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Determinants of Job Satisfaction on Tax Administration Employees: The Case of Bahir Dar City Administration Revenue Office (Bdcaro)

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**DETERMINANTS OF JOB SATISFACTION ON TAX
ADMINISTRATION EMPLOYEES: THE CASE OF BAHIR DAR
CITY ADMINISTRATION REVENUE OFFICE (BDCARO)**

A Thesis Submitted to Bahir Dar University College of Business and Economics
In Partial Fulfillment for the Award of the Degree of Master of Business
Administration

By
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Advisor
ANTENEH ESHETU (PHD fellow)

September 2017

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COLLEGE OF BUSINESS AND ECONOMICS
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The thesis entitled “Determinants of Job Satisfaction on Tax Administration Employees: The Case of Bahir Dar City Administration Revenue Office” by Agmas Chanie is approved for the degree of “Master of Arts in Business Administration”

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DECLARATION

I, the undersigned, declare that the thesis entitled “Determinants of Job Satisfaction on Tax Administration Employees: The Case of Bahir Dar City Administration Revenue Office” is my original work. I have carried out the present study independently with the guidance and support of the research advisor, Anteneh Eshetu (PHD fellow). Any other contributors or sources used for the study have been duly acknowledged. Moreover, this study has not been submitted for the award of any Degree or Diploma Program in this or any other Institution.

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Signature

Date

Certification

The study entitled “Determinants of Job Satisfaction on Tax Administration Employees: The Case of Bahir Dar City Administration Revenue Office” by Agmas Chanie is submitted for defense with my approval as his advisor.

Advisor Anteneh Eshetu signature _____ Date _____

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ACRONYMS/ABBREVIATIONS

BDCA: Bahir Dar City Administration

BDCARO: BAhir Dar City Administration Revenue Office

ANOVA: Analysis of Variance.

SPSS: (20) Statistical Package for Social Science (Version 20)

JSF: Job satisfaction

NOW: Nature of work

PY: Pay

JSY: Job security

Abstract

Tax administration particularly in developing countries is a challenging and cumbersome task and it can be affect employee satisfaction. The purpose of this study is to examine the effects determinant factors on employee satisfaction by taking the case of BDCA revenue authority. To achieve this objective, explanatory research design was applied. Exclusion and census sampling technique was used to select respondents and a total of 80 employees were participated in the study. The study used primary sources of data and it was collected using a standardized questionnaire. The collected data then was analyzed quantitatively using correlation and multiple regressions using SPSS version 20. Findings from the study revealed that nature of work and pay has positive and workload inverse relation with job satisfaction. But job security hasn't relation. Moreover, based on the regression coefficient, the most contributing factor is nature of work. In addition, the three factors (nature of work, workload and pay) are statistically significant. But job security is insignificant to job satisfaction. Based on the results it is recommended that management needs to improve the nature of work, workload and pay in order to enhance employees' satisfaction.

Key Words: *BDCARO, Job satisfaction, Nature of work, workload, Pay, and job security*

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter presents the background of the research, the statement of the problem, objectives of the study, research questions and significance of the study. The chapter further presents scope and organization of the study.

1.1 Background of the study

Any manager, whether responsible for a big business, must strive to understand the people who work in the organization. “When you think about employees first, the bottom line is better.” (Kevin Stikles, as quoted by Griffin, Patterson and West, 2001). One of the major behavioral issues concerning employees and organization is job satisfaction. Job satisfaction is very important not only for employees but also for the success of the organization (Lim, 2008). The phrases “employee satisfaction” or “job satisfaction” is the same concept (Wang & Lee, 2009) and is used in this research alternatively.

Employee satisfaction refers to the general attitude of employees towards their job and the socio-psychological environment related to the job dimension (Bauer & Erdogan, 2010). According to Lawler (1990), employee satisfaction as simply how people feel about their jobs and various aspects of their jobs.

The concept of job satisfaction is multi-dimensional; it can be viewed from an individual or a social dimension, or from perspectives such as cost and reward, public sector and private sector, or from summed intrinsic and extrinsic factors of all these (Alsemeri, 2016). Many researchers in the history try to find determinants of job satisfaction. For the sake of specificity & focusing, different scholars and researchers categorized the determinant factors of job satisfaction in different ways by setting their own characteristics.

Numerous factors have been resolute by the researchers like enthusiastic behavior, hygiene factors, managerial responsibility and workplace environment by building on different theories (Darrow, 1997). Edwin A. Locke’s Range of Affect Theory (1976) is the most famous job

satisfaction model which states that discrepancy between what employees has and what employee wants would determine the job satisfaction. Edwin A. Locke summarized previous studies of job satisfaction in four facets, rewards, other people, nature of work and organizational context. The focus of this research is determinant factors that affect job satisfaction (Locke, 1976). Sageer, et al. (2012) classify the variables in mainly two broad categories namely, organizational variables comes such as organization development, compensation and benefit, promotion and career development, nature of job, job security, working environment and condition, relationship with supervisor, work Group, leadership style and other factors. Whereas, personal factors are expectation, age, education, gender and personality. The survey of SHRM (2015), classified 43 aspects of employee job satisfaction into five categories such as career development, compensation, benefits, employee relationships with management, and work environment. Abdulla et al. (2011) examines the relationship between job satisfaction and environmental and demographic factors. Spector (1997) lists 14 common facets: Appreciation, Communication, Coworkers, Fringe benefits, Job conditions, Nature of the work, Organization, Personal growth, policies and procedures, Promotion opportunities, Recognition, security, and Supervision. He has been classified these factors into two major categories. The first category, the job environment and the second category includes characteristics of the individual, personality, and experience. Overall, there does not seem clear consensus among academics what factor really affects job satisfaction level the most because those varied according in to the person and the organization. In some studies the employees were highly satisfied or otherwise. Fredrick Herzberg's two factor theory states that satisfaction and dissatisfaction are driven by different factors motivation and hygiene factors, respectively (Fredrick Herzberg, 1957).

The outcomes, consequences, impacts and benefits of job satisfaction are identified by different scholars and researchers. For example satisfaction and dissatisfaction of employees has positive and negative outcomes on absenteeism, turnover, job performance, stress, and productivity, (Judge et al., 2001); turnover intention, hiring cost, profitability, and customer satisfaction (Deeter-Schmelz & Sojak, 2003; Wright & Davis, 2003); loyalty with the organization and organizational effectiveness and efficiency (Ellickson & Logsdon, 2001; Koys, 2001). Therefore, job satisfaction may also contribute to a firm's competitiveness, productivity, and growth potential. Hence, it is important to investigate its determinants.

Job satisfaction can likewise be surveyed utilizing diverse sorts of estimation assessment hypothesis (i.e. single-thing, general, or aspect-particular) (Smith et al., 1969; Spector, 1997; Weiss et al., 1967). Job satisfaction can be measured at both the global level (whether or not the individual is satisfied with job overall), or at the facet level (whether or not the individual is satisfied with different aspects of the job) (Spector, 1997).

Job satisfaction is not a new line of research. It is most frequently studied variable in organization research that is significant that what kind of feeling people have about their job and different features of their job (Rainey, 1997). According to Latham and Budworth (2007), assessment of job satisfaction became common in 1930s. They also note that Hoppock, in 1935, conducted a study explicitly on job satisfaction. For many years labor economists have been interested in factors affecting job satisfaction (Blanchflower & Oswald, 1998; Clark, 1996; Freeman, 1978), while others have focused on job satisfaction in relation to self-employment (Benz & Frey, 2008;; Noorderhaven et al., 2004). The principal reason as to why job satisfaction is too extensively researched is that it relates to significant association with life satisfaction, organizational commitment (Cullinah, 2005) and job performance (Buitendach & Dewitte, 2005).

In so far as the researcher explored, several studies conducted on this issue focus on the satisfaction of health workers, policemen, teachers and bank workers but too scant on tax administration workers. However, tax administration particularly in developing countries is a challenging & cumbersome task and it might be affect employee satisfaction. In pursuing their mission, tax administrations face a number of challenges, including how to broaden the tax base by continually bringing non-registrants and non-filers into compliance, strengthening organization and management, controlling tax evasion, improving tax collection, and facilitating voluntary compliance (Casey & Castro, 2015). In addition, they elaborate as in developing countries the challenges are greater for several reasons. Tax administrations are confronted with many external obstacles on the path to modernizing their organizations. The need for effectiveness and efficiency in tax administration operations is often vexing when dealing with hard –to-tax sectors of the economy. It is very difficult and expensive for the tax administration to assess and collect tax from these groups. All tax administration finds this sector considerably burdensome, given their large number, their pervasive nature and the relatively low contribution to revenue contribution to revenue collections (Casey & Castro, 2015).

Therefore, the effects of determinants on employees' satisfaction were examined in this research. The findings of this research may be filling the gap in this regard. Even though, there are so many determinant factors job satisfaction, only four factors (nature of job, workload, pay and job security) will be explained in this research due to time and budget limitations.

1.2 Statements of the problem

Managers in organizations usually stimulate satisfaction of their employees at work to extend effort to performance by making satisfied and share success together (Adeyinka et al., 2007). Job satisfaction has positive effects on the ability, effort and capability of the employees' profitability and customer satisfaction or negative effects on turnover intentions, increasing costs, (Zeffane et al., 2008). "Customer satisfaction is most essential part of any service providing organization but if your employees are not satisfy then you cannot satisfy your external customer" (George,1986).

In today's rapidly changing environment revenue bodies are being asked to do more with less, to take on new tasks, and at the same time ensure that governments have the revenues they need to finance important programs that benefit their citizens (OECD, 2010). The Organization for Economic Development (OECD), (2001a) view was that an effective tax administration should consider the relationship with taxpayers, employees, laws and changes arising from globalization. It also evaluated performance in tax administration of OECD countries by focusing on efficiency, service quality and effectiveness. Habamer (2002) implemented a performance comparison of offices in Germany. He identified four target areas: Task fulfillment (the number of cases that were implemented by the speed of work), customer satisfaction, employee satisfaction and efficiency. Manaf et al. (2004) proved in their study that staff appraisal, staff commitment, work system and the structure of land tax system have affected collection performance. In their conclusion, tax employees should be strongly motivated to improve tax collection performance.

The efficiency of tax administration requires trained and capacitated human resources (Jenkins, et al., 2000) with motivation. In the same vein, attention has been drawn to the fact that the personnel within tax administrations are a determining factor within the fulfillment of proposed objectives and have bearing on efficacy and efficiency (Schlemenson, 1992), whereby, motivation, efficiency and responsibility are important in terms of the proper functioning of these organizations (Frampton, 1993). Any reform seeking to improve the results offered must attempt to solve the problems of employees, where they exist (Silvani & Baer, 1997).

There are some critical issues which motivates the researcher to study on the topic. Bahir Dar City Administration has been implementing the county's tax reform program to improve its tax administration system as well as to increase its tax and service revenue. While the tax reform agenda has traditionally focused on maximizing revenue, economic efficiency and compliance, recent research has focused on the role of taxation as a central plank of a state building agenda. The OCED (2008) paper defines state building as endogenous process to develop capacity, institutions and legitimacy of the state driven by state society relationships. In the operation of the reform, the human resource of the organization plays a pivotal role. Thus, the preliminary assignment of the management has to be assured to have satisfied and motivated employees.

In so far as the researcher explored, several studies conducted on this issue focus on the satisfaction of health workers, policemen, teachers and bank workers but too scant on tax administration workers. There is research gap weather the job tax administration satisfying or dissatisfying.

All tax administration is considerably burdensome, given their number, heir pervasive nature and the relatively low contribution to revenue collections (Casey & Castro, n.d.). The BDCA performance reports emphasis workload as a solemn problem and it might affect employee job satisfaction. This leads employees to develop turnover intention. The performance report of the authority shows that turnover intention of employees is too high. The turnover intention is measured the leave-taking of the company or department (Tett & Meyer, 1993). Employee's satisfaction shows a pessimistic relationship with employee turnover intention (Muchinsky & Morrow, 1980).

The salary of Amhra Regional State revenue authority employees is higher than most of the other public organization. This has been raising a question related to job satisfaction and its impact by decision makers of the region and other bodies. In addition, there is a controversy between research findings on the relation of pay and job satisfaction. Herzberg et al. (1959) included salary in the category of hygiene variables, which were described as those which contributed to job dissatisfaction but not job satisfaction. Whereas Sokoya (2000) remarked that income is a major factor of job satisfaction. Therefore, this debating issue was tested in this research.

Job security is a major trait of the Amhara Revenue Authority's employees as explored by the researcher. As per the authority's employee policy (manly of article 37), any worker who is

suspected (without any evidence) with corruption are directly fired from his/her job and then couldn't be hired in any public organizations throughout the country. The dismissal couldn't be reversed by even any level of court. This stiff article became a cause of job insecurity and it became a cause of dissatisfaction for several workers. Thus, the extent of the job insecurity affects the level of job satisfaction has been examined in this research.

It therefore appears that employees are dissatisfied and are not performing to achieve target. It is on this score that it has become necessary to identify relevant dependent variables of job satisfaction of revenue organization in the Bahir Dar City Administration.

1.3 Research Questions

The central question is what are the determinants that affect tax administration employees' satisfaction in Bahir Dar City Administration Revenue office?

And the specific questions were:

- What is the effect of nature of work on job satisfaction?
- What is the effect of workload on job satisfaction?
- What is the effect of Pay on job satisfaction?
- What is the effect of Job security on job satisfaction?

1.4 Objectives of the study

1.4.1 General Objective

The main purpose of this study is to explain the effect of determinants of employee satisfaction at BDCARO.

1.4.2 Specific Objectives

The research has focused on the following specific objectives:

- To examine the effect of the nature of the job on employee's satisfaction of BDCARO;
- To examine the effect of workload on employee's satisfaction of BDCARO;
- To examine the effect of salary on employee's satisfaction of BDCARO and;
- To examine the effect of job security on employee's satisfaction of BDCARO.

1.5 Significances of the study

This study has many practical implications for the management of the organization.

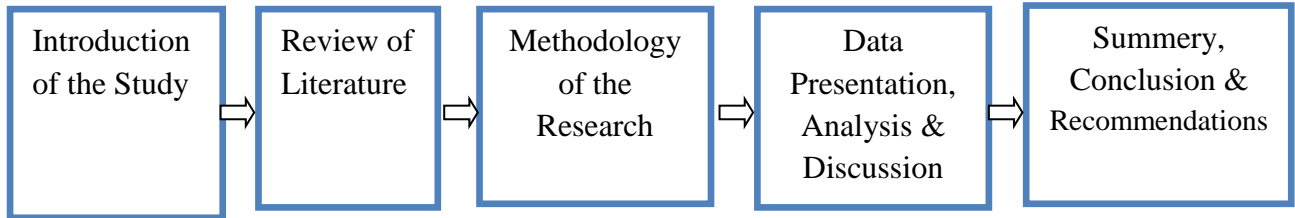
- It will help the organization to better understand what factors affect employees' satisfaction and how they can encourage their employees to carry out their job proficiently and effectively.
- Furthermore, it will be important for the office to provide employees with the opportunity to provide high quality service to taxpayers and to take measure to create a balance in job responsibilities.
- Lastly, study might help for further study by providing a base for collecting information. Students and academicians who wish to carry out further research in this area may review the study literature and establish gaps for further studies.

1.6 Scope (Delimitation) of the research

There are numerous determinants that affect job satisfaction. However, Due to the scarcity of time the thematic delimitation of this research is focusing only four determinant factors (nature of work, workload, salary, and job security) that affect job satisfaction of tax administration employees. The location of the research is also limited only on one city and one organization (i.e. Bahir Dar city administration revenue office), due to budget and time limitation.

1.7 Organization of the study

This thesis is organized in five chapters. The first chapter introduced the research overall which consists background of the study, statement of the problem, objectives of the study, research questions, Scope of the study, significance of the study, limitation of the study, and organization of the report. Chapter two is literature review part which includes theoretical and empirical evidences produced by scholars and researchers on job satisfactions, determinant factors and related issues. Chapter three is the methodology of the research which assesses the design of study, population and sampling techniques of the study, data collection methods and procedures, data analysis method). The forth chapter is the data analysis and discussion part which shows the discussion and interpretation of the collected data. At the last; the fifth chapter is the conclusion and recommendation section.



Source: Adapted from Alsemeri (2016)

Figure 1.1 the flow of the thesis

1.8 Chapter Summery

The primary mission of the tax administration is to collect the tax revenue due and needed by the government, under the country's tax laws, without hindering economic activity. This mission will be achieved with the effort of human resource involved in the area. Therefore managers could stimulate job satisfaction of employees. Job satisfaction is a key variable which should be of concern to managers in organizations as it has the potential to influence behaviors and subsequent productivity in their organizations.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.0 Introduction

This chapter focuses on literature review on the concept of job satisfaction and determinant factors in organization. The chapter begins with discussion on job satisfaction as organizational phenomenon, followed by the theories underpinning their conceptualization. The chapter then examined the factors that contribute to job satisfaction. It also discussed how job satisfaction is measured. The discussion also ascertains how job satisfaction established the correlation between the four variables. The chapter further presents conceptual framework of job satisfaction and determinants. The hypothesis proposed by the researcher is also became part the chapter.

2.1 Conceptual review of job satisfaction

2.1.1 Defamation & concepts of job satisfaction

Various scholars have defined and explained job satisfaction differently. Locke (1976) defines job satisfaction as "a pleasurable or positive emotional state resulting from the appraisal on one's job or job experiences" (P.1304). According to Bauer and Erdogan (2010), employee satisfaction refers to the general attitude of employees towards their job and the socio psychological environment related to the job dimension. Hulin and Judge (2003), who have noted that job satisfaction includes multidimensional psychological responses to an individual's job and that these personal responses have cognitive (evaluative), affective (or emotional), and behavioral components.

The concept of job satisfaction is multi-dimensional and may be applicable to productivity and organizational commitment; interestingly it can be viewed from an individual or a social dimension, or from perspectives such as cost and reward, public sector and private sector, or from summed intrinsic and extrinsic factors of all these. Job satisfaction may then be taken to a different level, and be viewed as removing barriers to productivity, or as a driver towards productivity and organizational commitment (Alsemeri, 2016).

The above definitions describe that job satisfaction is psychological perception, attitude, expression, emotions, level of happiness and feeling of individual employee with respect to a particular job for instance, an employee satisfaction is high if the job provides expected psychological or physiological needs. However, satisfaction is said to be low if the job does not fulfill the psychological or physiological needs (Cook, 2008).

The level of job satisfaction varies in the extent to which they assess the affective about the job or the cognitive assessment of the job. Affective job satisfaction is a subjective construct representing an emotional feeling individual have about their job (Moorman, 1993; Lock, 1976). Hence, affective job satisfaction for individual reflects the degree of pleasure or happiness their job in general induces. Cognitive job satisfaction is a more objective and logical evaluation of various facets of a job. Cognitive job satisfaction can be uni-dimensional if it comprises evaluation of just one facet of a job, such as pay or maternity leave, or multidimensional if two or more facets of a job are simultaneously evaluated. Cognitive job satisfaction does not assess the degree of pleasure or happiness that arises from specific job facets, but rather measure the extent to which those job facets are judged by the job holder to be satisfactory might help to bring about affective job satisfaction, the two constructs are distinct, not necessarily directly related, and have different antecedents and consequences (Locke, 1976). Employee satisfaction as simply how people feel about their jobs and various aspects of their jobs suggested by Lawler (1990).

Some definitions tell about a discriminated attitude in which job satisfaction is seen as consisting of satisfaction with various dimensions of the job and the work situation. By totaling the satisfaction identified for many various dimensions of the job and the work situation, in this approach job satisfaction is measured. This type of assessment gives an exact picture of the employee's total job satisfaction.

2.1.2 Significance and impacts of job satisfaction

Lim (2008) suggests that job satisfaction plays significant role in both personal interests and organization success and therefore valuable to study for multiple reasons. In recognizing the role of job satisfaction phenomena, experts are of the view that it can interrupt labor behavior and influence work productivity and therefore worth to be studied (George and Jones, 2008). This is

in line with believing that happier workers are more productive, but Staw (1986) discredits this assertion.

According to Sager et al. (2012), importance of job satisfaction can be both for organization and employee. From organization perspective, the importance of job satisfaction can enhance employee retention, increase productivity, increase customer satisfaction, reduce turnover, recruiting, and training costs, enhance customer satisfaction and loyalty, more energetic employees, improve teamwork, higher quality products and/or services due to more competent, energized employees. From employee perspective, importance of job satisfaction can be they will care about the quality of their work; they will create and deliver superior value to the customer; they are more committed to the organization; their work is more productive; and employee will believe that the organization will be satisfying in the long run (Sager et al., 2012),.

Improved job satisfaction encourages productivity and his inherent humanitarian value (Smith et.al., 1969). In addition, job satisfaction directly impacts the level of employees 'commitment and absenteeism at the workplace (Hardy et al., 2003: Alamdar et al., 2012). Besides, job satisfaction ensures that counterproductive work behaviors are minimized (Dalal, 2005). Additionally, job satisfaction is so significant that its absence generates exhaustion and reduces employees' level of commitment (Levinson, 1998).

Organ and Ryan (1995) found that job satisfaction enhances organizational citizenship behaviors. Moreover, it enhances employees' retention level and avoids the cost of hiring new ones (Murray, 1999). Similarly, Gazioglu and Tansel (2002) posit that employee turnover rate is influenced by their satisfaction level at the work place.

Although there are clearly factors that affect turnover, job satisfaction is at the foundation of many turnover theories (March & Simon 1958; Locke 1969; Mobley, 1977). Job satisfaction is "a pleasurable or positive emotional state resulting from the appraisal of one's job experiences" (Buchbinder et al., 2001).

According to institute for employment studies research (2003), employee commitment had a higher correlation to customer satisfaction than employee satisfaction. Of note is that employee commitment had twice the impact of employee satisfaction on customers' future spending intentions.

An important factor satisfaction in the service environment is service quality. One school of thought refers to service quality as a global assessment about a service category or a particular organization (PZB, 1988). Recently, it has been argued that satisfaction is generally viewed as a broader concept and service quality is a component of satisfaction (Zeithaml & Bitner, 2003). Applicant attraction theories, which seek to explain how workers come to work in specific settings, would also suggest that factors promoting job satisfaction can be significant for attracting new employees to the organization (Proenca & Shewchuk, 1997).

2.1.3 Factors affecting job Satisfaction

Many researchers in the history try to find factors of job satisfaction and relationship between the factors and job satisfaction. Numerous factors have been resolute by the researchers like enthusiastic behavior, hygiene factors, managerial responsibility and workplace environment by building on different theories (Darrow, 1997). A few of important factors are concisely described below and will be used to create a conceptual framework.

Spector (1997) lists 14 common facets: Appreciation, Communication, Coworkers, Fringe benefits, Job conditions, Nature of the work, Organization, Personal growth, policies and procedures, Promotion opportunities, Recognition, security, and Supervision. He has been classified these factors into two major categories. The first category, the job environment and the second category includes characteristics of the individual, personality, and experience.

Sageer, et al. (2012) classify the variables in mainly two broad categories namely, organizational factors and personal factors. According to them the lists of organizational factors are organization development, compensation and benefit, promotion and career development, nature of job, job security, working environment and condition, relationship with supervisor, work Group, leadership style and other factors.

Evans and Laseau (1950) found the following factors affecting job satisfaction in order of preference: income, interesting and important job, pride in company, fellow workers, immediate boss, management, working conditions, security, chance to get ahead, benefit plants, and safety & medical Facilities.

Locke (1976) summarized previous studies of job satisfaction in four facets, rewards, other people, nature of work and organizational context. The focus of this research is organizational factors that affect job satisfaction.

According to Siddiqui, et al (N.d.), organizational factors including, wages, job security, benefits and facilities can be the issues that have be considered by an organization in providing the satisfaction to the employees.

Fredrick Herzberg's two factor theory states that satisfaction and dissatisfaction are driven by different factors motivation and hygiene factors, respectively (Fredrick Herzberg, 1957). He found organizational environment factor is the most influential factor for the job satisfaction.

Job satisfaction is complex phenomenon with multi facets (Fisher and Locke, 1992); it is influenced by the factors like salary, working environment, autonomy, communication, and organizational commitment (Lane, et al., 2010; Vidal, et al, 2007; Fisher and Locke, 1992).

Abdulla et al. (2011) examines the relationship between job satisfaction and environmental and demographic factors and found environmental factors (Such as Salary, Promotion and Supervision) better predictors of job satisfaction as compared to demographic factors (Such as sex, age and education level as well as other factors related to their work experience, such as job level, shift work, and years of experience).

Journal of Emerging Issues in Economics, Finance and Banking (JELEFB) An Online international Monthly Journal (ISSN: 2306 367X) Volume: 1 No.2 February 2013 correlation was found between the nature of the employee's job and job satisfaction in the travel and tourism companies in Amman. In addition, the procedures for recruitment and selections are an important predictor of job satisfaction of employees, and fair policy of recruitment and selection leads to employee satisfaction at work.

Overall, there does not seem clear consensus among academics what factor really affects job satisfaction level the most because those varied according in to the person and the organization. In some studies the employees were highly satisfied or otherwise. The aim of this study is to examine the determinant factors affecting employee job satisfaction in tax administration employees. In association with the literature review the following conceptual frame work was create to structure the research.

2.1.4 Measurements of job satisfaction

Measuring job satisfaction has often been the focus of attention of researchers and organizational management interested in identifying the determinants of job satisfaction (Ellickson and Logsdon, 2001). The most fundamental forms of measurement might take into account an interview, a single-item measure, or workplace observation, but other researchers prefer in-depth survey instrument (Spector, 1999). The known measurements of job satisfaction are the Brief Index of Affective Job Satisfaction (BIAJS), The Job Descriptive Index (JDI), Minnesota Satisfaction Questionnaire (MSQ) the Job Satisfaction Survey (JSS), and the Faces Scale.

BIAJS is the first contemporary measure of job satisfaction, published by Hoppock in 1935, was a 4-item measure of general job satisfaction. This is overtly affective as opposed to cognitive, measure of overall affective job satisfaction. The BIAJS differs from other job satisfaction measures in being comprehensively validated (Thompson & Phua 2012).

JDI was developed by Smith et al. (1969) and it has become the most popular facet scale among organizational researchers. the most used method to measure job satisfaction (Smith, Kendall & Hulin, 1969). The scale provides a multifaceted approach to the measurement of satisfaction in terms of specific identifiable characteristics related to the job (Luthans 2002). This scale assesses five subscales namely (Spector, 1997): Work, Pay, Promotion, Supervision and Co-workers. The scale has a total of 72 items with either 9 or 18 items per subscale

MSQ was developed by Weiss et al. (1967) to measure the employee's satisfaction with 20 different facets or aspects of the work environment and has a long form with 100 questions (five items from each facet) and a short form with 20 questions (one item from each facet). However, authors like Schriesheim et al. (1993) have questioned the way the items are classified into the intrinsic and extrinsic groups. The limitation of the MSQ scale is its length, as considerable time is required to complete it (Jex, 2002).

JSS was developed by Spector (1997); it yields an overall satisfaction score and 9 facet-specific scores. is commonly used by organizations in training and maintaining valuable staff (Liu et al., 2004). JSS measures nine aspects of job satisfaction with 36 item questionnaire.

Finally, the Faces Scale of job satisfaction, one of the first scales used widely, measured overall job satisfaction with just one item which participants respond to by choosing a face.

2.1.5 Tax administration workers and Job satisfaction

Frampton (1993) considered the important components of tax administration to be efficiency responsiveness and motivation. The Organization for Economic Co-operation and Development (OECD), (2001a) view was that an effective tax administration should consider the relationship with taxpayers, employees, laws and changes arising from globalization. To set the standard of effective tax administration, a tax organization should assess tax administration in the whole system. Musgrave (1969) suggested that tax performance of a developing country should be evaluated by the ability to pay approach, efficient resource use approach, ability to collect approach and comparison with average performance. The OECD (2001a) evaluated performance in tax administration of OECD countries by focusing on efficiency, service quality and effectiveness.

Habammer (2002) implanted a performance comparison of tax offices in Germany. He identified four target areas: Task fulfillment (the number of cases that were implemented by the speed of work), customer satisfaction, employee satisfaction and efficiency. In addition to reevaluating tax administration overall, Manaf et al. (2004) studied more specific issues in the performance of the Malaysian land tax administration system. They suggested that land tax collection performance could not be measured only by a comparison of efficiency and productivity in each state. Staff appraisal, staff commitment, work system and the structure of land tax system have also affected collection performance. In conclusion, tax revenue collection is the first measurement that should be considered. In addition, quality of services and taxpayer satisfaction are significant indicators that tax authorities should use. Finally, tax employees should be strongly motivated to improve tax collection performance. We now turn to the case of excise tax collection in Thailand (Manaf et al., 2004)

2.2 Theoretical review of job satisfaction

Wehrich and Koontz (1999) in explaining the genesis of job satisfaction argue that it started with Maslow's Hierarchy of needs theory (1943). However, it is criticized by other scholars and researchers. Studies show that certain conditions can either bring about job satisfaction or dissatisfaction, and the burgeoning literature on the theories of job satisfaction proposed that theories are usually classified according to their nature of chronological arrangement (Safifuddin

et al., 2012). Some of the theories produced by scholars and researchers used as a framework for understanding job satisfaction presented below.

2.2.1 Two –factor theory (motivator-hygiene theory)

Frederick Herzberg's two- factor theory (also known as dual-structure theory or motivator-hygiene theory) attempts to describe satisfaction and motivation in the workplace (Hackman & Oldham, 1976). This theory states that satisfaction and dissatisfaction are driven by different factors - motivation and hygiene factors, respectively. An employee's motivation to work is continually related to job satisfaction of a subordinate. As indicated by Herzberg (1968). Motivating factors comprise six job content- related factors that include incorporate accomplishment, job acknowledgment, and work or job itself, obligation, progression, and growth opportunities. Hygiene factors related to job context include "organization arrangement, supervision, association with supervision, work conditions, association with companions, compensation, individual life, association with subordinates, status, and job security" (Ruthankoon & Ogunlana, 2003). Fundamentally, the hypothesis separates the factors between intrinsic motivators and extrinsic motivators. The intrinsic motivators can be seen as an internal force that drives individuals to attain personal and organization goals. These factors are the ones that can contribute an awesome arrangement to the level of job satisfaction a worker feels at work. The job context factors, then again, are the external factors that somebody as a representative does not have much control over; they relate more to the atmosphere in which individuals work than to the way of the work itself (Barringer & Harrison, 2000). Hygiene factors include facets of the working environment such as pay, supervisory practices, company policies, and other working conditions (Hackman & Oldham (1976).

Motivational and hygiene factors are interlinked. Baah and Amoako (2011) describe that hygiene factors remove the dissatisfaction element among the employees while the motivational factors ultimately lead to satisfaction.

2.2.2 Equity theory

The equity theory of motivation is based on the relatively simple premise that people in organization want to be treated fairly (Adams, 1965). Equity theory shows how a person views fairness in regard to social relationship such as with an employer. Equity is determined by

comparing one's input-outcome ratio with the input-outcome ratio of a referent. When the two ratios are equal, equity exists (Adams, 1965; Walster, 1973). Equity Theory suggests that if an individual thinks there is an inequality between two social groups or individuals, the person is likely to be distressed because the ratio between the input and the output are equal (Huseman, et al., 1987).

Huseman illustrated by considering two employees who work the same job and receive the same pay and benefits. If one individual gets a pay raise for doing the same work as the other, then the less benefited individual will become distressed in his workplace. If, on the other hand, both individuals get pay raises and new responsibilities, then the feeling of equity will be maintained.

2.2.3 Affect theory

The famous job satisfaction model, Locke (1976), in his "Locke's Range of Affect Theory" states that discrepancy between what employees has and what employee wants would determine the job satisfaction. In addition, the theory states that how much one value a given facet of work moderates how satisfied/dissatisfied one become when expectations are /aren't met. When a person values a particular facet of a job, his satisfaction is more greatly impact both positively (when expectations are met) and negatively (When expectation are not met), compared to one who doesn't value that facet. This theory also states that too much of a particular facet will produce stronger feelings of dissatisfactions the more a worker values that facet. Locke (1976) summarized previous studies of job satisfaction in four facets, rewards other people nature of work and organization context.

2.2.4 Job characteristics theory

The job characteristics theory focuses on the specific motivational properties of jobs. Hackman & Oldham proposed the job characteristics model, which is widely used as a frame work to study how particular job characteristics impact job outcomes, including job satisfaction. The five core job characteristics can be combined to form a motivating potential score (MPS) for a job, which can be used as an index of how likely a job is to affect an employee's attitudes and behaviors. Not everyone is equally affected by the MPS of a job. People who are high in growth need strength (the desire for autonomy, challenge and development of new skills on the job) are particularly affected by job characteristics (Hackman, 1976).

2.2.5 Discrepancy theory

The concept of discrepancy theory is to explain the ultimate source of anxiety and dejection (Higgins, 1999). An individual who has not fulfilled his responsibility feels the sense of anxiety and regret for not performing well. They will also feel dejection due to not being able to achieve their hopes and aspirations. According to this theory, all individuals will learn what their obligations and responsibilities are for a particular function, and if they fail to fulfill those obligations then they are punished. Over time, these duties and obligation consolidate to form an abstracted set of principles, designated as a self-guide (Higgins, 1987). Agitations and anxiety are the main responses when an individual fails to achieve the obligation or responsibility (Strauman, 1989). This theory also explains that if achievement of the obligations is obtained then the reward can be praise, approval, or love. These achievements and aspirations also form an abstracted set of principles, referred to as the ideal self-guide (Higgins, 1987). When the individual fails to obtain these rewards, they begin to have feelings of dejection, disappointment, or even depression (Strauman, 1989).

2.2.6 Dispositional approach

The dispositional approach suggests that individual vary in their tendency to be satisfied with their jobs, in other words, job satisfactions to some extent an individual trait (Staw, 1986). This approach become a famous explanation of job satisfaction in light of evidence that job satisfaction tends to be stable over time and across careers and jobs (Staw, 2005). Disposition consider how personal characteristics can influence the level of job satisfaction and individual genetic makeup has been identified as a factor. Arvey et al. (1989) conducted a study to support the genetic makeup component to job satisfaction in their study of monozygotic or identical twins not reared together. Moreover, there is evidence by House et al. (1996) that difference in employees' job satisfaction level can partly be traced to differences in their disposition or temperament.

A Significant model that narrowed the scope of the dispositional approach was the Core Self-evaluations Model, proposed by Timothy A. Judge, Edwin A. Locke, and Cathy C. Durham in 1997 (Judge, et.al., 1997). Judge et al. argued that there are four core self-evaluations that determine one's disposition towards job satisfaction: self-esteem, general self-efficacy, locus of control, and neuroticism.

2.3 Empirical Review job Satisfaction

Whilst numerous studies are available on the culture, working environment and behavior of organizations at a general level, research of this nature in the context of tax administrations remains very limited.

To date, the majority of existing studies have examined the behavior and approaches of the various tax administrations in terms of the taxpayer (James et al.,2001),in many cases measuring the degree of satisfactions of users with regards to the service received. However, studies have failed to address the attitudes and perceptions of the personnel within these administrations towards their work, including amongst other factors, job satisfaction. This reveals a clear shortcoming in this area, given that, Mikesell (1974) pointed out, the success or failure of a tax system is dependent upon the administrative procedure employed and the capacity of employees to carry it out.

Very few empirical studies have focused on the attitudes of the personnel within tax administrations. Emphasis appears to have been placed on analyses focusing on aspects such as commitment and the work system (Tayib, 1998); appraisal, commitment and the work system (Manaf et al., 2004); employee perception of the tax collection process (James et al. 2006; Rani & Arora, 2011); motivation in relation to the economic incentives offered (Bertelli, 2006); and the correlation between organizational culture, employee stress level and employee job satisfaction (Mansor &Tayib, 2010).

The more related article, researched by Gonzalez, et al. (2016), which is focused on job satisfaction among public employees working within tax administration the case of Spain, offering the results of an empirical study grounded on the results of a survey taking in 1401 employees. The results indicate that these employees do not feel valued in their workplace define their career expectations as unfulfilled and display very little initiative in terms of the tasks they carry out. However they are aware of the objectives to be met and possess a certain degree of autonomy when engaged in their job on a general level employees within the Spanish tax administration are unsatisfied with the tasks they perform, which negatively impacts the fulfillment of the ends pursued (Gonzalez, et al.,2016).

Rain and Arora (2011) analyzed the functioning of the tax administration in India and discovered that the majority of employees were satisfied in terms of their working conditions and the physical space in which they performed their daily duties.

The work of Mansor and Tayib (2010) reaches the conclusion that determining the appropriate organizational culture for any nature of institution is a difficult process, given the differences in form adopted and tasks carried out, whilst insisting on the need to implement programs and action aimed at reducing employee stress levels and increasing job satisfaction. In their study, they demonstrated that the satisfaction of personnel within tax administrations in Malaysia is negatively correlated with framework. Mansor & Tayib (2010) indicated that the greatest cause of stress amongst personnel within tax administrations is the result of uncertainty regarding the criteria to be employed to evaluate and confer a salary increase or promotion, giving rise to a reduction of job satisfaction.

Ott (1998) analyzing the Croatian tax agency, drew attention to the fact this administration is characterized by offering employees low salaries, significantly lower than those offered within the private sector. As a result, highly qualified workers are not attracted by these positions and the situation also represents a significant cause of corruption amongst personnel within the tax administration, characterized by a result, motivation and job satisfaction, in all organizations, including tax agencies, represent the cornerstone that, to a large extent, determines the success of employee dissatisfaction. As a result, motivation and job satisfaction, in all organizations, including tax agencies, represent the cornerstone that, to a larger extent, determines the success the organization in question. Tax administrations are disposed to various shortcomings, particularly those arising as a result of budgetary restrictions. However, efficient management of human resources can have a positive impact on objective fulfillment, whereby the motivation with which the employee faces the performance of his or her duties becomes a determining (Ott,1998) factor.

Amongst the OECD and select non-OECD counties it can be observed that 34 countries carry out periodic internal surveying to measure employee satisfaction levels; however, six of these countries do not performing internal surveys of any nature: Belgium, Spain, Latvia, Malta, Romania and Turkey.

2.4 Hypothesis and Conceptual frame work

2.4.1 Nature of work job and job satisfaction

Job satisfaction and dissatisfaction is not only depends on the nature of the job, it also depends on the expectation what's the job supply to an employee (Hussami, 2008). Lower convenience costs, higher organization and social and intrinsic reward will increase job satisfaction (Mulinge & Mullier, 1998; Willem et al, 2007). The work itself (e.g. stimulating and challenging assignments) can enhance engagements as employees are more motivated to explore tasks that incite curiosity and inspiration (SHRM, 2015).

One of the most effective factors on job satisfaction is job enrichment (Harold, 1973). Bruce and Blackburn (1992) also believed that job enrichment increases job satisfaction. They defined an enriched job as one that offers the employee opportunities for achievement, recognition, advancement, responsibility, and growth. "Enriched Jobs are not a series of limited, specialized activities, repeated over and over. Rather, Enriched jobs are those in which the workers have the opportunity to see processes or tasks through from start to finish" (p.12) Bruce and Blackburn also stated that to be satisfied with a job an employee had to feel that the tasks performed made a difference. The chance to use skills that are unique and special was listed as one of the three key elements of "good work" (p.16), which is what all employees want. Herzberg (1968) believed that job enrichment rather than job enlargement was important to the enhancement of job satisfaction. Rather than simply enlarging the responsibilities of the worker to increase satisfaction and effectiveness, as Argyris (1964) proposed, Herzberg suggested providing opportunities for employees' psychological growth through the tasks performed by the worker rather than merely making the job structurally larger.

Hakman and Oldaham (1980) referred to five interior aspects including diversity of skills, identity of duty, importance of duty, independence and feedback. Hakman and Oldaham, in their research benefit from job description model for more than 10,000 people for their specific job and more than 12 organizations and generally found out that employees that their interior work aspect is high were feel more satisfied and motivated than employees that their job is less than interior aspects. Baker (1978) carried out research by inspiring from model of Hakman and Oldaham and studied nature of job and job satisfaction according to six factors: job opportunities, value of work, self-independence, feedback, job facilities and job challenges that influence on results of

job and person. These results are including: high interior motivation of job, high quality performance, job satisfaction, reducing absence from job (Hakman & Oldaham, 1980).

Career opportunities encourage workers to make longer-term commitments to their workplace: it permits them to see a future with the company. Organization needs talented employees for maintaining the sustainable competitive advantage (Prince, 2005). The chance to use abilities emerges from many sources as a variable that is important to job satisfaction. Vroom (1982) stated that individual gain satisfaction from jobs that require the use of their abilities as compared to jobs in which they feel like their abilities are not being used. Sutter (1994) discovered that ability utilization is a predictor of job satisfaction. SHRM (2015) concluded rather than mundane, repetitive tasks, employees often prefer working on topics that inspire and energize them; even better if employees are given the freedom to decide what projects are completed and how. Workers may become bored and impatient with repetitive tasks and quickly lose interest in the purpose of their role. Providing stretch goals and other opportunities can boost employees' engagement levels. Meaningfulness of one's job can be thought of as the feeling that one's job contributes to society as a whole, a specific community, a cause, etc. At the core of an organization, a clear mission and vision are essential because they not only provide guidance and direction but also appeal to stakeholders (e.g., clients, investors) to get their buy-in (SHRM, 2015).

The following are suggestions by Herzberg (1968) as to how a job can be enriched:

- Removing some controls on the worker while retaining accountability.
- Increasing the accountability of individuals for their own work.
- Giving a worker complete control over a unit of work.
- Granting additional authority to a worker.
- Management reporting directly to a worker rather than reporting to a supervisor and having the information filter down.
- Introducing new and more difficult tasks not previously handled by the worker.
- Assigning the worker specific or specialized tasks, thus enabling the worker to become an expert.

As well as, SHRM (2015) recommended that implementing business practices such as job rotation, job expansion and enrichment can help employees expand their skills and knowledge

and keep their engagement levels high. In addition, SHRM advises management to spend a considerable amount of time on communication through speeches and newsletters, but if the majority of employees do not identify with the message, it may be a sign that vision is either under communicated or that employees are not being shown the link between their work and the organization's overall mission.

Thus, this research attempts to determine the effective aspects for nature of job on job satisfaction such as autonomy, task variety, task significance, feedback, job complexity, information processing, problem solving, skill variety, social support, and interdependence of employees in order to enrich job for employees within organization.

H1: Nature of work has positive effect on job satisfaction;

2.4.2 Workload and job satisfaction

Cambridge English dictionary defined workload as the amount of work to be done, especially by a particular person or machine in a period of time. Jex (1998) also gives the same definition to workload. According to him there is a distinction between the actual amount of work and the individual's perception of the workload. Workload can also be classified as quantitative (the amount of work to be done) or qualitative (the difficulty of the work) (Jex, 1998). Quantitative workload refers to the amount of work that an employee completes (Spector, 1997). Qualitative workload refers to the difficult of job tasks either physical or mental (Spector, 1997).

Working under intense time pressure has been shown to cause stress and job dissatisfaction (Visser, et al. 2003) as well as burnout (Schmoldt et al., 1994). There are three aspects of workload that can be stressful. Quantitative workload or overload: Having more work to do than can be accomplished comfortably. Qualitative workload: having worked that is too difficult. Under load: Having work that fails to use a worker's skills and abilities (Katz & Kahn, 1978).

According to Spector (1997), workload is demands placed on the employee by the job. Excessive job demands can often lead to job dissatisfaction, stress, and burnout all of which can influence retention. Workload has been linked to a number of strains, including anxiety, physiological reactions such as cortisol, fatigue, (Ganster & Rosen, 2013); backache, headache, and gastrointestinal problems (Nixon, et al., 2011).

Workload as a work demand is a major component of the demand – control model of stress (Karasek, 1979). This model suggests that jobs with high demand can be stressful, especially when the individual has low control over the job. In other words, control serves as a buffer or protective factor when demands or workload is high. This model was expanded into the demand – control – Support model that suggests that the combination of high control and high social support at work buffers the effects of high demands (Johnson & Hall, 1988).

All tax administration is considerably burdensome, given their number, their pervasive nature and the relatively low contribution to revenue collections (Casey & Castro, n.d.). The BDCA performance reports emphasize workload as a solemn problem and it might affect employee job satisfaction.

H2: Workload has negative effect on job satisfaction;

2.4.3 Pay and job satisfaction

According to investorwords.com definition, pay is “to compensate someone for something or gross salary”.

The level of satisfaction is discriminatory with the level of pay benefits and promotion system. Pay is a very vital feature. There is positive connection between equity based on compensation and performance (Frye, 2004). It was determined that the income is the major factors of job satisfaction, the study regarding job satisfaction level of public sector managers was conducted and (Sokoya, 2000).

The relationship between compensation and job satisfaction includes how fair the worker perceives the compensation as well as the actual amount of compensation received. Milkovich and Newman (1990) described two theories that illustrate how the equity theory operates. J.S. Adams (as cited in Milkovich & Newman, 1990) proposed that individuals compare their inputs and outcomes to those of some relevant other person in determining whether or not they are treated fairly. The equity theory that Milkovich and Newman (1990) believed warranted discussion was developed by Elliot Jaques. Workers consider their salaries fair if the salaries are viewed as equal to those of workers in other organizations the workers perceive as similar to their own (as cited in Milkovich & Newman, 1990).

Bruce and Blackburn (1992) supported the theory that pay equity is more important than the actual dollar amount. They explained that relative pay is a better predictor of job satisfaction than absolute pay: "People at work have a clear idea of what they ought to be paid in comparison with others and in relation with their skill, experience, and so forth" (p.24). If workers perceive that they are being paid fairly compared to others consider similar to them, then they are more likely to be satisfied with their jobs than those who perceive that they do not receive fair compensation.

With both of these theories, the feeling that a worker has concerning the fairness of compensation are relative not only to a comparison of task input and reward outcomes, but also to a comparison of the outcomes received by either a relevant individual within the organization or workers doing a similar job in a relevant organization.

Pay has been a very commonly researched variable in the satisfaction literature. Sageer et al. (2012) identified in their research as compensation is the most important variable for employee satisfaction. Compensation can be describes as the amount of reward that a worker expects from the job. Employees should be satisfied with competitive salary packages and they should be satisfied with in when comparing their pay packets with those of the outsiders who are working in the same industry. Research conducted by Masood et al, (2014) on the factors that affecting employee satisfaction of the public and private sector organizations of Pakistan concluded that pay greatly affects the level of satisfaction of employees but less significant with performance. The investigation conducted about relationship among job satisfaction and pay it was also found that job satisfaction is affected by the pay (Nguyen et al., 2003). Survey results of Kathawala, more and Elmuti (1990) tell that the salary package is the only factor that enhances the motivational and satisfaction level of salaried employees in an automobile sector. According to SHRM (2015) "workers of all career levels and generations place high value on compensation and benefit related factors when determining job satisfaction." (p.9). It also assured that compensation/pay has been one of the top five contributors to job satisfaction since 2002 to 2015.

Compensation is very valuable tool for retention and turnover. It is also a motivator for an employee in commitment with the organization which in result enhances attraction and retention (Zobal, 1998; Moncarzet al., 2009; Chiu et al., 2002). It is important to note that reward or compensation is very important tool to control employee turnover. It also encourages the organizational commitment of the employee, which in turn attract besides the employee with the

job (Zobal, 1998; Chiu et al., 2002; Moncarz et al., 2009). The wages of the co-worker are more important for an employee (Cappelli & Sherer 1988, Clark & Oswald 1996).

Research on pay job satisfaction has yielded the opposite results as well. Hammermesh (2001) found that the increase in earning shocks has temporary effects on employee job satisfaction. Herzberg et al, (1959) included compensation in the category of hygiene variables, which were described as those which contributed to job dissatisfaction but not to job satisfaction. The studies involving assistant principals conducted by Sutter (1994) and Knoop (1995) also did not find compensation to be a predictor of job satisfaction. Evans (1993) explained that the nature of the work of substance abuse counselors, as well as their high level of education, may lead them to expect higher compensation for their work than the compensation received by other groups of individuals employed by the state. In a study of factors influencing recruitment and retention of family physicians by Krause (1995), physicians ranked income in the lower half of the thirty-one variables at the time of recruitment and three years later when retention was studied. Likewise Sibbals et al. (2000) reported a non-linear relationship between pay and overall job satisfaction among general practitioners in Great Britain suggesting that pay may not be directly affect overall job satisfaction.

The pay of tax administration is too high many countries including Ethiopia. Expenditure in salaries accounts for between 60% and 85% of the budget they are allocated for the performance of their duties (Gozalenz et al., 2016). But the extent of tax administration workers satisfaction on their pay has not studied as far as researcher explored. Thus, pay was included as an independent variable in this study.

H3: Pay has positive effect on job satisfaction;

2.4.4 Job Security and Job satisfaction

Sageer, et al. (2012) refers job security as an employee's assurance or confidence that they will keep their current job. They explained that employees with a high level of job security have a low probability of losing their job in the near future. Certain professions or employment opportunities inherently have better job security than others; job security is also affected by a worker's performance, success of the business and the current economic environment (Sageer, et al., 2012).

Job dissatisfaction is the result of uncertainty among employees (Ashford et al., 1989; Davy et al., 1991).

Abegglen (1958) found during the study of Japanese workers that job security leads to high commitment in employee arrangement like lifetime employment and seniority system. Bolt (1983), Mooney (1984), Rosow and Zager (1985) concluded that due to insecurity of job the job. Performance decreases.

Different research conducted on job security. Morris et al. (1993) identified that job performance and organizational assurance are destructively connected with job insecurity (Rosenblatt and Ruvio, 1996)

The research of SHRM (2015), shows as job security still continues to be a major factor influencing workers' job satisfaction of U.S. employees, even though economic conditions have stabilized. According to the research report, after the Great Recession began in late 2007, job security claimed the number one spot as the job satisfaction contributor rated as very important from 2008 to 2011. In 2012 and 2013, it dropped down to number two. Job security dropped down to the fourth position in 2014 and 2015, 58% of employees reported job security as very important to their job satisfaction. The report also include, although workers still value steady employment, they are gaining more confidence as the labor market grows; causing job applicants to reprioritize the elements they seek in a job .job security and compensation are the only two job satisfaction contributors that have remained in the top five lists for the last 13 years.

According to SHRM research, even though one-third (37%) of employees reported layoffs in their organization within the past 12 months (in 2015), roughly one-half (52%) were not at all concerned about the security of their current job. Moreover, nearly one-half (45%) of employees said they would be likely or very likely to look for a job outside of their organization in the next 12 months.

Marl, et al. (2013) conducted a research on job security of paid employment and self-employed. The finding that self-employed have a lower probability than employees to be satisfied with job security probably follows from the reality that self-employed, on average, have more limited employment protection than employees and that for the self-employed individual, the risk to fail

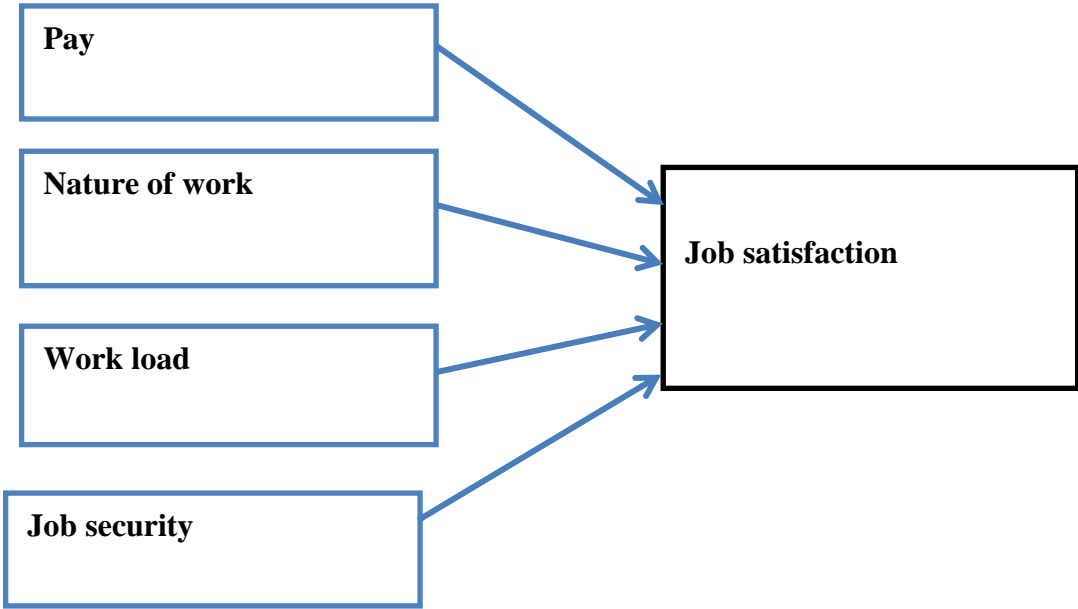
is higher than the risk that an employee becomes unemployed. People who place a high value on job security prefer paid employment over self-employment (Taylor, 1996).

Job security in BDCARO is under question as the researcher understands form the employee’s opinions that were collecting during exploration. But this is not studied as far as the researcher reached. Thus, job security might be one determinant factor of job satisfaction of the office.

H4: Job security has positive effect on job satisfaction;

Given that the Bahir dar City tax administration office has not engaged in any initiatives to measure personnel satisfaction, this paper offers the results of an empirical study based on a survey taking in 81 employees within this body focuses on the various factors that have bearing on employee satisfaction, such as the nature of the work, workload, pay and job security, all of which are very closely linked to the achievement of goals within any tax administration.

Based on the factors concisely described above, the conceptual framework is crested as below.



Source: Adapted from Masood, et.al, (2014).

Figure 2.1 Conceptual frame work of the research

CHAPTER THREE

METHODOLOGY

3.0 Introduction

Research methodology is the systematic way of dealing with the research problem successfully and finding out the scientific way of conducting a research. It helps the researcher to be aware of the choice of steps of usually adopted to study research problem together with underlying logic behind them (Rajasekar, et al., 2013).

This chapter presents research approach, research design, source of data and data collection tools, population and sampling, measurement of variables, data analysis technique, validity and reliability, as well as ethical consideration which are suitable to the research.

3.1 Research Approach

Research approach can be regarded as a blueprint; a master plan that specify the methods (Leedy & Ormrod, 2013). The aim of this research is mainly to test theories, to compare data in a systematic way and to generalize information extensively within population. Thus, the research approach in this study is a quantitative. The investigation of determinant factors of job satisfaction was through statistical, mathematical and computational techniques (Aliaga & Gunderson 2000). Here, all the data processed using quantitative analytical techniques. This method was the most appropriate research method due to the need to analyze multiple factors, the use of well-defined variables, and statistical analyses using analysis of variance and regression were provided (Neuman, 2007).

3.2 Research design

In this research, an explanatory research design with a cross-sectional survey strategy is used. This research is dominantly an explanatory in its nature because the research has tried to examine the effect and relation of independent variables on dependent variables. An exploratory nature used in order to investigate the extent to which the variance of one variable would exert an influence on the other variables. The use of a correlational design aided in the development of

new knowledge, generating questions, and forming hypotheses that could be used to inform further research (Walker, 2005). Some descriptive analysis also applied.

Survey strategy allows the collection of relatively a large amount of data from a sizeable in an economical manner. Saunders et al. (2007) recommended this strategy because the methods allow researchers to collect quantitative data which can be analyzed quantitatively using inferential statistics.

3.3 Source of data

Data was collected mainly from primary sources for the purpose of this study. Primary data was collected from 78 employees of BDCARO through questionnaires.

3.4 Data collection tools

A structured questionnaire adapted from previous literatures is used which included closed end questions in retrieving data and current status of factors affecting job satisfaction. The questionnaire items adapted from (Spector, 1976; Morgeson, 2015; Hayes, 1994; De Witte, 2000; & Kaplan, 2009)

The survey instrument of this research has two major purposes: The first one is to analyze the relationship of different variables determining the employee satisfaction. The second one is to measure the overall satisfaction level of the employees.

The questionnaire contains two parts: Part one includes different personal and demographic variables. Part two includes the hidden variables that are important in the current study: These variables include job satisfaction nature of work, workload, pay, and job security.

The questionnaire was first developed in English and then translated in to local language (Amharic) and reviewed by different expertise for consistency of translation of the language.

The researcher has visited the office to talk informally with tax administration officials for collecting information regarding job satisfaction. The survey questionnaire was distributed personally in BDCARO.

3.5 Population and Sampling

3.5.1 Population

Saunders (2007) defines research population as the full set of cases from which a sample size taken. Cohen et al. (2000) also states that population is a group of people who are subject to a piece of research. Based on this, the target population for this research will be made up of 105 employees working in BDCARO.

3.5.2 Sampling

This research applied a non-probability sampling technique by using exclusion criteria and census. Exclusion criteria are a set of predefined definitions that is used to identify subjects who will not be included or who will have to withdraw from a research study after being included. Exclusion criteria are guided by the scientific objective of the study and have important implications for the scientific rigor of a study as well as for assurance of ethical principles (Bernard, 2002). The researcher decided what needs to be known and sets out to find people who can provide the information by virtue of knowledge and experience (Bernard, 2002).

Since, the main objective gap to fill is the effect of the nature of the job on job satisfaction, the researcher used exclusion criteria. Those employees who are not engaged with tax administration such as secretary typists, human resource, planning, and IT officers, information desk workers, total 25 staff members were excluded from the research. The target group members are 80 employees those possesses directly in tax administration (he/she has some connection with taxpayers) to participate in the self-administered survey. Because all the tax administration workers were included in the research, it has categorized under census type research.

Table 3.1 Study population and selected participants

	Employees categories in departments	Study population			Selected participants		
		Male	Female	Total	Male	Female	Total
1	Chief & Deputy Managers	2	0	2	0	0	0
2	Revenue assessment and collection department	16	25	41	16	24	40
3	Customer service department	7	7	14	8	5	13
4	Tax audit and enforcement department	14	12	26	14	11	24
5	Tax education and communication department	1	4	5	2	1	3
6	IT department	2	1	3	0	0	0
7	HR department	5	5	10	0	0	0
8	Planning department	1	1	2	0	0	0
9	Executive secretary typist	0	1	1	0	0	0
10	Ethics officer	0	1	2	0	0	0
	Grand total	48	57	105	36	41	80

Source: Bahir Dar City Administration Revenue Office HR department.

3.6 Measurement of variables

3.6.1 Measurement of dependent variables

The measurements of the study were adopted from the previous literature and published studies. The dependent variable of the research, job satisfaction has measured using six items which are taken from Spector (1997).

3.6.2 Measurement of independent variable

The independent variables of the research are pay, nature of work, workload, and job security. Nature of work has eight items that was taken from (Morgeson, 2015). The variable workload, has four items, was adapted from (Kaplan, 2009). Pay is measured with 5 items structured questionnaire adopted from Hayes (1994) and Kaplan (2009). Moreover, as job security is measured with five items adopted from De Witte (2000). The questionnaire measures with five point Likert scale from strongly disagree to agree. The items used to measure each of the variables of the study can be consulted in appendix A & B.

3.7 Data Analysis

Data was analyzed through statistical package for social sciences (SPSS) version 20.0 (SPSS Inc., Chicago, IL, USA). First, the data collected from questionnaire was edited, coded and keyed into SPSS. The items were first categorized and then, continuous data was generated from ordinal data and the whole items analysis was made.

Descriptive statistics, pearson correlation and multiple regression analysis will be applied to draw the results of the study. The descriptive statistics in the form of mean and standard deviation will be tabulated and analyzed. The mean scores were described in the ways that how often each item appeared and what it indicated.

The general model for linear regression is:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon_i$$

Where:

Y = dependent variable

X = independent variable

β_0 = intercept (estimate the magnitude of the average increase in the value of Y when X = 0)

β_1 = slop (estimate the magnitude of changes in the value of the variable Y when the value of the variable X changes the unit of measurement)

ϵ_i = error term (residual term that includes the net effect of other factors not in the model and measurement errors in the dependent and independent variables).

3.8 Validity and Reliability

3.8.1 Validity

Validity indicates the degree to which the instrument measures the constructs under investigation (Mugenda & Mugenda, 1999). Of the three types of validity test, (content, criterion and related construct validity), this study used content validity because it measured the degree to which the sample of the items represented the content that test was designed to measure. An instrument is said to be valid to the degree that it measures what it claimed to measure or the extent which it predicted accurately such types of behavior as better service delivery (Best & Khan, 2004).

Because the items of questionnaire was adapted from prior researches as well as edited and approved by the research advisor the instrument is valid.

3.8.2 Reliability

Healy and Perry (2000), asserts that reliability is the extent to which results are consistent over time and an accurate representation of the total population under the study. Thus, Cronbach's alpha has used to measure reliability and internal consistency of this research. It measures the inter correlations among test items which measures of 1 being highest in terms of internal consistency and reliability and 0.65 to 0.9 being acceptable (Revelle & McDonald, 2006). The following formula will be used.

The following formula will be used.

$$\alpha = \frac{K\hat{c}}{(\hat{u} + (K-1)\hat{c})}$$

Where

K = the no of test item

\hat{u} = the average variance, and

\hat{c} = the average of all variance between the components across the current sample.

Hence, the reliability for each item is followed the ranges provided.

Table 3.2 Results of reliability test

Scales	Cronbach's Alpha	N of Items
Job Satisfaction	.771	6
Nature of Work	.673	8
Workload	.802	4
Pay	.862	5
Job Security	.703	5

Source: Own survey data (2017)

3.9 Ethical consideration

In this research, issues relating to ethical conduct of the research such as informed consent, confidentiality, privacy and anonymity will be maintained. According to Saunders *et al.* (2007),

ethics is the norms or standards of behavior that guide normal choices about our behavior and our relationships with others. Participants and respondents will be given full information on the purpose and objectives of the study in order for them to make informed decisions as to whether to partake or not. In addition, all information gathered will be used for the sole purpose this research study.

CHAPTR FOUR

DATA PRESENTATION, ANALYS AND DISCUSSION

4.0 Introduction

The results obtained from the data are presented, analyzed and discussed in this chapter. The main objective of the paper is to examine the effects of determinants of job satisfaction in the case of BDCA revenue authority. Here efforts have been made in responding to the research questions, which were raised from the outset of this paper. Thus, the effects of nature of work, workload, pay and job security on job satisfaction were analyzed and discussed.

Accordingly, to accomplish this task, data were collected through questionnaire. As it was stated in the methodology section, the questionnaire was held on 80 employees' of Bahir Dar City Administration Revenue Authority. Out of these respondents, one questionnaire was not returned and two questionnaires were discarded. That is, 78 respondents' responses were used for the analysis of this research. Statistical package for social sciences (SPSS) version 20.0 were used for the data analysis. In light of the descriptive statistics, in order to have the total sum of each Likert-type item, pearson product moment correlation and ordinal linear regressions were used to many of the analyses. Consequently, this section presents tests of hypothesis and the findings pertinent to the study's leading research questions, and its major purposes.

Table 4. 1 Response Rate

Expected sample size	Actual respondents	Response rate
80	78	97.5%

Source: Own survey data (2017)

4.1 Personal and demographic characteristics of the respondents

Personal and demographic information of the respondents such as gender, age, service year, the levels of education and salary are presented in the table 4.2 below.

Table 4.2 personal and demographic characteristics of the respondents

Variable	Category	Sex		Total	percentile	
		Male	Female		Male	Female
Age	21-30 years	19	23	42	45.2%	54.8%
	31-40 years	12	14	26	46.2%	53.8%
	31-40 years	6	3	9	66.7%	33.3%
	Above 50 years	1	0	1	100.0%	0.0%
	Total	38	40	78	48.7%	51.3%
Education	Below diploma	1	1	2	50.0%	50.0%
	Diploma	5	5	10	50.0%	50.0%
	First degree	29	33	62	46.8%	53.2%
	Second degree	2	0	2	100.0%	0.0%
	Above second degree	1	1	2	50.0%	50.0%
	Total	38	40	78	48.7%	51.3%
Service year in Current Office	Less than 2 years	4	0	4	100.0%	0.0%
	From 3-5 years	7	17	24	29.2%	70.8%
	From 6-10 years	22	18	40	55.0%	45.0%
	From 11-15 years	3	4	7	42.9%	57.1%
	Greater than 15 years	2	1	3	66.7%	33.3%
	Total	38	40	78	48.7%	51.3%
Salary	Below 2000 Birr	2	0	2	100.0%	0.0%
	2000- 5000 Birr	0	7	7	0.0%	100.0%
	5000-7000 Birr	2	4	6	33.3%	66.7%
	7000-9000 Birr	22	17	39	56.4%	43.6%
	Above 9000 Birr	12	12	24	50.0%	50.0%
	Total	38	40	78	48.7%	51.3%

Source: Own survey data (2017)

The demographic and personal characteristics table 4.2 shows that female respondents are slightly greater than the males (51.3% female and the remaining 48.7% are male). The dominant age group of the respondents is youths which are between 21-30 years old (about 54%). Regarding education background, 79.5% of the respondents are first degree-holders. It is an opportunity if job satisfaction increase with level of education. The service year of the respondents implies more than 64% have above six years' service in the organization. This implies most of them are familiar with the tax administration work.

4.2 Descriptive analysis

Descriptive statistics for average measurements of dependent and independent variables are presented below. Means and standard deviations were used to summarize the perception of the respondents regarding the selected factors of job satisfaction. The mean value indicates that to what extent the sample group averagely agrees or does not agree with the different statements. Whereas, the standard deviation shows the variability of an observed response from a single sample (Marczyk, et al., 2005).

4.2.1 Descriptive analysis of the dependent variable (Job satisfaction)

The Job satisfaction level of the employees of BDCARO is measured using six items with questions such as “overall, I am satisfied in my current practice”, “overall, I am pleased with my work” and “my work gives me a feeling of personal accomplishment”.

Table 4.3 Descriptive statistics of job satisfaction

	N	Mean (μ)	Std. Deviation (σ)
Employee's job and her/his expectations	78	3.14	1.125
Overall satisfaction in current practice	78	3.37	1.186
The job is not source of frustration	78	2.97	1.358
The work and feeling of personal accomplishment	78	3.12	1.173
Happiness being an employee in revenue office	78	3.05	1.247
Overall pleasing with the work	78	3.23	1.205
Job Satisfaction	78	3.15	.832
Valid N (list wise)	78		

Source: own survey data (2017)

The mean and standard deviation value of the variable job satisfaction is $\mu=3.15$ & $\sigma=.832$ respectively. The employees give more value to their current practice with mean value $\mu=3.37$. The list value is their job is not sourcing of frustration ($\mu=2.97$). Thus, the level of employee satisfaction is almost neutral. Most respondents agree with their job is as source of frustration.

4.2.2 Descriptive analysis of the nature of work, workload, pay & job security

Table 4.4 below portrays the descriptive statistics results of the independent variables (Nature of work, workload, pay & job security). Different mean and standard deviation values were produced from the descriptive statistic. One of the independent variables, which scored the

highest value, is job security with 3.79 mean score. The perception of respondents towards their job security is more than average. Their response indicates most of them have confidence not get fired in the near future and they are sure to keep their job. From the result one understands the tax administration officers of BDCARO feel secured in their job. Consistently, in the study of Judge et al. (2010), job security result was the highest value (with w.m 4.18).

Table 4.4 Descriptive statistics job security & workload

variables	N	Mean (μ)	Std. Deviation (σ)
I am not afraid I will get fired	78	3.74	1.211
I do not worry about keeping my job	78	3.17	1.283
I have no fear that I will lose my job	78	3.78	1.191
I don't think I might get fired in the near future	78	4.17	.859
I am sure I can keep my job	78	4.10	.934
Job Security	78	3.79	.749
Serving too many customers per day	78	3.71	.927
Time pressure	78	3.78	.949
Working too many hours per week	78	3.67	.848
Reasonable work amount	78	3.81	1.152
Workload	78	3.74	.772
Valid N (list wise)	78		

Source: own survey data (2017)

As shown from table 4.4, the second highest mean score recorded among the factors is work load with 3.74 mean values. Regarding this, respondents give highest value as they face time pressure in their job. Most of the respondents also agree with as they have been serving too many customers and working too many hours per week. The result implies that there is high workload on tax administration officers.

Next to workload, nature of work scored 3.50 mean value, as portrays in the table 4.5 below. Among the eight nature work measurement items, most of the respondents give highest value to their contribution to institutional mission and task variety respectively. On the, contrary they give lowest value to their chances of decision making on their job. This shows that the nature of tax administration job is relatively comfortable to the employees of BDCARO.

Table 4.5 Descriptive statistics of Nature of work& pay

variables	N	Mean (μ)	Std. Deviation (σ)
Happiness with work responsibilities	78	3.26	1.211
Employee can planning	78	3.21	1.231
Employee decision making	78	2.92	1.114
Chance to use abilities & skills	78	3.40	1.188
Tasks variety	78	3.83	.959
Contribution to institutional mission	78	4.38	.743
Contributions to the lives of others	78	3.56	1.158
Enabling to improve skill and Knowledge	78	3.40	1.049
Nature of Work	78	3.50	.603
Salary satisfaction	78	2.55	1.286
Feeling about tax administration payment	78	2.64	1.206
Fairness between the job & pay	78	2.26	1.133
Fairness of pay with peers	78	2.45	1.316
Competitiveness of salary with other organizations	78	3.14	1.246
Pay	78	2.61	.995
Valid N (list wise)	78		

Source: own survey data (2017)

The least mean score were found on pay with 2.61 mean value. Among the five pay measurement items the competitiveness of the office salary with other organizations agreed most of the respondents. But the rest four items have low mean value (2.26 - 2.64). These results indicated that employees of BDCARO did not feel positive in regards of its payment. However, Alsemeri (2016) in his thesis “Factors affecting job satisfaction: An empirical study in the public sector of Saudi Arabia” found pay’s weighted means 3.24.

4.3 Relation and effect analysis of statistics results

The major objective of the study is to investigate the effect of the dependent variable (employees’ job satisfaction) on independent variables (nature of work, workload, pay and security) in the case of BDCA revenue office. For this purpose, correlation and regression analysis have been used and the results are presented in the next subsection.

4.3.1 Relation Analysis

The Pearson Product-Moment Correlation Coefficient is a statistic that indicates the degree to which two variables are related to one another (direction and the intensity) of the relationship (–

1.0 to +1.0). Correlations are perhaps the most basic and most useful measure of association between two or more variables (Marczyk, et al., 2005).

The sign of a correlation coefficient (+ or -) indicates the direction of the relationship between -1.00 and +1.00. Variables may be positively or negatively correlated. A positive correlation indicates a direct positive relationship between two variables. A negative correlation, on the other hand, indicates an inverse, negative relationship between two variables. The guidelines were used to interpret and comment upon the correlations are 0-0.2 very low correlation, 0.2- 0.4 low correlation, 0.4-0.6 reasonable or moderate correlation, 0.6-0.8 high correlation & 0.8-1 very high correlation (Taylor & Taylor 2005). So, in this section the first four research questions were tested based on the correlation result summarized.

Table 4.6 Correlations between dependent and independent variables

Pearson Correlation	Job Satisfaction	Nature of Work	Workload	Pay	Job Security
Job Satisfaction	1				
Nature of Work	.535**	1			
Workload	-.336**	-.130	1		
Pay	.299**	.192	-.025	1	
Job Security	.106	.207	-.002	-.008	1

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

List wise N=78b

Sig. (2-tailed)

As observed from pearson correlation analysis in table 4.5, first, the relationship between nature of work and job satisfaction is $r=0.535$, $p<0.01$ which indicates that there is a positive moderate relationship between job satisfaction and nature of work. Secondly, the relationship between workload and job satisfaction is low & inversely proportional association at $r= -0.336$, $p<0.01$. Thirdly, there is positive but iow relationship between pay and job satisfaction at $r=0.299$, $p<0.01$. Finally, the correlation analysis results indicates that there is no relationship between employees' satisfaction and job security ($r=0.106$).

4.3.2 Effect Analysis

4.3.2.1 Assumptions of Analysis

I. Multi-Co linearity

Checking co- linearity problem with the assumption of tolerance and VIF statistics is important before regressing. Kenth (2006) suggested that a tolerance value less than 0.1 almost certainly indicates a serious co-linearity problem. Liu (2010) also suggested that a VIF value greater than 10 there is also serious co-linearity problem. Therefore, the tolerance values of the independent variables of this research (table 4.7) are 0.904, 0.982, 0.961 and 0.954 for nature of work, workload, pay and job security respectively. Likewise, the variance inflation factors (VIF) are 1.106, 1.018, 1.041 and 1.048 for nature of work, workload, pay and job security. Based on the result, there was no co-linearity in determinant factors of job satisfaction.

Table 4.7 co-linearity test independent variables

Independent variables	Co-linearity Statistics	
	Tolerance	VIF
Nature of Work	.904	1.106
Workload	.982	1.018
Pay	.961	1.041
Job Security	.954	1.048

Source: Own survey data (2017)

II. Normality test

The other important assumption in regression analysis is also that the dependent variable should be tested for normal distribution. Normality is used to describe a symmetrical, bell-shaped curve, which has the greatest frequency of scores around in the middle combined with smaller frequencies towards the extremes (Pallant, 2005). The dependent variable in this case is employees' job satisfaction. If the dependent variable is not normally distributed, there is little point in performing regression analysis because a major assumption of the model is violated. Therefore, normality test computed for the dependent variable in this case in figure 4.1 histogram shows a normal distribution.

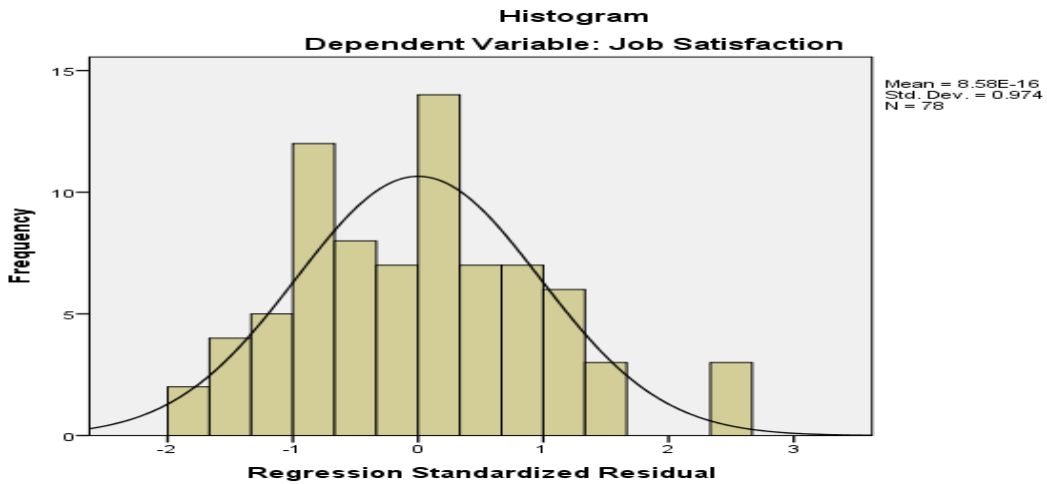


Figure 4.2 Histogram regression of standardized residual of Job satisfaction

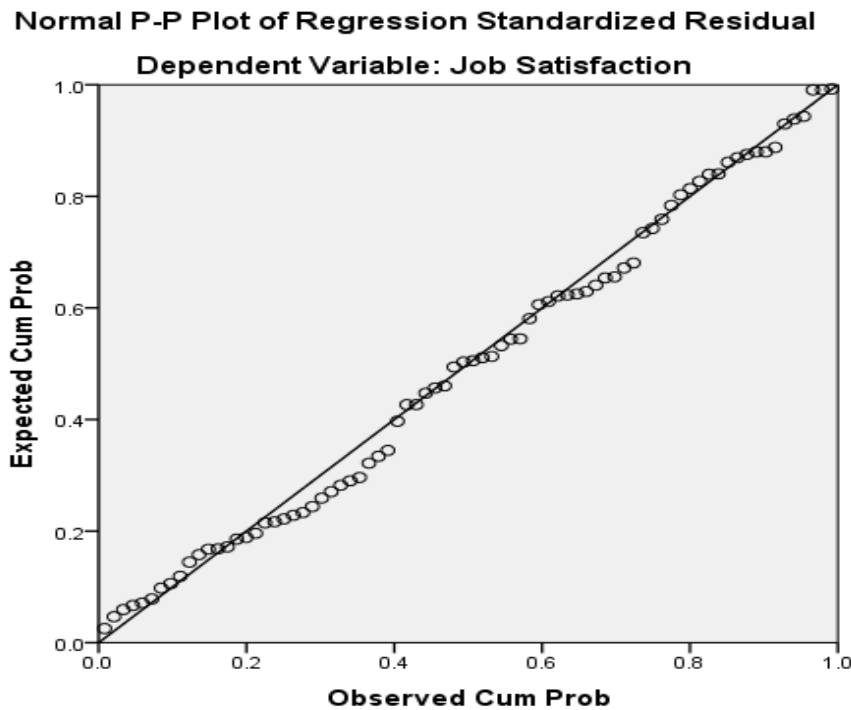


Figure 4.2 P.P plot regression of standardized residual of Job satisfaction

The other checking mechanisms to normality property of the data are kurtosis and skewness values using SPSS. According to IBM SPSS statistics base 22 (2013) about Skewness and Kurtosis; skewness is the measures of the asymmetric. The normal acceptable symmetric

distribution has zero skewness value. However, the standard error greater than 2 indicates a normality problem. Kurtosis on the other hand is a measure of the extent to which observation cluster around a central point. For a normal distribution the value of the kurtosis is zero. George and Mallery (2003) suggested that skewness and kurtosis values for the variables should be between -2 and $+2$ for the acceptability as normal distribution. The information in table 4.8 shows that the coefficient of skewness (.272) and kurtosis (.538) is not far from zero. Thus, the histogram and the ratio of skewness to kurtosis were checked and the result indicates that data used in the study is normally distributed.

Table 4.8 Normality test result of dependent and independent variables

Variables	N	Mean	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Job Satisfaction	78	3.14743	-.049	.272	-.999	.538
Nature of Work	78	3.49519	-.190	.272	-.813	.538
Workload	78	3.74038	-1.357	.272	.964	.538
Pay	78	2.60769	.257	.272	-.465	.538
Job Security	78	3.79230	-.559	.272	-.033	.538

Source: Own survey data (2017)

4.3.2.2 Multiple linear regression analysis: The effect of determinants on job satisfaction

Multiple linear regression analysis is used to measure the statistical significance and effect of each individual independent variable on the dependent variable through adjusted R^2 , F, P and β value. The value of R^2 used to explain the overall magnitude of the effect of the independent variable on the dependent variable; P & F values in the ANOVA test measures the overall significance of the model; p coefficient also indicates the significance level of each independent variable on the dependent variable; finally, standardized β coefficient indicates the strength of each predictor (independent) variable influence on the criterion (dependent) variable. Thus, the results of multiple regression analysis presented in tables 4.9, 4.10, & 4.11.

Table 4.9 ANOVA regressions for dependent and independent variables

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.216	4	5.304	12.077	.000 ^b
	Residual	32.060	73	.439		
	Total	53.277	77			

a. Dependent Variable: Job Satisfaction

b. Predictors: (Constant), Job Security, Workload, Pay, Nature of Work

Source: Own survey data (2017)

The ANOVA result shows the overall significance/acceptability of the model from a statistical perspective. If the value $F > 1$ and $p < 0.05$, the model is fit to predict the effect of independent variables on dependent variable. The table 4.8 above presented the prediction power of the model is fit at F- value =12.007, $P = .000$ ($p < 0.01$, $F > 1$). Therefore, the multiple liner regression model is appropriate to this research to predict the effects of nature of work, workload, pay and job security on employee satisfaction.

Table 4.10 Regression analysis Model Summary

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.631 ^a	.398	.365	.6627098

a. Predictors: (Constant), Job Security, Workload, Pay, Nature of Work

b. Dependent Variable: Job Satisfaction

Source: Own survey data (2017)

As shown on the table 4.10 above, the model summery indicates an overall effect of independent variables on dependent variables simultaneously. 36.5% variation in job satisfaction is explained by determinants (nature of work, workload, pay, and job security) where by R square is .398 and adjusted R square is .365 in BDCARO. The remaining 63.5 % of the variance is explained by other variables not included in this study.

Table 4.11 Multiple regression coefficients and beta weights for independent variables

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	1.532	.692		2.214	.030	.153	
Nature of Work	.632	.132	.458	4.793	.000	.369	1.106
Workload	-.292	.099	-.271	-2.956	.004	-.488	1.018
Pay	.171	.077	.205	2.209	.030	.017	1.041
Job Security	.014	.103	.012	.131	.896	-.192	1.048

Source: Own survey data (2017)

As it is stated earlier in first chapter, this study aims to identify the effect level of independent variables in the prediction of the dependent variable. Thus, the strength of each predictor (independent) variable influence on the criterion (dependent) variable can be investigated via standardized Beta coefficient. Hence, the regression explain the average amount of change in dependent variable that caused by a unit of change in the independent variable. It revealed the relative predictive power of each variable independently after the considerations of all other variables in the model were controlled.

In order to determine which of the factors contributed to prediction of employees’ job satisfaction, the standardized beta weights (β) were examined in (table 4.11). Nature of work is the most contributing determinant in the prediction of employee satisfaction with beta value 0.632. The results suggest that nature of work contributes almost 63.2% of the four factors to employee satisfaction in BDCARO. The second highest β value is workload with β -.292 which inversely contributes 29.1% to employee satisfaction. The third factor of job satisfaction, in their descending order of standardized coefficients is pay with β =.171 value which affects job satisfaction by 17.1%. However, the least beta weight is job security which counted .014 units which contributes only 1.4%.

The result linier regression model the research is:

$$JSF = \beta_0 + \beta_1NOW - \beta_2WLD + \beta_3PY + \beta_4JSY + \epsilon_i$$

$$JSF = 1.532 + 0.632(NOW) - 0.292(WLD) + 0.171(PY) + 0.014JSY$$

Where:

JSF = Job Satisfaction

β_0 = Constant Term

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6$ = Beta coefficients

NOW = Nature of Work

WLD = Workload

PY = Pay

JSY = Job Security

4.3.2.3 Hypothesis Testing

This section of the research finally tested the hypothesis that the causal relationships or statistical significance of the independent variables on the dependent variables. Thus, the hypothesis is examined based on the result of p-value. So the hypothesis test is presented in the table 4.12 below.

Table 4.12 Results of hypothesis tests

S. No	Alternative Hypothesis	P & β value	Decision
1	H1: Nature of work has positive effect on job satisfaction;	P = .000 (p < 0.01) β = +.632	Ho: Rejected H1: Accepted
2	H2: Workload has negative effect on job satisfaction;	P = .004 (p < 0.05) β = -.292	Ho: Rejected H1: Accepted
3	H3: Pay has positive effect on job satisfaction;	P = .030 (p < 0.05) β = +.171	Ho: Rejected H1: Accepted
4	H4: Job security has positive effect on job satisfaction;	P = .896 (p > 0.05) β = +.014	Ho: Accepted H1: Rejected

Source: Own survey data (2017)

The test result in table 4.11 depicts that that the first three alternative hypothesis (nature of work, workload & pay) are supported by the multiple regression because the p values are significant at $p < 0.05$. Among the three variables, nature of job at $p < 0.01$ is more statistically significant. The result indicates that there is statistically significant relationship between the three dependent variables and the dependent variable (job satisfaction), i.e. the tax administration employees'

perceptions are significantly associated with their satisfaction. However, the fourth alternative hypothesis is rejected with p value .896 ($P > 0.05$), thus, there is no statistically significance relationship between job security and job satisfaction.

4.3.3 Discussion of major findings

The main purpose of the research is to explain the effects of determinant factors (nature of work, workload, pay and job security) on dependent variables (job satisfaction). This part presents the discussion on what the findings implied and practical indications. Most of the findings of this study are supported by previous theories and studies. The findings of the effect of each factor were discussed separately below.

4.3.3.1 The effects of nature of work on job satisfaction

Nature of work was found to be the most important among the four factors impacting employee satisfaction in this research. The result of the multiple regression coefficients implies nature of work has significant positive effect on job satisfaction at $\beta = 0.632$ & $p < 0.01$.

Consistent with this study, the research of Saleem, et al. (2013) on the title “Determinants of Job Satisfaction among Employees of Banking Industry at Bahawalpur” results shows that nature of job linear regression result with p value less than 0.05 and β is .632 (by chance the two research results is exactly equal) which shows that 63.2% change in employee job satisfaction is due to nature of work a useful predictor and thus concludes that employees job satisfaction significantly associated with nature of job that provides opportunity to be creative, use number of skills and work independently. In line with this, Luthans (1992) stated that the nature of the work performed by employees has a significant impact on their level of job satisfaction. Baker (1978) carried out research on nature of job and job satisfaction. He attempts to determine the effective aspects for nature of job on job satisfaction of employees in order to enrich job for employees within organization.

According to Harold (1973), one of the most effective factors on job satisfaction is job enrichment and as he refers through enriching job it is possible to improve motivation and interest in job is increased. The job characteristics approach assumes that the nature of

individual's work or the characteristics of organization is a predominant determinant of job satisfaction (Jex, 2002).

Hakman and Oldham, (1980) in their research benefit from job description model for more than 10,000 people for their specific job and more than 12 organizations and generally found out that employees that their interior work aspect is high were feel more satisfied and motivated than employees that their job is less than interior aspects.

4.3.3.2 The effects of workload on job satisfaction

The other factor of job satisfaction, workload, was found to be the second important among the four factors impacting employee satisfaction. The multiple regression coefficients imply workload has inversely significant effect on job satisfaction by 27%.

Similarly, Kaplan's (2009) research findings shows that the regression coefficient of workload is ($p < .05$), which implies that the physicians workload is significantly associated with their satisfaction with their current position. Nadeem and Abbas, (2009) found in their study that work pressure/stress is negatively correlated with job satisfaction in both private companies and public companies. Further Fatima and Sahibzada (2012) conducted a study on work-life balance in the universities. They concluded that due to heavy workload in universities, staff becomes dissatisfied. Hence, universities should develop strategies that could facilitate faculty needs to balance between work and life activities to achieve competitive advantage

The relationship between workload and performance is complex. It is not always the case that as workload increases performance decreases. Performance can be affected by workload being too high or too low (Nachreiner, 1995). Sustained low workload (under-load) can lead to boredom, loss of situation awareness and reduced alertness. Also as workload increases performance may not decrease as the operator may have a strategy for handling task demands. Working under intense time pressure has been shown to cause stress and job dissatisfaction (Visser, et al., 2003) as well as burnout (Schmoldt, et al., 1994).

But research by Rose (2003) also found an insignificant relationship among the job satisfaction and workload. Rehman, M. et al. (2012) concluded that workload is positively related with job satisfaction of employees.

4.3.3.3 The effects of pay on job satisfaction

The multiple regression revealed pay has positive significant relation with and 17.1% contribute to employee satisfaction. It is greatly affects the level of satisfaction of employees founded by this research.

Consistently, the regression results of Masood, et al.(2014) research confirm the significant positive relationship between Pay and promotion and Employee Satisfaction with (Beta=.105) and ($p<.033$). According to these results, Pay and promotion contributes more than 10% to Employee Satisfaction. Vroom (1982) considered compensation to be an important variable in job satisfaction and included high pay in his description of the fairness of compensation is more important than the actual amount received.

In relation to this, the current study finding is consistent with different researchers' studies. For example, Masood, et al. (2014) concluded in their research pay greatly affects the level of satisfaction of employees. Kaplan (2009) also founded by this research as physicians' pay satisfaction has strong positive relationship with satisfaction with their current career and position. Frye (2004) noted that the level of satisfaction is discriminatory with the level of pay and benefits and promotion system. The investigation conducted about relationship among job satisfaction and pay it was also found that job satisfaction is affected by the pay (Nguyen et al., 2003). In addition, Bekatas (2003) pointed out that pay scale has influence on employees' job satisfaction. Income is the major factors of job satisfaction, the study regarding job satisfaction level of public sector managers was conducted (Sokoya, 2000).

Therefore, the organization that pay their employees fairly according to the duties and responsibilities they perform on their job perceive a higher level of employee satisfaction as compared to the organization who don't bother about equity based pays.

4.3.3.4 The effects of job security on job satisfaction

Lastly, the result of regression analyses implies that job security has statistically insignificant association with employee satisfaction. Based on beta coefficient, it contributes only 1.2% for employee satisfaction. However different researches found job security has momentous effect on job satisfaction. The researcher didn't find consistent results with current research.

CHAPTR FIVE

SUMMERY, CONCLUSION AND RECOMENDATION

5.0 Introduction

In this section, highlight on the general points and major findings of the study are initially presented. Recommendation that focuses on how the problem identified could be addressed is included in the present chapter. Lastly, limitation faced while conducting the study and suggestion for future researches is included.

5.1 Summery

Job satisfaction have numerous significance, it can improve service quality, workers' commitment and productivity, decrease turnover and absenteeism. Human resources represent the main asset of tax administrations organizations in terms of the fulfillment of objectives, whereby employee motivation determines proper performance of duties, in relation to which very few studies exist. In this circumstance, policy makers and managers have turned their attention to provide different kinds of facilities to their employees in order to satisfy their employees.

The main problem revealed in Bahir Dar City Administration Revenue Office, that requires empirical study, is declining of job satisfaction essentially due to the nature of the work, workload pay issues. It leads to increasing turnover intention, decreasing productivity and efficiency, declining service quality. In line with the main purpose of this study is to explain the effect of determinants of employee satisfaction in the case of BDCARO.

The demographic and personal characteristics of the respondents show that among the 78 tax administrations respondents 55% of them are female and 45% male. Their educational background is almost 80% are first degree holder.

The descriptive statics result, regarding to the overall satisfaction of the employees shows neither happy nor unhappy. It needs the management intervention. The mean value of the independent variables reveled job security has highest value of the four factors. Relatively, law score is recorded on pay.

The correlation analysis result also shows the nature of the work, workload and pay has relation with job satisfaction. The direction of the relation is positive for nature of work and pay but negative for workload. Moreover, the result indicates there is no relationship between job security and job relation.

Finally, in the regression analysis, the effect of the independent variables (nature of work, workload, pay and job security), on dependent variable (job satisfaction) were explained in the study. One of the major findings in the current research, the result of adjusted R^2 value (0.365) or 36.5% implies the prediction power of the four factors on employees' satisfaction in general is small. The remaining 63% was determined by other factors. Not more of variance in the dependent variable (employees' job satisfaction) can be predicted from the independent variances (nature of work, workload, pay, and job security). This implies that the determination power of the four factors is limited.

5.2 Conclusions

The purpose of this study is to explain the determinants of job satisfaction and examine their effects on employees of tax administration of BDCA. The results concluded as:

- One of the findings was the nature of work became the highest determinant of employee satisfaction of Bahir Dar City tax administration officers. The regression analysis showed it is statistically significant and the contribution of nature of work on job satisfaction shared up to 63% among the four determinant factors. Thus, enriching the tax administration work is important to increase employees' satisfaction.
- Workload is statistically significant relationship with job satisfaction; and it inversely influences about 29%. The tax administration workers who perceived a larger workload were less satisfied with their current position. Serving too many customers, time pressure and working too many hours per week became a cause employees' dissatisfaction. Thus, the office should solve overload problem and make reasonable work distribution.
- The other finding that has significant relationship with employees' satisfaction was pay. The perception of the tax administration employees on their salary affects their satisfaction positively. Money is a good motivator, actually all employees' work for money, employees need the money, a good salary and good compensations are key factors in satisfying the employee. But its effect was not as strong as nature of work.

- Lastly, the unexpected finding in this research was recorded on job security. According to the descriptive analysis, the job security level of the tax administration workers is higher than the other factors. However, the correlation analysis implied that it hasn't relation with employee satisfaction. Along with, the regression analysis showed insignificant effect on job satisfaction. This finding deviated from previous studies and theories. The reason might be link with the public employees' policy of Ethiopia. Layoff is rear for who work in any public organization of the country. As a result, job security might not correlate with employee satisfaction; it might neither satisfied nor dissatisfied employees.

In general, as per the findings of the study, determinants of job satisfaction such as nature of work, workload and pay determine employee satisfaction. Nature of work and pay asserted positive contribution whereas workload imposes negative effect. Most of the findings except one are consistent with previous research findings and parallel with the theories.

5.3 Recommendations

Based on the findings of the study and analysis of determinant factors that affect tax administration employees' job satisfaction, the researcher came up with some important recommendations which would help the policy makers and managers of organization to focus on the improvement of job satisfaction as a result to improve its service quality, efficiency and efficacy. The recommendations given are the following:

- To improve the nature of work of the BDCARO the management allow employees additional autonomy to plan & to decide on their job, decrease some control while increasing the accountability of individuals for their own work, give a worker complete control over a unit of work, implement job rotation, job expansion and enrichment can help employees expand their skills and knowledge and keep their engagement levels high. These approaches can also be benefits to employers as employees may gain a better overall understanding of how the organization operates. Management also should spend a considerable amount of time on communication to make clear the contribution of their job to the society they serve.
- Workload of the tax administration employees is a major source of dissatisfaction. To decrease burden and make reasonable workload the management improve its organizational structure, recruit additional employees, and establish additional sub-branch

office based on the categories of taxpayers, utilize automation information technology system, and decrease manual working system. Avoid working in Saturday.

- To improve the pay treatment of tax administration employees, BDCARO should improve the overall compensation packages of employees; to improve fairness in revenue office, create a scientific performance appraisal system in the organization. Utilize the other developed countries' scientific performance systems, and use these systems to evaluate employee work performance and evaluate employee service quality.

5.4 Limitation of the Study and Suggestions for Future Studies

This research has faced few limitations due to time and resources constraints. The first limitation following this research is that it has single source of data within obtained through surveys on cross-sectional basis which may make it difficult to achieve significant findings and also makes it indicative rather than fully conclusive. Another limitation is that the research was conducted in narrowed geographical area (only Bahir Dar city) of Ethiopia. The finding of job security as factor of job satisfaction is different from other researchers' findings, i.e. it hasn't effect on job satisfaction. Future studies may analyze the reasons why job security is insignificant to job satisfaction in tax administration office. In addition, further studies can be conducted on other determinant factors on the context of the organization.

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APPENDIX - A
Bahir Dar University
College of Business and Economics
Management Department MBA program

A questionnaire for Employees of Bahir Dar City Administration Revenue Office

Dear Respondents,

The purpose of this questionnaire is to collect data for the thesis work in requirements of partial fulfillment of MBA in Bahir Dar University. The study aimed at identifying the determinant factors of job satisfaction of Bahir Dar city Administration Revenue Office. I would like to emphasize that your response are extremely valuable for the successful completion of this research and I would immensely appreciate your response for all questions genuinely. I can assure you that the information you provide will be completely anonyms and will not be used for any other purpose it will use only for academic purpose.

I thank very much in advance for your cooperation and for sacrificing your evitable time. Put tick (√) in the appropriate answer box.

SECTION ONE: Demographic data

- 1 Gender Male Female
- 2 Age 18-20 21 -30 31- 40 41-50 Above 50
- 3 Education level Below diploma Diploma Degree
 Masters Above Masters
- 4 Work Experience in current organization: Less than 2 years 2-5 years
 6-10 years 11-15 years greater than 15 years
- 5 Salary Less than 2000 birr 2000- 5000 birr 5000 – 7000 birr
 7000 – 9000 birr Greater than 9000 birr
- 6 Department Tax Collection & Assessment Tax Audit & Enforcement
 Customer Service & Support Tax education & communication

SECTION TWO: Job satisfaction, Nature of Job, Workload, Pay & Compensation, and

Job security

Instruction please tick (√) the number that you feel most appropriate, using the scale from 1 to 5 (where 1= strongly disagree, 2=disagree, 3=neutral, 4=agree and 5=strongly disagree)

No	List of Items	1	2	3	4	5
A	Employee Satisfaction					
1.	My job in this organization has met my expectations.					
2.	Overall, I am satisfied in my current practice.					
3.	My current work situation is not a major source of frustration in my life.					
4.	My work gives me a feeling of personal accomplishment					
5	I feel happy as an employee in revenue office.					
6	Overall, I am pleased with my work.					
B	Nature of the work					
7	I am happy with my work responsibilities.					
8	The job allows me to plan how I do my work					
9	The job allows me to make a lot of decisions on my own.					
10	The job gives me a chance to use my abilities and skills.					
11	The tasks on the job are simple and uncomplicated (reverse scored).					
12	The job involves performing a variety of tasks.					
13	My work has Contribution to the institutional mission.					
14	My job makes a difference in the lives of others.					
15	My job enabling me to improve my skill and Knowledge.					
16	My work is complex and challenging.					
C	Workload					
17	I am asked to serve too many customers per day.					
18	I am often faced with time pressure at work.					
19	I am expected to work too many hours per week.					
20	The amount of work I am expected to do on my job is					

	reasonable. (reverse scored).					
D	Pay					
21	I am satisfied with my salary.					
22	I am earning close to what I felt I would be earning upon entering the tax administration.					
23	I am underpaid for the job I do.					
24	My pay relative to my peers is fair.					
25	The office's salary is fair and competitive with other organizations.					
E	Job security					
26	I am not afraid I will get fired.					
27	I do not worry about keeping my job.					
28	I have no fear that I will lose my job.					
29	I don't think I might get fired in the near future.					
30	I am sure I can keep my job.					

APPENDIX - B
በባህርዳር ዩኒቨርሲቲ

የቢዝነስና ኢኮኖሚክስ ኮሌጅ የማኔጅመንት ትምህርት ክፍል
የማስተርስ አፍ ቢዝነስ አድሜኒስትሬሽን መርሃ ግብር

በባህርዳር ከተማ አስተዳደር ገቢዎች ጽ/ቤት ሠራተኞች የሚሞላ መጠይቅ፤

ወድ የመጠይቁ መላሾች፤

የዚህ መጠይቅ ዋና ዓላማ በባህርዳር ዩኒቨርሲቲ ለቢዝነስ አድሜኒስትሬሽን ማስተርስ ዲግሪ ማሟያ ጥናት የሚውል መረጃ መስብሰብ ነው። የጥናቱ ዓላማ ደግሞ የባህርዳር ከተማ አስተዳደር ገቢዎች ጽ/ቤትን ሠራተኞችን የሥራ እርካታ የሚወስኑ ጉዳዮችን መለየትና መፍትሄ ማመልከት ነው። ምላሽዎ ለጥናቱ ስኬታማነት ወሳኝ ሚና ስላለው ሁሉንም ጥያቄዎች በጥንቃቄ እንዲሞሉልኝ እየጠየቅሁ የሚሰጡት መልስ ለጥናቱ አገልግሎት ብቻ የሚውልና በሚሰጥር እንደሚያዝ ላረጋገጥልዎ እወዳለሁ።

ማሳሰቢያ፡ ስም ወይም ሌላ ማንነትዎን የሚገልጽ ነገር መጻፍ አያስፈልግም።

ወድ ጊዜዎትን ሰውተው መጠይቁን ለመሙላት ፈቃደኛ ስለሆኑ በቅድሚያ አመሰግናለሁ።

ክፍል አንድ፡- ዳራዊ መረጃ

በዚህ ክፍል ሥር ላሉ 5 ዳራዊ ጥያቄዎች የእርስዎን መልስ በሰጥኑ ውስጥ ይህን (✓) ምልክት ያድርጉ።

- | | | | | | |
|------------------------|--------------------|--------------------------|--------------------|--------------------------|--|
| 1. ጾታ | ሴት | <input type="checkbox"/> | ወንድ | <input type="checkbox"/> | |
| 2. ዕድሜ | ከ18 -20 ዓመት | <input type="checkbox"/> | ከ 21 -30 ዓመት | <input type="checkbox"/> | ከ 31- 40 ዓመት <input type="checkbox"/> |
| | ከ41-50 ዓመት | <input type="checkbox"/> | ከ50 ዓመት በላይ | <input type="checkbox"/> | |
| 3. የትምህርት ደረጃ | ከዲፕሎማ በታች | <input type="checkbox"/> | ዲፕሎማ | <input type="checkbox"/> | የመጀመሪያ ዲግሪ <input type="checkbox"/> |
| | ማስተርስ ዲግሪ | <input type="checkbox"/> | | | ከማስተርስ ዲግሪ በላይ <input type="checkbox"/> |
| 4. በዚህ መ/ቤት ያገለገሉበት ጊዜ | ከ2 ዓመት በታች | <input type="checkbox"/> | ከ2-5 ዓመት | <input type="checkbox"/> | ከ5 ዓመት በላይ <input type="checkbox"/> |
| | ከ6-10 ዓመት | <input type="checkbox"/> | 11-15 ዓመት | <input type="checkbox"/> | 15 ዓመት በላይ <input type="checkbox"/> |
| 5. የደመወዝ መጠን | ከ2000 ብር በታች | <input type="checkbox"/> | ከ2000- 5000 ብር | <input type="checkbox"/> | ከ5000 - 7000 ብር <input type="checkbox"/> |
| | ከ5000 – 7000 ብር | <input type="checkbox"/> | ከ7000 – 9000 ብር | <input type="checkbox"/> | ከ9000 ብር በላይ <input type="checkbox"/> |
| 6. የሚሠሩበት የሥራ ሂደት | የገቢ አሰባሰብና አወሳሰን | <input type="checkbox"/> | የታክስ አዲትና ህግ ማስከበር | <input type="checkbox"/> | |
| | የደንበኞች አገልግሎትና ድጋፍ | <input type="checkbox"/> | የግብር ትም/ከሙኒኬሰን | <input type="checkbox"/> | |

ክፍል ሁለት፡- የሥራ እርካታ፣ የሥራ ባህሪ፣ የሥራ ጫና፣ የደመወዝ ሁኔታና የሥራ ዋስትና መረጃ

ከዚህ በታች ለቀረቡ 25 ጥያቄዎች ከ1-5 ከቀረቡ ምርጫዎች በሚሰማሙበት ቦታ ላይ “√” ምልክት ያድርጉ። (1=በጣም አልሰማማም፣ 2=አልሰማማም፣ 3= ገለልተኛ ነኝ(መልስ የለኝም)፣ 4= እሰማማለሁ፣ 5=በጣም እሰማማለሁ)

ተ.ቁ	ዝርዝር ጥያቄዎች	(1)	(2)	(3)	(4)	(5)
ሀ	የሠራተኞች የሥራ እርካታ					
1.	በመ/ቤቱ ያለኝ ሥራ እንዲሆን ከምፈልገው ጋር ተጣጥሞልኛል።					
2.	በአጠቃላይ አሁን እየተገበርኳቸው ባሉ ሥራዎች እርካታ ይሰማኛል።					
3.	በአጠቃላይ በሥራዬ ደስተኛ ነኝ።					
4.	ያለሁበት ሥራ በህይወቴ ውስጥ የሚያስጨንቀኝ ጉዳይ አይደለም።					
5.	የገቢዎች መ/ቤት ሠራተኛ በመሆኔ ደስታ ይሰማኛል።					
6.	በአጠቃላይ በሥራዬ ደስተኛ ነኝ።					
ለ	የሥራው ባህሪ/ዓይነት					
7.	በተመደብኩበት የሥራ ድርሻ ደስተኛ ነኝ።					
8.	ሥራዬ አቅጂ መሥራት ሚያስችለኝ ነው።					
9.	ሥራዬ የተለያዩ ውሳኔዎችን በራሴ መወሰን የሚያስችለኝ ነው።					
10.	ያለሁበት ሥራ ችሎታዬንና ክህሎቴን ለመጠቀም የሚያስችለኝ ነው።					
11.	ሥራዎቼ ቀላልና ያልተወሳሰቡ ናቸው።					
12.	ያለሁበት ሥራ ልዩልዩ ተግባራት የሚፈጸሙበት ነው።					
13.	ሥራዬ ለተቋሙ ተልእኮ መሳካት አስተዋጽኦ አለው።					
14.	የኔ ሥራ የሌሎችን ህይወት የሚለውጥ ነው።					
15.	ያለሁበት ሥራ ክህሎቴንና ዕውቀቴን ለማሳደግ የሚያስችለኝ ነው።					
16.	ያለሁበት ሥራ ውስብስብና ፈታኝ ነው።					
ተ.ቁ	ዝርዝር ጥያቄዎች	(1)	(2)	(3)	(4)	(5)
ሐ	የሥራ ጫና					
17.	በየቀኑ ለበርካታ ተገልጋዮች አገልግሎት እንድሰጥ እጠየቃለሁ።					
18.	በሥራዬ በአብዛኛው የጊዜ ውጥረት አለብኝ።					

19	በሳምንት ውስጥ ለበርካታ ሰዓታት እንድሠራ ይጠበቅብኛል።					
20	በሥራ መደቤ እንድሠራ የሚጠበቅብኝ የሥራ ብዛት ተመጣጣኝ ነው።					
መ	ክፍያ/ደመወዝ					
21	በሚከፈለኝ ደመወዝ እርካታ ይሰማኛል።					
22	ወደግብር አስተዳደር ሥራ በመግባቴ ላገኝ እችላለሁ ብዬ ከማስበው ጋር የተቀራረበ ክፍያ እያገኘሁ ነው።					
23	የሚከፈለኝ ክፍያ ከምሥራው ሥራ አኳያ ተመጣጣኝ ነው ።					
24	የሚከፈለኝ ክፍያ ከአቻዎቼ አኳያ ተመጣጣኝ ነው።					
25	የመ/ቤቱ ደመወዝ ከሌሎች መ/ቤቶች ደመወዝ ጋር ተመጣጣኝና ተወዳዳሪ ነው።					
ሠ	የሥራ ዋስትና					
26	ከሥራ እባረራለሁ ብዬ አልሰጋም።					
27	ሥራዬን ላለማጣት ብዬ ብዙ አልጨነቅም።					
28	ሥራዬን ላጣ እችላለሁ የሚል ፍርሃት የለብኝም።					
29	በቅርብ ጊዜ ከሥራዬ የምፈናቀልበት ሁኔታ ያለ አይመስለኝም።					
30	ሥራዬን አስጠብቄ እንደምቀጥል እርግጠኛ ነኝ።					

+