

Employee Retention Factors and Tools: Empirical Evidence from Ghana Revenue Authority

Victoria Otoo

Master Student, College of Distance Education, University of Cape Coast, Ghana, West Africa

Andrews Acquah

M. Phil Student, Department of Arts Education, University of Cape Coast, Ghana, West Africa

Abstract

The main purpose of the study was to investigate the factors and tools for employee retention at the Ghana Revenue Authority. The survey employed purposive sampling technique in selecting the 92 GRA staff from two offices in Accra (Circle and North Kaneshie). The study found out that factors perceived by employees of the GRA to influence their retention included; the recognition of employees' skills, provision of supporting and working climate, existence of family support schemes, good working relation with colleagues and strong team work. On the retention tools the study revealed that tools such as challenging work, high performance incentives/bonuses, opportunities for development, periodic increase in salary, well defined career ladder and promotions opportunities and feeling of belongingness to the organization were the tools employed by GRA for employee retention. Based on the findings for the study, the following recommendations were made: There should be a creation of the working environment in other enabling public sectors by ensuring the realization of factors of employee retention, tools for employee retention should be made known to all employees and should be made accessible by all employees and there is the need for a tripartite collaboration among the ministry, educational institutions and government agencies to ensure that the factors and tools for employees retention are put in place in all organisations, especially in the public sectors.

Keywords: Retention, Employees, Recognition, Organization, Employee Turnover

1.0 Introduction

Long-term health and success of any organization depends upon the retention of key employees (Das & Baruah, 2013). To a great extent, customer satisfaction, organizational performance in terms of increased sales, satisfied colleagues and reporting staff, effective succession planning among others is dependent upon the ability to retain the best employees in any organization. The retention of employees has been identified to be significant to the development and the accomplishment of the organization's goals and objectives (Alkandari & Hammad, 2009). Retention of employees can be a vital source of competitive advantage for any organization. Changes in technology, global economics, trade agreements and the others are issues that directly affect employee/employer relationships. Until recently, loyalty was the foundation of that relationship (Lockwood, 2006).

The loss of talented employees may be very detrimental to the company's future success. According to Coff (1996), outstanding employees may leave an organization because they become dissatisfied, under paid or unmotivated and while trying to retain employees within the organization they may present other challenges as well. They may demand higher wages, not comply with organization practices, and not interact well with their co-workers or comply with their managers' directions. Besides these problems asymmetric information or lack of information about the employees' performance may complicate an organization's endeavour to retain productive employees. Coff further argues that without adequate information the organization may not be able to distinguish productive workers from non-productive ones. Employees may often take credit for the successes and deflect failures to other employees and this is known as a moral hazard problem. In many instances companies may reward or punish employees for an organization outcome for which they had no impact (Kerr, 1975).

Insufficient information about employees' performance may result in adverse selection by them (Grossman & Hart, 1986). The better employees may move to other organizations for better opportunities. The co-workers who cannot improve their positions are more likely to stay. This is especially possible when due to inadequate information outstanding performance is not rewarded. Non-productive and productive workers end up receiving the same or nearly the same compensation and package of perks because of management's inability to distinguish talented employees from the rest of the labour force in the organization.

The problem of attempting to keep talented members of the work force is further complicated because of bounded rationality (Simon, 1976). It is another result of asymmetric information where both the manager does not know the information for which to ask from the employee and the employee does not know what to provide. Therefore, productive workers cannot distinguish themselves from non-productive co-workers. Even if an organization is fortunate enough to retain talented employees, the company may still have to cope with agency costs resulting from them and their colleagues. When information about an employee's activities is difficult to gather, the employee may be motivated to act in his own interest which may diverge from the interest of the

organization. This divergence of interests results in costs to the organization in the form of excessive perquisite consumption, shirking of job responsibilities and poor investment decision making. Jensen and Meckling (1976) explained that it is in an employee's interest to over consume perks and shirk job responsibilities of the firm if they are not sole owners of the organization. Employees may also be enticed to make suboptimal investment decisions for the firm.

Since most company employees have their wealth tied up in the organization for which they work, employees may attempt to make investment decisions which are less risky than the stock holders of the firm would prefer. This is done to reduce the risk of failure by the company, which protects the no diversified employee from loss of wealth. This investment strategy may also reduce the return on investment that the diversified owners of the firm desire (Murphy, 1985). The employees or agents of the organization may also use a short sighted approach in investment selection to enhance their own career chances (Narayanan, 1985). The employee can signal the labour market his superiority through the selection of a fast starting project, which may fizzle out later for the firm. This strategy may cause the firm to miss profitable long-term projects or much needed research and development. Employees may also attempt to increase the size of the firm through acquisitions and project selection regard less of the effect on company profitability in order to increase their own power base within the firm.

Another area contributing to decreased employee satisfaction is that of a company's motivational style. Weinberg (1997) states that most companies relied in the past on two traditional strategies for managing turnover. First, they raised wages until the situation stabilized. If that does not work, they increased training budgets for new hires and first-level supervisors. These solutions do not work anymore. Furthermore, skilled employees in many African countries including Ghana were migrating abroad on daily basis for better job conditions (Gillingham, 2008). This phenomenon was having adverse effect on investment as emigrating employees moved client's investments offshore.

The Ghana Revenue Authority (GRA) is the main tax revenue collecting agency tasked with the onerous and arduous responsibility of assessing, collecting tax and paying same into the consolidated fund. It also has responsibility of educating the taxpaying public with the view to encourage voluntary compliance to the tax laws. This responsibility is herculean considering the fact that levels illiteracy is high among the certain taxpaying public coupled with difficulties encountered in locating taxpayers due to poor data in terms of street names and numbers. From this, the Ghana revenue authority has to attract and retain qualified professional, technical and managerial staff; and encourage staff to undertake further training to aspire for progression and to move up the career ladder. Given the importance of employee retention and equally the importance of the Ghana Revenue Authority, the study set out to investigate how the Ghana Revenue Authority could retain employees to avoid the consequences of lack of employee retention on revenue collection in Ghana.

2.0 Statement of the Problem

Considering the background which details the importance of employee retention and the Ghana Revenue Authority, it is speculated that long serving and committed employees will help the Ghana Revenue Authority to achieve its objectives. The study therefore set out to investigate how employees of the GRA could be retained to avoid the negative consequences of employee turnover, which could affect revenue mobilization in Ghana.

3.0 Purpose of the Study

The main purpose of the study is to investigate the factors for employee retention at the Ghana Revenue Authority. Specifically, the study sought to;

1. assess the factors perceived by employees to influence their retention in the Ghana Revenue Authority (GRA);
2. investigate retention tools employed by Ghana Revenue Authority (GRA)
3. investigate the impact of these factors and tools on employee retention in Ghana Revenue Authority (GRA).

4.0 Research Questions

The following research questions guided the study;

1. What are the factors perceived by employees to influence their retention in the Ghana Revenue Authority (GRA)?
2. What are the retention tools employed by Ghana Revenue Authority (GRA)?
3. What effects do the perceived factors and tools have on the retention of employees in Ghana Revenue Authority (GRA)?

5.0 Significance of the Study

The study is expected to make contributions to the expanding literature on issues related to the influence of

motivation on employees' performance in Ghana Revenue Authority. Results from the study will have significance to academia, extension of knowledge frontier as well as to policy makers. The study will be used as an important reference material to other academicians who will use the research document for further reference. The future researchers will identify the gaps available for further studies. Furthermore, the study is expected to provide knowledge on the influence of motivation on employees' performance in Ghanaian work organizations. The research findings are also expected to raise some motivation pitfalls which should be addressed by the managers of Ghana Revenue Authority and other stakeholders. Similarly, the study will also benefit policy makers, non-governmental organizations, civil society organizations and community based organizations in policy making process and advocacy for the benefits of all stakeholders in the revenue collection industry.

6.0 Delimitation of the Study

In terms of content, the study was delimited to factors for employee retention at the Ghana Revenue Authority (GRA). This means that the study did not focus on factors that account for employee attrition at the Ghana Revenue Authority (GRA). With regard to geography, the study focused only the employees of the Ghana Revenue Authority (GRA), Accra. It follows logically that apart from the Greater Accra Region, the study will not consider other regions which have GRA offices in the country.

7.0 Limitations of the Study

The limitations of the study were mainly a function of the generalization of the findings of the study and the instrument that was used to collect data from the respondents. With regard to the generalization of the findings of the study, the main fact remains that the relatively defined sample might not be large enough to generalize the results to other government institutions in Ghana. On the instrument, research based on questionnaire does not provide in-depth information. This implies that the results would have been more in-depth and accurate if respondents were interviewed since the researcher could have had the opportunity to ask further questions for the clarification of responses. Further, the instrument was made up of mainly close-ended items. This means that respondents were forced to take decisions on the items without allowing them room for their own responses. This also affected the results of the study.

8.0 Literature Review

8.1 Retention Factors for Employees

This section of the study will focus on reviewing relevant literature for the study. For the purpose of the study, literature will be reviewed in relation to the specific objectives and the research questions that were formulated to guide the study. It must be established that there are numerous factors for employee retention. However, the following are deemed worth discussing.

8.2 Skill Recognition

Providing skill recognition of personal job accomplishments is an effective retention strategy for employees at any age (Yazinski, 2009). Studies indicate fulfilling peoples need for acceptance by acknowledging individual work accomplishments prolongs employment of employees (Redington, 2007). A Study by Yazinski (2009) show trends of an increased number of job applicants seeking out companies that encourage employee input, growth, education, and teamwork, beyond the traditional compensation/benefit packages offered by employers. The Gale Group (2006) states organizational benefits of personal recognition are priceless, yet statistics supports that the impact of verbal praise has the ability to enhance company loyalty, motivation, and perseverance at no extra charge. Individual skill recognition is restricted by age, and motivates positive behaviour, ethics, teamwork, confidence, and growth in all employees (Redington, 2007). Thus, both skill recognition (ranging from verbal praise to incentives/rewards) and learning opportunities (growth/development) enhance individual performance, effectiveness, and retention (Agrela, Carr, Veyra, Dunn, Ellis, Gandolfi, Gresham, King, Sims & Troutman, 2008).

8.3 Learning and Working Climate

Since learning and development opportunities to appear as crucial for the retention of talented employees (Hyttter, 2007; Walker, 2001), an organisation must establish a supportive learning and working climate. The concept "learning and working climate" is derived from previous research (Abrams, Castermans, Cools, Michielsen, Moeyaert, Van Meeuwen & VanNooten, 2008). In general, it refers to the environment wherein employees both learn and work. More specifically, the concept could be described by referring to: guidance and appreciation at work; pressure of work; the amount of empowerment and the responsibility that employees experience; choice in job tasks and development; provision of challenging and meaningful work; and advancement and development opportunities. Results from previous research show that the appreciative approach, operationalised through an appreciative learning and working climate, positively influences employee retention (Abrams, 2009; Van

Hamme, 2009; Visser, 2001; Verheijen & Dewulf, 2004).

8.4 Family Support and Flexible Time Work Culture

Research indicates that the existence of family support (such as alternative schedules, co-worker support, flexible time, work-family culture and family benefits etc.) within the organization helps a lot in the retention of talented employee (Gaan, 2008). Research also recognizes that organization whose support their employee in integrating between family responsibilities and work reduce the employee intention regarding leave the job (Allen, 2001). Rosenthal (1995) adds that self-confidence is a general problem facing women when working. Studies have been done to investigate if women and men perceive their performance differently, results show that men are more egoistic and women are more modest with their own performance.

Pasewark and Viator (2006) places flexible work arrangement as a very important part of work family support that plays pivotal rule in the retention of employees. Thompson and Prottas (2005) examined the relationship between employee turnover intention and organization support such as flexible time work, family culture and co-worker support etc., and they concluded that organization support reduced the employee turnover intention. Yanadoria and Katob (2010) investigated the family support effects at workplace and concluded the statistical importance of relationship between work family support and employee retention, the recent research recognizes that the existence of family support within the organization reduce the turnover intention and help the retention of talented employees in the organization.

8.5 Good Working Relationships

Employees stay when they have strong relationships with their work colleagues (Clark, 2001). Organizations today encourage team building, project assignments involving work with peers, and opportunities for social interaction both on and off the job (Marchington, 2000). One value of team-based organization is the bond they establish among members. As Ray (1987) observed, "Talking about stress may provide workers with a sense of camaraderie and esprit de corps that adds value to the meaning of their work environment" (188-89).

Co-worker supportiveness refers to the friendliness of and the extent to which co-workers pay attention to employee comments and concerns (Hart, Miller & Johnson, 2003). Interactions with co-workers may serve "an affective psychological function by providing emotional support against the stresses of the organization's socialization initiatives and uncertainties of the work setting" (Jablin, 1987, p. 702). In addition, new comers and incumbents who have co-worker support while experiencing socialization tactics and learning new roles are also less likely to feel a mismatch in their fit to the organization, attenuating their intention to voluntarily leave the organization (Kristoff, 1996).

Today, the focus on team work, empowerment, and flatter organization puts a premium on organizational citizenship behaviour that supports a membership that employees act instinctively to benefit both the organization and one's team. Fundamentally, employees who work as a team are more likely to feel and increased commitment to the work unit's efforts and the organization as a whole (Cohen & Bailey, 1997). Consequently, employees tend to remain in organizations due to the strong teamwork relationship they have established at the workplace (Clark, 2001; Marchington, 2000).

8.6 Training and Career Development

Investment on employee Training and career development is considered important factor in employee retention. Organization has the incentive to make investment in form of training and development only on those workers, from whom organization expect to return and give output on its investment (Messmer, 2000). According to Clark (2001), organizations are intensification development for talented employees, through proficiency analysis, input on employee interests, need development and multisource appraisal of capabilities and formulate plans for action. Wetland (2003) suggest that firms and individual made investment on human capital in the form of training. Training enhances the skills of employees. When employees are hired to enhance the skill, organization needs to start training programme (Goldstein, 1991). According to Noe (1999), employees have perception to acquire new knowledge and skills which they apply on the job and also share with other employees. Research studies found that organization often delay employee training program to determine that workers personal value good matches with organization culture or otherwise, therefore to peter out the employee turnover intention (Lauri, Benson & Cheney, 1996).

According to Gomez, Buckingham, Brindle, Lanzafame, Irvine and Aitken (1996) training provides specialized technique and skills to employee and also helps to rectify deficiencies in employee performance, while development provide the skills and abilities to employee which will need the organization in future. Development of skill consists of improving interpersonal communication, technological knowledge, problem solving and basic literacy etc. Garg and Rastogi (2006) explain that in today's competitive environment feedback is essential for organizations to give and receive from employees and the more knowledge the employee learn the more he or she will perform and meet the global challenges of the market place.

Bishop (1998), survey on training found that established, larger, manufacturing and unionized firms have tended to provide training to employee as did multi established firms with flexible production approach or high performance. Research study finds that, larger companies, high performance establishment and those organizations which spend more physical resources were usually more probably to retain their talent (Black & Lynch, 1996). Firms in market with prompt technical advancement and output progress trained more and those firms which have not confronted any competitor in last decade. According to Bishop (1998), firms that offer more benefits as compared to others and train their workers by adopting innovative job practices.

Storey and Sisson (1993), recommend that training is sign of organization commitment to employees. Training also reflects organization strategy that is based on value adding rather than cost lowering. Leading firms of the industry recognize that comprehensive range of training, skill and career development is the key factor of attraction and retention the form of flexible, sophisticated and technological employees that firms' strategy to succeed in the computerized economy (Bassi & Van Buren, 1999; Accenture, 2001).

8.7 Career Advancement Opportunities

Employees career advancement is a phenomenon which is formalized, organized and it is planned effort to accomplish the balance between requirement of organization workforce and individual career needs. The rapidly rising awareness makes it evidence that employees can give leading edge to the organization in market place. It is challenge for today human resource managers to identify the organization developmental strategies which enthruses the employee commitment to the organization vision and values to motivate the employees and help the organization to gain and sustain the competitive advantage (Graddick, 1988). Greller (2006) states that people always work for a reason and the cause should be provided by work, organization, co-workers or from within. Findings show that when employees want to advance in their careers, a motivational factor, it does not matter how old one is, a lot of stay in the organization as a way to advance.

Organization desire to strengthen their bond with employees must spend on the development of employees (Hall & Moss, 1998; Woodruffe, 1999). It creates promotion opportunities within organization and provides training opportunities and skill development to improve their employee's employability on the external and/or external labour market (Butler & Waldrop, 2001). Career development is mutual benefited process because it gives imperative outcomes to employer and employees (Kyriakidou & Ozbilgin, 2004). To gain and maintain competitive advantage organizations required talented & productive employees and these employees need career development to enhance and cultivate their competencies (Prince, 2005).

8.8 Communication

Effective communication has emerged from the literature as an essential facet of people management be it communication of the organizations goals, vision, strategies and business policies or the communication of facts, and information and data communication structure (Hart, Miller & Johnson, 2003; Purser & Caban, 1997). Effective communications strengthen employee identification with the company and build trust (Clark, 2001).

For business success, a regular two-way communication, particularly face to face with employees, was identified as an important factor in establishing trust and a feeling of being valued (Fourtou, 1997). Essentially, a two-way communication is regarded as a core management competency and as a key management responsibility. For example, the management responsibilities for effective communication include (1) ensuring people are briefed on key issues (2) communicating honestly and as fully as possible on all issues affecting the people, (3) encouraging team members to discuss company issues and give upward feedback and (4) ensuring issues from team members are fed back to senior management and timely replies given (Fourtou, 1997; Mumford & Hendricks, 1996).

Many formal and informal communication mechanisms exist; all designed to foster an environment open dialogue, shared knowledge and information as well as a trust in an effective upward, downward, lateral and cross functional structure. Regular employee meetings and other updates allow employees to adjust their efforts to support company objectives. Opportunities for feedback give employees and avenue to influence their work and company policies. Grievance procedures provide a more formalised mechanism by which workers can be heard when they are dissatisfied with a decision or outcome (Gopinath & Becker, 2000). Supervisors and co-workers are therefore principally responsible for communicating role expectations and feedback about role performance (Miller & Jangwo, 2001).

Hence, organizations that carry out effective communications ensure that their internal communications help their employees make connection between positive aspects of their workplace and effective management policies and this account for the intention of the employees to stay in the communication (Walker, 2001).

8.9 Employee Motivation

Management theory and practice has traditionally focused on extrinsic motivators. While these are powerful motivators, by themselves they are no longer enough intrinsic rewards are essential to employees in today's

environment (Thomas, 2000). Nowadays motivational issues are more complex because of the wealth and opportunity so many employees have enjoyed. Over the long haul, people need intrinsic rewards to keep going and to perform at their peak (Thomas, 2000). Talented workers have more choices than ever before, and are likely to leave if not satisfied with their employer or job content. As employees have become more likely to leave unrewarding jobs, the impact of losing individuals has become greater. In the future, the biggest gains will come from systematically improving an organization's intrinsic reward process making the work itself so fulfilling and energizing that employees themselves won't want to leave. Rediscovering the role of purpose in work is key to understanding the new work and the motivation of today's employees. Organizations now find themselves competing to attract and retain workers on the basis of the meaningfulness of their jobs.

9.0 Methodology

In this study, the design used was descriptive research design. Descriptive design made room for the concepts and issues to be well assessed by the researcher. The study made use of quantitative method. The quantitative method made use of questionnaires. The population of the study included all employees and officials at the three GRA offices (Adabraka, Legon & Madina) in Accra. The total population in these branches is one hundred and twenty (120).

According to Krejcie and Morgan (1970), a sample size of 92 is appropriate for a population of 120. According to Kumekeyar's (2002) purposive sampling is a method of selecting the units not through random procedures, but by intentionally picking them for the study applied. Purposive sampling was used based on the merit that it enables the researcher to use their skills and prior knowledge of the subject to select respondents. The purposive technique helped the researchers to select the respondents from the various offices including both top management and other officers who are actively involved in active operations of the GRA considering their number of years of active involvement.

Questionnaire was the main instrument used for this research. The questionnaire was divided into four sections. Section "A" sought responses on the demographic data of the respondents. Section "B" of the questionnaire elicited responses on the factors perceived by employees to influence their retention in the Ghana Revenue Authority. Section "C" focused on the retention tools employed by the Ghana Revenue Authority. Section "D" collected data on the impact of the perceived factors and the retention tools on commitment of employees of the Ghana Revenue Authority.

The researchers personally delivered the questionnaires to respondents at the various offices of the respondents during their lunch break. The researcher gave the necessary guidelines to respondents as to how to fill questionnaires to prevent common errors. The researcher gave respondents adequate time to fill the questionnaires. Most of the respondents used 5-10 minutes in filling of the questionnaire.

Data analysis was done with the use of Statistical Package for Service Solutions (SPSS version 23.0). After the data had been collected, they were edited and then coded. The coded values were input into the value view of the SPSS after which the actual data collected from the field in coded format were input into the data view of the SPSS. Mean of means, standard deviation and regression were used to analyse the results from the research questions.

10.0 Result and Discussions

This section deals with the discussion of the data from the field to address the research questions that were formulated to guide the study. The four point Likert scale questionnaire that was administered was analysed using mean of means and standard deviations. From the analysis, a mean value of 3.50 - 4.0 showed that the respondent strongly agreed to the statement, a mean value of 2.5 - 3.0 showed that the respondents agreed with the statement, a mean value of 1.5 - 2.0 showed that the respondents disagreed with the statement and a mean value of 1.4 - 1.0 showed that the respondents strongly disagreed with the statement. A standard deviation below 1.0 showed that the responses from the respondents were homogeneous and heterogeneous when it was above 1.0.

10.1 Research Question One: What are the factors perceived by employees to influence their retention in the Ghana Revenue Authority (GRA)?

Research question one sought to find out from the respondents the factors that influences their retention in the Ghana Revenue Authority. The results are presented in Table 1.

Table 1 - Factors Perceived by Employees to Influence their Retention in the Ghana Revenue Authority (GRA)

Statement	M	SD
I am motivated to work at GRA because my skills are recognized appreciated	3.07	0.87
I have the desire to work at GRA because there is the provision of supportive learning and working climate	3.45	0.75
My desire to work at GRA is motivated by the fact that I get flexible time to integrate family responsibilities and work	3.03	0.73
I have been working here for quite a long time because there is the existence of family support	3.80	0.67
My intention to stay and put off my best in GRA is because I have good working relationship with my colleagues	3.98	0.88
My intention to stay and put off my best in GRA is because there is a strong team work among the staff	3.01	0.62
I think have been working in GRA because all employees are treated equally and fairly	3.37	0.78
I am committed to work in GRA because I get the necessary training for my work	3.84	0.65
I think the presence of good administrative channels of effective communication give me the motivation to work in GRA	3.62	0.57
My participation in staff decision-making processes stimulates me in working in GRA	3.53	0.74
The responsiveness of GRA to my personal and family needs encourages me to stay and work	3.61	0.89
Working in GRA gives me career support	3.05	0.72
Mean of Means/Average Standard Deviation	3.45	0.43

Source: Field Data, 2018.

Table 1 shows the perceived factors of employee retention in Ghana Revenue Authority. The results indicated that majority of the employees agreed with perceived factors of employee retention and their responses clustered around the same mean ($M=3.45$; $SD=0.43$). From the responses of the respondents, it can be deduced that factors such as recognition, provision of supportive learning and working climate, flexible time to integrate family responsibilities and work, the provision of family support, cordial relationship with colleagues as well as strong team work were found to some of the perceived factors of employee retention. On the same pedestal, the provision of training, effective communication channels, responsiveness to personal and family needs and career support were also key as far as the factors of employee retention in the Authority were concerned.

The responses provided by the employees of GRA on the perceived factors of employee retention are in resonate with the findings of Redington (2007) who found out that fulfilling peoples need for acceptance by acknowledging individual work accomplishments prolongs employment of employees. According to the Gale Group (2006), organizational benefits of personal recognition are priceless, yet statistics supports that the impact of verbal praise has the ability to enhance company loyalty, motivation, and perseverance at no extra charge. Individual skill recognition is restricted by age, and motivates positive behaviour, ethics, teamwork, confidence, and growth in all employees. Results from previous research show that the appreciative approach, operationalised through an appreciative learning and working climate, positively influences employee retention (Abrams, 2009; Van Hamme, 2009; Visser, 2001; Verheijen & Dewulf, 2004). Research also recognizes that organization whose support their employee in integrating between family responsibilities and work reduce the employee intention regarding leave the job (Allen, 2001). Consequently, employees tend to remain in organizations due to the strong teamwork relationship they have established at the workplace (Clark, 2001; Marchington, 2000).

10.2 Research Question Two: What are the retention tools employed by Ghana Revenue Authority (GRA)?

Research question two sought to find out from the respondents the retention tools employed by Ghana Revenue Authority. The results are presented in Table 2.

Table 2 - Retention Tools Employed by Ghana Revenue Authority (GRA)

Statement	M	SD
Challenging work	3.13	0.47
High performance incentives/bonuses	3.25	0.53
Opportunities for development	3.12	0.55
Periodic increase in salary	3.09	0.76
Well defined career ladder and promotions opportunities	3.84	0.86
Feeling of belongingness to the organization	3.13	0.69
Continuous investment in employees' training programmes	3.91	0.64
Interesting work and good working environment	3.07	0.57
Job stability and job security	3.95	0.57
Giving attention to individual interest	3.83	0.73
Maternity leave with pay	3.28	0.63
Mean of Means/Average Standard Deviation	3.41	0.41

Source: Field Data, 2018.

Table 2 shows responses of the employees of the Ghana Revenue Authority on the retention tools employed by the GRA. It can be observed from the results that GRA employs all the above tools for the retention of their employees (M=3.41; SD=0.41). The results also portrayed that the responses of the respondents were homogeneous.

The findings from the responses of the employees at GRA are in consonance with scholars who have made comprehensive researches on the subject under discussion. For example, Horwitz, Heng and Quazi (2003) found that the top five most effective retention strategies for high technology firms in the context of Singapore were challenging work, a highly competitive pay package, having performance incentives/bonuses, opportunities to develop in a specialist field, and senior management support. Lockwood and Ansari (1999) suggested several effective retention tools for retaining IT specialists, including a raise of salary, offering bonuses to stay, a well-defined career ladder and promotion opportunities, commitment to training, personal recognition, stock option bonuses, and time-off reward.

10.3 Research Question Three: What effect do the perceive factors and tools have on the retention of employees in GRA?

Research question three sought to find out the effects of the perceived factors and tools on retention of employee in GRA. To determine the effects of the perceived factors and tools on retention of employee in GRA, it is appropriate to apply linear regression to the dependent and the independent variable.

It is important to state that for the purpose of this research the regression coefficient (sig. 2-tailed values) would be used. This works on the principle that the regression coefficient shows the contribution of each item on the questionnaire to employee retention which is expressed in terms of percentage (Cohen, Manion & Morrison, 2005). The results are presented in Tables 3 and 4.

Table 3 - Extract of Regression Analysis for the Effect Perceived Factors on Employee Retention

Statement	T-value	Regression Coefficient (Sig. 2-tailed)
I am motivated to work at GRA because my skills are recognized appreciated	3.71	0.88
I have the desire to work at GRA because there is the provision of supportive learning and working climate	0.53	0.60
My desire to work at GRA is motivated by the fact that I get flexible time to integrate family responsibilities and work	0.94	0.35
I have been working here for quite a long time because there is the existence of family support	1.04	0.30
My intention to stay and put off my best in GRA is because I have good working relationship with my colleagues	1.46	0.93
I think have been working in GRA because all employees are treated equally and fairly	0.39	0.69
I am committed to work in GRA because I get the necessary training for my work	3.04	0.81
I think the presence of good administrative channels of effective communication give me the motivation to work in GRA	0.02	0.98
My participation in staff decision-making processes stimulates me in working in GRA	0.31	0.75
The responsiveness of GRA to my personal and family needs encourages me to stay and work	0.21	0.84
Working in GRA gives me career support	2.50	0.90

Source: Field Data, 2018.

Table 4 shows the effect of perceived factors on employee retention at GRA.

From the results, it was found that recognition of skills and provision of supportive learning and working climate contributed to 88% ($T=3.71$; $R^2=0.88$) and 60% ($T=0.53$; $R^2=0.60$) to employees' retention. However, flexible time to integrate family responsibilities and work contributed to 35% ($T=0.94$; $R^2=0.35$), while the existence of family support contributed to 30% of employee retention ($T=1.04$; $R^2=0.30$). Additionally, good working relationship with colleagues; equal and fair treatment; and the provision of necessary training for employees contributed 93% ($T=1.46$; $R^2=0.93$), 69% ($T=0.39$; $R^2=0.69$) and 81% ($T=3.04$; $R^2=0.81$) respectively to employees' retention. Further, good administrative channels of communication contributed 98% ($T=0.02$; $R^2=0.98$), staff participation in decision-making process contributed 75% ($T=0.31$; $R^2=0.75$), responsiveness to staff personal and family needs contributed 84% ($T=0.21$; $R^2=0.84$) and the provision of career support contributed 90% ($T=2.50$; $R^2=0.90$) of employee retention at GRA. The effect of retention tools for employee retention in GRA is presented in Table 4.

Table 4 - Extract of Regression Analysis for the Effect Retention Tools on Employee Retention

Statement	T-value	Regression Coefficient (Sig. 2-tailed)
Challenging work	2.49	0.64
High performance incentives/bonuses	1.17	0.25
Opportunities for development	0.82	0.45
Periodic increase in salary	0.36	0.72
Well defined career ladder and promotion opportunities	0.13	0.90
Feeling of belongingness to the organization	1.50	0.14
Continuous investment in employees' training programmes	0.96	0.34
Interesting work and good working environment	0.62	0.56
Job stability and job security	0.08	0.94
Giving attention to individual interest	0.10	0.15
Maternity leave with pay	1.37	0.74

Source: Field Data, 2018.

Table 5 shows the effect of retention tools on employee retention at GRA. It is obvious from the results that challenging work contributed less than 70% to employee retention ($T=2.49$; $R^2=0.64$). Owing to the effect of high performance incentives or bonuses on employee retention, it was shown from the result that high performance incentives or bonuses contributed 25% to employees' retention ($T=1.17$; $R^2=0.25$). For opportunities for development, the result indicated that opportunities for development contributed 45% to employee retention ($T=0.82$; $R^2=0.45$).

In addition, periodic increase in salary contributed to 72% of employee retention in GRA ($T=0.36$; $R^2=0.72$). Well defined ladder and promotion opportunities was found to have contributed 90% to employee retention ($T=0.13$; $R^2=0.90$). Another tool for employee retention was job stability and job security. On the basis of that it was found out that job stability and job security contributed to 94% of employee retention ($T=0.36$; $R^2=0.94$). In the case of maternity leave with pay, it was obvious that maternity leave with pay contributed 74% to employee retention ($T=1.37$; $R^2=0.74$).

The above discussion notwithstanding, it was shown from the result that feeling of belongingness to the organization contributed just 14% ($T=1.50$; $R^2=0.14$) to employee retention and continuous investment in employees' training contributed 34% to employee retention ($T=0.96$; $R^2=0.34$). A closer look at the results bring to the fore that interesting work and good working environment contributed 56% to employee retention ($T=0.62$; $R^2=0.56$). Finally, giving attention to individual interest contributed 15% to employees' retention ($T=0.10$; $R^2=0.15$).

From the results, it can be established that challenging work, well defined career ladder and promotion opportunities, periodic increase in salary, job stability and job security and maternity leave with pay are tools that have strong influence on employee retention at GRA. On the contrary, high performance incentives/bonuses, feeling of belongingness to the organization, continuous investment in employees' training programmes, interesting work and good working environment and giving attention to individual interest did not have strong influence on employee retention.

11.0 Conclusions

Employee retention is very essential to the success of every organization. From the study it can be concluded that the factors perceived by employees of the GRA to influence their retention included; the recognition of employees' skills, provision of supporting and working climate, existence of family support schemes, good working relation with colleagues and strong team work. Other perceived retention factors were; good administrative channels of effective communication, provision of necessary training for staff, staff participation in decision making process, responsiveness to personal and family needs of staff and provision career The

study also concludes that tools such as challenging work, high performance incentives/bonuses, opportunities for development, periodic increase in salary, well defined career ladder and promotions opportunities and feeling of belongingness to the organization to the organization were the tools for employed by GRA for employee retention. Key tools such as continuous investment in employees' training programmes, interesting work and good working environment, job stability and job security, giving attention to individual interest and maternity leave with pay were also very important in employee retention.

Finally, it can be concluded from the study that challenging work, well defined career ladder and promotion opportunities, periodic increase in salary, job stability and job security and maternity leave with pay are tools that have strong influence on employee retention at GRA as against high performance incentives/bonuses and giving attention to individual interest which did not necessarily had strong influence on employee retention. The study had all its objectives achieved.

12.0 Recommendations

The following recommendations are being made for consideration and implementation:

1. Management should create enabling working environment in other public sectors by ensuring the realization of factors of employee retention. This will go a long way to reduce dissatisfaction on the part of most civil servants and also help to solve the problems of unwelcomed employee behaviours.
2. It is also recommended that tools for employee retention should be made known to all employees and should be made accessible by all employees.
3. There is the need for a tripartite collaboration among the ministry of works and housing, educational institutions and government agencies to ensure that the factors and tools for employees' retention are put in place in all organisations, especially in the public sectors.

References

- Accenture, (2001). The high performance work force: Separating the digital economy's winners from losers. *Accentures Study*, 1-5.
- Abrams, M., Castermans, S., Cools, K. U., Michielson, M. A., Moeyaert, N. B., Van, Meeuwen, G. H., & Van Nooten, K. L. (2008). Employee retention as a challenge in leather industry. *Global Journal of Human Social Science*, 11(2), 25-35.
- Abrams, M. (2009). Issues in recruitment and retention for the IT workforce. *Journal of American Academy of Business* 6(2), 49-55.
- Agrela, P., Carr, S., Dunn, S. L., Gandolfi, K., Kim, W. P., Sims, M. B., & Troutman F. (2008). High staff turnover in industry, due to low remunerations and extended working hours. *International Journal of Business & Management Research*, 2(3), 81-89.
- Alkandari, Q., & Hammad, A. A. (2009). *Employees Retention in Private Sector: An Exploratory Study in the State of Kuwait*. Unpublished MBA dissertation, Open University, Malaysia.
- Allen, T. D. (2001). Family-Supportive work environments: The role of organizational perceptions. *Journal of Vocational Behaviour*, 58(3), 414-435.
- Bassi, L. J., & Van Buren, M. E. (1999). Sharpening the leading edge. *Training and Development*, 53(1), 23-32
- Bishop, J.W. (1998). *The relationship between quality and support in the workplace*. Paper presented at the conference on Quality and Management: Quality now and Direction for the 21st Century, Arizona State University, Tempe, Arizona. February 14.
- Black, E. W., & Lynch, M. W. (1996). The antecedents and consequences of customer satisfaction for firms. *Marketing Science*, 12(2), 125-143.
- Butler, T., & Waldroop, J. (2001). *Job sculpting: The art of retaining your best people*. Boston: Harvard Business School Press.
- Clarke, K. F. (2001). What businesses are doing to attract and retain employee- becoming an employer of choice. *Journal of Employee Benefits*, 45(3), 34-37.
- Coff, R. W. (1996). Human assets and management dilemmas: Coping with hazards on the road to resource-based theory. *Academy of Management Journal*, 22, 374- 402.
- Cohen, E., & Bailey, T. (1997). Relationship building in small firms: The development of a model. *Human Relations*, 58(5), 577-616.
- Cohen, L., Manion, L., & Morrison, K., (2005). *Research methods in education* (5th ed.). New York: Routledge.
- Das, B. L., & Baruah, M. (2013). Employee retention: A literature review. *Journal of Business and Management*, 14(2), 8-16.
- Fourtjou, J. (1997). The passionate leader. *Measuring Business Excellence*, 1(2), 24-28.
- Gaan, N. S. (2008). Social support, job attitudes and job outcome across gender. *The Icfai University Journal of Organizational Behaviour*, 52, 34-44.
- Gang, R., & Rastogi, H. (2006). A personnel selection program for small business. *Journal of Small Business*

- Management*, 25(4), 16-24.
- Gillingham, A. (2008). Skills and Clientele Vanish. *Sunday Times*, 28 September. p 17.
- Goldstein, I. (1991). Training in Organizations. In M. D. Dunnette, & L. M. Hough (Eds.), *Handbook of industrial and organizational psychology*, (pp. 507-619). London: Prentice Hall.
- Gomez, M., Buckingham, M., Brindle, J., Lazafams, K., Irvine, O. P., & Atken, L. (1996). Recruitment in small firms: Processes, methods and problems. *Employer Relations* 21(3), 236-250.
- Gopinath, P. & Bercker, R. (2005). New model of job design motivation employees' performance. *Journal of Management Development*, 16(2), 421-432.
- Graddick, M. N. (1988). *Corporate philosophies of employee development, career growth and human resource strategies: The role of the human resource professional in employee development*. London: Quorum Books.
- Greller, D. C. (2006). A practical problem for employee socialization. *Administrative Science Quarterly* 5(2), 64-80.
- Grossman, S. J., & Hart, O. D. (1986). The costs and benefits of ownership: A theory of vertical. *Journal of Vocational Behaviour*, 65(3), 421-435.
- Hall, D. T., & Moss, J. E. (1998). The new protean career contract: Helping organizations and employees adapt. *Organizational Dynamics*, 26(3), 22-37.
- Hart, L. R., Miller, D. B., & Johnson, R. L. (2003). *Managing human resources*. New Jersey: Prentice-Hall, Inc.
- Hytter, A. (2007). *Dark Side Leaders; Work Environment and Employee Health*. *Journal of Organizational Behaviour*, 15(8), 305-60.
- Jablin, J. (1987). *Report of the committee of enquiry of small firms*. London: Prentice Hall.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: managerial behavior, agency costs, and capital structure. *Journal of Financial Economics*, 3, 305-360.
- Kerr, S. (1975). *Employee turnover: The role of working conditions and salaries in recruiting and retaining employees*. Stanford: Stanford University School of Education.
- Kristof, A. L. (1996). Person organization fit: an integrative review of its conceptualizations, measurement, and implications. *Personnel Psychology* 49, 1-49.
- Krejcie, R. V., & Morgan, D. W. (1970). *Determining sample size for research activities*. London: George Allen and Unwind.
- Kumekyar W. L. (2002). *Basics of social research: Qualitative and quantitative approaches* (2nd ed.). Boston: Allyn and Bacon.
- Kyriakidou, O., & Ozbilgin, M. (2004). Individuals, organizations and careers: A relational perspective. *Career Development International*, 9(1), 7-11.
- Lauri, B., Benson, G., & Cheney, S. (1996). *The top ten trends*. New Delhi: New Age International Publishers.
- Lockwood, C. (2006) Explaining labour turnover: Empirical evidence from UK establishments. *Labour*, 17(3), 391-412.
- Marchinton, T. R. (2000). Matching motivational strategies with organizational contexts. *Research in Organizational Behaviour*, 19, 49-57.
- Messmer, M. (2000). Orientation programs can be key to employee retention. *Strategic Finance*, 81(8), 12-15.
- Miller, D., & Jangwoo, L. (2011). 'The people make the process: commitment to employees, decision making, and performance. *Journal of Management* 27(2), 163-165.
- Mumford, E., & Hendricks, R. (1996). Business process reengineering. *People Management*, 24-28.
- Murphy, K. J (1985). Corporate performance and managerial remuneration: An empirical analysis. *Journal of Accounting and Economics*, 7, 11-32.
- Narayanan, M. P. (1985). Managerial incentives for short-term results. *Journal of Finance* 40, 1469-1484.
- Noe, R. A. (1999). *Employee training and development*. New York: Irwin McGraw-Hill.
- Purser, S. E., & Caban, L. M. (1997). Human capital investments and productivity. *American Economic Review*, 86(2), 263-268.
- Pasewark, W. R., & Viator R. E. (2006). Sources of work- family conflict in the accounting profession. *Behavioural Research in Accounting*, 18, 147-165.
- Prince, B. J. (2005). Career-focused employee transfers processes. *Career Development International*, 10(4), 293-309.
- Ray, R. C. (1987). Increasing affective organizational commitment in public organizations. *Review of Public Personnel Administration*, 19(3), 58-70.
- Redington, M. C. (2007). Measuring motivation in a learning organization. *Journal of Work Place Learning*, 65(3), 70-79.
- Rosenthal, R.W. (1995). Differentiation organizational commitment from expectancy as a motivating force. *The Academy of Management Review*, 6(4), 589-600.
- Simon, H. A. (1976). *Administrative behaviour: A study of decision-making processes in administrative organization* (3rd ed.). New York: Free Press.

- Storey, J., & Sisson, K. (1993). *Managing human resources and industrial relations*. Buckingham: Open University Press.
- Thomas, S. (2000). Human resource strategy: A process for managing the contribution of HRM to organizational performance. *The International Journal of Human Resource Management*, 8(3), 277-290.
- Thompson C. A, & Prottas, D. J. (2005). Relationships among organizational family support, job autonomy, perceived control, and employee well-being. *Journal of Occupational Health Psychology*, 11(1), 100-118.
- Van Hamme, A. E. (2009). A review and reconceptualization of organizational commitment. *Academy of Management Review*, 10, 465-76.
- Visser, J. (2001). *The human equation: Building profits by putting people first*. Boston: Harvard Business School Press.
- Verheijen, J. L., & Dewulf, R. B. (2004). Organizational commitment: Pre-employment propensity and initial work experiences. *Journal of Management*, 13, 163-78.
- Walker, L. (2001). *The challenge of retaining top talent: The workforce attrition crisis*. Retrieved from <http://www.itsinc.net/retention-research.htm>.
- Weinberg, B. H. (1997). The earliest Hebrew citation indexes. *Journal of the American Society for Information Science* 48, 318-30.
- Wetland, D. (2003). The strategic training of employee's model: Balancing organizational constraints and training content. *Advanced Management Journal*, 5(9), 103-107.
- Woodruffe, C. (1999). *Winning the talent war: A strategic approach to attracting, developing and retaining the best people*. UK: John Wiley and Sons.
- Yanadoria, Y., & Katob, T. (2010). Work and family practices in Japanese firms: Their scope, nature and impact on employee turnover. *The International Journal of Human Resource Management*, 20(2), 439-456.
- Yazinski, C. (2009). Key skills retention and motivation: The war for talent still rages and retention is the high ground. *Journal of Industrial and Commercial Training*, 38(1), 37-45.