENT

This thesis has been submitted to St. Mary's University, School of Graduate Studies for examination with my approval as a university advisor.

Advisor

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December, 2019

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List of Abbreviations/Acronyms

ANOVA	Analysis of Variance
SPSS	Software Package for Social Science
VIF	Variable Inflation Factor
MOR	Ministry of Revenue

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Abstract

This study is about the assessment of the observed effects of job rotation on employees' motivation in Ethiopian Ministry of Revenue Western Addis Ababa Branch Office. It is a survey research. The target population of the study was professional employees of the branch office. A sample size of 199 out of 397 employees was taken. Questionnaire was distributed using simple-random sampling technique. The main objective was to collect data on job rotation and to identify their effect on employees' motivation. The research tried to answer basic research questions. Including, how job rotation programs are planned and implemented, the extent to which job rotation contributes in increasing knowledge/skill, the effect of job rotation practice on employees' motivation, the overall perception of employees on the job rotation programs implemented by the office and how is reducing monotony affects employee motivation. The data were analyzed mainly by using descriptive statistics, correlation and regression analysis. Major findings of the study revealed that output job rotation factors on employees' motivation were positive and significant. Based on this, the researcher concluded that job rotation significantly forecast the overall employees' motivation in the company and according to the descriptive analysis the overall employees' motivation in the company found at moderate or average level. In addition, some recommendations that might be helpful for the office in building effective job rotation program were forwarded.

Keywords: job rotation, motivation, Ministry of Revenue Western Addis Ababa Branch.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Employees are the strength of quality for any organization. Keeping an employee motivated towards a job is the key role of the organization. Keeping an employee interested in the job is the biggest challenge faced by the human resource teams in any organization. To fulfill the needs of the employees the higher level managers must find the way where they can make them to be engaged in the work. It is very obvious that employees can only put in their best at work when such employee is provided with a conducive working atmosphere conditions and job rotational activities which serve as stimulus to stir them (employees) to achieve organization set target goals and objectives efficiently and effectively. Job rotation is planned replacement of staff in jobs and in different time periods with the aim of gaining skills and job autonomy, motivation, and productivity (Saravani,Abbasi, 2013).The Job rotation is a mechanism used by the employer to develop employees in a particular field. Job rotation is a horizontal displacement of workers in different stations so that each workstation requires different skills and responsibilities (Dari et al., 2012) Job rotation is a strategy conducted by organizations either private or public to improve employee performance and productivity (Schultz 2010).

Job rotation is implemented, in line with the business goals and human resource strategies of the organization. Accordingly, there are different reasons a company may choose to utilize job rotation such as using job rotation as a learning mechanism. There are significant benefits that may outweigh the costs involved with training employees for diversified positions. As a learning mechanism, employees are given the opportunity to learn necessary skills which can help them to advance within a company. This opportunity also has the effect of boosting morale and self efficacy.

Job rotation helps workers to understand the different steps that go into creating a product and/or service delivery, how their own effort affects the quality and efficiency of production and customer service, and how each member of the team contributes to the process.

Job rotation benefits employees who participate by reducing job burn-out, apathy, and fatigue, which ultimately increase the level of employee satisfaction and motivation (Plowman2012).

Not all employees are open to the idea of job rotation. Higher performers compared to under performers are likely to like job rotation because it is perceived to add to a greater improvement in skills (Khan2010).

The Ethiopian Ministry of Revenue (MoR) is one of the biggest organizations in the country. Thus it has a large number of employees in its different branches. Since the ministry is the main organization in collecting revenue for the country's development, well skilled and qualified human resources are important for the achievement of its objectives. In order to have well skilled and qualified employees the western branch office has been applying job rotation system.

In this case, this study will assess how and in what condition the branch office is applying job rotation to its employees. Mainly, this study will examine the effect of job rotation system activities of the Ministry of Revenue Western branch on its employee's motivation. Besides, this study will inspect to what extent the job rotation system activities build employees motivation.

1.2 Background of the Organization

The Ethiopian Ministry of Revenue (MOR) 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 mobilization of government revenues, while providing effective tax and Customs administration and sustainability in revenue collection.

The main objective of the establishment of MoR was to streamline the public revenue generation function by bringing the relevant agencies under the umbrella of the central revenue collector body. This structuring aimed at improving service delivering, facilitating trade, enforcing the tax and customs laws and thereby enhancing mobilization of Government revenue in sustainable manner.

The MoR has its headquarters in Addis Ababa. It is led by a Director General who reports to the Prime Minister and is assisted by five Deputy Director Generals, namely D/Director General for Program Designing of Operation and Development Businesses; D/Director General for Branch offices' Coordination and Support; D/Director General of Enforcement Division; D/Director General, Corporate Functions Division; Change Management and

Support Sector; and Enforcement Sector. Each deputy director general oversees at least four directorates. Both the Director General and the Deputies are appointed by the Prime Minister.

Apart from the foregoing directorates, the MOR has 32 field offices, of which two of them are coordination offices located outside of Ethiopia at the port of Djibouti and at the port of Burbera, Somalia. The primary function of the foregoing coordination offices are affording/providing transit service for the goods imported into or exported from the country. However, the latter coordination office is presently not operational. The 30 branch offices in Ethiopia comprise 22 Customs Control stations, 50 Checkpoints and 153 Tax Centers. Tax Center means a tax collection station administered under a branch office and located in the vicinity of taxpayers while Customs Control Station means a station administered under a branch office where customs formalities are complied with and collection of taxes and duties take place on imported and exported goods; checkpoint is a place where customs examination is conducted by machine and/or manually for the purpose of ascertaining that there is no variation between the goods to be imported-exported and the goods specified in the customs declaration.

Each branch office is directed by a manager who is accountable to the Director General for Branch offices' Coordination and Support Sector.

The western Addis Ababa branch office is one of the branches which is managed by the general manager, vice manager, 397 employees under different departments (work process and teams) such as customer service department, Tax assessment department, Tax Audit department, Tax investigation department and the branches Appeal office. In these departments there are employees with 253 first degree holders, 15 second degree holders 27 diploma holders and the other 104 are different level of education and high school attendants.

Objectives of MOR are:-

- Establish modern revenue assessment and collection system; and render fair, efficient and quality service;
- Assess, collect and account for all revenues in accordance with tax and customs laws set out in legislation;
- Equitably enforce the tax and customs laws by preventing and controlling contraband as well as tax fraud and evasion;

- Collect timely and effectively all the federal and Addis Ababa tax revenues generated by economy, and
- Provide the necessary support to the regional states with the objective of harmonizing federal and regional tax administration systems.

1.3 Statement of the Problem

Job rotation is a horizontal displacement of workers in different stations so that each workstation requires different skills and responsibilities (Dari et al., 2012). Job rotation is including job design strategies, which is used to enhance staff motivation at work or repetitive tasks (AshkanAyough 2009).

Job rotation is an interesting mechanism for employees to work in different positions and jobs as possible. And as a result it leads to learning and working in various professions to learn one's appropriate job (Ortega, 2001; Kuijer, de Vries, van der Beek, van Dien, Frings-Dresen, 2004). Job rotation can be defined as it happens regularly and alternatively between different jobs in an organization based on a plan, or alternatively based on individual needs of workers (Coyne, 2011). However changes in the organization affect employees' attitudes, behaviors and beliefs, because it is the transition from a known state into unknown state. This particular situation can bring uncertainty, stress and anxiety on staff.

Not all employees are open to the idea of job rotation. Higher performers compared to under performers are likely to like job rotation because it is perceived to add to a greater improvement in skills (Khan 2010).

The job rotation practice of Ethiopian Ministry of Revenue Western Branch includes moving employees from one job grade position to different job grade position (for example from customer service to tax assessment ,from tax assessment to tax audit, from tax audit to tax investigation department and from tax audit to tax appeal office),since the Ethiopian Ministry of Revenue (MoR)is the only tax collecting organization in the country and it has a huge number of customers, it put in its rules and regulations under proclamation No .587/2008that it has the power to make a job rotation and it believes that the performance of employees can be improved in that, as a result they can provide a quality service to customers.

Job rotation is one of the mechanisms that the Western Branch is practicing to build the capacity of its employees with the purpose of having employees who are generalist in profession. However, there is an apprehension that job rotation activities in the organization are not well planned, not systematically implemented and not fairly spread across all departments in the branch. Employees are not involved in planning and implementation of job rotation, it is mostly done by the managers. This study will, therefore, assess the job rotation practice of the Western Addis Ababa taxpayer's Branch office. The research will assess the extent to which the job rotation programs of the branch are effective, responsive to the needs and expectation of its staff and how this affects staff motivation. Thus the study will focus on filling the information gap and determine if there are any efforts made by the branch on how the job rotation is offered to the employees in the different departments of the branch.

The study will help employees to reveal their reaction on the impact that job rotation has on their work performance. The employees tend to compare their job rotation packages with other organization and when they feel theirs is little, they tend to put up a lazy attitude towards work.

The researcher seeks to find out that after the application of job rotation whether employees are satisfied or not. The above indicated problem in Western Addis Ababa branch might be caused by ineffective and inappropriate design of employee job rotation program and implementation which leads to employee disappointment as a result customer dissatisfaction.

The research will help to ascertain how job rotation has impacted on motivation of employee and what improvements have to be done to help equip the employee further as well motivated them to work better for better performance.

The researcher also seeks to find out after the application of job rotation whether customers complain is reduced or not. Since MoR needs to identify the contribution of job rotation to build employees capability and create generalists that provide quality service for its customers at any time, and highly satisfying service for its customer.

External and internal audit reports repeatedly comment that there are operational errors happening this result in customer dissatisfaction which may be occurred due to improper job

rotation and the researcher will try to check whether this problem is linked with job rotation or not.

As there is no study carried out in Ethiopian Ministry of Revenue on the effect of job rotation on employee motivation and performance the above indicated problem in MoR might be caused by ineffective and improper design of employee job rotation program and implementation which leads to customer dissatisfaction. Thus the research will contribute to let management bodies give more concentration.

The variables of the research are going to be perception of employees, motivation, increasing knowledge/skill and decreasing monotony.

1.4 Research Question

The research is expected to answer the following research questions.

1. How are job rotation program planned and implemented?
2. To what extent do job rotation contributes in increasing knowledge/skill?
3. What is the effect of job rotation practice on employees' motivation?
4. What is the perception of employees on the job rotation programs implemented by the office?
5. To what level is reducing monotony affect employee motivation?

1.5 Objectives of the Study

1.5.1 General Objective

The general objective of the study is to assess the effect of job rotation practice on employee motivation in case of Ethiopian Ministry of revenue western Addis Ababa Tax payers branch office improve employees' motivation at different departments with different tasks.

1.5.2. Specific Objective

1. To assess the perception of employees on the job rotation programs implemented by the office.
2. To examine how the employee motivation is affected by job rotation practice.
3. To determine whether the job rotation practice is well planned.
4. To determine the contribution of job rotation program initiated by the office in increasing knowledge/skill.
5. To describe the effect of Reduced Monotony on motivation.

1.6. Definition of Key Terms

Job rotation: - Job rotation is a an approach where employees are shifted between two or more assignments or jobs at regular intervals of time in order to expose them to all vertical of an organization.

Motivation:-motivation is the act of inspiring the employees to work or not to work hard to attain the predetermined goal.

Job Design -is the functions of arranging task, duties and responsibilities in to an organizational unit of work” (Ali and Aroosiya, 2012, p. 4).

1.7 Significance of the Study

- As there was no study made on job rotation in Western Addis Ababa branch office this study will indicate the effectiveness of job rotation as a way of training for the improvement of employee performance.
- This study may use as an input for further study for similar future researchers and to forward suggestions conclusions and recommendations based on the findings.
- The study will inform managers make a planned job rotation because the existing job rotation has an effect on employee dissatisfaction.

1.8 Scope of the Study

This study was limited to Ethiopian Ministry of Revenue Western Addis Ababa branch office, although the ministry has many branches and large number of employees through the country. The branch offices are located both in Addis Ababa and in different regions in the country. However, there are limitations in terms of time, money and experience. Thus the scope of this study will be limited to employees working at the Western Branch Office located in Addis Ababa. The study was focused on the effect of job rotation on employee motivation.

In addition the study was limited to the sample that will be representing 397 employees working in the Western Addis Ababa Branch Office. Since the study will be conducted within a short period of time it is going to be unattainable to include all the employees working at all branches.

1.9 Limitation of the Study

As the study concentrated only on Addis Ababa Western Branch office it is difficult to apply the results of the study in other branches. It is beyond the capacity of the researcher to cover wide range area due to restrictions on time, money and access to resource. Another limitation of the study is that in the use of a qualitative approach to collecting data, based on the perceptions the employees and managers of the branch office. Therefore, a certain degree of bias should be taken into consideration.

1.10 Organization of the Study

This study will have five chapters with different sections and sub-sections.

The first chapter: -will present the introduction part of the study which includes the background of the organization, statement of the problem, basic research question, and objectives of the study, scope of the study and limitation of the study and significance of the study.

The second chapter: - will focus on the review of related literatures on job rotation. This part gives emphasis on the theoretical, empirical and conceptual framework of the topic under study.

The third chapter:- will discuss about research approach, research design and methodology which includes population and sampling size, data type and source, data collection instrument, data analysis technique and methods.

The fourth chapter:-will present the analysis and data interpretation based on data collected by questionnaires.

The fifth chapter:-will include summary of findings, conclusions and recommendations by the researcher based on the outcomes the overall study.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2. 1Theoretical Literature Review

2.1.1 Definition of job design

Job design can be defined as “changing the content and process of a job to increase an employee’s satisfaction, motivation and productivity(Knapp and Mujatab,2010) as stated by another definition, job design “is a deliberate and systematic attempt to structure the technical and social aspects of work so as to improve technical efficiency and job satisfaction.” (Davis, 1996 as cited in Okuande,2015). Job design should start with an analysis of task requirements, namely what should be done, and then it should take into account the following motivating characteristics: autonomy, responsibility, discretion, and finally self-control (Armstrong, 2003). Chaneta (2011, p. 2) defines job design as “the specification of the content, methods and relationship of jobs in order to satisfy technological and organizational requirements as well as the social and personal requirements of the job holder”.

Chaneta (2011) states the criteria that should be taken under consideration for job design, which are the following:

Maximize the degree of specializing; minimize the time required to do the job; minimize the level of skill required; Minimize learning time/ training time; maximize the use of the machines; and minimize the degree of flexibility in the performance of the job.

2.1.2 Definition of Job Rotation

Job rotation is a training method followed by the organization to develop the employees in various department were theycan gain diversified learning of job skills for a specific period of time and job rotation is a practical approach to enrich andexpand the job assignments of the employees (Seibert &Kraimer, 2001).Edward (2005, p. 74) describes job rotation as “the process of switching a person from job to job” which increases an employee’s capability and value to an organization. Job rotation can be defined as the performance by an employee of a new assignment on a temporary basis for an agreed period of time.Job rotation is a job design and management approach in which employees are moved between two or more jobs in a planned manner. Job rotation is a way of designing jobs for employees to learn the required skills from different departments andget rid of exhaustion arising from repeated tasks. Facing new tasks and roles will revive and refresh employees and boost their morale (Jorgensen et al. 2005, as quoted by Nasiripour et al. 2009). According to Bennett (2003), job rotation is a planned replacement of employees among various jobs within a period of time in order to

enhance skills and job independence and results in increasing motivation, job performance and productivity. Similarly, Gomez, Lorente & Cabrera (2004) define job rotation as the working in varying posts or situations at time periods which are categorized on a range of individual knowledge, skill and capability of employees.

Kaymaz (2010) checked how job rotation affected motivation. He examined the effect of five variables of reduced fatigue, enhanced knowledge, skill, competence, and preparation for management, correctly appointed job position, and developed social relation on motivation. Results finally revealed that job rotation was positively related to motivation (Kaymaz, 2010).

When job rotation is carefully planned and formally developed it has numerous perceived benefits and is particularly useful in the manufacturing industry (Cheraskin & Campion, 1996):

Job rotation can be seen to promote employee learning (in that it makes employees more adaptable) as well as employer learning (employers learn about individual employees' strengths through rotation) (Eriksson and Ortega, 2006, p653). However, it has been suggested that rotation is better at building some skills over others; for example, it improves knowledge about the organization more than technical expertise. (Campion, M. & others, 1994, p. 523)

Bennett (2003) suggests two forms of job rotation: These are

(1) Within-function rotation

He explains that within-function rotation means rotation between jobs with the same or similar levels of responsibility and within the same operational or functional area.

(2) Cross-functional rotation

Cross-functional rotation according to Bennett (2003 P.3) means "movement between jobs in different parts of the organization over a period of time". However, rather than rotating between a number of jobs that are in the same group and closely related to each other, the individual or new employee would rotate through a number of jobs in different departments. This method provides the individual or new employee with developmental opportunities and such methods can also be used by the organization to gather data about their skills, interests and potential to indicate their final placement.

2.1.3 Benefits of Job Rotation

Traditionally job rotation has been linked to some obvious advantages. As suggested: .Job rotation is certainly one of the most important learning methods, to my mind the most important single one..(Olsen, 2002, p.19).To date, job rotation programs can help a company meet the challenges of a highly competitive environment and a flattening management structure. At the organizational level, as empathy and understanding develop among the various positions, job rotation program helps to bring about a durable outcome of the commitment of each employee to the firms value base. (Arogyaswamy& Simmons, 2003, p.55)

At the departmental level, management might use a developmental rotation to reward good performance by employees, especially the plateau employee instead of a promotion or raise (Campion et al., 2004, p.33). At the group level, job rotation makes members of a work group interdependent and thus encourages teamwork. Everyone in the group is held responsible for carrying out essential job functions of the group or team (Rothwell&Kazanas, 200, p.22). At the individual level, most importantly, job rotation is a major enabler when employers and employees enter into what called .a new covenant. under which employers give individuals the opportunity to develop greatly enhanced .employability. in exchange for better productivity. In other words, what matters to employees is having the competitive skills required to find another job whenever it becomes necessary. The focus should be on employability instead of a traditional focus on employment. (Waterman &Collard,2004, P.50) A number of studies address the positive impact of variation and pauses during work, but few studies have dealt with actual job rotation (Jonsson , 2001, p. 267). However, several job rotation case studies were found in the literature. These studies came from the United States, Japan, and Sweden and covered a variety of industries. The following benefits were noted among them :

1. Companies instigate job rotation to decrease exposure to certain forces, positions, and situations. The premise is that rotation reduces a target tissue's cumulative exposure levels by increasing variability within an occupational situation .(Jonsson , 2001: p.108)
2. Job rotation implementation has been linked to numerous psychological and psychosocial benefits. These benefits are claimed to include: increased feelings of equality between workers, job satisfaction, motivation, innovation, and morale.

Also reported are reductions in boredom, monotony and work stress. (Marshall, 2006, p.60)

3. With respect to the work organization, claimed bonuses of job rotation implementation include: increases in production and worker retention, decrease absenteeism, and discretionary break periods, a cross trained workforce, insurance against a labor shortage, low implementation costs, and quick application. (Jonsson , 2001: p.109)

Job rotation produces two beneficial effects .First, an employee who rotates accumulates experience more quickly than an employee who does not rotate. Hence job rotation is mentioned as an effective tool for career development. Second, an employee who rotates accumulates experience in more areas than an employee who does not rotate. Hence, if an employee rotates more frequently, it is easier to train him to become a generalist. (Eriksson &Ortega, 2004, p3)

2.1.4 How to Implement an Effective Job-Rotation Program in a Company

Employees who participate in job rotation programs develop a wide range of skills, and generally they are more adaptable to changes in jobs and career and more engaged and satisfied with their jobs in comparison with workers who specialize in a single skill set or domain.

However, job rotation may increase the workload and decrease productivity for the rotating employee and for other employees who must take up the slack. This is why preparation is key to the success of any job rotation program. Tips for effectively implementing job in order to avoid potential pitfalls by Fiester (2009)

- ✓ Formulate clear policies regarding who will be eligible and whether employees will be restricted to certain jobs or opportunities will be open to people in all job classifications.
- ✓ Determine if the program will be mandatory or if employees will be allowed to “opt out.” Will opting out have an adverse impact on their performance appraisal?
- ✓ Involve the employees and managers in planning job rotations so that there is a clear understanding of mutual expectations.
- ✓ Determine exactly what skills will be enhanced by placing an employee in the job rotation process.

- ✓ Use job rotation for employees in non-exempt jobs, as well as for those in professional and managerial jobs.

2.1.5 Barriers of Job Rotation

Several case studies noted difficulties in implementing job rotation. Most of these difficulties came from the challenge of changing the work structure and not from the job rotation itself. The following problems were noted: (Jonsson ,2001, p.30).

1. Experienced workers not wanting to learn new types of work
2. The rotating employee would be reluctant to return to their original position after exposure new ideas or responsibilities (MacLeod & Kennedy, 1993, p.201).
3. Machine operators not wanting to "lend" their machines to others
4. Practical problems of physically getting from one job to the next
5. Unsuitable wage forms
6. Education and training of workers for new jobs
7. Difficulties in finding appropriate jobs to rotate to
8. Inappropriate use of job rotation by management
9. Differences in skill levels among staff may be significant resulting in additional expense in upgrading staff or loss of productivity for some period
10. A unionized environment may prohibit job rotation or restrict job rotation within particular job classifications.
11. It stated that through a learning process, individuals are likely to have a developed behavioral strategy that protects them from the apparent hazards of the job. Thus, rotation of unskilled workers into a biomechanical stressful job increases the risk of injury with each rotation (Steven A.,2003,P.757)
12. Job rotation has close relations with the work structure, workplace relation and culture, and employees' behaviors. As usual, experienced employees do not want to do new types of jobs or handover their currently good conditions or share their knowledge and experiences of working to newcomers (Cosgel&Miceli , 2008 , p170)
13. It is also very difficult to identify appropriate job for each people in the organization in the process of rotating. On the other hand, there are usually not small costs of rotating, including both material-and non-material costs, such as changes in the living environments, customs and cultures, especially for the employees' side (MacLeod & Kennedy, 1993, p.212)

2.1.6 Employer and employee perspectives on job rotation

Traditionally, job rotation is usually addressed at an organizational level. From the employers' point of view, organizational theorists have advocated frequent rotation as a means of reducing fatigue and boredom on jobs so as to maintain productivity (Miller, et al 1973) and fairly frequent rotation after the initial hiring as a means of orientation and placement (Wexley and Latham, 1981). Job rotation enables the training of workers to be backups for other workers, so that managers have a more flexible work force and a ready supply of trained workers (Rothwell et al, 1994). When rotation occurs at longer intervals, it has been thought as a practice of progressive human resource development or a means of enhancing the value of work experience for career development (Campion, et al, 1994).

Also from the employers' standpoint, however, the practice of job rotation may be very costly. As pointed out by Yoder, et al (1958), while job rotation may encourage generalization, it prevents job specialization so that the optimal level of performance cannot be reached. Although this problem may be negligible for many jobs, it can be very serious for those jobs where high specialization is needed so that the costs in terms of training and supervision are prohibitive.

Management views about job rotation

Hung (1999) states that, job rotation at the senior management levels is frequently referred to as management rotation, is tightly linked with succession planning developing a pool of people capable of stepping into an existing job. Here the goal is to provide learning experiences which facilitate changes in thinking and perspective equivalent to the "horizon" of the level of the succession planning.

Reasons for the development of job rotation

There are many reasons for implementing a job rotation system, including the potential for increased product quality, giving employees the opportunity to explore alternative career paths, and perhaps most importantly, preventing stagnation and job boredom.

Sustaining employee interest in a single job is not easy, which is perhaps why retention causes such a big challenge for businesses, even in a slow economy. Employees outgrow their jobs quickly and it may not be possible for employers to provide enough diversity within a career path to maintain employee interest in the job.

Ortega (2001) investment in staff development is a major key to survival and growth, but carries a cost in terms of releasing key staff and finding the right training. Job Rotation provides tailored training for staff of small and medium sized enterprises, whilst providing a replacement worker to cover whilst existing employees are released on training.

Risks of implementing job rotation

There are costs associated with job rotation. Malinski (2002,) identified several difficulties with implementation of a job rotation program such as resistance by experienced staff, educating and training staff for new jobs, fitting the skill level of the staff with the job and pay structure, the direct costs of implementation, and exposing untrained staff to hazardous situations in industrial setting. Identification of the specific process, the type of rotation, staff communication, and the length of training and the learning period all must be determined. Difference in skill levels among staff may be significant resulting in additional expense in upgrading staff or loss of productivity for some period.

Malinski (2002,) recognizes that a unionized environment may restrict job rotation within particular job classifications. Cosgel and Miceli (1998, p. 12) reported, “If a strong labor union negotiates primarily on the basis of wages and disregard (or oppose) other job attributes, then the firm would not be able to offer job rotation”

Challenges of job rotation

Job rotation is a human resources strategy where companies move employees around to various jobs within the organization. Intended to provide benefits to both employees and the employer, job rotation is supposed to increase employee interest level and motivation. Despite benefits related to multiple skill development, job rotation also has its limitations.

There are limitations associated with job rotation. The cost and risk of rotation varied with the type of rotation experience. Poaching of rotating personnel from the transferring office was a major concern, along with the possibility; the employee would be reluctant to their original position after exposure new ideas or responsibilities. The original position may not exist, or managers may have learned to do without the individual rotating. Managers could be reluctant to commit staff that they have trained.

A lack of clarity in expectations could reflect poorly on the employee or the transferring organization. Additional risks included the perceived increased workload on remaining staff, and the time spent bringing a person up to speed State Services Commission (1999).

Malinski (2002) identified several difficulties with implementation of job rotation program as follows:

Resistance by experience staff

One limitation of job rotation is the resistance by experienced staff. Experience staff does not want to learn new job skills or move to other locations. Many experience staff think been

moved to a different department means to go back and learn all over again. They see job rotation as a means of taken one away from what they enjoy doing most.

2.1.7 Definition of Motivation

Motivation refers to “the reasons underlying behavior” (Guay et al., 2010, p. 712). As Deci et al. (1999) observe, “Intrinsic motivation energizes and sustains activities through the spontaneous satisfactions inherent in effective volitional action. It is manifest in behaviors such as play, exploration, and challenge seeking that people often do for external rewards” (p. 658). Researchers often contrast intrinsic motivation with extrinsic motivation, which is motivation governed by reinforcement contingencies. Traditionally, educators consider intrinsic motivation to be more desirable and to result in better learning outcomes than extrinsic motivation (Deci et al., 1999).

Motivation involves a constellation of beliefs, perceptions, values, interests, and actions that are all closely related. As a result, various approaches to motivation can focus on cognitive behaviors (such as monitoring and strategy use), non-cognitive aspects (such as perceptions, beliefs, and attitudes), or both. For example, Gottfried (1990) defines academic motivation as “enjoyment of school learning characterized by a mastery orientation; curiosity; persistence; task-endogeny; and the learning of challenging, difficult, and novel tasks” (p. 525). On the other hand, Turner (1995) considers motivation to be synonymous with cognitive engagement, which he defines as “voluntary uses of high-level self-regulated learning strategies, such as paying attention, connection, planning, and monitoring” (p. 413).

Employee Motivation

The employee motivation argument is that job rotation contributes to make work more interesting. This argument was mentioned in the late 1970s literature on the so-called “plateaued” employees -employees with limited prospects of promotion. According to Ference, Stoner and Warren (1977), job rotation is a potential solution to these employees’ lack of motivation. More recently, Cosgel and Miceli (1999) have pointed out increased satisfaction as one of the benefits of rotation. In their model, employees prefer to perform a variety of tasks rather than specializing in a single task and, as a consequence, job rotation increases job satisfaction. This is beneficial to the firm because it can afford to pay lower salaries when employees are more satisfied. However, job rotation does not contribute to

training: contrary to the employee learning argument, employees learn more by specializing than by rotating.

2.1.8 Different theories of motivation

Motivation is such a scheme which is applied to inspire, increase stamina and work ability by mentally conciliating the employees or workers to their work or job in a organization. In brief, Motivation is something which inspires one to work self-intentionally.

Many contemporary authors have defined the concept of motivation. Motivation has been defined as: the psychological process that gives behavior purpose and direction; a predisposition to behave in a purposive manner to achieve specific, unmet needs an internal drive to satisfy an unsatisfied need and the will to achieve. For this paper, motivation is operationally defined as the inner force that drives individuals to accomplish personal and organizational goals.

Motivation is the inner state that energizes channels and sustains human behavior. In Encyclopedia of Management “Motivation refers to the degree of readiness of an organism to pursue some designed goal and implies the determination of the nature and locus of forces inducing the degree of readiness. Motivation is a process whereby needs instigate behavior directed towards the goals that can satisfy those needs

Maslow’s hierarchy of needs:

Human behavior is goal-directed. Motivation cause goal-directed behavior. It is through motivation that needs can be handled and tackled purposely. According to Maslow’s Hierarchy, needs were categorized into 5 types/ levels from lower to higher order of needs. Individuals must satisfy lower order of needs before they approach higher order. Satisfied needs will no longer motivate. Motivating a person depends on knowing at what level the person is at of hierarchy.

- a. Lower Order (External): Physiological, Safety etc.
- b. Higher Order (Internal): Social, Esteem, Self-actualization etc.
- c. Physical needs: Need for food, water, shelter, clothing, sexual satisfaction etc.
- d. Safety and security needs: Need to be free from physical danger and the fear of
- e. Social needs: Need for love and affection, acceptance by fellows and the like.
- f. Ego-need: Need for power, prestige, status and self-confidence.
- g. Self-actualization need: Desire to become what one is capable of becoming-to maximize one’s potential and to accomplish something’s

McGregor's theory X and theory Y:

(a). Theory X assumes that, workers have little ambition; dislikes work, avoid responsibility and require close supervision. People don't like to work and try to avoid it. So, managers have to control and threaten people to get them to work. People prefer to be directed and tend to resist change. People are gullible and not bright.

(b). Theory Y assumes that, workers can exercise self-direction, desire responsibilities and like to work. People don't naturally dislike work and work is natural part of their lives. People are internally motivated to reach objectives to which they are committed to. People are also committed to goal attainment. They will both seek and accept responsibility under favorable condition. People have capacity for innovation in solving problems. According to this theory democratic management is preferable.

Herzberg's motivation hygiene theory:

Job satisfaction and dissatisfaction are created by different job factors. They are:

- a) **Motivators:** Achievement, Recognition, Work itself, Responsibility, Advancement, Growth etc.
- b) **Hygiene factors:** Supervision, Company policy, Relation with supervisors, working condition Salary status, Security, Relation with peers, Subordinate etc.

Three needs theory:

McClelland's three needs theory refers that; every person has one of three driving motivators. Those are the need for achievement, affiliation or power. They aren't inherent; we develop them through culture and life experience.

Goal setting theory:

The basic assumption of goal-setting is that goals are immediate regulators of human actions. This theory refers to effects of setting goals on subsequent performance. Individuals who set specific, difficult goals performed better than those who set easy and simple goals. Some of the important features of this theory are: The willingness to work for attainment of goals, Specific and clear goals, Specific and challenging goals, Better and appropriate feedback of the results etc.

Reinforcement theory:

This theory refers that we can change anyone's behavior by using reinforcement, punishment and extinction. Rewards are used to reinforce behavior we want and punishment to prevent behavior we don't want. Extinction is to stop someone from practicing learned behavior at all.

2.2 Empirical Analyses

Fasil Assefa 2018 tried to find The Effect of Job Rotation Practices in Improving Employee Motivation in case of Wogagen Bank S.C. In his study output job rotation factors on employees' motivation have positive and significant impact.

Woldemedhin Kidane (2015) tried to find The Effectiveness of Job Rotation Practices in Improving Employee Motivation, Commitment and Job Involvement in case of commercial bank of Ethiopia. In his study All dependent coaching, special tasks assignment, lectures/formal training, seminars /workshops, case studies; informal learning, job Instruction and formal continuing education have positive coefficients of correlation value to motivation, commitment and job involvement and this indicating that have a significant impact on it.

A research by Kurtulus Kaymaz (2010) for the Effects of Job Rotation Practices on motivation on Managers with in the Automotive Organizations finds that the effect of job rotation has a positive effect on employee motivation. A decrease in monotony, an increase in knowledge, skills and competence and development of social relations in job rotation practices were determined as having a positive effect on motivation. It was also shown however, that in rotation practices the expected positive contribution to motivation was not seen from the aspect of preparation for management and determination of correct job/position. From all the independent variables, it was found that the function of decreasing monotony of job rotation practices was the most important variable on motivation.

A study conducted by Griffin, (1989) on 1,000 tellers from 38 banks found from the job design intervention that, employees perceive meaningful changes and tend to recognize those changes over time. In addition to this, a meta-analysis of the job characteristics model (Fried and Ferris, 1987) found general support for the model and for its effect on motivation and satisfaction and performance outcome. Then they concluded that generally job design studies were effective in increasing motivation, job performance and levels of productivity.

Loher, et al, (1985) also tried to find the relation between job characteristics and job satisfaction. In their study, they tried to provide a comparative analysis of the overall level of job satisfaction between Franchisees and Small Business Owner Managers (SBOMs) in Australia, and to empirically examine key personality and job characteristic factors influencing franchisee and SBOM job satisfaction. Using a mailed questionnaire, data were obtained from 399 franchisees and 347 SBOMs. The study findings demonstrated that, the work roles of franchisees and SBOMs are markedly different but statistically significant.

Faegriet al. (2010) found that job rotation enables employees to achieve promotion opportunities after the successful completion of job rotation programs. In addition in this study, employees believed that job rotation offers greater rewards and that the new skills obtained as a result of job rotation improves job safety.

In addition, Jorgensen et al. (2005) found that job rotation was used mainly to reduce exposure to risk factors causing work-related injuries and to reduce the occurrence of work related injuries.

Lundvall and Nielsen (2007) found that job rotation contributes to higher innovative performance. Eriksson and Ortega (2006) concluded that the occurrence of job rotation practices was positively related to organizational growth rates.

2.3 Conceptual Framework

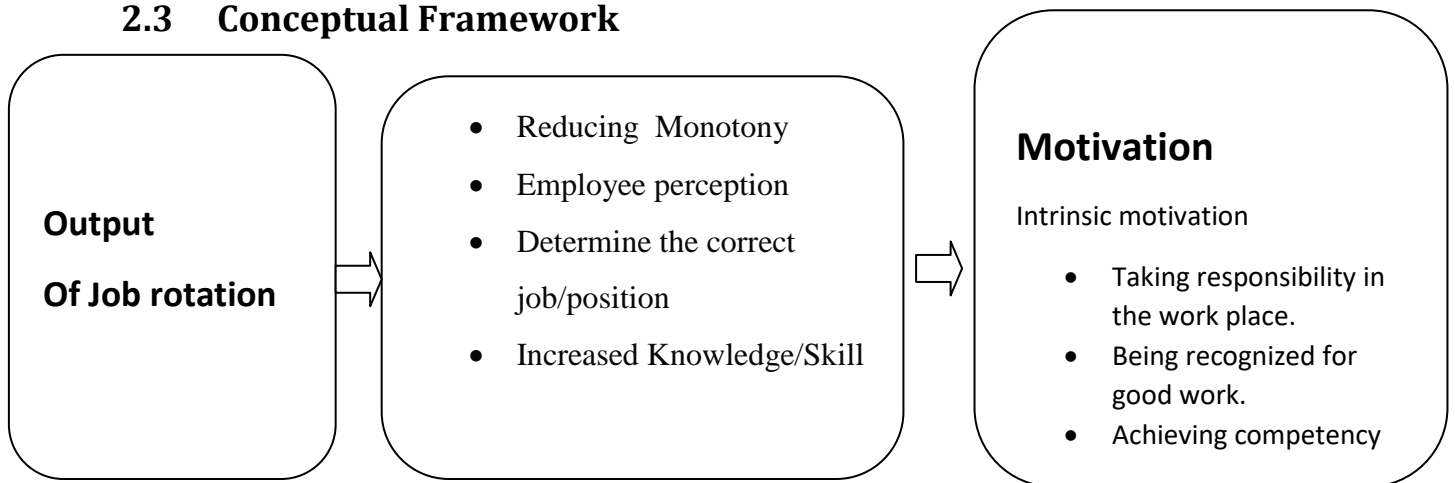


Figure 2.1: Conceptual Frameworks

CHAPTER THREE

RESEARCH METHODOLOGY

There are different types of research designs: qualitative, quantitative and mixed research.(John & Creswell 2009). In this study quantitative research approach was used. Survey method was used in the research in line with the objectives. Based on this, the researcher will prepare questionnaires for employees to investigate the effectiveness level of job rotation approach of MOR is applied in line with the frame work designed and to what extent does job rotation practices increases employees motivation, commitment and involvement.

3.1. Research Design and Approach

There are two basic approaches to research, the quantitative approach and the qualitative approach. Quantitative approach involves the generation of data in quantitative form which can be subjected to rigorous quantitative analysis in a formal and rigid fashion. This approach can be further sub-classified into inferential, experimental and simulation approaches to research. The purpose of inferential approach to research is to form a data base from which to infer characteristics or relationships of population. This usually means survey research where a sample of population is studied (questioned or observed) to determine its characteristics, and it is then inferred that the population has the same characteristics. So, to achieve the objective of this study and answer the research questions, the researcher adopts and used quantitative research approach. This includes the generation of data in quantitative terms which was subjected to rigorous quantitative analysis in the formal way (Kothari 2004).

There are different types of research design functional in education. In this study, both explanatory and descriptive research designs will be used in order to investigate the relationship between job rotation and motivation. According to Cohen et.al.1980), Explanatory research design is the most commonly used method in educational research. It tries to establish the relationship that exists between variables and identify how one variable affects the other; it seeks to provide an empirical explanation to the causes and effects relationship between one or more variables. While Descriptive research involves gathering data that describe events and then organizes depicts and describes the data collection (Glass & Hopkins, 1984). Hence, the researcher chose explanatory and descriptive research designs to study and examine the effect of job rotation that need to be undertaken so as to enhance the motivation of employee.

3.2 Population, and Sampling Procedures

According to Hair (2006), target population is said to be a specified group of people or object for which questions can be asked or observed made to develop required data structures and information. For this study, the target population is going to be those respondents who work in different departments of the branch such as customer service department, tax assessment department, tax audit department.

The sampling frame is source materials from which the sample is selected. In this research, the participants of the study will be professional employees of MOR Western Addis Ababa Branch. The study will be conducted in Addis Ababa city on The Effect of Job Rotation Practices in Improving Employee Motivation the Case of Ethiopian Ministry of Revenue. MoR has 11 branch offices located in different regions of the country among these branches 3 are located in Addis Ababa. Branches in Addis Ababa are classified in to four districts these are East, West, Medium tax payers and Large Tax payers. Here the researcher purposively selects Western branch office due to time and geographical constraint. Branches are classified based on the number of taxpayers they have and the turn over (income) they yearly recognize and pay taxes. The Western branch has 397 employees according to the human resource department data. For the purpose of this study the researcher took all employees as a total population. Based on Solvin's formula to determine sample size for homogeneous population, with 5% margin of error, the study's sample size of 199 will be fair enough to represent the population.

$$n = N / (1 + N e^2)$$

$$n = 397 / (1 + 397 * 0.05^2)$$

$$n = 199$$

WHERE n=number of samples

N=Total population

e = Margin of error

3.3 Source of Data and Data Collection Tools

Primary sources of data will be used to take on the study. The information gathered through questionnaires from the sample chosen respondents will be used for primary data. Primary data source is an original data source that is one in which the data is collected information

that the researcher finds out by him/herself regarding a specific topic. The advantage with this type of data collection is that it is collected with the research's purpose in mind. It implies that the information resulting from it is consistent with the research questions and objectives. The respondents' response through questionnaire has been used as a primary source of data.

3.4 Data Collection Procedure

After reading the available related literature on the issues of Job Rotation, the basic questions of the study was established. Based on these basic questions and the review of the literature of the study, questionnaires were designed and distributed to employees of Western Addis Ababa branch Office.

3.5 Data Analysis Method

The data collected through questionnaires will be coded, tabulated, and interpretation will be made based on the analysis made by both Explanatory and Descriptive statistics, with the help of the Software Package for Social Science (SPSS). Descriptive statistics is the analysis of data that helps describe, show or summarize data in a meaningful way. While explanatory statistics is the analysis of inferential statistics to test the significance of differences. Quantitative data has been collected through open ended questions of the questionnaire and was interpreted.

3.6 Validity and Reliability Tools

3.6.1 Validity

Hair et al (2010) identify validity as the extent to which a measure accurately represents what it's supposed to. Ensuring validity requires a thorough understanding of what is to be measured and making it as accurate and right as possible.

The validity of results can either be internal or external. The internal validity aspect refers to the analysis of the findings and results obtained. The external validity refers to whether the results and findings can be generalized. Therefore, the results are confined to the organization under study, and that its findings are only to be generalized to the organization understudy.

3.6.2 Reliability

Reliability refers to whether an instrument can be interpreted consistently across different situations. Reliability differs from validity in that it relates not to what should be measured,

but instead to how it is measured. Hair et al. (2007) defines reliability as the extents to which a variable or a set of variables is consistent in what it is intended to measure.

The Cronbach's Alpha has been used to measure the internal consistency of the scale in this research for the estimation of the consistency of the individual respond to items within the scale. (Nunnally, 1978) Found that a scale of 0.7 that was widely accepted as consistent and reliable in social science research.

Table 1: Reliability statistics of overall variables

Reliability Statistics	
Cronbach's Alpha	N of Items
.838	26

3.7 Ethical Issues

The study was conducted in such a way that it is considered ethical responsibility that is being honest about what exactly the study is all about and what it will intend to measure. The respondents were assured that the information that they provide were confidential and only be used for the intended purpose.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION

This chapter presents the most relevant findings that gathered from the conducted survey. The researcher aim of addressing the purpose of the paper is realized by a discussion based on the findings. The chapter presents, analyze and discusses the findings weather the variables determine the effect of job rotation practices in improving employee motivation at Ministry of Revenue Western Addis Ababa Branch Office. The chapter starts by discussing the demographic characteristics of respondent's followed by presentation and discussion on the specific objectives. The findings on the effect of job rotation practices in improving employee motivation at Ministry of Revenue Western Addis Ababa Branch Office were presented and discussed.

In order to meet the purpose, this chapter discussed the general information about the respondents. Descriptive statistics allowed the study to organize and summarize the descriptive data collected, and correlation and regression analysis were applied to describe the explanatory aspect of the study. SPSS version 20 software was used to process quantitative data to come up with dependable conclusion and implication. In order to make the collected data suitable for the analysis, all questionnaires were screened for completeness. All returned incomplete questionnaires were considered as errors and ignored from the data. A total of 199 questionnaires were distributed to employees working in the Western Addis Ababa Branch Office. From the total number of questionnaires distributed to employees, 190 were completed and returned. However, the researcher had secured only 172 properly completed questionnaires. Thus, out of the returned questionnaires, 18 questionnaires were discarded because some of them had missing data and were not fully answered.

4.1 Response Rate

A total of 199 questionnaires were distributed to employees working in the Western Addis Ababa Branch Office. From the total number of questionnaires distributed to employees, 190 were completed and returned. However, the researcher had secured only 172 properly completed questionnaires. Thus, out of the returned questionnaires, 18 questionnaires were discarded because some of them had missing data and were not fully answered.

4.2 Demographic Background of the Respondents

The first section of the schedule questionnaires was contained the demographic information of the respondents. Demographic characteristics of the respondents included in the

questioners were; gender, age, level of education, work experience and marital status of the respondent.

Table 2 : Demographic statistics of the respondents (gender, age, level of education, work experience and marital status).

Demographic characteristics	Description	frequency	Percentage
Gender	Male	72	42
	Female	100	58
Age	Below 25	20	12
	26-35 years	126	73
	36-45 years	21	12
Education	Above 45 years	5	3
	Diploma	27	16
	Degree	130	76
	Masters	15	8
Experience	1-5 Years	95	55
	6-10 Years	52	30
	11-15 Years	13	8
Marital status	ABOVE 15 Years	12	7
	Single	86	50
	Married	86	50
	Divorced		
	Widowed		

According to the sample survey taken, 72 or 42% of the respondents were male employees whereas 100 OR 58% of the respondent were female. In terms of age, 20 or 12% of the respondents are below age 25,126 or 73% between age 26-35 and 21or 12% are between age 36-45. This shows that the majority of the respondents in the branch are young.

Regarding the academic qualification, 27 or 16% of respondents are diploma holder, 130 or 76% were degree holder and 8% of the respondents are holder of master degree. It can be understood from the survey that, most of the respondents were degree holders. The lowest numbers of respondents were masters' holders. In terms work experience 95 or 55% were 1-5 years, 52 or 30 % were 6-10 years,13 or 8% were11-15 years and the remaining were with an experience of 12 or 7%. From this we can understand that, most of the respondents are with 1-5 years experienced. In case of marital status half of the respondents86 or 50% were married and the other 86 or 50 % were single.

4.3 Descriptive Statistics

The analysis of this study was done using descriptive statistic or through using central tendency, from these the researcher used the mean scores of each variable. The main reason of using this measurement was to demonstrate the average responses of respondents for each question that was included under each dimensions of the predictor variable and to reach the grand mean of each dimension.

Finally, the interpretation is made through using the grand mean of each independent dimension for the aim of achieving partial research objectives of the study. The interpretation was made based on the following measurement scale intervals or range. Mean scores 4.51-5.00 excellent or very good, 3.51-4.50 good, 2.51-3.50 average or moderate, 1.51-2.50 fair and 1.00-1.50 is poor Reilly &Pepe (1995).

Table 3: Respondents view on planning of job rotation program

Planning of job rotation program		PERCENTAGE						
s.n	Statement	SDA	D	N	A	SA	Mean	Std. Deviation
1	The western branch office has a well planned job rotation program.	29	62	31	44	10	2.67	1.17
2	Employees do participate in the planning of job rotation program.	39	54	27	49	7	2.59	1.207
3	The Western branch sets a fixed length of time for job rotation practice.	30	47	51	38	10	2.7	1.138
Total							2.65	1.171

Regarding the first question 54 were agreed and strongly agreed respectively, 62 were disagreed, 29 were strongly disagreed and the remaining 31were neutral. This shows most of the employees are not agreed with the western branch has a well-planned job rotation program. The branch office has planning of Job Rotation program with the mean value of

2.67 which is moderate with standard deviation 1.170. This shows the job rotation practice of the branch is hardly well planned.

Regarding the second question 93 respondents were strongly disagreed and disagreed respectively, 56 were agreed and strongly agreed respectively while the remaining 27 were neutral, most of the employees of the branch are not participating in the planning of Job rotation program. The participation of employees in the planning of job rotation has a mean value of 2.59 which is fair with standard deviation of 1.207.

On the third question whether the Western branch sets a fixed length of time for job rotation practice, 30 and 47 respondents were strongly disagreed and disagreed, 38 and 10 were agreed and strongly agreed respectively and the remaining 51 were neutral, from this we can say that most of the respondents disagree with the branch sets a fixed length of time for job rotation program, the mean is 2.70 which is moderate with standard deviation of 1.138. From this statement it is not possible to say that the branch sets a fixed length of time for planning job rotation program.

Table 4: Respondents view on the overall Perception of employees on job rotation program

s.n	Overall Perception of employees on job rotation program Statement	PERCENTAGE						
		SDA	D	N	A	SA	Mean	Std. Deviation
1	Job rotation is necessary for the employees of the western branch.	15	5	24	72	54	3.848	1.154
2	Staffs/Colleagues believe job rotation must be part of every employees Job.	18	32	44	53	29	3.255	1.215
3	Job rotation must be provided on regular basis by the branch.	21	38	28	68	24	3.186	1.252
4	Employees have information they will be rotated	38	49	37	35	17	2.668	1.270
5	Employees are interested in Job rotation	23	35	42	50	26	3.133	1.261
6	The job rotation done by the Western branch is fair.	43	55	38	26	14	2.488	1.221
	Total						3.096	1.228

Regarding the first question, the response showed that 126 agreed and strongly agreed, 20 disagreed and strongly disagreed and the other 24 were neutral. This shows most of the

employees believe in the importance of Job rotation. The mean value of is 3.848, which has very good value with standard deviation of 1.154.

Regarding the second question staffs/collogues believes, job rotation must be part of every employees job. The response showed that 82 agreed and strongly agreed, 44 were neutral and the other 50 disagreed and strongly disagreed. From this statement the study indicates that 82 of employee agreed and strongly agreed job rotation must be part of every employee's job.

The mean value of job rotation must be part of their jobs was 3.255, which has strong value with standard deviation of 1.215.

As shown on the third question, job rotation must be provided on regular basis by the western branch, the response showed that 68 and 24 strongly agreed and agreed respectively, 28wereneutral and the other 59 were disagreed and strongly disagreed. From this statement we can say that 92 of employee agreed and strongly agreed with job rotation provided in the branch office on regular basis.

Job rotation must be provided on regular base in West branch with a mean value of 3.186, which has moderate value with standard deviation of 1.252.

Regarding the fourth question, Employees have information they will be rotated, 52 agreed and strongly agreed, 37 was neutral and the other 87 strongly disagreed and disagreed. From this statement the study indicates that 52 of respondents agreed and strongly agreed with western branch provides information for employees about Job Rotation. From this, we can say that employees fairly have information about job rotation with a mean value of 2.668, which is relatively fair with standard deviation of 1.270.

Regarding the fifth question, whether Employees are interested in Job rotation, 76 agreed and strongly agreed, 42 were neutral and the remaining 58 were strongly disagreed and disagreed. From this statement the study indicates that 76 of employee agreed and strongly agreed with whether employees are interested in Job rotation program of the branch.

Thus, we can say that the Employees of Western Branch moderately are interested in job rotation practices of the Western Branch. Employees are interested in Job rotation program of

the branch with a mean value of 3.133, which is relatively moderate with standard deviation of 1.261.

Regarding the sixth question, weather the job rotation practice of the Western branch is fair, 40 strongly agreed and agreed 38 were neutral 98 disagreed and strongly disagreed. From this statement the study indicates that 40 of respondents agreed and strongly agreed with the Western Branch fairness of job rotation practices.

From this, we can say that the Western Branch job rotation practices lacks fairness. A Western Branch job rotation practice is fair with a mean value of 2.488, which is relatively fair with standard deviation of 1.221.

In general, the highest moderate mean value for perception of employees on job rotation practice was 3.848, which was for the question Job rotation is necessary for the employees of the western branch with a standard deviation of 1.154. This showed that most of the employees were agreed with the importance of Job rotation for employees the Western Branch, whereas, the least mean value is 2.488 with standard deviation of value of 1.221 for the question towards the job rotation done by the Western branch is fair. The highest moderate average mean value was 3.096 with a standard deviation value of 1.228.

Table 5: Respondents view on Motivational effect of Job Rotation

s.n	Motivational effect of job rotation Statement	Percentage					Mean	Std. Deviation
		SDA	D	N	A	SA		
1	I am motivated with the current position that I am brought in to through job rotation	21	27	30	69	29	3.343	1.249
2	The application of rotation according to my performance increases my motivation	11	29	32	72	31	3.72	3.217
3	I have encouraging attitude toward top level management	17	47	44	51	17	3.273	1.146
4	I am motivated with my Promotion opportunity (chance to advance on this job).	20	30	33	70	23	3.273	1.209
5	I like my job because job rotation is there at any time.	31	46	38	46	15	2.825	1.244
6	I am motivated with the job rotation because my current job position is related with my educational qualification.	20	29	28	64	35	3.389	1.281
7	Moving from one position in to another increases my motivation	10	30	32	67	36	3.766	3.302
Total							3.335	1.806

After analyzing the response of employees, the mean value and standard deviation were calculated for each of the questions of motivation. From this we can see that the highest mean value was 3.766 for the questions that Moving from one position in to another increases my motivation and standard deviation 3.302, whereas the lowest mean value was 2.825 for the questions that I like my job because job rotation is there at any time with standard deviation 1.244. This gave an understanding that it was the least determinant factor of motivation. The average Mean value for all motivational questions was 3.335 with standard deviation of 1.806. From this we can understand that there was above moderate effect on employees' motivation as a result of job rotation practices in the Western branch.

Table 6: Respondents view on Increasing Knowledge

INCREASE KNOWLEDGE								
	Statement	SDA	D	N	A	SA	Mean	Std. Deviation
1	Job rotation increased my knowledge of the job position I have currently.	18	24	21	80	33	3.511	1.225
2	There are sharing skills between jobs in which rotation of staff done through.	10	19	28	87	32	3.662	1.060
3	I trust the job rotation system offered by the Westernbranchenabled me to perform all aspects of the job effectively.	27	36	43	59	11	2.941	1.178
4	The job rotation helps me improve my skill.	18	13	27	90	28	3.575	1.144
5	My job position that I get through job rotation system is related with the qualification I have.	23	27	36	67	23	3.238	1.231
6	I get new knowledge and skill because of rotation.	22	21	31	75	31	3.476	1.201
	Total						3.40	1.173

we can understand that from the above table that the highest mean value was 3.662 for the questions There are sharing skills between jobs in which rotation of staff done through, with standard deviation 1.060, this is the highest determinant factor of increase knowledge, whereas the minimum mean value was 2.941 for the question that I trust the job rotation system offered by the Western branch with standard deviation 1.178. Here it seems that employees are increased their knowledge/skill due to job rotation application. The highest mean value of all questions to evaluate increasing knowledge/skill as a result of job rotation is 3.40 and with the highly moderate variability of 1.17. From this it is possible to conclude

that there was highest effect on increasing knowledge as a result of effective job rotation practices in the West Branch.

Table7: Respondents view of Reducing Monotony

REDUCING MONOTONY								
s.n	Statement	SDA	D	N	A	SA	Mean	Std. Deviatio
1	The job rotation system in the western branch reduces boredom or job monotony.	22	34	55	50	15	3.005	1.141
2	I am bored with the job position that I am brought into through job rotation.	20	44	52	49	11	2.924	1.097
3	The Western Branch office included the job rotation system in its principle from the concept of employees may get bored working on the same position always.	28	35	48	53	12	2.912	1.178
4	Working at different position help employees to be competent outside the office.	9	22	18	67	60	3.866	1.159
Total							3.176	1.143

Respondents view on the contribution of job rotation in reducing monotony the response of employees, the mean value and standard deviation were considered for each of the question of reducing monotony. From this we can understand that the highest mean value was 3.86 for the questions. Working at different position help employees to be competent outside the office, with standard deviation 1.159, this is the highest determinant factor of motivation, whereas the moderate mean value was 2.912 for the question that the Western Branch office included the job rotation system in its principle from the concept of employees may get bored working on the same position always, with standard deviation 1.17. Here employees are with decreased monotony due to job rotation application. The moderate mean value of all questions to evaluate decreasing monotony as a result of job rotation is 3.176 and with the variability of 1.143.

Table 8. Summery of Mean value of variables

Descriptive Statistics				
Variables	Minimum	Maximum	Mean	Std. Deviation
planning of job rotation program	1.00	5.00	2.65	1.171
Overall Perception of employees on job rotation	1.00	5.00	3.096	1.228
Motivational effect of Job Rotation	1.00	5.00	3.335	1.806
Job rotation contribution in Increase knowledge/skill	1.00	5.00	3.40	1.173
Reducing Monotony	1.00	5.00	3.866	1.159

As it is shown in the table the first output of job rotation is planning of job rotation program with mean result of 2.65 and std. deviation of 1.17. Based on measurement scale intervals or range Reilly & Pepe (1995). Mean scores 2.51-3.50 is grouped as average or moderate so in this case planning of job rotation program is grouped as average or moderate. Perception of Employees on Job Rotation program, mean result was found to be 3.096 with Standard deviation 1.228 this shows Perception of Employees on Job Rotation program is grouped as average or moderate. Motivational effect of Job Rotation with mean result of 3.335 and Standard deviation of 1.806 is grouped as average or moderate. Increase knowledge/skill Mean value is 3.40 and Standard deviation 1.173. However Reducing Monotony with Mean result 3.866 and Standard deviation 1.159 based on measurement scale Mean scores 3.51-4.50 is grouped as good range so in case of Reducing Monotony is grouped as good. From this we can see that job rotation practice given by the Western branch is shows inconsistency.

Descriptively, the average or mean level of work motivation in Ministry of Revenue Western Branch Office is 3.26 and Standard deviation 1.30 on a five-point Likert Scale. This implies that, the employees of Western Branch Office are moderately motivated with overall job rotation outputs. From the above result we can notice that the management of the branch should do a fair planned and strong job rotation program.

4.4 Correlation of variables

In statistics, correlation result indicates the strength and direction of a linear relationship between two random variables. In general it refers to the departure of two variables from independence. Since both variables are interval, Pearson correlation test was used to conduct and measures the magnitude of correlation between independent variables planning of job rotation program, employees perception on job rotation, motivational effect of Job rotation, increased knowledge or skill and reducing monotony and dependent variable Motivation.

The variables are measured using five point likert scale measurement starting from strongly disagree to strongly agree. Then the collected data are analyzed together with major variables in the model to show their effect.

Table 9: Correlation Analysis

Correlations

		Motivation
Planning of job rotation	Pearson Correlation	.390**
	Sig. (2-tailed)	.000
	N	172
Overall Perception of Employees on job rotation	Pearson Correlation	.528**
	Sig. (2-tailed)	.000
	N	172
Motivational effects of job rotation	Pearson Correlation	1
	Sig. (2-tailed)	
	N	172
Job rotation contribution to Increased knowledge	Pearson Correlation	.737**
	Sig. (2-tailed)	.000
	N	172
Reducing monotony	Pearson Correlation	.524**
	Sig. (2-tailed)	.000
	N	172

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

Source: SPSS version 20.0 correlation result

From the above table it can be summarized that there is positive relationship between Job rotation and motivation. The value of correlation of Planning of Job rotation is 0.390** and the significant level value is 0.000, which is less than (<) 0.01, Perception of employees on job rotation program is positively correlated with the value of 0.528**and significant level value is 0.000, which is less than (<) 0.01, Increase knowledge/skill is positively correlated with the value of 0.737** and significant level is 0.000, which is less than (<) 0.01, Reducing

Monotony positively correlated with 0.524** and significance level 0.00 which is <0.01 . According to the above data the researcher understood that all independent variable Planning of Job rotation, Overall Perception of employees, Increase knowledge/skill and Reducing monotony had strong relationship or correlation according to MacEachron, (1998).

4.5 Regression analysis

4.5.1 Assumptions of Multiple Regression Model

The basic assumptions should be satisfied in order to maintain data validity and strength of the regressed result of the research under the multiple regression models. Hence, this study has conducted the assumption tests such as, multi-Collinearity, linearity, Test of Independent of Residuals and normality.

Multi collinearity Test of the Model

Multicollinearity occurs when two or more explanatory variables are highly correlated each other. In this assumption, there should not be perfect collinearity between or among independent variables. Independent variables show at least some relationship with dependent variable (above 0.3 preferably). In this case all of the scales (Planning of Job rotation, Perception of employees on job rotation program, Increase knowledge/skill and Reducing monotony) correlate significantly with motivation (0.825, 0.725, 0.534, and 0.510) respectively.

Collinearity diagnostics on the variables as part of the multiple regression procedure is done using tolerance and variance inflation factor (VIF). Tolerance is an indicator of how much of the variability of the specified independent is not explained by the other independent variables in the model. If this value is very small (less than 0.10), it indicates that the multiple correlation with other variables is high, suggesting the possibility of multi Collinearity (Pallant, 2010). Furthermore, the other value given is the VIF, which is just the contrary of the tolerance value (1 divided by tolerance). According to Pallant, (2010), VIF values above 10 would be a concern, indicating Multi Collinearity.

So that the tolerance value for each independent variable is 0.825, 0.725, 0.534, and 0.510) respectively. Which is not less than 0.10; therefore, multi Collinearity assumption is not violated. This is also supported by the VIF value, which is 1.212, 1.871, and 1.959 which is well below the cut-off 10 as shown in the coefficient in the table 8.

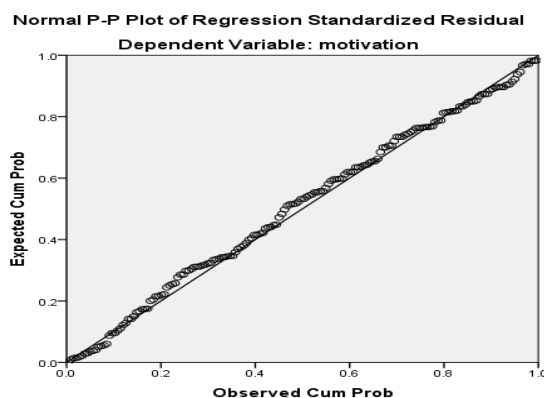
Table 10: Collinearity Statistics

Model		Collinearity Statistics	
		Tolerance	VIF
1	Planning of job rotation program	0.825	1.212
	Perception of employees on job rotation program	0.725	1.379
	Increase knowledge/skill	0.534	1.871
	Reducing Monotony	0.510	1.959

Test for Linearity

The second assumption to be tested out is linearity or assumption of linear relationship observed between two variables. Linearity implies that slope of the population regression function is constant; thus, non-linearity means, in other words, that a change in the dependent variable does depend on the value of one or more of the independent variables (Stock, 2007). The linearity test of the disturbance has been presented in the following figure.

The dots at the P-P Plot should be closer to the diagonal line; Normal P-P plot –points should lie in reasonably straight diagonal line from bottom left to top right. In this case the P-P plot the dots are drawn closer to the diagonal line, indicating that assumption of normality is met.



**Figure 4.1. Histogram (Linearity test)
The Normality Test**

Another important diagnostic test conducted in this study is the normality assumption. This assumption is used to determine whether the residuals are normally distributed. This can be

tested by looking at the Histogram. To decide whether the residuals are normally distributed the graph should be symmetric along with the center zero.

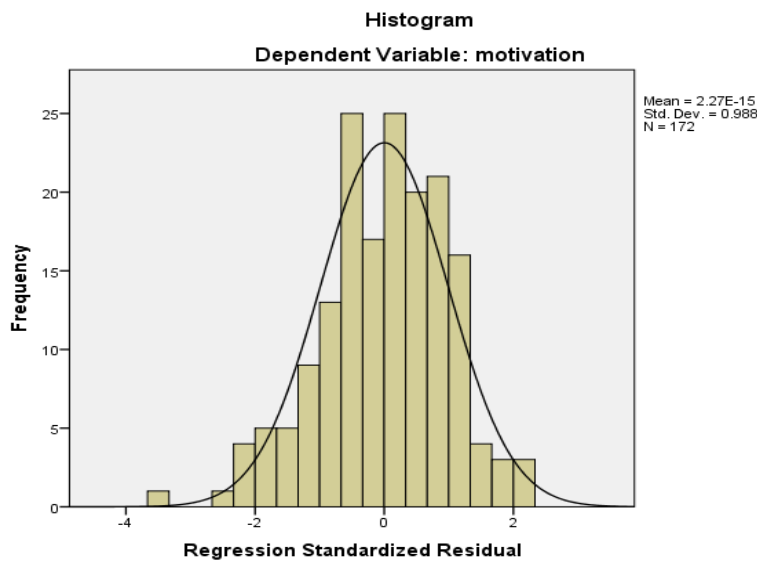


Figure 4.2.Histogram (Normality test)

4.6 Multiple Regression Analysis

A Multiple Regression is used as a prediction for the dependent variables which is employees motivation by using independent variables planning of job rotation program, employees perception on job rotation program, increased knowledge or skill and reducing monotony. In this study multiple regression analysis is conducted to identify the Effects of Job Rotation on Employees Motivation (EM). The independent variables are Planning (PL), Perception (PER), increased knowledge or skill (IKS) and Reducing Monotony (RM). Before doing the regression analysis the researcher make diagnostic tests for the violation of classical linear regression model. After examining the test results for violation of any assumption the researcher found that there is no problem of violation of any assumptions. So that the researcher proceeds to make the regression analysis. The model summary and analysis of variance (Anova) table are generated as to examine the fitness of regression model and overall statistically significance of the relationship between variables.

Table 11: Model Summary Result

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.777 ^a	.604	.594	.52203	.604	63.558	4	167	.000	2.298

a. Predictors: (Constant), reducing monotony, planning, perception, increased knowledge

b. Dependent Variable: motivation

Source research data

R value is the correlation coefficient between the dependent (motivation) and the independent variables (Planning, Perception, increased knowledge or skill and Reducing Monotony) According to Model Summary from the above table the value of coefficient (R) of the independent variables is .777^a. Therefore, there is positive and strong relationship or correlation between independent and dependent variables.

In addition to this the model summary also show that the coefficient of determination (R square) which can help in explain variation. The R Square figure of four independent variables is .604. This means that independent variables explain 60.4% of the variation on dependent variable (motivation). However, there are still leaves 39.6% unexplained in this research. This means there is other additional factors that have not been considered in this research and effect motivation.

Table 12: ANOVA Result

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	69.282	4	17.321	63.558	.000 ^b
Residual	45.510	167	.273		
Total	114.792	171			

a. Dependent Variable: motivation

b. Predictors: (Constant), reducing monotony, planning, perception, increased knowledge

Source; spss20 computation output, 2019

The above ANOVA table, shows the overall fitness of the model and F stat of 63.558 indicates that our model is good fit at 0.6% level of significance while the Sum of Square and Mean Square of model regression is 17.321 and the Residual sum of Square is 45.510 with a Mean Square of 0.273 and a total Sum of Square of model is 114.792. The

findings presented in table has indicated that the overall regression model is statistically significant ($F=63.558, p < .000$).

The next step following the description of goodness of fit result would be examining the significance of coefficients. In this study, multiple regression analysis was carried out to get the predictive value of the constructs. Since the model is developed in such a way that each construct is being affected by other constructs, it is necessary to carry out a separate regression analysis against each variable which are considered to be affected by other variables. This was basically made to determine the linear combination of the constructs.

Table 13:Regression Result

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.425	.199		2.135	.034
	Planning	.097	.046	.114	2.118	.036
	Perception	.239	.058	.235	4.107	.000
	increased knowledge	.581	.063	.618	9.270	.000
	reducing monotony	-.041	.073	-.038	-.558	.578

a. Dependent Variable: motivation

Source; spss20 computation output, 2019

The regression result explores the necessary indicators of the effect of job rotation by using the variables identified in the model. The beta (β) sign also shows the +ve or -ve effect of the independent variables coefficient over the independent variable. As shown in table 11 above all the independent variables exerts significant effect on the dependent variable. That means, any change in the independent variables lead to significant change in the Effect of Job Rotation. Thus, the resulted regression model for predicting perceived effect of job rotation becomes:

$$EM = a + b_1PL + b_2PER + b_3IKS + b_4RM + e$$

$$.425 + .097PL + .239PER + .581IKS - .041RM + 0.05$$

Where EM=dependent variable Employee Motivation

a=y axis intercept (the constant Beta value)

CHAPTER FIVE SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATION

5.1 Summary of Findings

Primary data was gathered by using structured questionnaire. A total of 172 structured questionnaires were distributed to for top level managers, middle level managers and employees through purposive sampling techniques. Quantitative descriptions were applied on the data gathered to analyze the information obtained. The study came up with the following findings based on the five research questions which were forwarded at the beginning of the study by undertaking a detailed analysis of the situation, the following findings were obtained.

The Demographic information of the western branch respondents indicates that the majority of the respondents are female which account 100 (58%) of the total respondent. The age distribution shows that most of respondents are aged in the range of 26-35 years with 73% of the total respondents. The marital status of respondents showed that 50% are married and 50% are single, (76%) are degree holders, and 55% of respondents have experience of 1-5 Years.

The major findings from descriptive statistics values indicate that the highest mean value is for reducing monotony which is 3.866, while the least mean value is for planning of job rotation program with the value of 2.65 mean where the maximum value is 5.0.

The result of correlation shows that there is positive relationship between Job rotation and motivation. The value of correlation of (Planning of Job Rotation program, Perception of Employees on Job Rotation program, increased knowledge or skill and Reducing Monotony) is 0.390^{**}, 0.528^{**}, 0.737^{**} and 0.524^{**} respectively at significant level of 0.000 which is less than (<) 0.01.

The model summary of multiple regression analysis revealed that the value of coefficient (R) of the independent variables is .777 and R square value of .604. This revealed that 60.4% of variation in motivation is explained by job rotation scopes included in this model. The F-Statistic suggests that all the independent variables together significantly predict the variation in motivation at 95% confidence level. Regression Analysis to see the effect of job rotation on employee motivation showed that Planning of Job Rotation program, Perception of

Employees on Job Rotation program, increased knowledge or skill and Reducing Monotony have positive and significant effect on motivation.

5.1 Conclusions

This study observed the Effect of job rotation in improving employee motivation in Ministry of Revenue Western Addis Ababa Branch Office. From this study finding, there is positive and significant relationship between job rotation practices and motivation of the employees.

- The highest mean value for reducing monotony which is 3.866. While the smallest mean value is for planning of job rotation program with the value of 2.65mean where the maximum value is 5. This indicates that the more employees are with reduced monotony the higher their motivation become. In general from the findings it is concluded that all job rotation practices and motivation have a mean value of greater than the cut-point three, which indicates the majority of employees in Western Addis Ababa Branch office were believed that their motivation is improved due to job rotation practices.
- The researcher concluded from the result of correlation that there is positive relationship between output of Job rotation and motivation. The value of correlation of (Planning of Job Rotation program, Perception of Employees on Job Rotation program, increased knowledge or skill and Reducing Monotony)is 0.390^{**}, 0.528^{**}, 0.737^{**} and 0.524^{**} respectively at significant level of 0.000 which is less than (<) 0.01.
- The multiple regression analysis showed through model summary that value of coefficient (R) of the independent variables is .777a and R square value of .604. This demonstrates that 60.4% of variation in motivation is explained by job rotation dimensions included in this model. This shows that high percentage of dependent variable (motivation) is explained by independent variable included in this model (job rotation).
- Regression Analysis to see the effect of job rotation on employee motivation revealed that Planning of Job Rotation program, Perception of Employees on Job Rotation program, increased knowledge or skill and Reducing Monotony have positive and significant effect on motivation. From this it is concluded that there is positive and significant relationship which shows us that a well planned fair and programmed job rotation can bring improved employees motivation.
- Job rotation also reduces boredom and moving from one department to another increase a working spirits and cause motivation. This is also a result in doing different

tasks and contributing in different processes. Job rotation practices in another way increase personal competencies of employees outside of the office.

5.2 Recommendations

On the basis of the research findings and achieved results with regard to the main objective of this study to identify the Effects of Job Rotation in Improving Employees Motivation in Ethiopian Ministry of Revenue Western Addis Ababa Branch Office the researcher provides the following recommendations to MOR, managers.

- As it has been observed from respondents view on planning of job rotation in the branch office there is a lack of well-planned job rotation, the branch does not participate employees in the planning process and the branch does not set a fixed length of time for job rotation program this may bring a bias in the implementation of job rotation program itself so the Ministry should give attention on this area, so that job rotation decisions should be made by the employees opinions and taken together and thus the rotation decision will be accepted more easily. When the employee embarks on the path of rotation willingly and consciously, he will share the responsibility at the point of development of management skills.
- Spending limited time periods in different departments is of use to be able to see the breadth of the whole company to be organized. Thus to develop management competencies it will be an opportunity to see the whole company.
- Finally the MOR specifically the Western Branch Office should make a fair and well programmed job rotation practice because employee may get bored and disappointed with unfair and un programmed job rotation practice and this will lead to turn over of employees in to another organization.

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QUESTIONNAIRE

Dear respondents,

The purpose of this research is to assess the 'Effects of Job Rotation on Employee Motivation: the case of Ethiopian Ministry of Revenue Western Addis Ababa Branch for the requirement of completion of Masters of Business Administration (MBA). The outcome of the study will be used in order to suggest possible solutions for problems identified while conducting the study.

Statement of Confidentiality:

The responses you provide will be strictly confidential. No reference will be made to any individual(s) in the report of the study. Therefore, your genuine, frank and timely responses are quite vital to determine the success of this study. So, I kindly request your contribution in filling the questionnaire honestly and responsibly.

General Instruction

- There is no need of writing your name
- In all cases where answers options are available, please make mark [✓] in the appropriate place.

This section of the questionnaires refers to general information about the respondents. The information will allow me to compare groups of respondent.

1. Gender: - Male Female
2. Age (in Years):- under 25 between 26 up to 35
Between 36 up to 45 between 46 up to 60
3. Marital Status: - Single Married Divorced Widowed
4. Total Work Experience (in Years)
1 to 5 years 6 to 10 years
11 to 15 years above 15

Part II Assess job Rotation system/practices in Western Branch

This section of the questionnaires prepared to collect data about the general approaches of job rotation practices on employees in MoR Western Branch. Try to bring to mind as many recent job rotation practices as possible in ranking these statements. Higher number indicates higher level of agreement. Choose only one answer for each statement.

General approaches

(1) Strongly Disagree (2) Disagree (3) Neutral (4) Agree (5) Strongly Agree

Planning of job rotation program	1	2	3	4	5
1 The western branch office has a well planned job rotation program.					
2 Employees do participate in the planning of job rotation program.					
3 The Western branch sets a fixed length of time for job rotation practice.					
Perception of employees on job rotation program					
4 Job rotation is necessary for the employees of the western branch.					
5 Staffs/Colleagues believe job rotation must be part of every employees Job.					
6 Job rotation must be provided on regular basis by the branch.					
7 Employees have information they will be rotated					
8 Employees are interested in Job rotation					
9 The job rotation done by the Western branch is fair.					
Motivational effect of job rotation					
10 I am motivated with the current position that I am brought in to through job rotation					
11 The application of rotation according to my performance increases my motivation					
12 I have encouraging attitude toward top level management					

13 I am motivated with my Promotion opportunity (chance to advance on this job).					
14 I like my job because job rotation is there at any time.					
15 I am motivated with the job rotation program because my current job position is related with my educational qualification.					
16 Moving from one position in to another increases my motivation.					
Increase knowledge/skill					
17 Job rotation increased my knowledge of the job position I have currently.					
18 There are sharing skills between jobs in which rotation of staff done through.					
19 I trust the job rotation system offered by the Westernbranchenabled me to perform all aspects of the job effectively.					
20 The job rotation helps me improve my skill.					
21 My job position that I get through job rotation system is related with the qualification I have.					
22 I get new knowledge and skill because of rotation.					
Reducing Monotony					
23 The job rotation system in the western branch reduces boredom or job monotony.					
24 I am bored with the job position that I am brought into through job rotation.					
25 The Western Branch office included the job rotation system in its principle from the concept of employees may get bored working on the same position always.					
26 Working at different position help employees to be competent outside the office.					

