

**ASSESSING THE EFFECT OF MOTIVATION ON EMPLOYEE PERFORMANCE IN
ZAMBIA: A CASE STUDY OF ZAMBIA REVENUE AUTHORITY (ZRA)
HEADQUARTERS IN LUSAKA DISTRICT.**

BY

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**A Dissertation submitted to the University of Zambia in partial fulfilment of the
requirements for the award of the Degree of Master of Business Administration in General**

THE UNIVERSITY OF ZAMBIA

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DECLARATION

I, **Abel Kanenge**, do hereby declare that this work is my original achieved through personal reading and research. This work has never been submitted to the University of Zambia or any other Universities. All sources of data used and literature on related works previously done by others, used in the production of this Dissertation have been duly acknowledged. If any omission has been made, it is not by choice but by error.

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CERTIFICATE OF APPROVAL

This Dissertation by Abel Kanenge is approved as a partial fulfilment of the requirements for the award of the Degree of Master of Business Administration in General.

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ABSTRACT

The overarching focus of this study was to establish effects of motivation on employee performance at Zambia Revenue Authority (ZRA) Headquarters in Lusaka District. The study objectives were to establish the types of motivation ZRA provided to its employees, examine the employees' expectations of motivation, and lastly establish the effects of motivation on employee performance. The research approach of this study was quantitative, and a descriptive case study design was adopted. Stratified random sampling of participants was employed to select respondents from ZRA Headquarters and a questionnaire with Likert scale statements was distributed to 192 employees. Questionnaires were administered via email and 183 respondents returned them fully answered. The Likert Scale data were analyzed by descriptive analysis by calculating the mean and standard deviation of the results. The findings revealed that a myriad of motivation was provided by ZRA to employees. Then the study also revealed that employees also had expectations of the kind of motivation to be provided to them by their management. Regarding the effect of motivation on employee performance, it was revealed that motivation influenced individual hard work, reinforcement of morals and integrity, rejection of underhand bribes by clients and many other effects. The findings of the hypothesis showed that the mean values were skewed towards the Likert responses 'agree' confirming that motivation affected employee performance positively. The study concluded that motivation played a pivotal role where productivity through human effort was concerned. The study made three recommendations. The management and Board of ZRA should understand the human nature and their employees' needs at the workplace as this determines the direction of rightful motivation to provide to them. ZRA should create a committee of incentives provision comprising of ordinary employees and management personnel to have inclusive suggestions of incentives that have a bearing on the needs of the employees. Then employees need to be informed and oriented on the role of motivation being different from their execution of job description tasks that motivation plays a specific role of boosting their daily work efforts. The study suggested areas for future research: Firstly, their need to ascertain the gender inclusiveness of motivation provision to employees at ZRA, to establish management's parameters of motivation provision to employees at ZRA and to ascertain domesticated policies that directly propagate motivation provision to employees at ZRA.

Key words: *Effects, Motivation, Employee, Performance, ZRA, Zambia.*

DEDICATION

First and foremost, I would like to dedicate this dissertation to my heavenly father God almighty for the unending blessings and my academic favor. In a special way, I would like to also dedicate this study to all the hard-working employees of Zambia Revenue Authority (ZRA) in Lusaka district for their time rendered during my research. I feel this is the right time you may interact with the findings of this study. Hopefully, they may inform you on the effect of motivation on employee performance. I would also like to dedicate this dissertation to my dear parents Maggie Chipungu and Wallace Kanenge for the love, care and mentorship accorded to me throughout my entire life.

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CHAPTER 1

INTRODUCTION

1.0 Introduction

This chapter introduces the study by looking at its background and stating the problem. It further examines the purpose and objectives of the study, research questions, and significance of the study. Also presented is the scope of the study. Then it ends by presenting the outline of the dissertation.

1.1 Background to the Study

Motivation has always been an inconclusive issue and has been looked into in a myriad of contexts. Various scholars (Neuman, 2014; Salem, 2016 and Nabukeera et al., 2018) consider motivation to be the psychological process that gives behavior a purpose and direction; a predisposition to behave in a purposive manner to achieve specific unmet needs, unsatisfied needs, and the will to achieve (Salem, 2016). The aforementioned conception of motivation affirms with the global scenario which holds that in the modern competitive world, business organizations are facing ever-growing challenges regarding commitment, engagement, belief, recruitment and retention of their employees largely due to employment inefficiencies (Development Dimensions International, 2019).

Globally, there seems to be a performance crisis in public service, while there is need to produce more for less (Nabukeera et al., 2018). This problem strikes through poor, developing and developed countries and has raised the appetite for efficiency and the need for evaluation mechanisms to help assess the performance of government institutions or programs that are quite inadequate in stakeholder expectations (Nabukeera et al., 2018).

It is said that there are a number of factors that affect employee performance, but motivation is the significant factor which affects productivity and organizational performance as a whole to a large extent (Kaitemba, 2020). Efficient and effective motivational practices have become more important in all organizations in order to manage the existing performance of the employees and to motivate them to perform even better. Salem (2016) adds that motivation in employees always remains an important factor when it comes to success and attainment of an organization's goals.

The human nature is such that it requires motivation in its entirety to perform to its maximum. Wage earning employees find salary as their main motivating factor, followed by the work environment, work relations and extra allowance incentives (Heneman and Schwab, 2018). That means that when all these are absent, serious nagging, work boycott as well as unrests take center stage. The aforementioned aspects act as needs, and they have to be met. Often times, intrinsic motivation is ignited by the external physical factors that act as pull factors for one to pursue a particular job (Muogbo, 2013).

Thus, departments of labour world over, for them to declare a workplace conducive, they put their focus on the physical related aspects that are necessary for one to carry out his/her job effectively (ILO, 2014). However, Kaitemba (2020) clarifies that, conditions of service rest of wage, hours of work, leave and work relations and once these factors are conducive and effected as in the employment agreement, employees are found endlessly enjoying their work.

The Zambian Labour Laws are clear and reprimand employers who are abusive and use employees beyond the employment terms and conditions as well as against the labour regulations. Heneman and Schwab (2018) argue that a central concern of industrial relations is the identification and measurement of factors associated with individual differences in employee job performance. This identification and measurement are the basic functions of motivational factors or tools. That is why Rai (2004) puts forward in Nabi et al (2017) that motivation is crucial for good performance and therefore, it is increasingly important to study what motivates employees for better performance.

The concept of equal-work-for-equal-pay is one abstract conception that often times result in strikes and other industrial unrest by employees. That is why Achebe (2019) guides that the more technical and delicate the job description is, the more the rate of emolument as this prevents work ethics compromise by an employee. This view of allocating emoluments is also utilized in investigative departments as well as financial institutions in structuring their salary notches in order to avoid employees getting exposed to the desire of wishing to loot as a result of a lower pay (Achebe, 2019). However, managing these dynamics remains the basis of motivation. That is why Tella et al. (2012) with respect to Abraham Maslow's Hierarchy of needs theory declare that motivation is what pushes the employees in accomplishing and satisfying the needs as Hansmann (2010) states that Maslow assumes humans to be continuously motivated by needs. If a particular need is satisfied, the individual steps to another need to get motivated. Furthermore Hansmann

(2010) clarifies Maslow's theory that along with the hierarchically arranged needs, Maslow emphasized the need for the consideration and knowledge of the needs which has an impact on interest and motivation. This implies that employees' needs are things they are well aware of and knowledgeable about and that is why they aspire for them.

1.1.1 Contextualizing the Role of ZRA

The Zambia Revenue Authority (ZRA) was established on 1st April 1994 as a corporate body, under the Zambia Revenue Authority Act, Chapter 321 of the Laws of Zambia enacted in 1993 (Kabinga and Yambani, 2015). Pursuant to this Act, the Authority is charged with the responsibility of collecting revenue on behalf of the Government of the Republic of Zambia which were declining before 1993. ZRA is under the supervision of the Minister of Finance (Kabinga and Yambani, 2015).

Arising from the context of declining Government revenues from a peak of around 30 percent of GDP in the late 1970s to just 13 percent of GDP from tax collections in the early 1990s, Nalisebo & Halwampa (2014) report that the Zambian Government then launched a tax reform programme in 1992. This was in addition to various tax policy initiatives. This reform programme included a major overhaul of revenue administration through the establishment of the Zambia Revenue Authority (ZRA), on April 1, 1994, as a semi-autonomous agency under the Zambia Revenue Authority Act, now Chapter 321 of the Laws of Zambia. That culminated in the former Departments of Income Tax and Customs and Excise of the then Ministry of Finance being brought together under the revenue authority (ZRA Annual Report, 2015).

ZRA generates targeted income that goes into servicing economic and social programmes (Nalishabo & Halwampa, 2014). To meet these targets, ZRA employees are strategically placed under two departments: Customs services division (operating in border areas) and Domestic Taxes Division (operating within Central Business Districts [CBD]) where they follow up locally trading businesses for compliance and ensuring that no smuggled items enter the market (ZRA Bulletin, 2018). Specifically, the responsibilities of ZRA include assessment and collection of taxes and duties, enforcement of relevant statutory provisions, facilitation of international trade and advisory on aspects of tax policy (ZRA Bulletin, 2018). The nature of taxation and revenue collection processes involve cash payments, electronic transfers and cheques with cash payment being the most delicate one which requires its handlers or cashiers to be trustworthy, highly motivated and

well paid. The forgoing renders ZRA a serious institution with target-based objectives requiring its employees to be motivated in order to be up and running.

1.2 Statement of the problem

In Zambia the national revenue collecting institution, Zambia Revenue Authority (ZRA) has suffered its share of brain drain as some employees have left the institution for greener pasture. However, whether their leaving was on grounds of motivation or not, it was the motivation for this study to explore the matter considering the delicate nature of the institution. While some employees have left the institution for their own reasons, on the other hand, ZRA has demonstrated commitment to motivating its staff. The Lusaka Times Online Media (2020) carried a story on 17th November 2020 headlined “ZRA Employee commended for turning down K1 million cash bribe.” This was the Assistant Director for Debt Recovery. The bribe required him to lower tax assessment payable to ZRA by Opermin Zambia Limited. In another motivating instance, it was reported that in order to recognize and prepare the women in ZRA for leadership roles, the Authority launched the Women’s Leadership Forum on 6th March 2020, to which the ZRA Commissioner General then assured the women of management’s keen interest in supporting them in leadership roles in the institution. Over nine women were awarded in line with their job titles in contribution to the institutional productivity (ReveNews magazine, 2020).

However, while recognition of the employees is evident, on the other hand, it is reported that some employees exit from ZRA for different reasons. The Zambia Revenue Authority (2014) records, “Interviews conducted on why 5% of employees exit the institution indicated that resignations are mainly as a result of career progression and better conditions of service offered elsewhere”. From the available data it was concluded that while the cases of bribe rejection and women leadership programme were signs of a motivated workforce, on the other hand the case of exit from the institution portrayed a different case suggesting that ZRA might need to adjust its emoluments for its employees to be retained and perform effectively. When employees perceive ZRA not to be a better paying institution, the risk is that a number of them would continue leaving the institution and in normal instances, this is a workforce that is quite experienced and would cost the institution on brain drain and eventual inefficiency in service delivery.

It was significant therefore, to undertake this study considering that a number of studies (Tilahun, 2019; Chepngetich, 2021 and Makarabi, 2022) established motivation issues in the region in revenue collection institutions being inconsistent and problematic thus having an effect on employee performance and subsequently to the overall organization performance.

Thus, it was thought that if this study was not going to be carried out, strategies of curbing brain drain were not going to be empirically suggested and ZRA board would not have been privy to appropriate emoluments and nature of satisfying motivation programmes to offer its employees. Regardless of the forgoing, there was very little information in public domain that guaranteed that ZRA's motivational incentives had effects on employee performance hence the gap this study sought to fill in a bid to appreciate the status quo of ZRA employee motivation levels as established.

1.3 Purpose of the study

The purpose of this case study was to ascertain effects of motivation on employee performance at Zambia Revenue Authority (ZRA) Headquarters in Lusaka district.

1.4 Objectives of the study

The objectives of the study were:

1. To identify the types of motivation that ZRA provides to its employees.
2. To examine motivation factors that influence employee performance at Zambia Revenue Authority (ZRA).
3. To establish employees' expectations of motivation from ZRA.

1.5 Research questions

1. What are the types of motivation that ZRA provides to its employees?
2. What motivation factors influence employee performance at Zambia Revenue Authority (ZRA)?
3. What are the employees' expectations of motivation from ZRA?

1.6 Significance of the study

The significance of the findings of this study will be three-fold; to employees of ZRA, the policy makers at ZRA and to the contribution on the literature of motivation in institutions of revenue collection. To the employees the findings might be beneficial to them in ascertaining their expectations and the nature of motivation ZRA is ready to provide them with. To the policy makers, the findings might be significant in the sense that they might be privy to their employees' excitations and know aspects that demotivate their employees and act upon them in order to improve their work morale and confidence. To the body of knowledge on motivation in the revenue generating institution, findings might be an insight and a gain as there are currently limited studies on motivation of employees of ZRA in Zambia.

1.7 Scope of the Study

This study was conducted in one of Zambia's revenue generating institution (Zambia Revenue Authority) as a case study. The survey was conducted among the employees in the same institution with different experiences. The research was conducted in Lusaka district at ZRA Headquarters.

1.8 Outline of the Dissertation

Chapter one of this dissertation gives an introduction and background to the study. The background brings out the gaps which this study wishes to fill. Other items covered in this chapter include the purpose of the study, the significance of the study, the objective, research questions, scope of the study and the outline of the dissertation.

Chapter Two reviews related literature on the study topic. It starts by conceptualizing motivation and employee performance. It then highlights the types of motivation facilitating employee job satisfaction. Also reviewed are studies on factors that motivate employees at workplaces, then studies on motivation performance on the employees at workplaces as well as studies on effects of motivation on employees' performance at workplaces. Later a research gap is identified, then the chapter ends with a summary statement.

Chapter three presents the theoretical and conceptual frameworks that will inform and guide this study. The study has adopted Maslow's Hierarchy of Needs proposed by Abraham Maslow (1956)

which looks at provision of ideal human needs and it further specifies how human beings find themselves in need of next level needs. This will help inform the status quo of motivation at ZRA.

Chapter four presents the methodology that will be employed in the inquiry of data and of course the research design which will help guide the procedures of data collection of this study. The chapter also presents the sampling procedure, sample size as well as the population. It further discusses the data collection instruments, the validity and reliability of the instruments. Data collection procedures are also discussed. Data analysis procedure and ethical considerations are presented. The chapter closes with a summary.

Chapter Five will present the findings of this study. Findings will be presented in the form of tables, graphs and bar charts arising from the quantitative nature of the expected results. Then Chapter six will present the discussions of the results of the study. The results will be discussed to either confirm or disconfirm results of other studies related to the current study and in relation to the theory that will guide this study. Lastly, Chapter Seven will present the conclusion and recommendations of the study and the proposed future studies will also be presented in this chapter.

CHAPTER 2

LITERATURE REVIEW

2.0 Introduction

This chapter reviews related literature on the study topic. It starts by conceptualizing motivation and employee performance. It then highlights the types of motivation facilitating employee job satisfaction. Also reviewed are studies on factors that motivate employees at workplaces, then studies on motivation performance on the employees at workplaces as well as studies on effects of motivation on employees' performance at workplaces. Later a research gap is identified, then the chapter ends with a summary statement.

2.1 Concept of Motivation and employee performance

Motivation is the concept that elucidates the direction, persistence and goal directed behavior of a person. It is one of the most frequently used terms across many fields of study. The term motivation originates from the Latin word "moveo-movere" the meaning of which is "to move" in English. Therefore, it is understood as forces that make us behave in certain way; move our behaviour. The word "motivation" has many interpretations and scholars have not found an exact consensus up to this day, and therefore, there are several possible perceptions of what motivation is. Homola (1972) proposes a definition that: "The word motivation is the common name for all impulses that lead to behavior, or as the case may be, to certain behavior." According to that definition motivation is something that prompts or incites action. In The context of ZRA, the employees expected motivation that had the ability to lead their working behavior to higher levels that had never been experienced before unfortunately, what employees received were below the expectations.

The concept of motivation is as old as life itself, that is why even definitions of the earliest time still hold. Therefore, when conceptualizing motivation, scholars consider that, along with perception, personality, attitude and learning, motivation is an important part of understanding behavior. Luthan (1998) defines motivation as, "A process that starts with a physiological deficiency or need that activates a behavior or a drive that is aimed at a goal incentive." In other words, motivation refers to the resolution of achieving a goal, marked by a goal directed behavior.

When we refer to someone being motivated, we imply that the individual is trying hard to perpetrate a certain task. Ebrahimi and Watchel (1995) state that in a system sense, motivation consists of these three interacting and interdependent elements: needs, drives, and incentives. Additionally, motivation is a human psychological characteristic that contributes to a person's degree of commitment (Stoke, 2012). However, it must be noted that motivation alone can't suffice what we require to consummate that task with utmost efficiency but the ability to have the skill and knowledge to perform that task is also significant in this regard. From the forgoing, the definitions have elaborated that quality motivation for employees should be one that takes the process that starts with a physiological deficiency or need that activates a behavior, in relation to the theory that informed this study; The Hierarchy of Needs by Maslow, ZRA employees seemed to have been doing well with physiological needs. Having screened their needs, the need that they longed for to activate their behavior were esteem needs comprising attaining prestige status and feeling of accomplishment. These according to them were critical needs they needed management to provide for them. Therefore, theory justified in this study that specific needs to be met for an appropriate behavior to be exhibited by an employee.

2.2 Motivational Factors

A very important question in the study of motivation is what motivational techniques can managers use to motivate their employees and increase performance? While motivation is so complex and individualized that there can be no single best answer, some of the major motivational techniques can be identified as below: Many studies have identified the factors that motivate employees (Tanveer, et al. 2012; Theobald, 2006; Nubi, 2017 and McGregor, 2017). Based on these studies, the following section discusses the factors individually.

2.2.1 Money

Money as a motivating factor is compounded in the form of wages, piecework, incentive, pay bonuses, stock options, or any other things that may be given to employees for performance (Nubi, 2017). Money is a crucial factor. Mullins (1996) asserts that money is more than monetary value, and that it can also mean status or power. Economists and most managers tend to place money high on the side of motivators whereas behavioral scientists tend to place it low. Probably neither view is right. However, if money is to be a motivator, then managers must remember certain

things. Money is likely to be more important to people who are raising a family. Money is an urgent means of achieving a minimum standard of living though this has a way of getting higher as people become more affluent. It is probably quite true that in most enterprises, money is used as a means of keeping an organization adequately staffed and not primarily as a motivator. Money as a motivator tends to be dulled somewhat by the practice of making sure that salaries of various managers in a company are reasonably similar.

Nubi (2017) argues that Organizations often take great care to ensure that people on comparable level are given the same or nearly the same compensation. This is understandable since people usually evaluate their compensation in light of what their equals are receiving. If money is to be an effective motivator, people in various positions, even though at a similar level, must be given salaries and bonuses that reflect their individual performance (Nubi, 2017). ZRA employees in their responses demonstrated that they equally needed incentives in form of money. Largely, this incentive would have acted as an urgent means of making employees achieve a minimum standard of living or even getting affluent, however, it was not adequately provided as an incentive. Maslow (1956) Hierarchy Theory also regards esteem needs befitting ZRA employees to come with a prestige status which only money can bring about. Thereby, confirming that theory of Hierarchy of Needs is accurate and responsive to this study.

2.2.2 Participation

One technique that has received strong support as a result of motivation theory and research is increased awareness and participation (Yusuf and Gichinga, 2016). People have needs of association and belonging, it is these needs that encourage them to participate in an issue as participation in itself means recognition. It appeals to the needs of affiliation and acceptance, and it gives people a sense of accomplishment. Mullins, (1996) advises that the right kind of participation yields both motivation and knowledge valuable for enterprise success. ZRA employees highly participated in the work-related activities fully, a sign that their needs of belonging were met. However, according to the needy pyramid of Maslow (1956), ZRA employees were still dragging to attain esteem needs.

2.2.3 Quality of Working Life

Quality of Working Life (QWL) suggests a befitting job that comes with fulfilling incentives. Thus, QWL has received enthusiastic support from a number of sources. Managers have regarded it as a means of dealing with stagnating productivity (McGregor, 2017). Workers and union representatives have also seen it as a means of improving working conditions and productivity and as a means of justifying higher pay. Government agencies have been attracted to QWL as a means of increasing productivity and reducing inflation and as a way of obtaining industrial democracy and minimizing labor disputes (Nubi, 2017).

2.2.4 Job Enrichment

Job enrichment is said to be another factor of motivation. Tanveer, et al (2012) asserts that job enrichment is compounded by factors such as: challenge, achievement, recognition and responsibility as the real motivation. Thus, various scholars (Mullins, 1996; Nubi, 2017; ILO, 2012 and Yusuf and Gichinga, 2016) are of the view that job enrichment is the attempt to build into jobs a higher sense of challenge and achievement. He adds that jobs may be enriched by:

- i. Job variety and by giving workers more freedom to decide about such things as work methods, sequence and pace or the acceptance or rejection of materials.
- ii. Encouraging participation of subordinates and interaction between workers.
- iii. Giving the workers a feeling of personal responsibility for their risk.
- iv. Taking a step to make sure that the workers can see how their task contributes to a finished product and the welfare of the enterprise.
- v. Giving people feedback on their job performance preferably before the supervisor gets it. Involving workers in the analysis and change of physical aspect of the work environment such as office layout or plant temperature, lighting and cleanliness.

From the above motivation factors, quality of working life and job enrichment, it can be said that both Quality of Working Life (QWL) and job enrichment being motivation factor which are sum totals of several needs' accomplishment can be said not to have been attained by ZRA employees at the time of the research. Most of the employees did not seem to regard their employment as a befitting job that came with fulfilling incentives. They regarded their employment to giving Quality of working Life. In regard to Maslow's (1956) Hierarchy of Human Needs was used a scale to measure the needs level at which ZRA employees where at.

Which conclusively indicates that they majority were longing for esteem needs in order to feel living quality of working life.

2.3 Studies on the types of motivation that organizations provide to their employees.

Public workplaces may dictate unique and individualistic motivational factors and needs due to the unique nature of particular workplaces and the type of employees. There may not necessary be one-size-fits-all kind of the nature of motivation but an expectation of a myriad of factors. However, Meija et al. (2004) highlight that managers should have a clear understanding of work motivation because employees with higher motivation tools produce a superior quality product or service than employees who lack motivation.

Adonisi (2015) noted that, the responsibility for improving productivity in organizations can rest in many areas, including human resources, the functional department itself, or an outsourced firm. Regardless of who facilitates the process, the focus should be on factors that support individual and team performance. Organization exists for the purpose of rendering some services. For the organization to meet its objectives, people are employed in the organization in order to help the organization meet its objectives. Thus, in order to ensure that people employed in organizations like ZRA perform optimally towards the realization of organizational goals, they need to be motivated in their work. This proved not having been effected at ZRA as the nature of motivation that ZRA provided were limited and not offered in special or quality manner, hence a gap that was realized among employees as they bemoaned little to no quality motivation ZRA management offered them.

According to the study conducted by Yusuf and Gichinga (2016) factors such as good performance, high perceived self-determination, and performance-reward expectancy positively impacted employee's intrinsic motivation. In other words, if employees expect to be rewarded for performing a task well, their motivation will increase to perform it well. However, Mayo (as cited in Riley, 2012) states that meeting employees' needs should be a holistic approach ranging from social, economic, political and psychological needs in order to get them motivated. However, whether or not the above stated factors equally influenced employees of ZRA were established by

this study and results revealed that ZRA did not meet its employees' needs holistically in the context of social, economic, political and psychological. Thus, ZRA needed to reconsider offering a holistic range of motivation to its employees for them to work with utmost motivated levels.

Njeri (2013) conducted a study which sought to investigate factors that motivate employees in the workplace and their relationship to employee performance with special reference to the National Social Security Fund. Njeri adopted a descriptive research design with a target population for all the employees of NSSF at the headquarters in Nairobi. Simple random sampling generated a representative sample. The questionnaire was used as a sole data collection tool containing both closed ended and open-ended questions. The results of the study described factors that motivated employees as hygiene based as they appeared to be responsive to the environment and welfare. However, it is yet to be established as to whether or not ZRA employees have expectations of hygiene related motivators from their employer. However, it was established that ZRA employees also had expectations of hygiene related motivators from their employer. They indicated this when they were asked to state their expected motivational incentives from their employer. ZRA management was challenged to provide adequate and quality hygiene-based motivation in order to contribute to their sum total of most desired motivational incentives.

In Zambia, Mweshi & Mubanga (2019) conducted a study whose general objective was to identify ways of motivating public service employees at TEVETA, Lusaka. In order to achieve this objective, a study was conducted using mixed research method (triangulation approach). Three specific research objectives with three related research questions were formulated. The theoretical framework for the study was premised on the Public Service Motivation (PSM) theory. Data was collected using a questionnaire. The sample size was 56. The findings indicated that in addition to financial rewards, non-financial rewards were equally important and played a major role in motivating public service employees of TEVETA. The study findings identified several motivating factors which were classified into two categories (intrinsic and extrinsic motivating factors). However, the study by Mweshi & Mubanga (2019) was inclusive and established both intrinsic and extrinsic factors, it is a contention of this study to establish as detailed as possible motivating factors that appeal to ZRA employees. The results demonstrated that among the available provided motivational incentives to employees the major ones were extrinsic in nature. They did not appeal

to the intrinsic instincts of employees. The realization was that ZRA needed to provide whole around motivational elements so as motivate employees holistically.

Monetary motivation is sometimes seen as less of a motivator than appreciation-based motivation. In support of Mayo and in contradiction to Fredrick's Theory, Al-Harthy (2008) proves that motivation caused by appreciation has exceeded salary and benefit packages with a significant 10 %-point difference. Similarly, Chen et al. (2010) state that there are other factors that act as motivators like: an encouraging work environment which makes the work interesting, the feeling of accomplishment through demanding task, even when they are usually neglected by the managers. However, this study observed among ZRA employees on whether or not financial motivational sources brought most constructive individual's creative behavior in their respective departments, it was established that in the few instances when employees were treated to financial motivation, motivational levels proved to have increased from ordinary output to extra ordinary a sign that financial motivation played significant role in boosting motivation levels of employees.

2.4 Studies on effects of motivation on employees' performance at workplaces.

Effect is either a positive or negative outcome of an aspect. In the context of motivation to employees, effects might be influence or drive to be committed to work or an attitude that is negative towards work caused by something else. Similarly, Tella et al. (2007) consider motivation as a factor which affects the individual's performance at work.

Nubi et al. (2017) conducted self-conducted research on how motivational tools impact the performance of employees for betterment. The study also focused on de-motivation factors affecting employee performance negatively. A sample of individuals was selected and interviewed with a self-administrated questionnaire to obtain primary data. The data was analyzed using descriptive statistical analysis methods. The results obtained indicated that if employees are positively motivated, it improves both their effectiveness and efficiency drastically for achieving organizational goals. According to Adewunmi et al. (2011) employees' satisfaction and motivation are major determining factors that assist in channeling the employee's efforts towards the attainment of organizational goals. This too was established among ZRA employees who affirmed

that given the right quantity of motivation they would feel satisfied and motivated enough to push themselves beyond the limit to deliver to their job description.

2.5 Studies on employees' expectations of motivation from the employer

One of the major problems faced in public service organizations is lack of motivation among public service employees which is highly bemoaned by employees. It takes an engagement with the employees by the employer in order to know the expectations of the employees with regards to motivation.

The interest in job satisfaction, as much for researchers as for practitioners, is due to several reasons. Satisfied workers are more productive (Appelbaum and Kamal 2000), they deliver high quality of work (Tietjen and Myers 1998) and improve a firm's competitiveness and success (Garrido et al. 2005). Conversely, unsatisfied workers are more frequently late for work, absent from work, and motivated to leave the firm (Lee 1998). Government workers are also commonly reported to have a preference for specific workplace attributes which can affect their job satisfaction. Compared to their private sector counterparts, government workers are reported to be motivated more by the intrinsic aspects of their work, such as an interesting job, and less by the extrinsic features, such as high pay (Rainey 1982; Buelens and van den Broeck 2007). In this study the ZRA employees demonstrated that while they longed for both intrinsic and extrinsic motivation, they lack the right quality and quantity especially the intrinsic motivation as they found little motivation for them to be inspired to even stay on at ZRA. This demonstrated that the 5% of employees that exited ZRA annually for greener pastures was due to lack of intrinsic motivation which has the ability to influence an employee to hold on to one's current job position a little longer.

Individuals who see government employment as a calling and respond to this calling usually want their efforts to make the world a better place. Ali et al. (2012) argues that such employees have high levels of public service motivation (PSM). Research generally shows that public employees tend to have higher levels of PSM than private sector employees (Meyer & Allen, 2014). People seek public sector employment for various reasons; some intrinsic, some extrinsic, and some by chance. On this basis, the public sector workforce may have different levels of PSM, which may then reflect on their job satisfaction levels.

A study by Eshun and Duah (2011) sought to explore the kinds of rewards that employees considered most beneficial. Most of the available literature on motivation showed that while motivated employees are essential for organizational goals, managers are often confronted with the challenge of coming up with the right mix of rewards which will motivate their employees for enhanced productivity. Twenty (20) interviews with people in various positions and organizations in the Accra and Tema municipalities of the Greater Accra region of Ghana were conducted. The results showed that while the use of rewards was vital in motivating employees, there was the need for management and employers to have a clear understanding of human nature and what actually motivated employees. The study concluded that finally, enhanced motivation could be attained when managers do their best to design the work setting so they become motivators in themselves while at the same time eliminating demotivating factors at the workplace. This contention on rewards was investigated among the expected motivational factors of employees of ZRA. The results revealed that ZRA employees affirmed that enhanced motivation could be attained when managers do their best to design the work setting, On the other hand, employees refuted that their supervisors did not enhance motivation provided. They were rigid with limited quality of motivational incentives which lacked a drive to enhance motivation levels among employees.

2.6 Lessons Learnt from Reviewed Studies and the Gap

Various lessons have been learnt from the review of several studies on the topic. The studies have been reviewed according to the research objectives. To this effect, the lessons learnt equally are presented under three themes.

While motivation is so complex and individualized that there can be no single best answer, many studies have identified the types of motivation that managers use to motivate their employees and increase performance as being intrinsic and extrinsic motivation factors. There may not necessarily be one-size fits all kinds of the type of motivation but an expectation of a myriad of factors. Managers should have a clear understanding of work motivation because employees with higher motivation tools produce a superior quality product or service than employees who lack motivation.

Various studies conducted on effects of motivation on employee performance at workplaces indicated that if employees are positively motivated, it improves both their effectiveness and efficiency drastically for achieving organizational goals.

Most employers are unaware of employees' expectations of motivation from management. It takes an engagement with the employees by the employer in order to know the expectations of the employees with regards to motivation. Most of the available literature on motivation showed that while motivated employees are essential for organizational goals, managers are often confronted with the challenge of coming up with the right mix of rewards which will motivate their employees for enhanced productivity. Thus, there is a need for management and employees to have a clear understanding of human nature and what actually motivated employees.

From the forgoing, reports reviewed on ZRA employee motivation focuses mainly on support of women to leadership positions. This alone has been found inadequate for a generalization to be affected that ZRA provides motivation to its employees. Thus, there appears to be a general gap of information with regards empirical evidence on motivation factors that inspire ZRA employees to work effectively, hence a gap this study wishes to fill.

2.7 Summary

The chapter has endeavors to review data related to the study. The concept of motivation is espoused and contextualized to the study. Motivation factors have been identified and qualified. Various studies have been reviewed in line with the set objectives of the study. A research gap has been highlighted too. The next chapter presents the theoretical and conceptual framework that inform and guide the study.

CHAPTER 3

THEORETICAL AND CONCEPTUAL FRAMEWORKS

3.0 Introduction

This chapter presents the theoretical and conceptual frameworks that will inform and guide this study. The study adopts Maslow's Hierarchy of Needs proposed by Abraham Maslow (1956) to provide ideal human needs and specify how humans find themselves in need of next level needs. Also discussed is the conceptual framework that informs this study.

3.1 Theoretical Framework

3.1.1 Maslow's Hierarchy of Needs Theory – by Abraham Maslow (1956)

This study is informed by Maslow Hierarchy of Needs theory put forth by psychologist Abraham Maslow. Maslow saw human needs in the form of a hierarchy ascending from the lowest to the highest and he concluded that when one set of needs is satisfied this particular need ceases to be a motivator then people seek needs at the next higher level (Maslow, 1956). Figure 1 below shows Maslow Hierarchy of Needs.

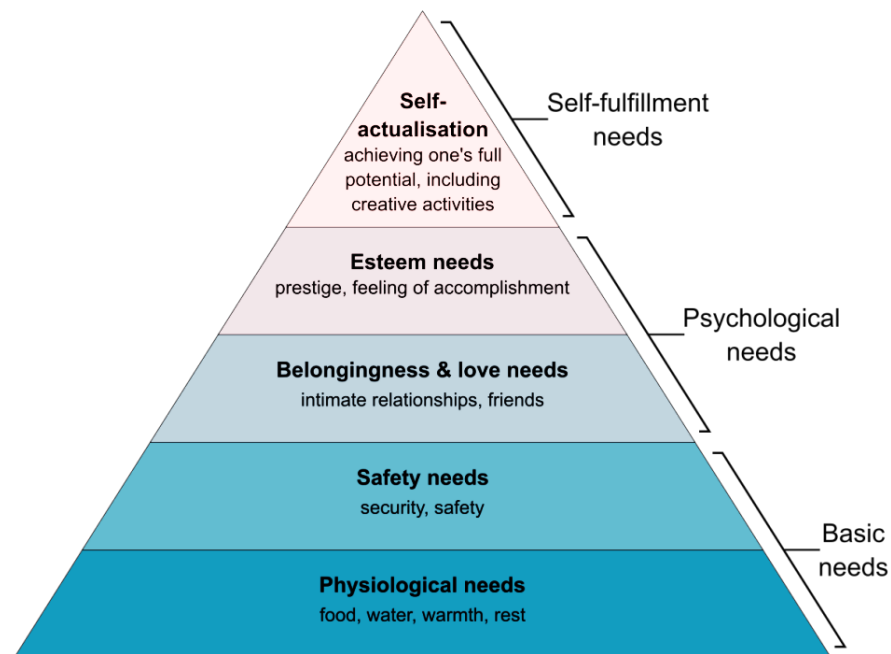


Figure 1: Maslow Hierarchy of Needs Theoretical model adopted from Greenberg (2004)

According to Maslow (1956), the hierarchy of needs is described as follows:

Physiological Need – These are the basic needs for sustaining human life. They include food, shelter, clothing and sex. Deprivation of these basic needs causes a lot of tension among employees and lead to job dissatisfaction and eventually poor job performance.

Security or safety needs – these are the needs to be free of physical danger and the fear of losing a job, property, shelter etc. i.e. the need for a stable environment free from threats. Job security of the employees should be enhanced by the organization honoring its employees’ employment contracts, benefits after retirement and avoiding procedural termination of jobs.

Affiliation or acceptance need – since people are social beings they need to belong i.e. be accepted by others. Management should foster an environment of commonness and teamwork to ensure that employees relate well and belong to a common team and hence improve their performance. The organization should also allow for informal groupings in the form of unions and employee welfare associations.

Esteem needs – according to Maslow, once people begin to satisfy their need to belong, they need to be held in esteem both by themselves and by others. This kind of need produces such satisfaction as power, prestige, status and self-confidence.

Self-actualization - Maslow regards this as the highest need in the hierarchy. It is the desire to become what one is capable of becoming, to maximize/realize one’s potential and self-fulfillment.

3.1.2 Application of Maslow Theory of Needs Hierarchy to the current study

The nature of employees at Zambia Revenue Authority have possibly elevated their need levels from physiological, safety and social to esteem. Usually, esteem needs are complemented by owning things, property, achieving dreams and managing lifestyles out of monthly earnings in the case of employees. The case of employment exists as raised in the statement of the problem in search of greener pastures (well-paying jobs) defeats attainment of esteem needs. Similarly, women support to attain leadership roles in ZRA is in a quest to attain esteem level of needs.

From the forgoing, in order to establish effects of motivation on employee effectiveness to work, Maslow Hierarchy of needs theory would guide the researcher well to know issues to point at when interviewing ZRA employee supervisors with regards the nature of motivation given to their employees as well as when investigating from employees themselves on their expectations of the

nature of motivation from their employer. These would guide well as to whether or not employees are receiving the right motivation and whether the employer is offering the befitting motivation to help their employees feel satisfied and be retained in the institution.

3.2 Conceptual Framework

The theoretical foundation for this study is based on Maslow Hierarchy of Needs and some of the variables have been utilized to develop the conceptual framework for the study, the reviewed literature contributed to the development of the conceptual framework. The conceptual framework comprises the three key variables: independent, intervening and dependent. The pertinent purpose is to show the relationship between the independent and dependent variables as well as how the intensity of the intervening variables affects the relationship of the independent and dependent variables.

Figure 2 below shows the conceptual framework model which informs the direction and probable outcome of the study.

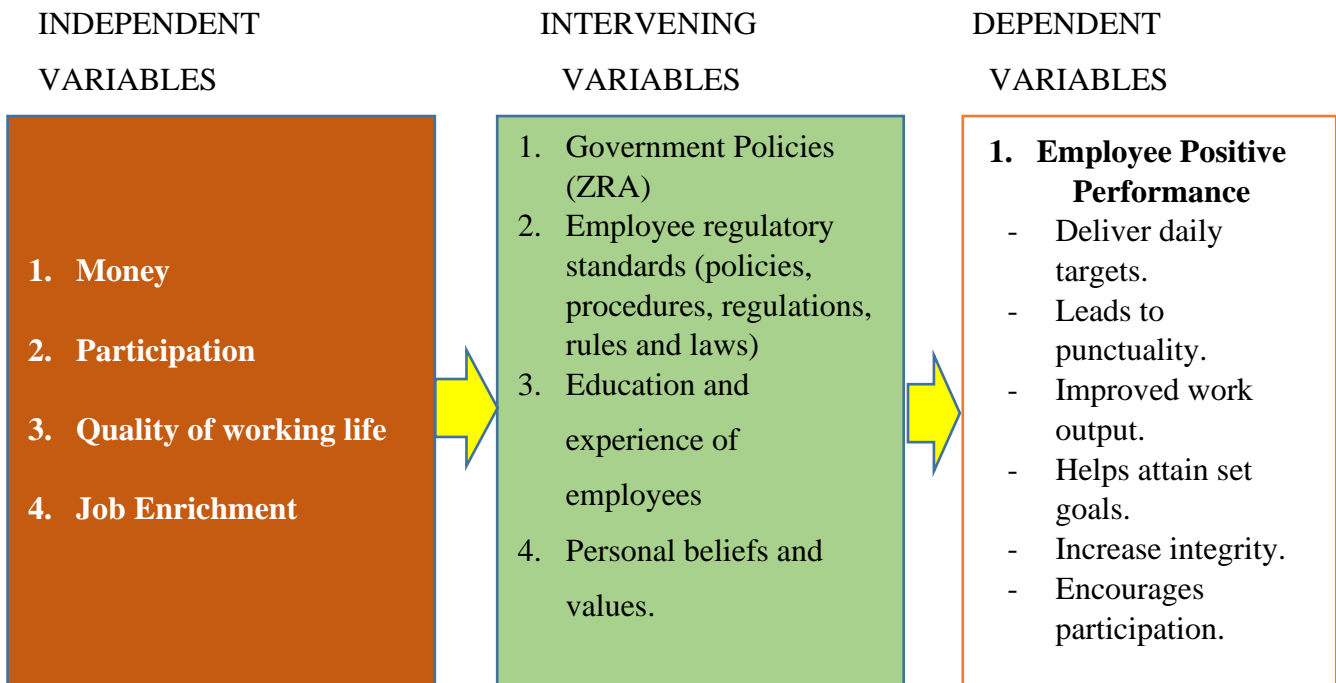


Figure 2 Conceptual framework informed by study variables and theory.

Source: Researcher (2023)

3.2.1 Interplay of the study variables of the conceptual framework

Figure 2 above displays the study variables for this research. The conceptual model illustrates the extent to which motivation in a workplace (ZRA) would yield to as and when independent variables are studied in relation to the intervening variables. The probable outcome is the dependent variables as seen on the model above. Askima (2000) affirms that appropriate motivation given to employees in a workplace has a double output effect all things being constant. Thus, with regards to the intervening variables on the model, when they are lowered the relationship between independent and dependent variables would be strong.

Basically, an intervening variable is an assumed variable that is used to explain the causal relationship between the independent variable and the dependent variable. Intervening variables are not the main focus in the study, however, are used to help in explaining the phenomenon (Kombo and Tromp, 2002). For this study, the intervening variables as displayed on the model above include: the organization's employee regulatory standards (policies, procedures, regulations, rules and laws); education and experience of employees, personal beliefs and values. These are essential in order to appreciate them as other key aspects that would be observed when all independent variables are in place and yet employees feel unmotivated.

Then the independent variables, being the study variables, are quite significant in order to validate the real need of employees with regards motivation at workplace. These variables that cause the effect to be determined, it is important to pick the most accurate and measurable ones. For this study independent variables are Money, Participation, Quality of Work Life and Job Enrichment. Therefore, for excellent work performance to be actualized the independent variables should measure up accurate the amount or value needed, and this real value might be affected by the intervening variable, thereby, helping a researcher make appropriate recommendations to help provide the needed motivation to employees.

Lastly, the dependent variable on the model is hypothesized outcomes as and when the independent and the intervening variables interact positively. For this study, the expectation was that appropriate motivation had an effect on employee performance.

The theory by Maslow informed the conceptual framework on various parameters to motivation. Therefore, by ascertaining the status quo of motivation at ZRA, then exploring the types of motivation and finding out the expectations of employees on the nature of expected motivation

helped the researcher to provide the necessary recommendations that ZRA needs to put in place to motivate its employees.

Hypotheses

There is no effect of motivation on employee performance at Zambia Revenue Authority (ZRA) Headquarters in Lusaka.

There is effect of motivation on employee performance at Zambia Revenue Authority (ZRA) Headquarters in Lusaka.

CHAPTER 4

RESEARCH METHODOLOGY

4.0 Introduction

This chapter discusses the methodology that was employed in the inquiry of data. In the views of Rajaseka (2013) research methodology is essentially an outline of the procedures through which researchers go about their work of describing, explaining and predicting phenomena. This chapter presents the research design which was used to describe the kind of data to be collected and how. It also presents the research sight, the sampling procedure, sample size as well as the population. It also discusses the data collection instruments, the validity and reliability of the instruments. Data collection procedure is also discussed, data analysis procedure as well as the ethical considerations.

4.1 Research Paradigm

Research paradigm is construed as "a loose collection of logically related assumptions, concepts, or propositions that orient thinking and research" Bogdan & Biklen (1998). In other words, the research paradigm sets down the intent, motivation and expectations for the research and without nominating a paradigm as the first step, there is no basis for consequent choices regarding methodology, methods, literature or research design.

4.1.1 Positivism

This study was guided by the Positivism Paradigm. Positivism is concerned with uncovering truth and presenting it by empirical means. Positivists assume that reality is objectively given and is measurable using properties which are independent of the researcher and his or her instruments; in other words, knowledge is objective and quantifiable. Positivistic thinkers adopt scientific methods and systematize the knowledge generation process with the help of quantification to enhance precision in the description of parameters and the relationship among them, Henning et al. (2004). To this effect, this paradigm guided the investigations by using data collection means devoid of the researcher's influence.

4.2 Research Approach

The research approach for this study is “Quantitative”. The Quantitative approach aims at studying knowledge (phenomenon) through empirical means of data collection. These include use of controlled experiments, use of tests, and use of closed ended questionnaires just so to collect controlled variables for measurement and tests (Cresswell, 2002; Kombo and Tromp, 2004 and Kasonde, 2015).

4.3 Research Design

Creswell (2012) states that a research design is a specific procedure employed in carrying out in a research process. It involves the collection of data, data analysis and report writing. Chola (2016) also contends that a research design is a framework in the whole process of research aimed at pointing the researcher in the direction of that research.

4.3.1 Case Study Design

This study used a case study design to effect investigations. A case study design, according to Marczk et al (2005) involves an in-depth examination of a single person, institution, or event. It provides an accurate and complete description of the case. Case studies also involve the intensive study of an individual, family, groups, institution or other level which are conceived as a single unit. Since this study endeavored to establish the effects of motivation on employee performance at Zambia Revenue Authority (ZRA) Headquarters in Lusaka district, thus a case study design is favourable for adoption. It was hoped that this research design would be ideal for this study as it allowed the investigation to focus on specific cases and understand them in detail.

4.4 Target Population

Population generally involves the sum total or statistics of elements (human and non-humans) in a given locality. Aday and Cornelius (2006) explain that study population refers to a group to which information is desired and to which one wishes to make inferences. That is to say, study population consists of all the members of the hypothetical set of people, events or objects to which generalization of the research study could be made. For this study, the target population was all the 370 employees and supervisors of Zambia Revenue Authority Headquarters in Lusaka of two departments that is, the internal revenue collections and customs according to (ZRA Human Resources Employee profile, 2021).

4.5 Sample size

According to Kulbir (2006) a sample size is a small proportion of a population selected for observation and analysis. It can also be said to be the number of participants selected from the universe population to constitute the desired number of participants needed for the study. The total sample size for this study was 192 respondents.

4.6 Sampling Procedures

Sampling is a process of selecting participants, events, behaviors or elements for participation in a study Gray et al. (2016). In selecting participants for this study, the researcher used Stratified Random Sampling. The respondents were arrived at after a randomized selection procedure which utilized simple random selection from amongst the employees in the strata. The respondents were selected purely on random means without biases of purposing the sample.

4.6.1 Stratified Sampling

Stratified sampling is a probability sampling procedure in which the target population is first separated into mutually exclusive, homogeneous segments (strata), and then a simple random sample is selected from each segment (stratum). The samples selected from the various strata are then combined into a single sample (Creswell, 2014). Thus, from the entire population of ZRA, strata were created of employees under Customs and Domestic Taxes departments (168 and 202 respectively) totaling to 370 out of which a sample size of 192 was calculated using Slovin's formula, from the 192 that is where employees were sampled.

4.6.2 Computing Stratified Sample Size

Computation of stratified sample from the population of ZRA

Using Slovin's formula for computing sample size

$$\text{Given } n = \frac{N}{1+Ne^2}$$

Where n = sample size, N = Total employee population and e = margin of error being 5% (0.05)

$$N = 370 \quad e = 0.05, \quad n = ?$$

$$\text{Step 1: Formula to find sample size } n = \frac{N}{1+Ne^2}$$

$$\text{Step 2: } n = \frac{370}{1+370 (0.05^2)}$$

$$\text{Step 3: } n = \frac{370}{1+370 (0.0025)}$$

$$\text{Step 4: } n = \frac{370}{1+0.925}$$

$$\text{Step 5: } n = \frac{370}{1.925}$$

$$\text{Step 6: } n = 192.2$$

Final required sample size = 192 employees

4.6.3 Computing representative sample from each stratum

Step 1: Formula: $\frac{\text{Sample size}}{\text{Total population}} \times \text{Population of each stratum}$

Step 2: Computing $\frac{192}{370} \times 168$ (Customs personnel) = **87**

Step 2: Computing $\frac{192}{370} \times 202$ (Domestic Tax personnel) = **105**

Table 1 below shows a summary of representative sample size distribution through stratified sampling.

Table 1: Summary of representative sample size distribution through stratified sampling

S/N	DEPARTMENT	POPULATION	PERCENT	SAMPLE
1	Customs Services personnel	168	45%	87
2	Domestic Taxes personnel	202	55%	105
	TOTAL	370	100%	192

Source: Researcher (2023)

4.7 Data Collection Instruments

Data collection instruments as tools that help the researcher to collect necessary information from participants (Kasonde-Ng'andu, 2013). The data collection instrument that was used to collect data was the questionnaire. A closed ended questionnaire was administered to the respondents.

4.7.1 Closed Ended Questionnaire

Data from employees collected through a closed-ended questionnaire had structured questions addressing various aspects of motivation provision. Among the section include type of motivation provided, employees expectations of the type of motivation and challenges experienced by management to provide motivation to their employees.

4.8 Data Collection Procedures

Data collection procedure refers to the process through which data is collected from the respondents through the use of necessary instruments (Kombo and Tromp, 2002).

4.8.1 Procedure of data collection from employees

The researcher engaged them through answering the structured questionnaire. To this effect the researcher administered an online questionnaire that was sent to the email of ZRA and was answered online. All the respondents were accessed via the online administration of the questionnaire.

4.9 Validity and Reliability of data collection instrument

Leedy and Ormrod (2001) say validity of a research refers to 'whether the results of a study are true and certain. 'True' in the sense that research results accurately reflect the situation, and 'certain' in the sense that research results are supported by evidence'. It can also be defined as the accuracy and truth of the data and results that are produced. Validity is the certainty and truthfulness of the results in response to the research problem. This is very important because research results are a reflection of the situation at hand and as such must be supported by the collected evidence (Nalaila and Nsabila, 2013). On the other hand, Reliability according to Creswell (2004) is the measure of the quality of the questions or items in the research instruments to be understood without ambiguity by the participants. Thus, content and internal reliability of the instruments will be determined through the pilot study.

To ensure reliability of this study, a pilot study was conducted to which the research instrument (Questionnaire) was tested as to whether or not it might measure what the research intended to measure which was motivation provision according to the specific variables through the objectives.

To test the reliability of the research questions the researcher in particular ascertained in terms of clarity of phrasing and common understanding of them by the participants. This was done and the items were ascertained to have been reliable for a larger study.

4.10 Data Analysis Procedures

Data analysis as described by Blaxter et al (2001), is an attempt to organize, account for and provide explanations of data so that some kind of sense can be made of them. Its purpose is to build up an intellectual model in order to draw up meaningful conclusions of the study (Ibid, 2001). Data analysis is the critical examination and scrutiny of the coded data in order to make deductions and inferences (Kombo and Tromp, 2006). This activity involves uncovering underlying structures, extracting important variables, detecting any anomalies and testing any underlying assumptions. Therefore, data analysis is a mechanism for reducing and organizing data to produce findings that require interpretation.

4.10.1 Data Analysis from Questionnaires

Since the questions were structured and in Likert Scale Format, the researcher used the google document data analysis embedded software to run the tests for frequencies and percentages. In order to test the hypothesis, the excel data set generated from the google document, was then exported to Statistical Package for social Sciences (SPSS) for descriptive statistics analysis. Here the means of variables were analyzed as well as the standard deviation. The results revealed to have been statistically significant to test the hypothesis.

4.11 Limitation of the study

Motivation as a wide field of study has a wide range of focus points. However, for this particular study it was limited to employee-related motivation. Thus, the findings of this study may not be generalized to other related institutions. Other limitations were the unavailability of Commissioners and making appointments with them to be administered with questionnaires as they are known to be busy individuals due to the nature of their work.

4.12 Ethical Consideration

Ethical considerations are a set of principles about how researchers should conduct themselves when dealing with research participants (Kombo and Tromp, 2006). It is for this and other reasons that ethical considerations are relevant in research. Other reasons are that ethical considerations ensure respect and make sure no harm is caused to the participants. Furthermore, ethical considerations also show a sign of respect for other researchers and those who will use the research (Kombo and Tromp, 2006). However, failing to conduct research ethically could be embarrassing or result in research or the researcher being dismissed or rejected by the research community.

To this effect, the researcher put into place the following ethical considerations; before going to ZRA to collect the needed information for the study, permission was sought from the relevant authorities. These include approval of data collection from the University of Zambia Graduate School of Business with an authority letter to collect data from ZRA Headquarters in Lusaka District. Then authority was sought from the Director of Research at ZRA Headquarters to allow the researcher to carry out research in their institution. Furthermore, authority was sought from Commissioners and Directors to interview them as well as their employees. Additionally, the participants in the study were given the informed consent form for participants before they took part, meaning that they knew exactly what they were asked to do, and what the risks and benefits were about, before they agreed. The participants were informed exactly of who the researcher was, where the researcher came from and what the researcher was doing. The participants were assured that the data they were giving would be made anonymous; this meant that the participant's names would be removed to protect their identities and instead used codes and not their actual names. The information collected was treated with confidentiality as proposed by Kombo and Tromp (2006). The participants were assured that they would be protected as the research was purely for academic purposes.

4.13 Summary

The chapter presents information on the methodology which this research will use. The research will apply a Case study design. Furthermore, the research site, study population and sample size are presented. It also explains the sampling procedure, data collection instruments and the method

of data analysis. The chapter further discusses the process of data collection, trustworthiness and credibility of data collection instruments as well as ethical procedures which will be followed.

CHAPTER 5

DATA PRESENTATION, FINDINGS AND ANALYSIS

5.0 Introduction

This chapter presents findings on the topic, effects of motivation on employee performance at ZRA headquarters in Lusaka District. The findings are presented in themes as guided by the objectives.

5.1 Questionnaire Return Rate

There were 192 questionnaires distributed to sampled employees. Out of the total, 183 were successfully answered and returned. 9 were not answered and never returned. The return rate of questionnaires by percentage was 95% while the unreturned was at 5%. The 95% return rate was significant to carry out analysis and confirm or drop the hypotheses. Table 2 below shows the summary of the questionnaire return rate.

Table 2: Questionnaire Return Rate

S/N	DISTRIBUTED		RETURNED		UNRETURNED	
	Total	Percent	Total	Percent	Total	Percent
1	192	100%	183	95%	9	5%

Source: Researcher (2023)

5.2 Types of motivation ZRA provided to its employees.

The 183 employees were asked a question: How are you motivated by ZRA management? The question had a number of parameters of motivation which respondents needed to tick against as a motivation variable which they received from ZRA. The options included: Money, participation, quality of work life, medical insurance, being promoted, I don't see the company making efforts towards motivating employees and all of the above. After ticking and computing the data, results are shown in figure 3 below.

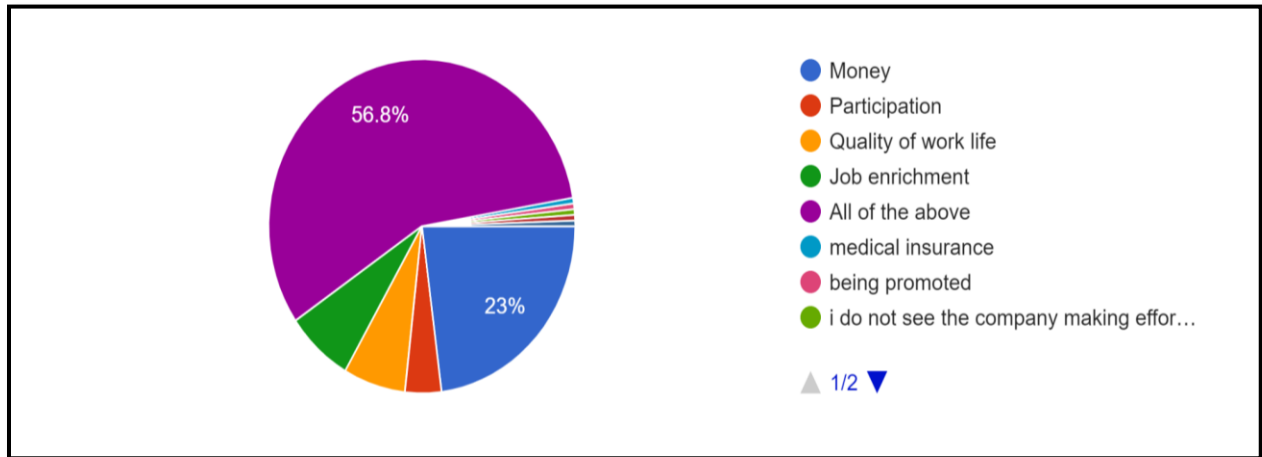


Figure 3: *Types of Motivation ZRA provides to Employees (Field Data, 2023)*

Figure 3 indicates that 56.8% of respondents ticked the option “All of the above” implying that of all the cited questionnaire parameters of motivation variables ZRA provided to its employees. Then the second common response that was considered was Money. 23% of respondents indicated Money. Then Job enrichment was the third most popular motivation variable that was considered which stood at 9% alongside Quality of work which had 8.5% responses. The rest of the variables had below 5% of responses. This generally showed that ZRA provided adequate motivation across all aspects of employee welfare.

5.3 Effect of motivation on employees’ performance at Zambia Revenue Authority (ZRA)

The second research objective wished to examine the effect of four motivational variables on employee performance. These variables include Money incentives, participative management, quality of work life and job enrichment. In order to examine the effect of these four variables on employee performance, the Likert five-point scale was used to examine each of the four variables to 183 employees. The first statement was: money incentive factors motivate employees, secondly, participative management motivates employees to perform tasks, thirdly, quality of work life factors motivates employees to positive job performance and lastly, job enrichment motivates

employees to positive job performance. The scale ranged from strongly agree, agree, undecided, disagree and strongly disagree. Employees rated the statements in accordance with ZRA provided motivation. Below are the Likert Scale results.

5.3.1 Money incentive factors motivate employees to positive performance.

Employees were asked to respond to the statement: “Money incentive factors motivate employees to positive performance.” Five options were provided of which only one was supposed to be ticked. The results are as shown in figure 4 below:

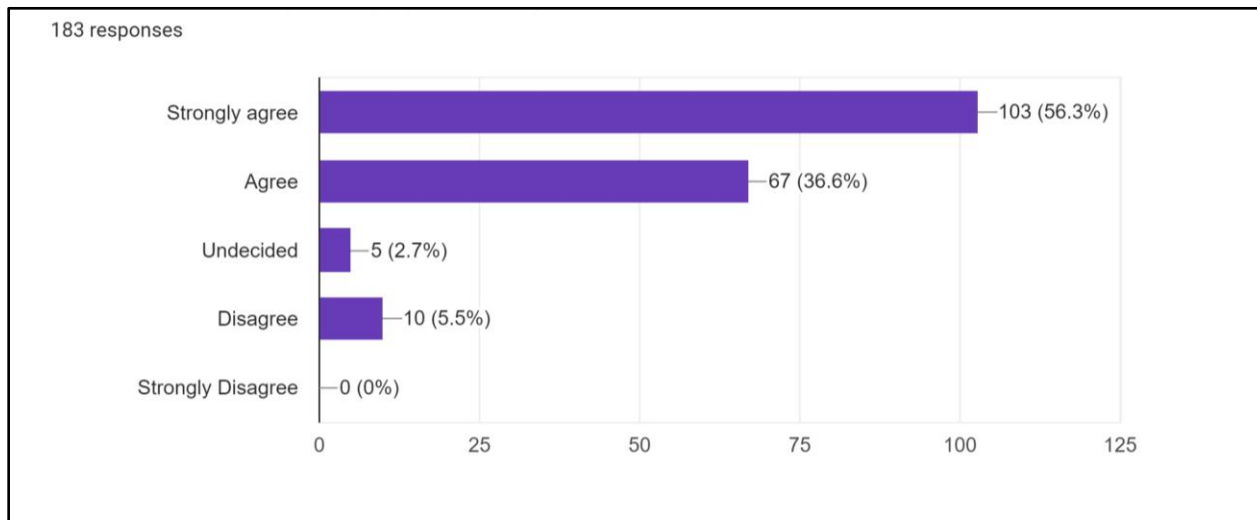


Figure 4: Showing results for money incentives influencing employee performance
Source: Field data (2023)

According to the results of figure 3, from the survey as revealed; Out of the total 183 respondents, N=103 (56.3%) of them ticked strongly agree, followed by N= 67 (36.6%) considered the option agree and N= 5 (2.7%) were undecided to the statement whereas N=10 (5.5%) ticked disagree to the statement. Therefore, it can be asserted that “money incentives encourage employees to perform positively to job.”

5.3.2 Participative Management motivated employees’ positive performance

The study wished to examine the effect of participative management on employee performance at ZRA. This variable was studied using a Five Point Likert Scale to which 183 employees were subjected to questionnaire response. Results are presented on the figure 5 below:

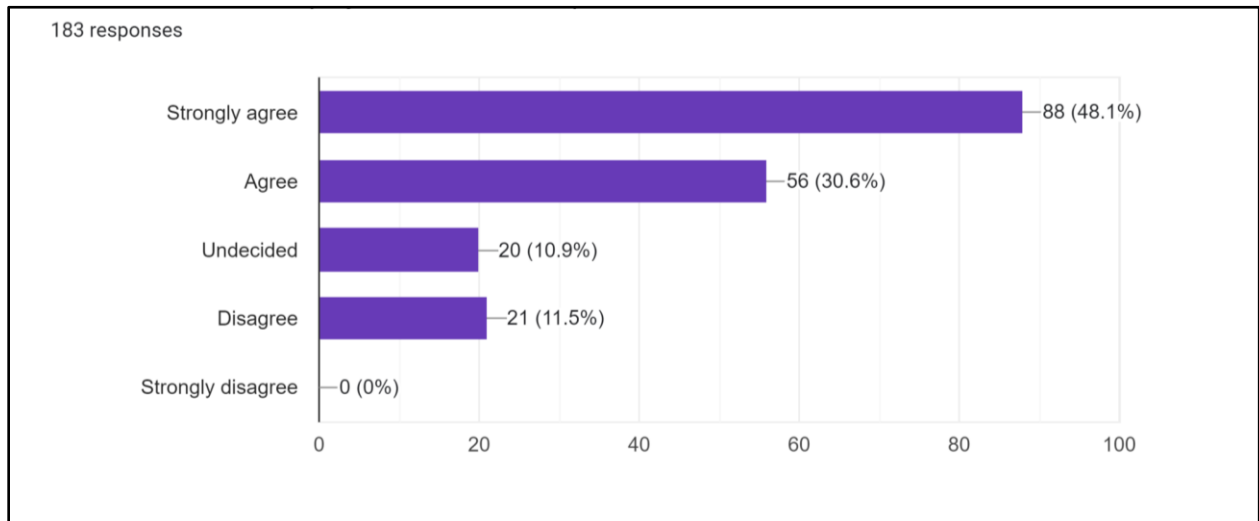


Figure 5: Showing results for effect of participative management on employee performance.

Source: ZRA Employees responses (2023)

The study found out that the majority of employees agreed with the statement that participative management influenced employee positive performance to duty. In terms of numbers, 88 (48.1%) stated ‘Strongly Agree’, then 56 (30.6%) indicated ‘Agree’. Then 20 employees representing (10.9%) of total respondents were undecided whether to agree or disagree with the statement. On the other hand, 21 (11.5%) stated ‘Disagree’ and none of the respondents indicated ‘Strongly Disagree.’ The result ultimately indicated that 144 (79%) employees out of 183 agreed to the statement while 21 disagreed. This indicated that employees at ZRA were in favor of participative management in the execution of daily duty.

5.3.3 Job enrichment influences employee performance

An institution as ZRA needs a work environment that satisfies employees. This study wished to find out from employees as to whether or not job enrichment motivated their individual work performance. To study this variable, a Five Point Likert scale was also used. Employees were asked to rate the statement using the five scales: strongly agree, agree, undecided, disagree and strongly disagree. The results are displayed in figure 6 below.

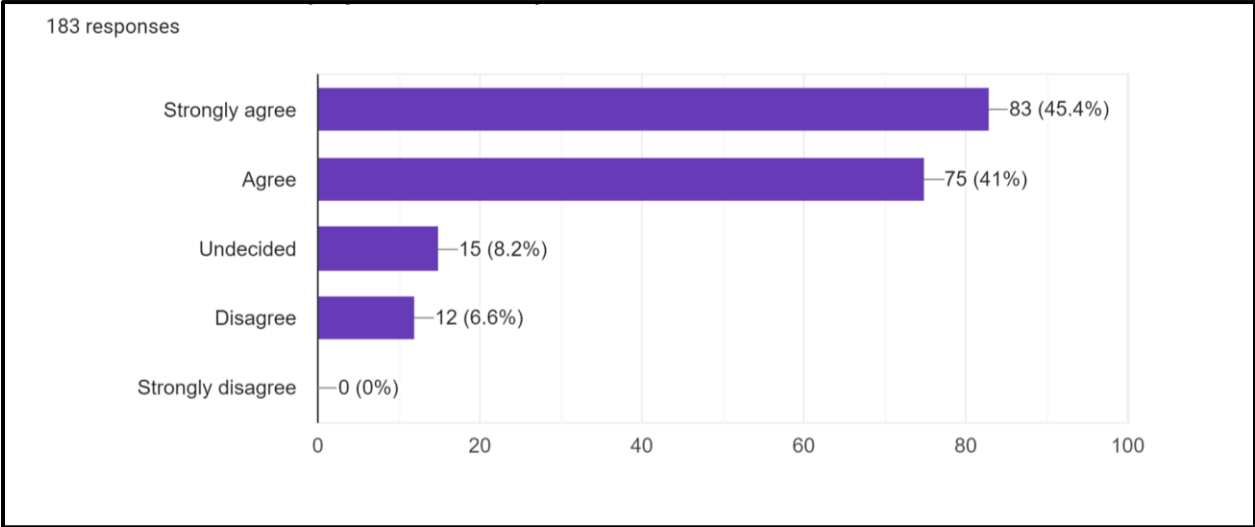


Figure 6: *Job enrichment motivated employee performance*

Source: *ZRA employees' responses (2023)*

From figure 9 above the results showed that 83 employees out of 183, that is 45.4% indicated strongly agree. Then 75 employees representing 41% indicated agree. There were 15 employees representing 8.2% who indicated undecided. Then 12 employees, which is 6.6% indicated disagree. There were no employees who indicated strongly disagree. The agree was statistically significant with 158 employees saying they strongly agree and agree with a percentage score of 86%. This showed that the majority of employees at ZRA affirmed that job enrichment influenced work performance.

5.3.4 Quality of work life influences employees' positive performance

ZRA officers work in fragile environments that need adequate incentives and conditions for service that are responsive to the nature of work. This study wished to examine among employees whether or not quality of work life at ZRA made them perform positively well. Figure 7 below shows results of how quality of work life influence employees 'positive performance.

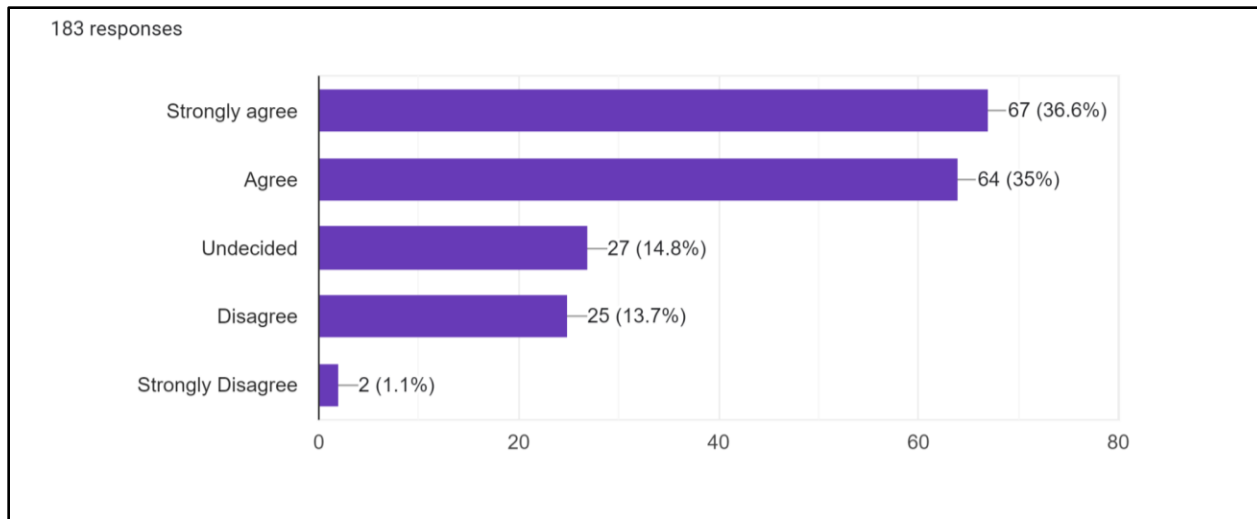


Figure 7: Showing results on quality of work life motivates employee performance.

Source: ZRA employee responses (2023)

Regarding quality of work life influencing employee performance, 67 (36.6%) of employees indicated ‘Strongly Agree’. Then 64 (35%) employees indicated ‘Agree’. 27 employees representing 14.8% indicated undecided while 25 (13.7%) employees stated ‘Disagree’ and then 2 (1.1%) employees indicated ‘Strongly Disagree.’ Ultimately, there were more employees who agreed with the statement that is 131 respondents representing 72%.

5.3.5 Multiple Regression Analysis

Motivation variables: Money incentives, participative management, quality of work life and job enrichment

In this section the researcher also conducted multiple regression analysis to know by how much the independent variables explain the dependent variable. It is widely used to understand by how much the independent variable financial factors and non-financial factors affect the dependent variable which is employee performance. Regression analysis is also used for predicting and explaining the relationships between the dependent and independent variables. Thus, for the purpose of determining the effect of motivation on employee performance at Zambia Revenue Authority, the researcher used employee performance as a dependent variable and money, job enrichment and participative management as independent variables. Therefore, the researcher analyzed model summary, ANOVA test result and the beta coefficient. The results were presented as follow:

5.3.6 Model Summary Analysis

Table 3 showing the model summary analysis.

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.787 ^a	.620	.611	.523

Source: SPSS output from survey data, (2023).

a. Predictors: (Constant), Job enrichment influences performance, Money influences employee performance, Participative management influence employee performance and Quality of work life influence employee performance.

The study determined the hypothesis via a multi regression analysis. The relationship between independent variables (intrinsic motivation, extrinsic motivation and participative management) and dependent variables (employee performance) was examined. The coefficient of determination was guided by the R square in determining the relationship. The study revealed that independent variables accounted for 62.0% (R square .620) of the dependent variable. This signaled that there were other variables which the study did not consider, or error occurred which accounted for 38.0% (100%-62.0%). Predictors: (constant), money, quality of work, participative management and job enrichment. Dependent variable: Employee performance. Table 4 below shows the ANOVA analysis.

5.3.7 ANOVA Analysis

Table 4: ANOVA Analysis table

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	79.261	4	19.815	72.466	.000 ^a
	Residual	48.673	178	.273		
	Total	127.934	182			

Source: SPSS output from survey data, (2023).

a. Predictors: (Constant), Job enrichment influences performance, Money influences employee performance, Participation influence employee performance, Quality of work life influence employee performance

b. Dependent Variable: Motivation factors at ZRA influence performance.

ANOVA is the analysis of variance that is used to test how well the regression model fits the data, ANOVA (analysis of variance) provides F value where F equals to mean square of the explained data divided by mean square of residual data (Sekaran, 2003). Thus Table 5, revealed an F value of 72.466. Thus, one can deduce that the regression model best fits the data at a significance level of .000 and p-value is less than alpha 0.5. Therefore, there is a statically significant relationship between the dependent variable (employee performance) and independent variables (money, job enrichment, participative management and quality of work life). Table 5 below shows the coefficient analysis.

5.3.8 Coefficient Analysis

Table 5: Coefficient Analysis

Coefficients ^a					
Model (Independent variable)	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.245	.102		2.409	.017
Money incentive	.405	.090	.324	4.514	.000
Quality of work life influence	.410	.221	.382	1.858	.065
Participative management	.020	.124	.019	.162	.872
Job enrichment	.141	.207	.118	.684	.495

a. **Dependent Variable:** Motivation factors at ZRA influence performance.

Source: SPSS output from survey data, (2023).

R Represent the relationship between dependent and all the independent variables.

R² Represent how much of the dependent variable can be explained by the independent variable.

B Represent co-efficient of the independent variable

Sig. Represent the statistically significant level of the model.

The **regression equation** is therefore $y = a + b_1 x_1 + b_2 x_2 + b_3 x_3 + b_4 x_4 + b_5 x_5$. When the values from the table are computed, the equation becomes $y = 0.787 + 0.405 (x_1) + 0.410 (x_2) + 0.020 (x_3) + 0.141 (x_4)$

According to the above table 6, **money incentive** factor has a positive and significant effect on an employee's performance. As Beta coefficient is 0.324 with a p-value of 0.000 which ($< .05$) therefore, if money incentive factors increase by one unit performance will increase by 18.3%. Thus, ZRA should work more on money incentive factors to motivate its employees.

In terms of **participative management**, it has a significant effect on employee performance this is because its beta coefficient is 0.20 with a p-value of 0.872 which is greater than ($< .05$) alpha (α). From the forgoing, it is important that ZRA continues motivating its employees by engaging them in participative management roles and activities.

Furthermore, table 6 indicates that **Job enrichment** has a positive and significant effect on employee's performance at ZRA. As Beta coefficient is 0.141 with a p-value of 0.495 which ($< .05$) therefore, if non-financial factors increase by one unit performance will increase. This implies that from the four independent variables, money incentive factors have a greater effect on employee performance. Therefore, ZRA should pay more attention to money incentive factors to motivate employees highly and to boost their performance.

5.4 Employees' Expectations of Motivation from ZRA

The study revealed that there were a number of expectations regarding motivation which the employees expected from ZRA. While the institution offered a certain type of motivation and to a certain level, employees showed that they expected their desires to be met as well. The study had selected a few motivational aspects which the employees were subjected to consent whether they would wish to be motivated with them or not. These were aspects of motivation that were established in other studies on motivation at workplaces. Below are the figures showing motivational elements and employees' responses.

5.4.1 Expectation of upward adjusted salary

Employees were asked to rate their expectations regarding their upward salary adjustment at ZRA. They indicated by way of rating on a scale from 'strongly agree to strongly disagree' on a Five Point Likert Scale. Figure 8 below are the results of their expectations of upward adjusted salary.

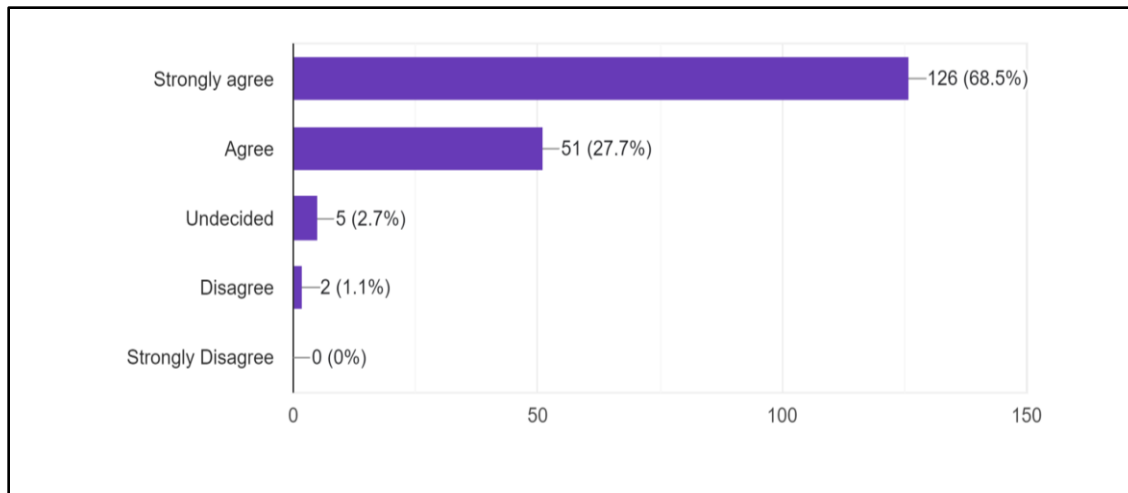


Figure 8: *Expectation of upward adjusted salary. Source: ZRA employees' responses (2023)*

Source: *ZRA employees' responses (2023)*

Out of the 183 employees, 126 (68.5%) affirmed with 'strongly agree' that they would wish to have their salary upward adjusted. Then 51 (27.7%) affirmed with 'Agree'. There were 5 (2.7%) of employees who indicated 'Undecided' to the statement of expecting the upward adjustment of a salary. Then 2 employees representing 1.1% of responses indicated 'Disagree' to the statement. There was no employee who indicated 'Strongly Disagree.'

5.4.2 Expectation of Increased Housing Allowance

Employees were also subjected to scale their expectations regarding increasing their housing allowance from the present amount at that time. A Likert Five Point scale was used with scales ranging from strongly agree to strongly disagree. Figure 9 below shows the results.

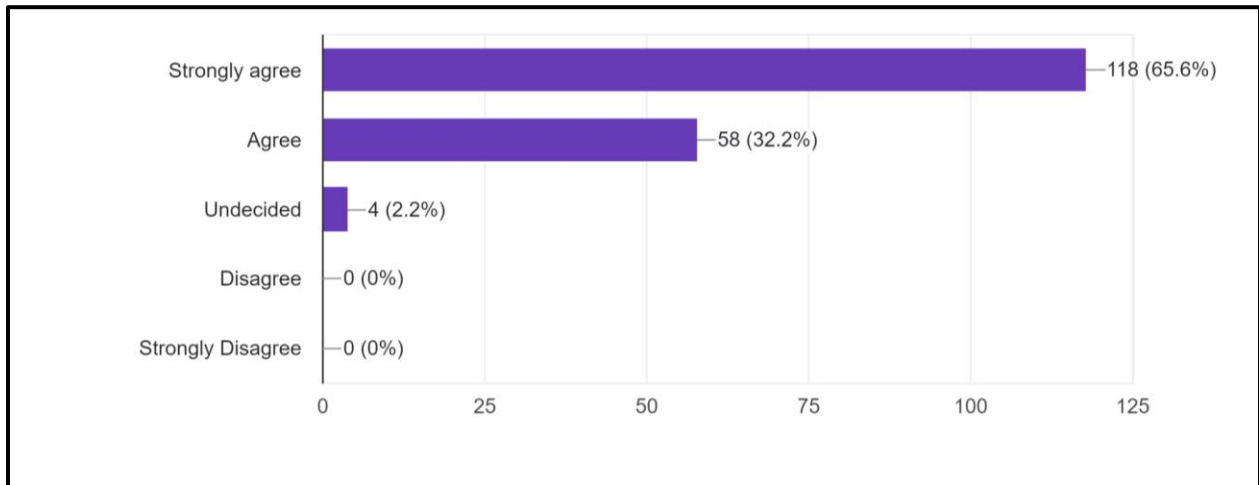


Figure 9: *Expectation of Increased Housing Allowance.*

Source: *ZRA employees' responses (2023)*

Out of 183 employees, 118 representing 65.6% strongly agreed that they expected ZRA to increase their housing allowance from the then amount. 58 (32.2%) merely agreed with the statement while 4 (2.2%) employees indicated undecided on whether they would want ZRA to increase their housing allowance or maintain it.

5.4.3 I expect motivation in the form of promotion.

Promotion as a variable of motivation was tested on the employees of ZRA to whether or no they expected it as a motivating element. 183 respondents rated their expectations of the variable with varying ratings ranging from strongly agree to strongly disagree. Figure 10 below shows the results.

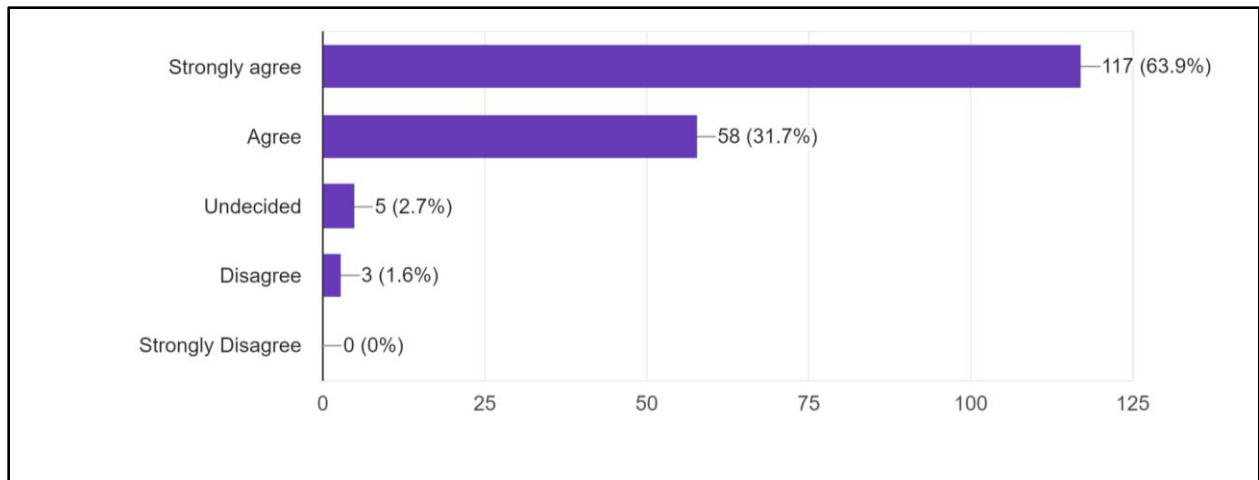


Figure 10: *Motivation expected in form of Promotion*. Source: ZRA employees' responses (2023)

Source: ZRA employees' responses (2023)

Figure 10 indicates that out of 183 employees 117 (63.9%) strongly agreed that they expected motivation in the form of promotion. 58 (31.7%) indicated agree. 5 employees representing 2.7% of respondents indicated undecided regarding the statement. Then 3 employees (1.6%) disagreed that they did not expect motivation in form of promotion from ZRA. None of the employees strongly disagreed with the statement. It was concluded that employees of ZRA expected promotion as a form of motivation with 175 employees agreeing, representing 96% statistically significant.

5.4.4 I expect recognition of my efforts by my supervisor.

Employees were asked whether or not they expected ZRA supervisors to recognize their efforts as a way of motivation. The Five Point Likert Scale was used for employees to rate this statement. Rating scales included: strongly agree, agree, undecided, disagree and strongly disagree. 183 employees rated this statement. The results are presented below in figure 11.

I expect recognition of my efforts by my supervisors

181 responses

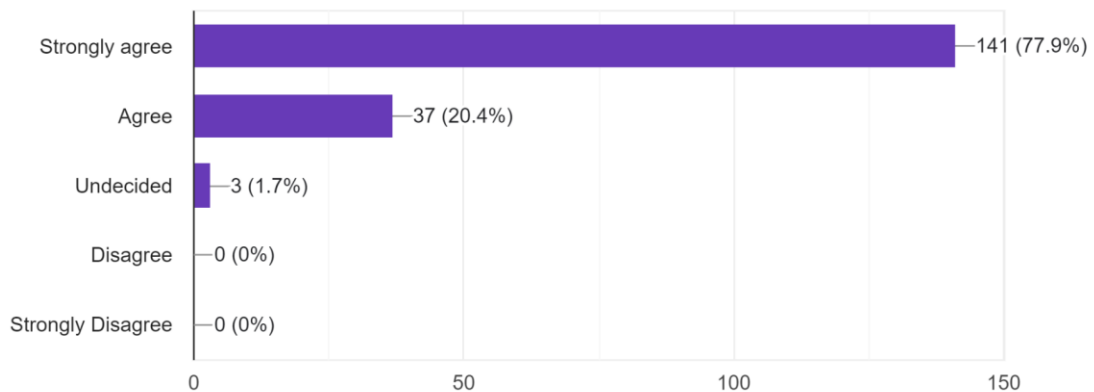


Figure 11: *Expectation of Recognition of employees' Efforts by Supervisor.*

Source: *ZRA employees' responses (2023).*

Figure 11 shows results of whether or not employees expected recognition of their efforts by their supervisors. 183 employees were engaged in a study. 141 (77.9%) employees strongly agreed that they expected their supervisors to recognize their efforts. 37 (20.4%) also agreed with the statement. 3 employees, that is 1.7% of respondents were undecided. None of the employees disagreed nor strongly disagreed to the statement.

5.4.5 I expect increased Annual Bonus

Bonuses were cited as one of the major motivating expectations of employees. The study wished to find out employee's perceptions regarding annual bonuses by making them rate their levels of expectations of increased bonuses from the scale of strongly agree to strongly disagree. 183 employees were subjected to this survey. Figure 12 below presents the results.

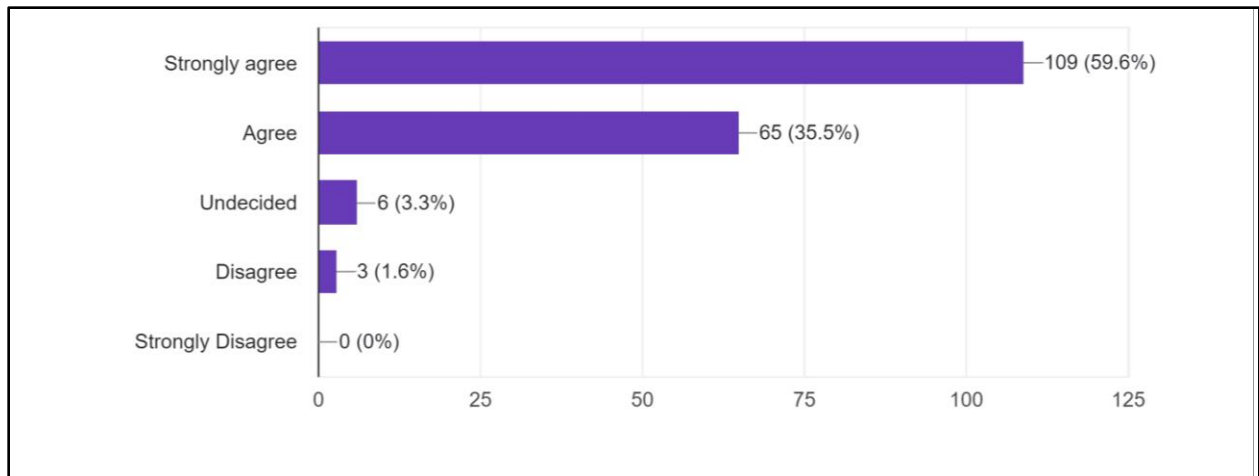


Figure 12: *I expect an increased Annual Bonus.*

Source: *ZRA employees' responses (2023)*

Regarding increased annual bonuses as a variable of motivation, out of 183 respondents, 109, that is 59.6% strongly agreed with the statement calling for increased bonuses. 65 (35.5%) agreed to increased annual bonuses. 6 (3.3%) employees were undecided whether they expected increased annual bonuses or maintaining the then current one. Then 3 (1.6%) employees disagreed that they expected increased annual bonuses. Then no employee strongly disagreed with the statement. The findings showed that the majority (174) of employees agreed that they expected increased annual bonuses from ZRA. This was statistically significant at 95% confidence interval.

5.4.6 I expect an Increased Rate of Per-diem.

ZRA employees constantly moved for meetings, workshops, field work and other official duties which entitled them to an allowance (per-diem) equivalent to the number of nights to be spent out on duty. Per-diem is often seen as an incentive and establishing whether employees expected its increase or not was imperative in order to holistically establish employee motivation. Figure 13 below shows the results expecting increased rate of Per-diem.

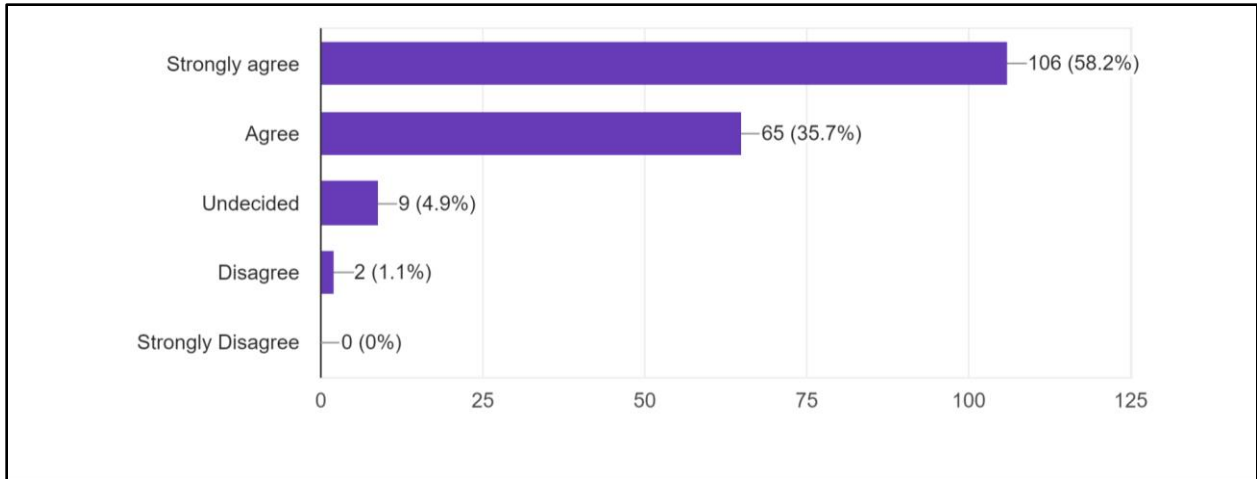


Figure 13: *I expect increased rate of per-diem. Source: ZRA employees' responses (2023)*

Source: *ZRA employees' responses (2023)*

Figure 13 shows ratings of employees regarding their expectations for ZRA to increase the rate of per-diem as a motivation factor. It was found out that a majority rated in the affirmative. Out of 183 employees, 106 (58.2%) rated strongly agree while 65 (35.7%) rated agree. Furthermore, 9 (4.9%) rated undecided and only 2 (1.1%) rated disagree. No employee rated strongly disagree.

5.4.7 I expect increased Medical Insurance for Better Services

Increased medical insurance for better services was another variable that was tested on the employees. 183 employees were subjected to this question. A Likert Scale was used to study the employees' perception whether they were in agreement or not. And determine the frequency of respondents in agreement and those not. Figure 14 below presents the results.

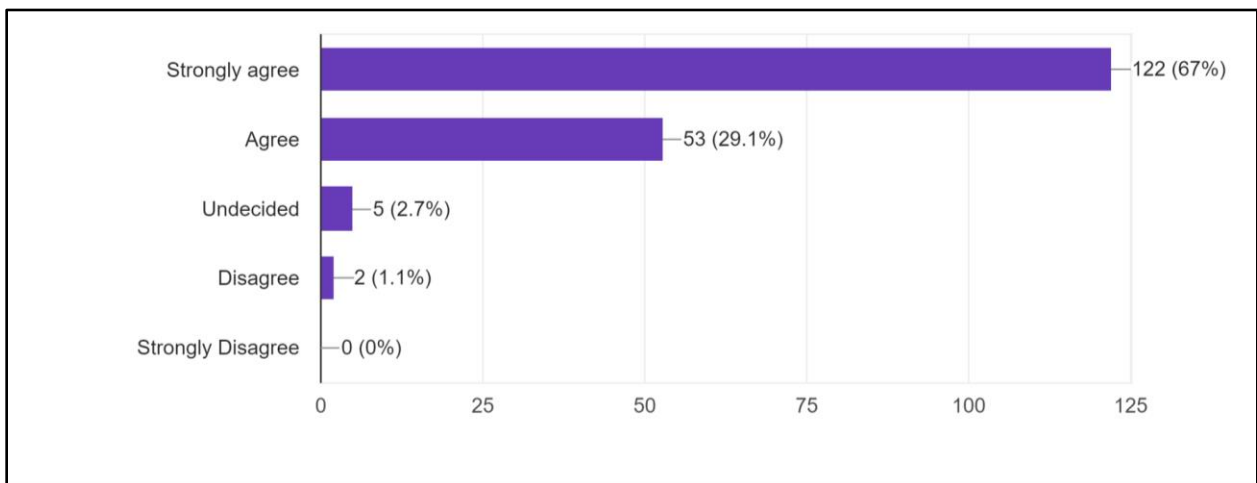


Figure 14: *I expect increased Medical Insurance for Better Services.*

Source: *ZRA employees' responses (2023)*

Regarding increased Medical Insurance for Better Services as a variable of motivation, out of 183 respondents, 122, that is 67% strongly agreed with the statement calling for increased medical insurance for better services. 53 (29.1%) agreed to increased medical insurance for better services. 5 (2.7%) employees were undecided whether they expected increased insurance for better services. Then 2 (1.1%) employees disagreed that they expected increased medical insurance. Then no employee strongly disagreed with the statement. The findings showed that the majority (175) of employees agreed that they expected increased annual bonuses from ZRA. This was statistically significant at 95% confidence interval.

5.4.8 I expect ZRA to have a Scheme of paying for my professional School upgrade.

A payment scheme for professional academic upgrade was realized as one of the motivating variables that employees treasured in most institutions. It was thus imperative that this study also establishes whether or not the employees at ZRA were in agreement with the idea of ZRA having a scheme of paying for their professional school upgrade or not. To respond to this statement, 183 employees were engaged in the survey, and they indicated whether they agreed or not on a Likert Five Point Scale. The results are presented in figure 15 below:

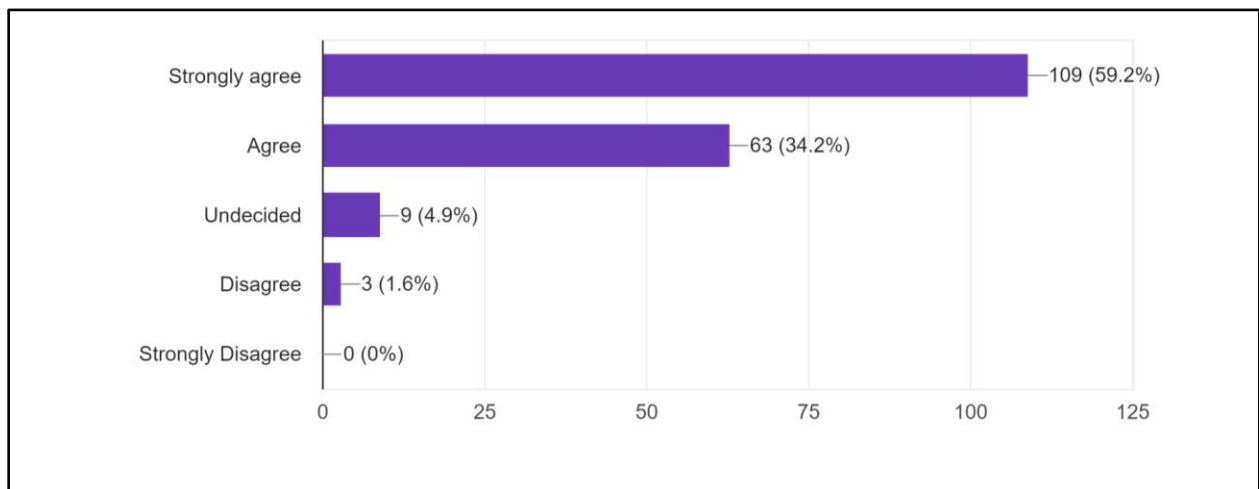


Figure 15: *I expect ZRA to have a Scheme of paying for my professional School upgrade.*

Source: *ZRA employees' responses (2023)*

Figure 15 shows results of whether or not employees expected ZRA to have a Scheme of paying for their professional School upgrade. 183 employees were engaged in a study. 109 (59.2%) employees strongly agreed that they expected ZRA to have a Scheme of paying for their professional School upgrade. 63 (34.2%) also agreed with the statement. 9 employees, that is 4.9% of respondents were undecided. 3 employees, that is 1.6% disagreed. Then none of the employees strongly disagreed with the statement.

5.4.9 I expect ZRA to be the best paying institution in Zambia.

Salary or emolument was found in many studies as among the many motivating incentives that influenced hard work amongst employees of revenue institutions and other institutions. In order to ascertain whether or not ZRA employees expected ZRA to be the best paying institution, that is if they realized it wasn't. A Likert scale statement was presented to 183 employees to indicate by way of stating strongly agree, agree, undecided, disagree and strongly disagree. Employees rated the statement, and the results are presented in figure 16 below.

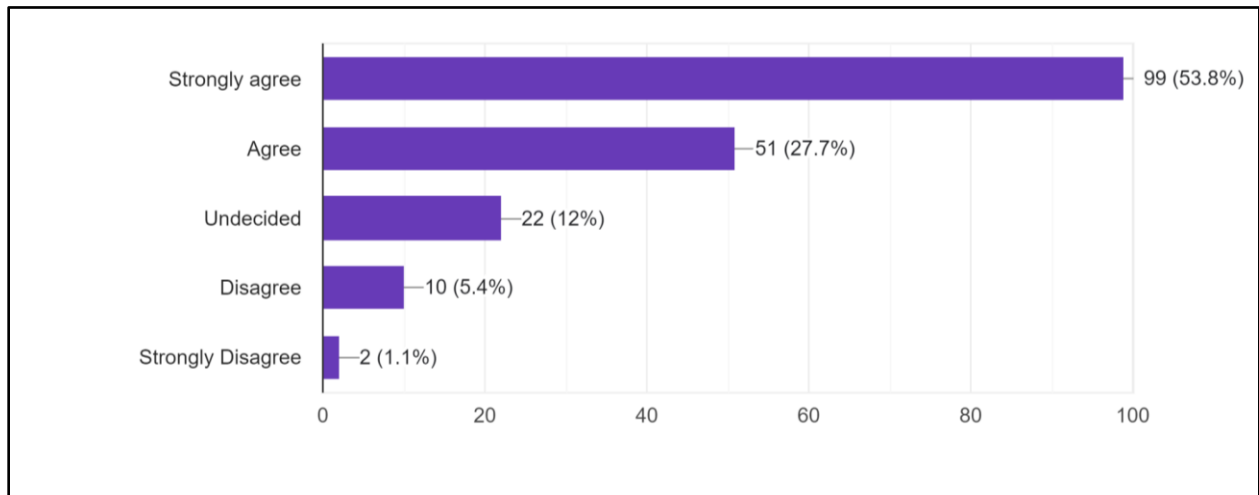


Figure 16: *I expect ZRA to be the Best Paying Institution in Zambia*

Source: *ZRA employees' responses (2023)*

Regarding employees' expectation of ZRA becoming the best paying institution, 99 (53.8%) indicated strongly agree. 51 (27.7%) indicated agree. 22 (12%) of employees were undecided, then 10 (5.4%) indicated disagree while 2 (1.1%) indicated strongly disagree. Out of 183 employees, 150 agreed with the statement. This confirmed that generally, employees at ZRA expected a pay rise from the then offer.

CHAPTER 6

DISCUSSION OF RESULTS

6.0 Introduction

This chapter discusses the results as presented in chapter five. The discussion is guided by objectives. The discussion also is made by referring to the studies of the literature reviewed. These are used to verify or refute the findings of this and earlier studies. The chapter ends with the chapter summary.

6.1 The nature of motivation ZRA provided to employees.

The study established that ZRA provided its employees with different types of motivation. Some types of motivation provided include salary, clean environment, health scheme, employer support, annual bonuses and many other types. This demonstrated that ZRA management and Board were concerned and committed to providing incentives for motivation to employees. This resonates with what Meija et al. (2004) highlight that managers should have a clear understanding of work motivation because employees with higher motivation tools produce a superior quality product or service than employees who lack motivation.

The study established that ZRA provided hygiene related motivators such as befitting salary, health schemes and clean environment. Hygiene motivators are central to work environment and welfare. These findings create a synergy with findings in the study of Njeri (2013) who conducted a study on factors that motivated employees in the workplace and their relationship to employee performance with special reference to National Social Security Fund of Uganda. The results of the study described factors that motivated employees as hygiene based as they appeared to be responsive to the environment and welfare. However, the scenarios at ZRA explicitly revealed the needs of the employees more than revealed by the study conducted in Uganda by Njeri (2013). This study informed the nature of needs that revenue employees longed for. It creates an anthology of reference for needs of revenue employees in a big public institution as ZRA.

Furthermore, regarding types of motivation provided at ZRA apart from financial and hygiene rewards, were also other non-financial motivations which were equally acknowledged by employees as being availably provided to them. These non-financial motivators are indeed

significant. Equally, in a study by Mweshi & Mubanga (2019) on identifying ways of motivating public service employees at TEVETA in Lusaka, the findings indicated that in addition to financial rewards, non-financial rewards were equally important and played a major role in motivating public service employees of TEVETA. Thus, it is inevitable to affirm that findings of Mweshi & Mubanga (2019) create a synergy with the non-financial motivating factors that were found being provided by ZRA management to its employees. This revealed that ZRA provided less motivation which employees acknowledge and appreciated in the quality and quantity provided, however, ZRA needed to do more and provide even monetary incentives as established by other earlier studies. This was going to be a step in the right direction of having a motivated work force.

6.2 Effects of motivation on ZRA employees' performance at their workplace

The study revealed that motivation had a number of effects (often positive) on ZRA's employees' performance. This confirms with the findings of Tella et al (2007) who found out that motivation is a factor which affects the individual's performance to work.

The study established among employees that there was a relationship between motivation and employee performance in terms of productivity. This finding among ZRA employees relates to the finding by Appelbaum and Kamal (2000) who found out that satisfied workers are more productive. They deliver a high quality of work and improve a firm's competitiveness and success. Conversely, unsatisfied workers are more frequently late for work, absent from work, and motivated to leave the firm (Lee 1998). Considering the prestige status that ZRA as an institution comes with, its employees need to be highly motivated so as to maintain the public impression which it has created for a longer time, thereby, internally boosting the work morale of its employees for more productivity. It is argued that quasi-government organizations belong to a category of organizations known to have highly decorated employee incentives (Rainey 1982; Buelens and van den Broeck 2007). This therefore creates a concrete premise for ZRA management to be observant of their employees' work output and quickly intervene with the lucrative incentives which would guarantee productivity. Thus, in relation to the theory of Hierarchy of Human needs, ZRA needed to understand the level of needs that were appealing to their employees and provide them with quality. This would have helped measure up the effects of motivation on ZRA employees' performance at their workplace.

Nubi et al (2017) conducted self-conducted research on how motivational tools impact the performance of employees for betterment. The results obtained indicated that if employees are positively motivated, it improves both their effectiveness and efficiency drastically for achieving organizational goals.

6.3 ZRA Employees' expectations of motivation from their employer

A number of expectations among employees of ZRA regarding motivation were discovered by this study. Employees engaged in this study strongly agreed with all of the statements when asked if they expected ZRA to provide some aspects of motivation to them. Most of their responses were above 80% in affirmation. Whether ZRA provided the asked types of motivation or not, was not the contention of this study, however, the manner of employee affirmation demonstrated that even if ZRA provided motivation to its employees, it didn't provide to the expectation of the employees.

This study found that ZRA employees expected upward adjustment of salary to the extent of wishing ZRA become the best paying institution in Zambia. While other studies found monetary needs lesser than appreciation needs, this study revealed a contradiction to such earlier studies as financial motivational sources were perceived to bring most constructive individual's creative behavior in their respective departments. This study highly contradicts Al-Harthy (2008) study which found out that motivation caused by appreciation has exceeded salary and benefit packages with a significant 10 %-point difference. Similarly, Wu and Chen (2010) state that there are other factors that act as motivators like: an encouraging work environment which makes the work interesting, the feeling of accomplishment through demanding task, even when they are usually neglected by the managers. However, as much as ZRA employees agreed to a number of motivating factors, it can still be concluded that they may as well rate the nature of motivations in a given hierarchy given an opportunity to do so. Since this study was not a comparative one, it still exposed the motivational needy areas that ZRA needs to rectify in order to emerge as an institution that upholds motivation as a critical ingredient for human resource performance.

Another expectation which employees looked forward to being recognized by their superiors for their efforts and ideas. This was found statistically significant as the majority, over 90% affirmed. This implied that some superiors did not appreciate their subordinates for the hard and extra work they put in in their respective departments and sections. This acted as a demotivating factor

especially when the efforts were visible to supervisors. This finding confirms the earlier findings by Eisenberger et al. (1999), in which employee work factors such as good performance, high perceived self-determination, and performance-reward expectancy positively impacted employee's intrinsic motivation. In other words, if employees expect to be rewarded for performing a task well, their motivation will increase to perform it well. However, Mayo (as cited in Riley, 2012) states that meeting employees' needs should be a holistic approach ranging from social, economic, political and psychological needs in order to get them motivated. Thus, in regard to the current study, the above stated factors influenced employees of ZRA as evidenced through their affirmation.

CHAPTER 7

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

7.0 Introduction

This chapter presents the conclusion and recommendations of this study. The summary gives a synopsis of the study findings, then the conclusion draws conclusions of each set objective. The recommendations include suggestions to policy makers, in this case the Board of ZRA and its practitioners who are the employees (the implementers of the policies) as well as to researchers for future studies.

7.1 Conclusion

The study having established the type of motivation that ZRA provided to its employees, a conclusion drawn was that ZRA provided the ordinary incentives which were provided by other institutions however, the lack of subtle outlook of the motivation is what characterized the type of motivation which to some extent made employees wish for improvement in the quality and quantity of the motivation that was provided to them.

Regarding the effects of motivation on the employees which ranged from personal morals, discipline, work output, commitment, self fulfilment and interpersonal relations. The study concluded that management and the Board of ZRA need to be careful of the nature of motivation it provided its employees with as motivation had the ability to build or break the employee's attitude towards work.

Regarding employee expectation of motivation, the study concluded that one of the major problems faced at ZRA was the provision of motivating incentives to its employees satisfactorily. This was highly bemoaned by employees in the manner they strongly agreed to Likert Scale statements. It will take an engagement with the employees by the ZRA management to know the expectations of its employees with regards to motivation.

7.3 Recommendations

From the conclusions made the study proposes the following recommendations to policy makers and employees at ZRA.

1. The ZRA management and Board should have a clear understanding of human nature and what actually motivated their employees in order to minimize their demands and silent protests regarding the incentives that are provided to them in ordinary form. This might start by management establishing an inventory of their employees' motivational needs and why they aspire for such motivations in question. They might even use such expected motivational packages to appreciate the type of employees they are leading in their organization.
2. ZRA should create a committee responsible for recommending befitting incentives for employees. This committee may comprise employee representatives and members of management. This committee should be tasked to look into employee incentive grievances regarding their expectations of motivation in order to avoid mismatches of incentives provided and those expected. This committee should be giving incentives on a particular set date and month annually. With a fixed date known by employees, ZRA management would have sent a signal to its employees on how much indented they are to employee plight and motivation issues.
3. Employees should be conscientized by their union representatives and immediate supervisors that motivation (incentives) is a mere boost to their already hard-working attitudes in accordance with their job description, therefore, they should strive to wait for motivation at the right time for a just cause and avoid over expecting of incentives at any given time. This might be packaged in the form of a circular or document alongside other employment terms and conditions. When such is done, employees will adjust to the idea of motivation and only expect it at an opportune time as enshrined in the conditions of service and regulations.

7.4 Proposed topics for future studies

1. Ascertain the gender inclusiveness of motivation provision to employees at ZRA.
2. Establish management's parameters of motivation provision to employees at ZRA.
3. Ascertain domesticated policies that directly propagate motivation provision to employees at ZRA.

4. A comparative study of management provided motivation to employees between ZESCO and ZRA.
5. Explore employees' perception of when and why motivation is provided to employees in workplaces.

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APPENDICES

APPENDIX I: WORK PLAN

	MONTHS									
ACTIVITY	MAR	APR	MAY	JUNE	JUL	AUG	SEP	OCT	NOV	DEC
Submission of final report										
Submission of Draft Report										
Report Writing										
Data Analysis										
Field Work										
Pretesting of data collection tool										
Training of enumerators										
Preparation of data collection Tool										
Proposal Submission										
Proposal Presentation										
Proposal writing										
Literature review										
YEAR	2023					2023				

APPENDIX II: BUDGET PLAN

ACTIVITY	UNIT COST	UNITS	DAYS	AMOUNT
Researcher	100	1	60	6000
Data analysis	200	1	14	200
STATIONARY				
Paper	30	2		60
Pens	1	25		25
Pencils	1	25		25
Photocopying	600			600
Transport	1000			1000
Communication	250			250
Logging	200	1600		1600
Contingency	500			500
TOTAL				K10,160

APPENDIX III: QUESTIONNAIRE FOR ZRA EMPLOYEES

EFFECTS OF MOTIVATION ON EMPLOYEE PERFORMANCE: A CASE STUDY OF ZAMBIA REVENUE AUTHORITY (ZRA) HEADQUARTERS IN LUSAKA DISTRICT

Dear Respondent,

I am a student at the University of Zambia in my final stage pursuing an MBA General. As partial fulfilment for the award of a Master's degree, I am conducting a case study on: "*Effects of motivation on employee performance.*"

You have been sampled to provide information for the topic indicated above. The information being collected is purely for academic purposes as such, it will be treated with maximum confidentiality.

Subsequently, you are not supposed to indicate your name or any personal information that can lead to revealing of your identity.

Your co-operation will be greatly appreciated.

For more information or any queries, kindly get in touch with the following.

Project Supervisor:

Dr. Bupe M. Mwanza (*directorgsb@unza.zm*)

RESEARCH QUESTION: What is the nature of motivation ZRA offers employees?

1. How are you motivated by ZRA management?

Kindly respond by selecting one of the choices below.

- Money
- Participation
- Quality of work
- Job enrichment
- All of the above Other:
-

RESEARCH QUESTION: What are ZRA employees' expectations of motivation?

1. I expect an upward adjusted salary

- Strongly agree.
- Agree
- Undecided
- Disagree
- Strongly Disagree

2. I expect a clean working environment

- Strongly agree.
- Agree
- Undecided Disagree
- Disagree
- Strongly disagree.

3. I expect recognition of my efforts by my supervisors

- Strongly agree.
- Agree
- Undecided
- Disagree
- Strongly Disagree

4. I expect improved management styles in my section of work

- Strongly agree.
- Agree
- Undecided
- Disagree
- Strongly Disagree

5. I expect increased annual bonuses

- Strongly agree.
- Agree
- Undecided
- Disagree
- Strongly Disagree

6. I expect increased medical insurance for better services

- Strongly agree.
- Agree
- Undecided
- Disagree
- Strongly Disagree

7. I expect increased rate of per diem

- Strongly agree.
- Agree
- Undecided
- Disagree
- Strongly Disagree

APPENDIX 4: LITERATURE REVIEW MATRIX

S/N	AUTHOR/YEAR	STUDY TITLE	FINDINGS	GAP
1	Yusuf, M.A & Gachinga, L (2016)	Effects of employee motivation strategies on employee Performance in telecommunication companies in Somalia	Employee empowerment effects on employee performance of telecommunication companies.	Silent on employees of Revenue collection institution
2	Habtamu, A. (2017)	Impact of Employee Motivation on Organizational Performance of Nile Petroleum Company Limited, Ethiopia	there existed relationship between employee motivation and the organizational performance	Quantitative assessment, current study is qualitative to compliment the results
3	Eshun, C and Duah, F.K. (2011)	Rewards employees consider most beneficial	Rewards were motivating to employees	Study targets various institutions, while this study targets revenue collection employees
4	Meija et al. (2004)	Managers perception of employees work motivational needs	Motivated employees perform above expectations	Current study does not only rely on managers' perception but employees too
5	Nubi, M.N et al (2017)	Establishing how motivational tools impact the performance of employees	If employees are positively motivated, their effectiveness and efficiency improve	Study focused on motivational tools, current study focuses on effects of motivation
6	Njeri, J.K (2013)	Factors motivating employees in workplace and their relationship to employee performance with special reference to	Results described factors that motivated employees as hygiene based as they appeared to be responsive to the	Not known whether or not ZRA employees considered hygiene factors too

		National Social Security Fund	environment and welfare	
7	Mweshi, G.K and Mubanga, P (2019).	Identifying ways of motivating public service employees at TEVETA, Lusaka	Besides financial rewards, non-financial rewards were equally important. They played a major role in motivating public service employees of TEVETA	Study only addressed motivating factors for TEVETA employees not ZRA
8	Al-Harthy (2008)	Establish whether salary exceeded appreciation as a motivating factor for employees	Motivation caused by appreciation exceeded salary and benefit packages with a significant 10 %-point difference.	Study was correlation in approach, current study is qualitative
9	Tella et al. (2007)	Effects of motivation on employees' performance at workplaces	Considers motivation as a factor which affects the individual's performance to work	Silent on employees of Revenue collection institution
10	Njambi, C (2014)	Factors influencing employee motivation and its impact on employee performance: a case of AMREF health Africa in Kenya	Extrinsic factors affected achievement aspects of employee motivation and the affiliation motivation as well as the competence motivation.	Current study wishes to establish both intrinsic and extrinsic motivations