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## **Competence Based Education Programs and Employees' Job Roles Performance in Public Institutions: A Case of Uganda Revenue Authority Education Programs**

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### **Abstract:**

*This paper is part of a study on the influence of competence based education programs on the productivity of workers in Uganda public institutions whose purpose was to analyze the nature of competences in the Uganda Revenue Authority education programs and their relationship with the employees' job roles. The study employed a mixture of descriptive survey and correlation research designs premised on mixed methods involving a sample size of 281 respondents from whom primary data were collected using both a pretested self-administered questionnaire and interview schedule and analyzed using descriptive and inferential statistics. The study found that the nature of competences embedded in the URA education programs has a significantly positive correlation on employee job roles. It is on this basis that it is recommended that education programs for workers in public institutions should be developed and implemented according to the competence requirements of their ever-changing job roles.*

**Keywords:** *Competence based education, Uganda Revenue Authority, job roles, registration, assessments, collections*

### **1. Introduction**

World over, public institutions such as Uganda Revenue Authority (URA) are made up of employees who are recruited and placed in different job positions to execute different job roles all of which lead to the attainment of the institutional and national goals which are often influenced by changing socio-economic, and technological environments (Ghosh, 2011; Armstrong, 2003; Browring and West, 1997). The attainment of these goals will therefore demand the employees to have the requisite competences needed in their workplaces in order to guarantee efficiency and effectiveness in the job roles execution. It is therefore appropriate for those education institutions that are responsible for churning out products that get recruited to work in these institutions to take keen interest in adopting the use of competence based education (CBE) approach in implementing education programs for purposes of providing employees with competences that matches the needs of the job roles at the workplaces (Drucker, 2007; Blank, 1982).

In Uganda, it seems most of the workforce in public institutions is dominated by people who went through the formal traditional education system which did not provide them with the requisite competences suitable for the job role demands in their workplaces. In the very unlikely event that the institutional managements cannot substitute this category of employees with imported labor force, they have no option other than equipping and reequipping them with the requisite competencies in order to guarantee improved performance of their job roles. There is sufficient amount of literature to suggest that adopting the CBE approach in the implementation of education programs enhances competence development of employees, which in turn increases their self efficacy, abilities, behavior and ultimately improvements in job role performance (Irakliotis and Sally, 2014).

While this literature suggests the existence of relationship between CBE programs and employee job role performance, little is known about the nature and purposes of the competences that embed the URA education programs. This study therefore analyzed the competences compositions of the URA education programs vis-a-vis their relationship with the job roles that those who go through them do. The first part of this paper discusses the theoretical overview, the statement of

the problem and the methodology adopted to elicit information on the subject. The next part is the literature review followed by a discussion of the findings, conclusion and recommendations.

### *1.1. Theoretical Perspective*

This study dwelt on individual's learning which requires a multi theoretical approach in order to understand the various factors that influence it (Stewart, 1999). Therefore, it is based on collaborative information from Bandura's social learning theory of 1960's, later modified into self efficacy theory in 1970's in addition to the human capital theory.

The learning behavioral characteristics of employees being trained are influenced by their different academic and social backgrounds and therefore predicting how they will learn and apply what they learn in the performance of their job roles is a matter of concern. According to Bandura (1977), self efficacy theory provides a hint about how peoples' behavior can be predicted. It assumes that persons perform particular behaviors at given situations depending on their beliefs. These beliefs are pegged on outcome expectancy and self efficacy and become pronounced, firm and concrete after equipping the person with competences needed in the execution of their job roles.

Even when employees being trained are deemed to be learning, it is more important to understand how what is learned can be put into application when executing job roles. The social learning theory focuses more on how individuals learn in groups through observation, modeling and imitation. According to Raymond (2010) this theory emphasizes that people learn by observing role models they believe have credible knowledge and skills. It relates to the CBE programs in URA in terms of their focus on enhancing employees' ability to reciprocate good behaviors in the workplaces. This is because CBE dwells on imparting those behavioral skills needed for job role performance and so it may produce a trained workforce that is motivated to replicate the good works of their role models.

In addition, accomplishing education programs is a venture which requires proper understanding of the costs and benefits that are involved. Human capital theory suggests that the expenditure on education and training is a costly venture which should be considered as an investment because it is provided with a view of getting positive returns. According to Bowles and Osborne (2001) this theory emphasizes on the competences that need to be acquired in order for human capital to be of value. It is based on the assumption that additional education acquired by an individual will lead to an increase in his or her job role performance and will be rewarded accordingly (Becker, 1974; Higashi, 2002). It is therefore important in explaining the rationale of resource expenditures in the staff development programs involving education and training.

### *1.2. Conceptual Perspective*

In this study, education programs are conceptualized as programs mooted and written by educational institutions such as the URA training school for purposes of determining and guiding prospective trainees about what they should expect to learn in each of the topical subjects at all stages in the formal education and training. Often these programs are designed to address the competence requirements in the various job roles that the employees do which brings into perspective the need for an appropriate education approach in their implementation. Competence based education (CBE) is a new and emerging education approach which is believed to inculcate to trainees the requisite competences needed in the workplaces.

Although Mulder, (2007) and Collins (2012) perceive competences to be a fuzzy concept with various connotations and meanings, within the context of education programs offered at the Tax training schools in East African Community countries, this paper adopts the EAC definition which relates competences such as knowledge, skills and attitudes and behavior to the job roles performance of employees (EAC, 2012). It is in this regard that the study considers competences to mean a combination of various aspects of technical knowledge, and skills and attitudes that the URA employees should possess in order to foster performance in their job roles.

Devendra (2009) defines knowledge as dynamic analysis and understanding of the concepts, theories, principles and other issues regarding a particular subject matter and it is considered as an important resource that fuels institutional productivity (Argote, 2012). Notwithstanding this, technical knowledge is beyond the basic knowledge obtained in formal education. It contains a set of specific beliefs about the causal relationships in a profession and practices in an institution and the world. In the context of URA, the study views technical knowledge to be constituted by an in depth understanding of tax laws and practice for purposes of heightening the abilities of employees in executing their job roles. However, for this to happen, it also requires an employee to have the necessary skills in order to perform these job roles more efficiently and effectively.

According to Devendra (2009) skills are abilities an individual worker has to do the things and cause things to be done as required in a job. These skills range from personal to management skills forming the behavioral characteristics that a person develops basing on his or her exposure and experience and this study considered the consortium of these skills to include but not limited to interpretation of tax law, auditing skills, communication skills interpretation, team working interpersonal, supervisory and managerial skills.

The combinations of technical knowledge and skills an employee possesses need to be reinforced by attitudes so as to increase on the potential of that employee in his or her workplace. According to Miller & Brewer (2003) and Devendra (2002) attitudes are a tendency to respond in a consistently favorable or unfavorable manner towards work. This implies that negative attitude towards work means the person does not have favorable opinion to the job that he or she is doing and vice versa if the attitude is positive. It also implies that the type of attitude an employee has determines the type of results at the

workplace. This study focused on the learning of positive attitudes that enhance employees' productivity because positive attitudes have been found to relate with increased job role performance (Vichet, 2008).

While the goals for which institutions are set define their functions, the execution of these functions also defines the job roles their employees perform. In the case of URA whose function is revenue collection it means the different work assignments her employees do should lead into the main role of collecting tax revenue. Each of these job roles necessitates employees to have requisite competence levels to guarantee efficiency and effectiveness in their execution. As suggested by Sally and Irakliotis (2014), the adoption of CBE approach in the implementation of education programs at different levels suffices as a good strategy through which the employees could become equipped with these competences at heightened levels and which they can apply in their workplaces to foster improved job role productivity.

### *1.3. Contextual Perspective*

URA was created by the URA statute number 6 of 1991 as a body corporate institution with a mandate requiring it to recruit a sufficient workforce to efficiently and effectively perform registration, assessment and collection roles and achieve revenue collections that fully finance the government budgets (Bahemuka, 2012). This mandate was given at the backdrop of dismal performance of these roles by employees in the then Ministry of Finance of the government of Uganda. The poor execution of these roles was reflected in the very low collections in 1986 which were only 4.8 % tax to GDP ratio (Chen, 1999; URA, 2005; Bahemuka, 2012).

With these meagre collections the government could not finance its budgets and had to rely on external borrowing and thus precipitating a viscous cycle of economic dependence to the donors. The inherent job role performance challenges were not resolved instantaneously by the provisions of the parliamentary statutes. This was because, from independence in 1962, to the beginning of URA in 1992, Uganda public institutions had got themselves trapped in a deadlock of having the bulk of their employees with competences that fell short of the requirements of the ever-emerging global job role demands. This category of employees could have been responsible for the continued low productivity out of poor job role performance which should have grown at the same pace as that of the revamped economy (Wiegratz, 2009). They could also be attributed to the failure of URA's pronounced human resource policies involving the attraction of self motivated, highly qualified and paid employees. The bulk of these employees' competences did not match the requirements of their job roles and as a result, for the period 1996 to 2002, the collections role was insufficiently executed because the collections made were on average 5% below the target; yet at the same time, corruption had gone sky high to the extent that the commission instituted to investigate it recommended the streamlining of staff development (URA, 2007; 2010)

Astounded by the revelations of this commission, the government of Uganda made a major restructuring of the URA in 2004. According to the URA records, the ethos of restructuring was to develop a workforce with heightened capacities and will to change their job role performance and image of the institution (URA, 2007). However, this should have been preceded by reforms in the country's education system to make it relevant to the ever-changing employee job roles arising from emerging needs of the institutions (Materu, 2006). That notwithstanding, and as conventional wisdom would dictate, restructuring of URA created new job tasks within the various job roles which required new talents, tact and competences. This could explain the URA reports data posting that the new URA took to vigorous training and retraining of staff at its Training School using a wide range of CBE programs to meet the demands of the new job tasks of its employees (URA, 2006, 2012).

Records suggest that CBE at URA involves training existing workforce of all carders on various courses to equip them with the skills, knowledge and behaviors that are desirable for job roles execution. The training involves various education programs which are imbued with CBE characteristics and involve induction, basic, core, and essential courses in all aspects of tax administration. They are based on training needs analysis, employ own staff with integrity and proven skills after training of trainers training (TOT) as instructors in their delivery. Some of these programs also involve internship and are assessed on the basis of practical, written examination, course works and feedback from participants (Emojong, 2004).

Although Nduhire (2008) observed that URA education programs are not fulltime and well organized as those of Kenya Revenue Authority (KRA) training schools in the East African region, hundreds of employees have graduated from Institutions' training school since 2005 with the expectations that the heightened competences obtained could lead to increased employee self efficacy and changed behavior culminating into improved job role performance and tax collections.

However, according to URA reports, (URA, 2005, 2011, 2015) there is no evidence to suggest that all performance targets have been met, instead, they suggest inefficiencies in the execution of the collections job role which led to continued accumulation of arrears portfolio which in 2015/16 rose to 9% of targeted collections and among others culminated into dismal revenue performance. Moreover, the productivity indicator of tax to GDP ratio used in Uganda and other countries to determine the extent to which tax officials execute their job roles (Collins, 2007, Bird, 1992; Gill, 2003) is still low. Tumuhimbise (2000) has confirmed these appalling low productivity levels of URA by lamenting that Uganda's tax effort is very low compared to other sub-Saharan countries. According to him, the average tax to GDP ratio for sub Saharan Africa is 20% and yet that of Uganda has stagnated at 13% implying that little revenue is generated through taxation because the tax officials are not able to register, assess and collect taxes from all the eligible taxpayers. With this meagre performance one wonders whether the employees are on course doing their roles of registration, assessments and collections.

Moreover, amidst these meagre revenue collections, government expenditure has persistently continued to be higher than the revenue receipts implying budget deficits year after year. According to Agaba and Kaberuka (2014), the tax revenue collected by URA for the financial years 2004/05 to 2009/10 averaged 12.6% while the government expenditure averaged 20% of GDP. Inevitably this resulted into a high budget deficit of 7.4% of GDP which further suggests that there could be serious deficiencies in job roles performance of the URA employees and therefore a big concern to the policy makers.

#### *1.4. Statement of the Problem*

Much as it is critically important to acknowledge that the government of Uganda economic policies of the 1990's revamped the economy to an accelerated economic growth of 6% of gross national product (GNP) up to 2008 (Wiegratz, 2009), these high levels of growth have also created a Pandora's box of tax evasion and tax avoidance schemes by taxpayers. Subsequently the task of revenue collection has been made hard, enormous and complex thus requiring the URA to have a workforce with requisite competences at all times (PWC, 2014; OECD, 2009).

The URA adopted the use of CBE programs to match employee competences with the job role requirement as a critical measure to curb tax evasion and avoidance (URA, 2007). This presupposed that the employees being products of these programs obtained competences that should be used to improve on their efficiency in the execution of their registration and assessments roles culminating not only into increased revenue collections but collections that can fully finance the governments' budgets. However, this seems not to be the case as there is no evidence to show that URA has ever met its goal of collecting enough revenue to fully finance the government budgets. So far, the highest revenue collections of 13% tax to GDP ratio are far below the target of 20% (Tumuhimise, 2000; URA, 2010) suggesting persistence of inadequacies in job role performance. This has led to the deplorable situation and problem of high fiscal deficit where government has not been able to fully finance its budget year after year to the tune of over 7% of GDP (MOF, 2009). Failure to reverse this trend may lead to escalation of government borrowing and economic dependence.

This could imply that in spite of the adoption of CBE programs to provide the requisite competences to enhance the employees' job role performance, there are still many unknowns about the relationships between the nature of competences that these programs provide and the job roles that they execute. These unknowns necessitated an investigation and hence doing this study was unavoidable.

#### *1.5. Purpose of the Study*

The focus was on analyzing the nature of competences embedded in the URA education programs and their relationship with employee job roles.

#### *1.6. Question and Hypothesis*

The study question was: -in what ways do the nature of competences of the URA education programs relate with the employee job roles? and in order to put the study into a researchable perspective the answers to this question were established through the test of the research hypothesis which was formulated as: "the nature of competences embedded in the URA education programs has relationship with the job roles of employees."

## **2. Literature Review**

### *2.1. Competence Based Education*

Although no extensive research has been done on competence based education in the Ugandan context, its proponents have maintained the argument that it is an approach through which educational institutions refocus education to competencies that are linked to the workplace needs and that it sets the basic foundations upon which to leverage the strengths of individual trainees and their potential to produce the desired work in their workplaces (Dubois et al, 2010). Kouwenhoven (2009) intimates that competence based education is anchored in the learner centered paradigm because of its emphasis on what the learner should be able to do and also make a social change in the workplace when he or she has completed a particular education program. According to Blank (1982) the main principles of CBE are ability to perform, quality instruction and sufficient time for learning, link between the education institution and work environment, practice in the real work environment and mastery of higher level skills.

These arguments presuppose that the consideration of these principles in the design and implementation of education programs will lead in producing employees who are able to apply the newly acquired knowledge, skills and attitudes in their work place. This suggests that by basing on abilities, quality instruction and higher-level skills, institutions that adopt the CBE approach, are able to sustain a cadre of work force with increased self-efficacy because they are able to apply the acquired competences and make positive changes in terms of increased productivity in their workplaces. It also implies that this approach could make positive strides in reshaping the purpose of formal education at various levels of the Uganda education system.

### 2.2. Nature of Competences in the Education Programs at the URA Training School

World over, educationists are focusing on designing and implementing appropriate education programs whose nature correlates the institution needs with those of the workers. According to Skilbech (1984) the nature of education programs should respond to the situation obtaining in the key stakeholders. This means that employees and public institutions being key stakeholders will need training programs which can help them to deliver government policies and programs in the most efficient, effective and economic way possible. Similarly, the other stakeholders such as government and citizens will also need to obtain timely and optimal service delivery. In order to strike a balance between the supply of services deemed to come from institutions and their employees, and the demand for the services deemed to be by the government, taxpayers and general public, institutional education programs must focus on those competences that empower their employees to deliver right rightly the goods and services mandated by government.

While literature suggests that there is a strong disagreement on the definition of the concept competences where so far it is referred differently to mean technical skills and professional expertise (Mulder, 2007; Collins, 2012), behavior needed at work (Wilkinson and Machington (1997), behavioral attributes exhibited at work (Hale (2004), individual characteristics (Dublois et al (2010), skills, knowledge and behaviors in the input and output processes of work (Abner et al, 2014) abilities and capabilities (Barry, 2001; Biemana et al, 2008) and technical knowledge and skills (Inyang , 2011; Bieman et al, 2013; Maicibi, 2013) little research has been done on what constitutes competences in education programs provided by educational institutions in Uganda.

Some scholars have specifically expounded on what they believe are competences that education programs should offer for purposes of enhancing productivity. Argote (2012) contends that knowledge, skills and attitudes provided at different magnitudes are the key competences institutions and employees need to have in order to fuel productivity. Devendra (2009) further dissects these competences by explaining that knowledge is the dynamic and analytic understanding of the concepts, theories, principles and other issues related to the subject of study. He further explains that skills are the ability to make effective and efficient use of skills one possesses, and attitudes as the tendency people have to behave in certain ways (Reece, 2012). While these distinctive explanations of competences do not show mutual exclusiveness, because each build onto the other to predispose behavioral change of an individual, what is critical is the context in which they are used.

It has been observed that knowledge, skills and attitudes possessed by employees are job related in addition to being individual specific (Scarpello, 2008). This implies that the competences offered in education programs will also depend on the functions of the institutions and the job roles their employees perform. Since employee job roles performance is dictated by the institutional need to achieve her goals, the employee competence developed should be directed more by those institutional needs rather than the individual needs. In this regard training programs for tax officials will focus in providing more of the competences that are related to the collections function which is shaped by the respective tax laws. There is a significant amount of literature which suggests that the competences offered by the education programs of Tax institutions across countries have many similarities because they are designed in line with similar tax laws which focus on tax collections. These competences include: - knowledge to interpret tax laws, skills in tax computation, analysis and correlation of tax information; and social skills and attitudes to manage different clients (Dohrmann and Pinshaw, 2009; Collins, 2007; KRA, 2010; EARA, 2002).

According to Emojong (2004) the URA programs are designed in tandem with the Skilbech's model using a policy whose focus is to implement well-structured education programs developed on the basis of the competences staff need to do institutions' work. Although there could be variations in terms of scope with what was in URA before 2004, URA training catalogue of 2016 provides for a variety of training programs covering a wide range of fields to foster mastery of various competencies including among others: -technical knowledge for understanding and interpretation of tax laws; knowledge, leadership and supervisory skills for implementing tax laws and leading people, behavior change management, personnel and financial management skills, Computer and use of information technology (IT), IT applications skills, interpersonal and customer care management skills.

Although data posits that URA education programs embody consortiums of technical knowledge, skills and attitudes provided at various courses and levels to leverage productivity of workers, it is not clear at which course or level a worker obtains all the requisite competences. Furthermore, there is insufficient information to suggest that essential courses provide more or less competences than core courses, and since job roles vary in scope over time, it is not clear which courses or programs are flexible enough to provide the range of competences for performing the changing job roles. This study sought to fill these gaps by seeking and analyzing the views of graduates of URA education programs.

### 2.3. URA Employee Job Roles

The roles of URA employees are shaped by the greater role of the government in the economy. Mugume (2014) portrays that it is the role of government to provide social services and infrastructure among others. This is only possible when enough revenue is collected to finance these activities. Most of this revenue is collected through tax administration where URA employees are the key actors. The roles of tax administrators are therefore centered on tax collection through the administration of tax laws (Bahemuka, 2012)

By and large the perception that the job roles of revenue authority employees' world over are the same holds substance only to the extent that these roles involve assisting taxpayers to meet their tax obligations (Deeks, 2009). However, where meeting tax obligations is perceived to be a voluntary activity (Bird, 1992), the direct role of tax officials is put into oblivion yet at the same time commoditization and internationalization of education provision coupled with growth of international trade, require these officials to be engrossed in registrations, assessments and collections to guarantee full compliance from multinational and other large business entities. The continued prevalence of these conditions much more than ever will compel tax officials to perform the job roles of registration, assessment and collections. This is confirmed in the findings of a survey of thirteen countries by OECD (2006) which established that the main roles of authority employees include getting taxpayers' profiles, processing returns, audits, debt management, and providing advisory services to taxpayers. In view of the fact that URA is a product of public sector reforms of OECD under the auspices of new public management (NPM) there should be no doubt that the tax administration functions of its employees are similar to those of OECD countries (ADP, 2005). What is more critical is that due to the proliferation of international business practices involving tax evasion and tax avoidance schemes that have penetrated their ways across continents, individual tax institutions should invest into the competence development of their employees so that they are able to mitigate the challenges that emerge in the performance of their roles.

Whereas the above literature adduces evidence to suggest that similar countries having similar institutions have similar tax laws which dictate the type of jobs the employees in those institutions do, it also raises unanswered questions about the nature and scope of these job roles. This is because some of the OECD countries such as South Africa and Nigeria, and Malaysia are bigger economies than that of Uganda, meaning a tax officials' job role in URA with the same nomenclature with other OECD countries with similar tax laws but different economies will be executed under different scopes. Therefore, going by Holmes (2006) views that the Uganda tax laws oblige tax payers to register for tax, file returns and pay taxes by the due dates. (in caps.348 and 349) implies that the URA employees who administer these laws ought to perform the corollary roles to these obligations but within the limitations of the economic environments in Uganda.

Other than the allusions in the tax laws, the statutory instrument upon which URA was created, directly spells out the job roles of its management. According to the URA statute number 6 of 1991 the job roles in URA are bestowed upon the CG and they include the responsibilities of registration, assessment and collection of specified revenues and accounting to government for it. The CG in turn delegates these roles through the administrative structures to his or her subordinates. This implies the commissioners, managers, supervisors, officers and support staff perform the job roles of registration, assessment and collections in varying magnitudes as delegated by the CG. There is however no empirical data to show how much of each of these roles are delegated to specific categories of individual employees in the URA. This research attempted to bridge this gap by seeking opinions of employee sampled from various categories of staff in order to establish whether or not the delegated job roles are similar or dissimilar amongst the employees in Domestic Taxes and Customs departments.

Following from the statute, it is also apparent that the URA is a structured institution implying its functions are structural and consequently the tax laws enacted to implement them are deemed a structural solution to the structural problems embedded in tax administration. This argument presupposes that the URA employees derive their job roles of registration, assessment and collection by default from the functions of the institution. The same roles are postulated in the URA business plans of 2004-2005 and 2006-2010 where the institution envisaged to improve on taxpayer compliance through proper execution of the roles of: -registration, assessment and collections. Basing on this information it can strongly be argued that the structural nature of the tax laws implies the job roles need to be executed in a systematic manner irrespective of the different ways they may be described by the different departments and actors.

There is literature to support the view that much as these roles may be described and performed differently by different departments, they require to be executed in a logical sequence. The EARA (2002) intimates that first role of revenue officials is registration involving the provision of tax identification numbers (TINS) for taxpayers. This is followed by assessments role which involves desk examination of self-assessments and other tax returns; and doing advisory, spot, post, and intelligence audits. These then culminate into the collections role covering taxpayer education, fast tracking payments, monitoring declarations, arrears and enforcements. Notwithstanding this analogy the derivation of roles on the basis of tax law may not provide a comprehensive understanding of the actual roles URA employees perform in all the departments, divisions, sections and units. This study attempted to fill this gap by making analysis into the minute components of each aspect of the main job roles.

### 3. Methodology

The study adopted a mixed research design and mixed methods in the context of the post positivist's paradigm and the pluralistic nature of this study (Creswell, 2014). Since the study aimed at establishing relationships between the nature of competences in the URA education programs and the employee job roles, a pretested self-administered semi structured questionnaire was used to obtain quantitative data from the 271 employees determined through the Kregie Morgan table 1970, and stratified sampling and selected on the basis of stratified and simple probability random sampling technique (Sortirios, 2013, Piadget, 2010; Miller & Brewer, 2003). This was prompted by the need to save resources and also reach a large and diverse population across the country for purposes of obtaining representative and plausible data (Yin, 2009; Walliman, 2011).

The questionnaire had questions and items on two major areas: 8 items on nature of competences in the URA education programs and 9 items on employee job roles. Using Cronbach's Alpha Coefficient statistic, the questionnaire was found to be reliable for the study because the alpha coefficient was above 0.8 (Amin, 2005). The questionnaire sought data were analyzed using Special Package for Social Science (SPSS) and involved descriptive statistics in terms of frequencies, percentages, mean and standard deviations at the univariate level, and inferential statistics involving correlation analysis at the bivariate level to test the hypothesis.

Furthermore, qualitative data basing on interviews were solicited from 10 top management employees who because of the prevailing administrative changes involving cross transfers of commissioners during the course of this study, were selected on the basis of snowball sampling method (Blackie, 2010). Content analysis was used to analyze this data according to the study variables and results were compared with the questionnaire sought data (Strauss, 2008).

The study also followed all due procedures for carrying out research in Uganda. They included adhering to the Uganda management Institute administrative protocol in carrying out research; permission from URA management, then obtaining ethical clearance from Gulu University Research Ethics Committee, and finally clearance from Uganda national Council of Science and Technology.

#### 4. Findings

The findings of this study deal with the analysis of the nature of URA education programs and their relationships with employee job roles. The results are shown in the table below.

	SD	D	NS	A	SA	Mean	Stdv.
Technical knowledge to enable taxpayers comply with tax laws	1(.4%)	2(.7%)	24(8.9%)	112(41.3%)	132(48.7%)	4.4	0.7
Technical knowledge in revenue administration		3(1.1%)	18(6.6%)	106(39.1%)	144(53.1%)	4.4	0.7
Technical skills in tax computation		6(2.2%)	20(7.4%)	109(40.2%)	136(50.2%)	4.4	0.7
Technical skills in tax administration		8(3.0%)	19(7.2%)	116(43.8%)	122(46.0%)	4.3	0.7
Communication skills for enhancing service delivery	3(1.1%)	8(3.0%)	22(8.1%)	116(42.8%)	122(45.0%)	4.3	0.8
Personal skills for decision making	4 (1.5%)	9(3.4%)	27(10.2%)	113(42.6%)	112(42.3%)	4.2	0.9
Social skills for team working	1(.4%)	12(4.6%)	26(10.0%)	113(43.6%)	107(41.3%)	4.2	0.8
Attitudes for improving tax administration	2(.8%)	16(6.3%)	21(8.3%)	110(43.3%)	105(41.3%)	4.2	0.9

Table 1: Nature of competences in URA education programs

Source: Primary data

Key: SA- strongly agree; A- agree, NS- not sure; DA-disagree; SDA- strongly disagree and Stdv- standard deviation

From the table above the descriptive statistics show that a majority of the respondents had a convergence of favorable opinions on the two items about technical knowledge being a competence embedded in the URA education programs. This is indicated by over 90% with mean > 4 and stdvs. < 1.0 of them agreeing that this technical knowledge is divided into two components: -the one for enabling taxpayers to comply and the other one is for tax administration. This means technical knowledge can be divided into two mutually inclusive parts of technical knowledge for compliance and technical knowledge for administration suggesting that one needs both in different combinations in order to enhance tax compliance and tax administration. The implication of this is that the content of the education programs should be designed to cater for all aspects of technical knowledge in these two wide areas. Among others the technical components could cover the knowledge areas in tax law, administration, tax payer registration, taxpayer assessments and tax payments. It further implies that from each of these areas, there are specific sub component parts of technical knowledge.

Similar findings were established from the face to face interview where a female assistant commissioner maintained that,

*"URA education provides competences such as technical knowledge in many areas such as taxation, tax administration, audits, and tax law and risk management to help employees do their everyday job roles"*

The table further reveals that majority 90% (n=245) with a mean of 4.4 and (stdv. = 0.7) agreed, 2.2 % (n=6) disagreed while 7.4 % (n=20) were not sure with the statement that URA education programs embed technical skills for tax computation. This means the greatest number of employees believe the education programs they have attended provide them with technical skills for tax computation. Notwithstanding this assurance, the proportion of close to 10% represented by those disagreeing and not sure, means some of the employees have not attended some of the education programs and as a result they do not believe such a competence is offered. It could also mean that some of the employees like the support staff could have attended some of the education programs which might not have specifically involved such technical skills.

On a related statement to technical skills the table further reveals that majority of 89.8% (n=238) with a mean of 4.3 and (stdv. =0.7) agreed, 3% (n=8) disagreed, while 7.2% (n=19) were not sure that URA education programs comprise technical skills for tax administration meaning most of the tax administration in URA requires technical skills, and therefore the education programs should be focusing on providing the requisite technical skills in tax administration. For those either

disagreeing or not sure it could imply that there are few employees who do not know that the skills they get from URA education programs are about tax administration probably because they may not be at the helm of tax administration.

Regarding the statement-communication skills for enhancing service delivery, the table further reveals that majority 87.8% (n=238) with a mean of 4.3 and (stdv. =0.8) agreed, 4.1% (n=11) disagreed while 8% (n=22) were not sure. This means most of the education programs at the URA are meant to equip the trainees with communication skills in order to ease their communication with their clients. This implies most of what URA employees do involves communication.

As far as the statement personal skills for decision making is concerned, the table also reveals that majority 84.9% (n=225) with a mean of 4.2 and (stdv. =0.9) agreed, 4.7% (n=13) disagreed while 10.2% (n=27) were not sure. This means that most of the employees consider URA education programs to be providing those interpersonal skills with which they are able to associate well with their colleagues and all clients. The implication is that wherever the employees are deployed and whenever they serve internal or external clients, the way they interact with them is what brings about good service delivery.

A closer scrutiny of the above four statements reveals that they refer to technical skills of various sorts suggesting they are one family. Therefore, for ease of analysis, they were all collapsed into one competence named forms of technical skills. It can therefore be discerned from the responses derived from these four statements that the various education programs of the URA provide different bits of technical skills which together form forms of technical skills. This is supported by commissioners interviewed during the study. Their responses were in agreement with the views of one assistant commissioner, who held that,

*"URA education programs provide a variety of technical skills such as analytical skills, investigations skills, leadership skills, communication skills all meant to help them in doing varied job tasks"*

Finally, regarding the statement on social skills for team working, the table shows majority 84.9% (n=217), with a mean of 4.2 and stdv. =0.8) agreed, 5% (n=13) disagreed while 10% (n=26) were not sure that URA education programs comprise of social skills as a competence. This means the education programs at the URA focus on social skills concerning how to attain positive feelings of how to work and relate with others irrespective of their beliefs, positions or departments. This implies changing the mindset of URA employees is a predominant goal of the URA management which is why most of the employees think the education programs they have attended contain those social skills.

More importantly, the table reveals that majority 84.6% (n=215) with a mean of 4.2 and (stdv. =0.9) agreed, 7% (n=18) disagreed while 8% (n=21) were not sure that URA education programs embed attitudes for improving tax administration as a key component of competences. This means attitudes like social skills above, constitute a major component of competences embedded in the URA education programs since the majorities have vouched for it. It implies the focus of the education programs is to change the way the employees think, believe, and value their work.

A closer examination of these two statements reveals they are concerned with people's attitudes towards work and their environment. Therefore, the fact that the majority of respondents have vouched for the two means URA education programs are constituted by a combination of various forms of attitudes to enable employees do their work. Since attitudes of employees are known to play critical role in shaping the emotional readiness of employees to work or not to work (Reece, 2012), then the URA strategy to make their workers learn positive attitudes through their education programs could be a viable strategy to rid the workers of corruption and personal prejudices while collecting taxes. In addition to this, the forms of technical knowledge and skills which these programs offer, provide a better ground through which the employees self efficacy in enhanced for improved productivity. This position had similarity with the interview results where one assistant commissioner expressed that,

*"the competences relate to what employees do in office, but they are not in singular forms because most often they are in several packs of technical knowledge, technical skills, and behavioral work skills to enable them work in the changing work environment"*

In summary the revelations from the above table show that over 80% of the respondents were in agreement with all the eight statements implying URA education programs comprise of various competences. In addition, the findings show that that while these competences are in different consortiums, they can generally be categorized into forms of technical knowledge, technical skills and attitudes.

#### 4.1. Employee Job Roles Related to Competences in the URA Education Programs

The results from their responses are summarized in table 2 below: -

Statements on job roles of URA employees related to competences in education programs	SD	D	NS	A	SA	Mean	Std v.
Collecting data on potential taxpayers	2(.7%)	14(5.2%)	28(10.4%)	134(50.0%)	90(33.6%)	4.1	0.8
Facilitating taxpayer registration	2(.7%)	7(2.6%)	18(6.6%)	115(42.4%)	129(47.6%)	4.3	0.8
Registering taxpayers in line with TIN registration guidelines	1(.4%)	11(4.1%)	14(5.2%)	119(44.1%)	125(46.3%)	4.3	0.8
Guiding taxpayers to declare taxes due in prescribed forms	6(2.2%)	8(3.0%)	16(6.0%)	129(48.3%)	108(40.4%)	4.2	0.9
Verifying tax declarations per returns	5(1.9%)	12(4.5%)	28(10.4%)	133(49.4%)	91(33.8%)	4.1	0.9
Assessing taxes due	5(1.9%)	13(4.9%)	17(6.4%)	146(54.7%)	86(32.2%)	4.1	0.9
Mobilizing taxpayers to pay their taxes	4(1.5%)	11(4.1%)	25(9.2%)	134(49.4%)	97(35.8%)	4.1	0.9
Monitoring arrears payments	5(1.9%)	13(4.8%)	30(11.2%)	138(51.3%)	83(30.9%)	4.0	0.9
Enforcing collection of tax arrears	10(3.8%)	15(5.7%)	30(11.5%)	122(46.6%)	85(32.4%)	4.0	1.0

Table 2: Employee job roles related to competences in URA education programs

Source: Primary data

Key: SA- strongly agree; A- agree, NS- not sure; DA- disagree; SDA- strongly disagree and Stdv- standard deviation

Table 2 above shows that majority 83.6 % (n=224) with a mean of 4.4 and (stdv. =0.8) agreed, 5.9 % (n=16) disagreed, while 10.4 % (n=28) were not sure about the statement that the competences they acquired from the education programs they attended are related to the job role of collecting data on potential taxpayers. This means most of the employees are involved in collecting data from prospective taxpayers using the acquired competences and facilities within and outside their offices irrespective of their positions and placement. This implies that by attending URA education programs most employees of URA acquired the requisite competences with which they accomplish the task of growing data that will culminate into registration of new taxpayers.

Regarding the statement that facilitating taxpayer registration is a URA employee job role related to the acquired competences, majority 90% (n=244) agreed with a mean of 4.3 and (stdv. =0.8), 3.3% (n=9) disagreed while 6.6% (n=26) were not sure. This means in addition to compiling data on potential taxpayers, most of the employees believe their next task should be to ensure these persons get registered. It implies the majority of the employees' duty is to provide the potential taxpayers with all the necessary information for their tax registrations. It also implies they rely on the competences they acquired from URA education programs to believe this is the job they do and can do it. Similarly, table 2 further shows that majority 90.4% (n=244) with a mean of 4.3 and (stdv. =0.8) agreed, 4.5% (n=12) disagreed and 5.2% (n=14) were not sure on the statement that the competences they acquired in the URA education programs are related to their job role of registering taxpayers in line with Taxpayer Identification Number (TIN) registration guidelines. This means the competences provided in the training programs are geared towards building employee ability and capacity to register taxpayers according to specified guidelines. A cross tabulation of these results with those in table 1 suggests that while the majority of respondents were in agreement that URA education programs provide forms of technical knowledge, skills and attitudes to foster their ability to work, this majority was similarly in agreement that their work is about registration of taxpayers. This implies that the forms of technical knowledge, skills and attitudes obtainable in the URA education programs are associated with registration of taxpayers.

Furthermore, from these results, it is apparent there is a chronology depicted in the job tasks involved in the three statements above with the majority of over 80% being in agreement that each of them is related to the competences they acquired from the URA education programs. This chronology first starts with potential tax payers being identified then followed with the facilitation of their registration, and finally registering them in line with TIN registration guidelines. This means all these tasks constitute one family of the job role related to taxpayer registration. This implies that registration of taxpayers as a role constitutes a number of sub roles which are accomplished in a chronological or simultaneous manner for it to be complete. In reference to findings in table 1 it follows that the various competences embedded in the URA education programs are also related to the various sub roles constituting the registration role.

The respondents among top management staff interviewed had similar views that were contained in the expressions of an assistant commissioner from DT who said,

*"some of the work done in the department is not about generics of tax administration only, because officers are transferable they need to acquire a variety of competences to help them obtain taxpayer information from various sources to establish their merit for registration"*

The table further reveals majority 88.7 % (n=237) with a mean of 4.2 and (stdv. =0.9) agreed, 5.2% (n=14) disagreed, while 6% (n=16) were not sure that the competences they acquired from URA education programs are related to their job role of guiding taxpayers to declare taxes due in prescribed forms. This means most of the employees have acquired the requisite competences related to their duty roles of guiding tax payers who have been registered on how they should declare the taxes due from their businesses. It implies that there is a relationship between competences embedded in the URA education programs and how registered tax payers' declarations can be enhanced. This also suggests that there is a relationship

between the competences most of these employees have and the way they are able to use the available facilities such as the web portal, return forms and departmental guidelines, and training brochures, to do their job role of making taxpayers know how to declare taxes in the prescribed forms or returns. However, basing on the revelations from the table, the 5% disagreeing means there are a few employees who because of placement may not directly be involved with interfacings with taxpayers, and therefore do not believe the competences they acquired through training are related to the task of guiding taxpayers to declare their taxes. This is supported by an assistant commissioner interviewed from DT, who said,

*"irrespective of the training officers have, roles they do differ according to several functions at work in the department. But one key one is about enhancing and enforcing compliance which focuses on a myriad of functionalities such as educating potential taxpayers, formal registration of taxpayers, educating tax payers to file returns and paying taxes".* Other assistant commissioners interviewed concurred with this view with one of them concluding that,

*"the main role of the employees is to ensure that willing clients fulfill their obligations to file returns and to pay taxes"*

From the table it can also be seen that majority 83.2% (n=224) with a mean of 4.1 and (sdv. =0.9) agreed, 6.4% (n=17) disagreed while 10.4% (n=28) were not sure that the competences they acquired from URA education programs are related to their job role of verifying tax declarations in the returns or entries. This means most employees in URA are tasked with the duty of establishing the correctness of the tax declarations made by the taxpayers and they strongly associate the competences they acquired from URA education programs with the execution of this role. As for those disagreeing and not sure, they may be among those who may not have attended the major technical programs and so may not have acquired the right skills to do this work, and or they are deployed elsewhere. These findings underscore the importance of prioritizing on education programs that offer technical knowledge and skills however much they consume time and other resources.

Assessing taxes due was the next statement where respondents gave their different views. The table reveals majority 86.9% (n=232) with a mean 4.1 of and (stdv. =0.9) agreed, 6.8% (n=18) disagreed, while 6.4% (n=17) were not sure meaning that most of the employees believe the competences they acquired from URA education programs are related to job role of assessing taxes that are due. Basing on the preceding three statements, and in reference to findings in table 1 it can be observed that the competences most employees have acquired are associated with a chronology of tasks constituting another single job role of tax assessment. They involve first, guiding taxpayers to declare taxes due in prescribed forms, and then followed by verifying tax declarations in those returns and finally assessing taxes due. This was also confirmed by most of the top management staff whose response during the interviews suggested that filing of returns, valuation, audits, and verification checks constitute the assessment functional role of the URA employees. This is elaborated in the responses of the assistant commissioners in the sampled quoted statement: -

*"assessment is a key job role which involves combinations of tasks such as educating taxpayers to declare taxes in correct forms, then confirming the correctness of the declarations in the returns before assessing and giving them the feedback"*

The respondents were also asked to give scores on the statement that the competences they acquired from URA education programs are related to their job role of mobilizing taxpayers to pay their taxes. The results show that majority 85.2% (n=231) with a mean of 4.1 and (stdv. =0.9) were in agreement, 5.6% (n=15) were in disagreement, while 9.2% (n=25) were not sure. This means that most employees in URA perform the role of mobilizing taxpayers to pay taxes and strongly believe, this role is related to the competences they have acquired. It implies that competences obtained from the URA training programs are critical and are a prerequisite in enabling employees perform their duty of rallying taxpayers to clear their tax bills. The proportion of 9% that are not sure signifies that there are some employees who may not be aware that they have acquired requisite competences with which to make more taxpayers aware about tax payment. To the contrary, the 6% in disagreement could be attributed to apathy that may be among some employees who do not associate the competences they have acquired from training to the work they do especially when they are not deployed in the main stream collection function.

In addition, the table reveals that majority 82.2% (n=221) with a mean of 4.0 and (sdv. =0.9) agreed, 6.7% (n=19) disagreed while 11.2% (n=30) % were not sure that the competences they acquired from URA education programs are related to their job role of monitoring arrears payments. This means most of the employees believe that most of what they do in monitoring the arrears portfolio requires the competences which they acquired during training. Arrears being taxes declared but not paid by due dates constitute debts to the institution and requires competent employees to manage it. The fact that majority accept that this role is related to the competences they have acquired, means the institution has a policy of equipping their employees with the right competences to manage this huge task. However, the results also indicate about 7% disagreeing meaning that the competences some of the employees acquired are not being utilized because arrears monitoring may not be part of their assignment. It implies that the institution management have structured job roles assigned to some groups suggesting that if one is not in that group he/she does not think it is his/her role and likewise they may not associate the competences they acquired from training to a job they do not do. According to one assistant commissioner interviewed, he complemented this argument by saying,

*"Whereas there are a big number of employees performing collection roles, some are not in the arrears monitoring unit."*

According to the data in the table, over  $\frac{3}{4}$  of the respondents with a mean of 4.0 and (stdv. =1.0) agreed, 9.5% (n=25) disagreed while 11.5% (n=30) were not sure that competences they acquired from URA education programs are related to their role of enforcing collections. This means most of the employees are involved in various ways in enforcement of the tax laws on tax collection and they strongly believe the competences they have acquired through URA training are relevant to this job. Since the role of enforcement requires knowledge, skills and appropriate approach to do penalties, interest, reminders,

agency notices, seizures, auctioning and closure of business, it means that a successful accomplishment of this role requires employees who are well trained. This implies that there is a relationship between the competences obtained through training programs and the execution of the enforcement job roles in URA.

However, the results also suggest there are about 10% who are not sure about this relationship implying that they may not have acquired relevant competences and they do not know what to do when taxpayers fail to pay by due date. In addition, for those 12% disagreeing, they could be the ones who may not be having requisite competencies and as a result behave unprofessionally by being sympathetic to defaulting taxpayers and think they do not deserve reprimand through enforcement actions. In reference to the findings in table 1 where 7% of the respondents disagreed on attitudes being part of the competences embedded in the URA education programs, it suggests that such employee's attitudes are likely not to have changed and cannot be assigned to do sensitive job tasks. These arguments were corroborated by one assistant commissioner, who in the interview argued that certain activities are assigned to selected officers because of the amount of trust and will they have. On this matter he concluded by saying,

*"Among the roles under compliance, selected officers with good character and skills, issue agency notices, prosecute defaulters; arrange schedules for arrears payments among others"*

The results from these three statements show a pattern of a chronology as with previous statements. In this case, first, a taxpayer is supposed to pay tax by due date. This constitutes a big job role on the part of employees who use acquired competences to mobilize the resources to ensure taxpayers pay their taxes. This is followed by monitoring of arrears payments meaning that the mobilized taxpayers may not pay all the taxes due and so the balances constitute arrears which then constitute the next duty of employees which is to monitor these arrears so that they do not grow beyond set limits in terms of amounts and time. Finally, where there are arrears that age beyond the limits, the employees resort to invoke sections of the tax laws to enforce collection of the unpaid taxes. Subsequently the three culminate into the role of collection of taxes. With more than 80% of the respondents agreeing with each of these statements, it means that most of them believe the competences they acquired from the URA education programs are associated with this job role of tax collection implying there is a relationship between competences from URA education programs and employee job role of collections.

In summary, the descriptive statistics suggest that most of the respondents were in agreements with each of the nine statements about the URA employee job roles. The mean score was greater than 4 for all the responses and stdv. was between 0.8 and 1 implying that there was convergence of responses between scores of 3 and 5. This suggests that there is a relationship between the competences URA employees acquire from education programs and the job roles they perform.

#### 4.3. Testing of the Research Hypothesis

The test results of the null hypothesis:  $-H_0 =$  the nature of competences embedded in the URA education programs has no relationship with employee job roles are shown in table 3 below:

		Competences embedded in URA education programs	Employee job roles
Competences embedded in URA education programs	Pearson Correlation	1	.583(**)
	Sig. (2-tailed)		.000
	N	271	271
Employee job roles	Pearson Correlation	.583(**)	1
	Sig. (2-tailed)	.000	
	N	271	271

Table 3: Correlation between competences embedded in URA education programs and employee job roles

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

The test results above reveal a statistically significant positive correlation ( $0.583p < 0.01 = 0.000$ ,  $N=271$ ) ( $0.583p < 0.01 = 0.000$ ,  $N=271$ ) on employee job roles implying that the nature of competences embedded in the URA education programs have a positive relationship with employee job roles. This means that when more and more of the competences are obtained through the URA education programs, there is also a possibility that employee job roles will be executed well. This suggests that the execution of the URA job roles of registration, assessment, and collection are likely to be successfully accomplished because the employees have sufficient forms of technical knowledge, skills and attitudes to do so. These findings therefore support the alternative hypothesis that "the nature of competences embedded in the URA education programs has a relationship with the job roles of employees.

In conclusion: basing on the above analyses the hypothesis, " $H_0 =$  the nature of competences embedded in the URA education programs has no relationship with the job roles of employees." was rejected in favor of the alternative:  $H_1 =$  "the nature of competences embedded in the URA education programs has a relationship with employee job roles."

## 5. Discussions, Conclusions and Recommendations

The data obtained from the study revealed that URA education programs are comprised of a broad spectrum of technical knowledge; technical skills and attitudes for purposes of enabling employees perform their job roles. These findings are consistent with the opinions of scholars who argue that organizations are structural institutions formed to perform specified functional roles. The execution of these roles requires various competences some of which are unique and distinct to the institutional functions while others are specific to the individual employee needs (Scarpello, 2008).

The findings are also in support of the reviewed literature which suggests that the competences offered in tax education programs across countries are similar and comprise attitudes, technical knowledge and skills for purposes of interpretation of tax laws (Dorhmann & Pinshaw, 2009). While this suggests that the tax laws such institutions implement are similar, the changing job roles of employees due to the ever-changing nature and scope of national and international business affects the nature of competences they should have (Gill, 2003). This has of necessity precipitated changes and diversity of employee competence profiles culminating into changes in nature of competences offered in training programs. According to Argote (2012), in such situations employees need to be equipped with various skills and knowledge in different magnitudes and times to enable them increase on their productivity. Therefore, the education programs that the institutions like URA offer require periodic reviews to cater for these changing competence profiles

Other than revealing that the URA employee job roles are taxpayer registration, assessment and collection the findings expounded that these roles are in families and each of them is constituted by sub roles. The findings therefore bring into context the classical theory of scientific management in which efficiency of workers was postulated to result from division of labour which involved breaking jobs into sub parts and as workers specialize in each of them, their output would increase and in turn this would result into increased output in the performance of the whole job role (Ghosh, 2011). In the case of service institutions like the URA, the divisions of labour and employee specializations are reflected in the many job tasks within each job role. In this regard, the successful completion of any of these job roles requires the performance of the related job tasks in ways that are consistent with the tax laws being implemented.

The findings further reveal that while the job roles of URA employees are tax payer registration, assessments and collections, they are executed in a sequent manner starting with registration, then assessments and ending with collections. This is in conformity with the structured nature of the Uganda tax laws which mandate taxpayers to first register for tax, then declare taxes due through self assessment and finally pay the taxes. By inference, the tax officials who implement such tax laws should perform similarly structured roles.

According to Holmes (2006) the Ugandan tax laws obliges tax payers to first register for taxes, then declare and make assessments of the taxes due and finally pay the tax by the due dates. It follows from this argument that the tax administration in URA should conform to these requirements of the law. This explains why the majority over 80% of the respondents indicated that the work that they do involves various forms of registrations, then followed with the making of assessments of taxes due from those whom they have registered, and finally making collections of the assessed tax. The findings strengthen past arguments of scholars which provide a concurrence of opinion that tax administrations world over are mandated to expedite the job jurisdictional functional roles of registering taxpayers, assessing taxes and enforcing collection of taxes (Bird, 1992).

By revealing a consistency in the performance of these roles these findings indicate that the practices in URA are consistent with those within the East African community countries who have put much emphasis on the sequential execution of these job roles. According to EAC (2012) taxpayers must first be identified through registration, and then this is followed with assessments through which the tax laws oblige them to file returns, and do self-assessments, which are subsequently verified. Finally, they should pay all taxes declared by the due dates. This implies that the employee jobs within the EAC tax authorities are structured by default to be in tandem with the tax law which requires registrations to be done first, followed with assessments and finally completing with collections.

However, this should not be construed to mean that every tax official performs each of these roles and in that structured and sequential manner. For instance, while managers and supervisors do more of the middle management work, the support staff offer support services to all the other staff. In addition, some of the officer cadre performs strictly audit (assessment) roles, while others within this rank are either in registration or collection and hence performing different roles. This implies that those dealing with any of the registration, assessment, or collection roles have to follow the sequence involved in their execution. Therefore, in as much as different roles may be done by different employees, what matters is that the role each employee performs complements that of the other to the extent that accomplishment of all the tasks involved in each of them leads into the full execution of the respective job roles. According to Maicibi (2013), employees who work in organizations perform different but complementary roles, and this may justify why each of the URA cadres of employees may not have to perform each and every role with all the consistency that may be required.

Regarding the relationship between the nature of competences and employee job roles, the findings reveal that the competences acquired from the URA education programs are positively related to employee job roles of registering tax payers, making taxpayer assessments, and collecting taxes. This suggests that the design and implementation of education programs at the URA is done in consultation with the employees and the institutional management to take into account their different training needs. This suggests that the findings are in keeping with the Skilbech's model in which educational programs are designed to suit the needs of the stakeholders (Skilbech, 1984). They are also in support of the ideas advanced in the self

efficacy and social learning theories, because education programs designed in this way, end up motivating the trainees to learn and also enhance their self efficacy and abilities in their job roles (Cheng & Ho, 2001; Velade & Caetann, 2007).

Educational programs that are planned along this model are likely to have the right content, appropriate modes of delivery and adequate facilities and upon their implementation, there is no doubt that the employees and the institutional needs will be catered for. This is because the training content will be closely related to the trainee job tasks and therefore the knowledge, skills and attitudes imparted in these education programs will relate to the job tasks of the employees. It follows that after completion the employees will be able to apply the acquired competences in their workplaces to improve on their productivity.

In conclusion, the study findings suggest that URA education programs are comprised of forms of technical knowledge; technical skills and attitudes which the employees need to perform a myriad of their job roles of tax payer registration, assessment and collection. The study findings also show that there is a relationship between these competences and the job roles of the employees in URA.

On the basis of the findings, the study makes the following recommendations: -

The government of Uganda should develop education policy frameworks that provides for the development and implementation of education programs that give consideration to providing learners with the requisite competences that are needed for the execution of the job roles in the world of work.

Public institutions should adopt management strategies through which competence profiles for their employees are regularly reviewed with a view of refining and introducing education programs that provide those competences that match the needs of employee job roles which are rapidly changing due to national and global changes in technology and business.

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**Appendix A**  
**Interview Guide Administered to Top Management Staff of the URA**

**Section A: Nature of competences of the URA education programs and employee job roles**

1. What types of programs does the URA training school offer?
2. What competences do these programs provide to the trainees?
3. Why do these programs focus on the competences you have enumerated?
4. What are the main job roles of the employees in your department?
5. Is there a relationship between competences obtained in the URA education programs and the job roles of employees? Yes/No.... Why do you think so?

Thank you very much for your participation

**Appendix B**  
**Questionnaire Administered to Domestic Taxes Employees**

I am Joel Emojong, currently a student of Uganda Management Institute pursuing a PhD in Administration and Management (Education Management). My research topic is "Influence of Competence Based Education Programs on the productivity of workers in Uganda Public Institutions: *the case of Uganda Revenue Authority Education Programs*". Please, I am requesting you to complete this thesis study questionnaire which is part of the requirements for the degree.

You are assured that all the information given will solely be used for academic purposes, and will be treated with utmost confidentiality.

I anticipate and appreciate your cooperation.

**Section A: Personal information.** Please circle the alternative which is most applicable to you

1. Age bracket in years:-  
(a) 20-30 (b) 31-40 (c) 41-50 (d) 51+
2. Gender  
(a) Male (b) Female
3. Current department  
(a) Customs & Excise (b) Domestic Taxes
4. Position held  
(a) Manager (b) Supervisor (c) Officer (d) Support
5. Work experience in URA  
(a) 1-4 years (b) 4-8 years (c) 8-12 years (d) 12-16 years (e) 16+ years
6. Tick against all the education programs from the table below that you have so far attended at the URA Training School.

Education program	Education Program
Induction Course	Personal Skills
Total Tax Person (TTP)	Supervisory skills
Graduate Trainees	Vat Technical and practice
Post graduate Diploma in Tax and Revenue Administration (PODITRA)	Post Graduate Diploma in Internal Audit and Investigations (PDITI)
Leadership Community of Practice	Customer care service management
Tax Audits, Credibility Testing, Audit Query management	E tax
GEAR-Leadership and management development.	Other-Specify.....

**Section B. Nature of competences in URA education programs and their relationship with the employee job roles**

1. (a) After going through some of the education programs at the URA Training School, you believe the following statements are correct. Use the scale 5 for Strongly Agree; 4 for Agree; 3 for Not Sure; 2 for Disagree and 1 for Strongly Disagree to state your opinion.

Education programs offered at the URA encompass the following competences:-		Rating (Tick)				
		5	4	3	2	1
1	Technical knowledge to enable taxpayers comply with tax laws					
2	Technical knowledge in revenue administration					
3	Technical skills in tax computation					
4	Technical skills in tax administration.					
5	Communications skills for enhancing service delivery					
6	Personal skills for decision making					
7	Social skills for team working					
8	Attitudes for improving tax administration					

(b). Do some of these programs involve internship? Yes/No .....

(c). If yes, which one(s) .....

(d). Why do you think internship is necessary .....

2. From your experience so far in the current job position; state your level of agreement to the statements in the table below about the relationships between the competences acquired from the URA education programs and employee job roles. Give your answer using the scale rating of 5 for Strongly Agree; 4 for Agree; 3 for Not Sure; 2 for Disagree and 1 for Strongly Disagree.

Competences acquired are related to employee job roles of :		Rating (Tick)				
		5	4	3	2	1
1	Collecting data on potential taxpayers					
2	Facilitating taxpayer registration					
3	Registering taxpayers in line with TIN registration guidelines					
4	Guiding taxpayers to declare taxes due in prescribed forms					
5	Verifying tax declarations per returns					
6	Assessing taxes due					
7	Mobilizing taxpayers to pay their taxes					
8	Monitoring arrears payments					
9	Enforcing collection of tax arrears.					

THANK YOU VERY MUCH FOR YOUR PARTICIPATION

Signature of the person collecting data .....