
THE RELATIONSHIP OF TRAINING COST, TRAINING NEEDS AND TRAINING SELECTION CRITERIA ON STAFF PERFORMANCE OF FEDERAL INLAND REVENUE SERVICE

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Abstract

To ensure efficient and effective service delivery training is needed to update and upgrade the skills, knowledge and experience of the staff of any organization, to achieve optimal operation, requires investment in training; employees should be equipped with the right skills which are acquired through intensive training. The success or failure of an organization depends largely on the performance of its employees. The main aim of this study was to examine the relationship of Training cost, Training Need and Training selection criteria on staff performance of Federal Inland Revenue Service (FIRS). The study was quantitative and explanatory in nature, where a cross-sectional survey of 209 Staff of Federal Inland Revenue Service (FIRS) was carried out using proportionate stratified sampling, and structured questionnaires were distributed personally and with the aid of field assistants to the selected Staff. However, the data collected was analyzed using IBM SPSS software version 2.6. Similarly, Simple regression analyses of the variables (Training cost, Training need and Training selection criteria) show that training cost, training need and training selection criteria have positive and significant relationship with staff performance of Federal Inland Revenue Service (FIRS). It was recommended that training budget of staff should be increased in subsequent year. Also, necessary steps should be taken to provide adequate training to the employees as per the need and nature of the job. Training programs should be linked with the employees' promotions so that the training will help the employees to be motivated, which results in high performance. It is important to provide updated training materials to the employees free of cost or with a nominal charge. It is also important to select a training center in a way so that the employees can have easy and frequent access to the center.

Key words: Training, Training need, Employees, Performance, Skill, Training criteria.

Introduction:

The Federal Inland Revenue Service (FIRS) is established with the responsibility of assessing, collecting and accounting for tax and other revenues accruing to the Federal Government of Nigeria, amidst the COVID 19 pandemic which had crippled the economy of most developing countries. Now more than ever, public generating revenue agencies need to operate at optimal level which largely depends on its human resource.

More so, to ensure efficient and effective service delivery training is needed to update and upgrade the skills, knowledge and experience of the staff of any organization,. To achieve optimal operation, requires investment in training; employees should be equipped with the right skills which are acquired through intensive training (Rabiu, 2020).

However, with the fall in the price of crude oil globally which has shortened the revenues of government, tax has become alternative source of revenue with huge expectation; to meet up with this huge expectation well trained employees are required. Effective training and development is an investment in the human resources of an organization, with both immediate and long-range returns. Training is a key element for improved performance and productivity it can increase the level of individual and organizational competency. Training holds the key to unlock the potential growth and development opportunities to achieve a competitive edge (Taylor, 2017).

The need for improved productivity in organization has become universally accepted which depends on efficient and effective training. It has further become necessary in view of advancement in modern world to invest in training. Thus, the role played by staff training and can no longer be over-emphasized. However, the need for organizations to embark on staff training programme for employees has become obvious. Absence of these programmes often manifest tripartite problems of incompetence, inefficiency and ineffectiveness (Mahira, 2017).

Likewise, training programs helps in making acquaintance of employees with more advance technology and attaining robust competencies and skills in order to handle the functions and basics of newly introduced technical equipment. Training facilitates the updating of skills and lead to increase commitment, well-being, and sense of belonging, thus directly strengthening the organization's competitiveness (Acton, 2018). Training has the distinct role in the achievement of an organizational goal by incorporating the interests of organization and the workforce (Stone, 2019). It is a well-known fact that training enhances skill knowledge, capability and ultimately worker performance and productivity in organizations (Cole, 2002). The success or failure of any business depends on the quality of its human capital and, while it is widely recognized that training play important role, there are still many concerns as to which kinds of training and skills acquisition bring economic success.

Training is the achievement of relevant skills or provision of necessary knowledge for employees to perform specific tasks to achieve a common goal (Olaniyan, 2018). It yields definite outcomes which include improved staff competency and capacity for performance. An organization may find it challenging to maintain competent staff in its payroll if training of its workforce is not made available or considered a priority. This will ultimately hinder the achievement of organizational goals. Training is necessary to ensure an adequate supply of staff that is technically and socially competent and capable of career development into specialist departments or management positions. There is therefore a continual need for the process of staff development, and training fulfils an important part of this process (Sultana, Irum, Ahmed and Mehmood, 2012). The recognition of the importance of training in recent

years has been heavily influenced by the intensification of competition and the relative success of organizations where investment in employee development is considerably emphasized (Sultana, Irum, Ahmed & Mehmood, 2012). Training is necessary to ensure an adequate supply of staff that is technically and socially competent and capable of career development into specialist departments or management positions. There is therefore a continual need for the process of staff development, and training fulfils an important part of this process (Sultana, Irum, Ahmed & Mehmood, 2012).

Statement of the Problem

Some organizations in Nigeria do not engage in proper training and development of their staff, resulting to low productivity and poor organizational performance. In most cases, these organizations are not fully aware of the impacts of employee training and on the performance of their organization, and thus they do not give training exercises the attention it deserved (Omolaro, 2018). According to Cole (2002), ill trained employees will definitely be less productive, as they do not have the necessary and complete skills and knowledge to achieve maximum performance in the organization. Training of employees must be implemented in every organization that wishes to succeed, since training enhances skills, knowledge, attributes and competencies and ultimately worker performance and productivity in organizations.

In some organizations, especially in the Nigerian Public Sector, training is ad-hoc, unplanned and haphazard. Other organizations are careful about training and are systematic about identifying training needs, then designing training activities in a rational manner to meet the needs afterwards to evaluate the results (Rabiu, 2020). Human resources are the life blood of an organization. Currently, in Nigeria the importance of training is more obvious given the growing complexity and changes in the work environment, the rapid change in organizations and advancement technology, and the Covid-19 pandemic among other things (Hanif, 2020).

Federal Inland Revenue Service have come to recognize that training offers a way of developing skills, enhancing productivity and quality of work and building the loyalty to the firm. Jones and George (2015) concurred that training in FIRS help improve quality, customer satisfaction, productivity, morale, management succession and business development. The amount paid for the training and DTA paid to staff, the time taken off from work is also a huge cost to the service (FIRS) (Okundayo, 2018). These costs put together have a significant impact to the day to day running of the organization. The concern is the possibility of continuing these training. There is also the problem of whether the money spent on these training is commensurate with the skill obtain by the trainee, thus the need for Training Need Assessment.

Thus, one outcome of doing a Training Need Assessment is to identify gaps between the skills that employees have and the skills required for effective job performance. This ‘gap identification’ is lacking in FIRS as training is being done as a routine or as ‘compensation for the boys’ (Gauge, 2017). The process of nominating staff to go for training is not well organized as some staff go for training more than others. This mean there is bias on selecting staff for training. This bias has a significant effect on the result of training to the organization.

Mahira, (2017) observed that recruitment of competent employees is a major requirement in the management of any organization, whether small or large. As a result of high rate of nepotism, sectionalism, “godfatherism”, corruption and quota system in Nigeria public sector recruitment, basic work skills and competencies needed to thrive in the workplace is lacking in a significant number of employees. This means that many employees have to undergo

intense on-job training in order to gain the necessary skills required to make a significant contribution to the growth of an organization. It's imperative for organizations to understand their employees train needs through a needs assessment design and analysis with overall organizational goals and objectives for actualization of the organizations vision and mission.

The recognition of the importance of training in recent years has been heavily influenced by the intensification of competition and the relative success of organizations where investment in employee development is considerably emphasized (Sultana, Irum, Ahmed & Mehmood, 2012). More so, the importance of training in recent years has been heavily influenced by the intensification of competition and the relative success of organizations where investment in employee development is considerably emphasized. They add that technological developments and organizational change have gradually led some employers to the realization that success relies on the skills and abilities of their employees, and this means considerable and continuous investment in training.

Over many decades, the field of training and development in human resource management (HRM) has attracted a great deal of attention across different scholars, more specifically, at the employee level, studies have examined the impact of training on employee earnings (Regner 2002, Jones et al 2012), employee productivity (Huselid 1995, Jones et al 2012), employee job performance (Bapna et al 2013), employee turnover (Benson et al 2004, Koster et al 2011), job satisfaction (Schimidt, 2007), employee attitudes (Sahinidis & Bouris 200; Truitt, 2011), employee empowerment (Jun et al 2006), teamwork (Jun et al 2006) and commitment (Vidal-Salazar et al 2012), the above list of research studies is not exhaustive.

It can be noted that these studies conducted were mostly restricted to individual characteristics of employees and were not conducted in Nigeria. Besides, these studies were conducted before the outbreak of the Covid-19 pandemic which has greatly affect the work setting and posed new challenges such virtual work practice, which requires training while organizations are faced with short fall in revenue generation, notwithstanding , different methods of data collection and analysis will be employed for this study. It is against this background, that this researcher seeks to analyze the relationship of training cost, training needs and training selection criteria on staff performance in federal Inland Revenue service.

Research Question

Based on the objectives of the study, the following research questions are raised to guide the study in the collection and interpretation of data.

Table 1: Research Question Matrix

Research Question	Methodology	Statistical Analysis
1. Does cost of training affect staff performance within Federal Inland Revenue Service?	Questionnaire FIRS Record	Correlation analysis Regression Analysis
2. To what extent does training need assessment improve performance of staff in Federal Inland Revenue Service?	Questionnaire	Regression Analysis Correlation analysis
3. How does the training selection criterion enhance staff performance in Federal Inland Revenue Service.?	Questionnaire	Regression Analysis

Source: Researcher, 2021.

Hypotheses of the Study

The following propositions are formulated for the study;

H1: Cost of training will significantly enhance staff performance in Federal Inland Revenue Service.

H2: Training need assessment will significantly affect staff performance within Federal Inland Revenue Service.

H3: Training selection criteria will significantly enhance staff performance of Federal Inland Revenue Service.

Conceptual Clarification

Training is the methodical gaining and improvement of knowledge, skills, and behaviors imperative for employees to complete the job responsibilities or to perform better in their work environment (Tharenou, 2017). De Cenzo and Robbins (2000) viewed training as a learning experience, in that, it seeks a relatively permanent change in an individual that will improve his ability to perform on the job. It is the act of increasing the knowledge and skill of an employee for doing a particular job.

Training is the use of systematic and planned instruction activities to promote learning. The approach can be summarized in the phrase 'learner-based training'. It involves the use of formal processes to impart knowledge and help people to acquire the skills necessary for them to perform their jobs satisfactorily. It is described as one of several responses an organization can undertake to promote learning (Cole, 2006).

As Reynolds (2004) points out, training has a complementary role to play in accelerating learning: 'It should be reserved for situations that justify a more directed expert-led approach rather than viewing it as a comprehensive and all-pervasive people development solution.' He also commented that the conventional training model has a tendency to 'emphasize subject-specific knowledge, rather than trying to build core learning abilities'.

Training is the planned and systematic modification of behavior through learning events, activities and programs which results in the participants achieving the levels of knowledge, skills, competencies and abilities to carry out their work effectively (Gordon, 2012).

Pheese (2017) defines training as the systematic process of altering the behavior and or attitudes of employees in a direction to increase the achievement of organizational goals. This means for any organization to succeed in achieving the objectives of its training program, the design and implementation must be planned and systematic, tailored towards enhancing performance and productivity.

Based on various other studies training can also be interpreted as, intentionally improve attitude, knowledge or skill via learning in order to attain improved performance in a specific task or variety of tasks (Beardwell & Holden, 2016). Its major goal is to improve individual competences and to be equipped to meet the current and future needs of the organization.

The exponential rate of technological advancement of information and technology reduces the time frame which knowledge and skills become out-dated. This makes it impossible for skills required by employees for work to remain stagnant. As a result, it is paramount for employees to align their personal development goals to that of their organization and their

own future growth. It is also important for the Human Resources Department to take into consideration the current and future requirements and goals of the organization when designing, planning and implementing employee training programmes (Holden, 2017). Despite these different views, it is important to note that the reviews by all the scholars imply that training helps in the improvement of employee performance.

Consistent profitability of any business venture is largely determined by the level of employees' quality and their performance improvement via training and continuous learning. Human Resources experts agree that organization strengths lie in the best of its employees indicating the importance of training being in tandem with employee training needs (Noe, 2008). In the same vein, Bratton & Gold, (2000) confirm that effective cooperate leaders understand that their competitive edge in today's market place is their workforce. The human resources of few organizations aren't effectively coordinated as these organizations engage in old-style management methods are unsuitable in today's ever-changing workplace. Training therefore can be explained as a planned and systematic effort by management aimed at altering behavior of employees, in a direction that will achieve organizational goals. A formal training program is an effort by the employer to provide opportunities for the employee to acquire job-related skills, attitudes and knowledge (McGreen et al., 2018).

Empirical Reviews

Training has been a subject of many studies over the years concerning the differences in employee performance before and after training. Several variables which have been used in this research include: quality/quantity of work, planning/ organizing, initiative/ commitment, teamwork/ cooperation and communication (Paat & Rumokoy, 2015). The results of their study showed that quality/ quantity of work, planning/ organizing, initiative/ commitment, teamwork/ cooperation and communication have a significant difference in employee performance before and after training.

Bapna et al, (2013) highlighted that general training has a greater impact on employee performance, as opposed to firm-specific training. More specifically, the authors highlight that participation in one additional general training course results in a 2.14% increase in performance for an average employee. Employee training is also shown to facilitate employee knowledge and skills (KSAOs) through learning and development (Hatch & Dyer, 2004). Vidal-Salazar et al, (2012) noted that employee training is an important generator of employee capabilities. More specifically, the study found that employee training has a positive relationship on both employee knowledge and workforce commitment. Hatch & Dyer, (2004) also argued that employee training facilitates learning and enhances problem solving skills (a key cognitive ability), while Cohen & Levinthal, (1990) claimed that training helps boost a workforce's absorptive capacity, that is, the ability to identify, assimilate, transform and apply valuable external knowledge. The construct is particularly pertinent to the firm-level outcomes of employee training.

More so, other studies confirmed that employees of manufacturing companies with an average of higher/additional qualification performer better (Haskel & Hawkes, 2003). Adeniji et al, (2012) explored employee training programs in the university libraries of River State University of Science and University of Port-Harcourt in Nigeria. The researchers administered questionnaires among librarians in the said universities and found that the success or failure of a training program depends much on the type of staff educational attainment and the skill they acquired from the training.

Bin Atan & colleagues, (2015) examined the impact of training on employee job performance. The study was carried at a Malaysian small and medium enterprise (SME). The study examined the training factor that affected the job performance of employees of the company. The functional area which is associated with the effective human resource management practices of the company selected for the study has been examined comprising of training and employees' job performance. 85 employees from the respective production units of the company voluntarily participated in the survey using questionnaire. Findings of the study indicated that there is a significant relationship between effective training and employees' job performance.

Diamantidis & Chatzoglou, (2014) examined the medium- to long-term effects of training programs on firms by means of an integrated research model combining the principal factors that the existing literature has shown to be related to training transfer and also by examining the relationship between training transfer and operational performance. The transfer factors chosen in the study included the training design, trainee self-efficacy and work environment. The validity of this model is tested by applying the structural equation modeling approach to data from 126 employees who have participated in various training programs in a number of Greek organizations. The results indicate that the design of a training programme has the strongest impact on post-training job performance, along with trainees' self-efficacy and post-training behavior.

Al-Awawdeh, (2011) conducted a study which aimed mainly to analyze the relationship between a strategy of training and staff performance statistically. The study aimed to determine the potential effect of key personnel, performance, which were identified in the theoretical part of the study. The independent variables; training system, training and obstructions were tested by using simple regression method; SPSS. A sample of 120 employees was chosen out of 651 administrative departments employees at Al al-Bayt University. The results showed statistically significant effects of all independent variables on the performance; the effect was statistically significant on morals. The effect of transaction of the two independent variables of performance was also positive. The study showed that there is a need to have scientific methods to determine the training needs of workers in Al-Bayt University, as well as work on building training programs that focus on obstacles practice and work to resolve them.

Raja et al (2011) conducted a survey of 100 sample, they observed in their studies that there is a positive relationship between training design and organizational performance. Similarly Abeeha and Bariha (2012) in their studies carried out in Pakistan, observed a positive correlation between employees' training and organizational competitive advantage. Abang, May, and Maw (2009) on the other hand, pointed out that Lynch and Black in their studies revealed that only off-the job (general) training improves organizational performance whereas on the job training does not. Training and development has been acknowledged to be a very important component of organizational performance (Eleve, 2015).

However, it is not an end goal rather training is characterized as a means to an end, the end being productive, efficient work organizations, populated by informed workers who see themselves as significant stakeholders in their organizations' success (Byrne, 2009). Several interventions are effective at increasing the benefits of training to the organization (Herman & Kurt, 2009).Diamantidis & Chatzoglou, (2014) examined the medium- to long-term effects of training programs on firms by means of an integrated research model combining the principal factors that the existing literature has shown to be related to training transfer and also by examining the relationship between training transfer and operational performance.

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Thus, worthy of note is the fact that all the empirical studies review were mostly conducted outside Nigeria; even the ones conducted in Nigeria are within the private sector of the country. However, this research is novel in the public sector and in a period of global pandemic experience that has altered the normal work setting in the country, therefore, will be a plus to current empirical reviews.

Relationship between Training Cost and staff performance

Most organizations invest in training because they believe that higher performance will result (Alliger, et al. 1997, Kozlowski, et al. 2000). Bowra et.al, (2011) found that successful organizations tend to progressively know that there are volumes of factors which contribute to performance of organization but human resource is most essential as such they increase their investment in employee training. Ballot & colleagues, (2001) found that training cost has positive effects on performance (value added per worker). Bassi & Van Buren, (1998) confirmed that cost spent on training would led to an increase on sales, product quality and customer satisfaction. Also the studies of Bernthal &Wellins, (2006) show the influence of training cost on financial performance indicators such as ROI, ROA, ROE, or market shares. Bartel, (1995) found that training cost has positive and significant effects on ROI, but Bernthal &Wellins (2006) estimated impact of training cost on both ROA and ROE indicators. Huang (2000) training cost has positive effect on sale growth, profit growth, ROI, ROS, turnover, and market share. Khatri (2000) Training cost has positive effects on sales growth, profit margin and perceived performance Most of these studies estimated the effects of training cost not only on financial performance but also non-financial performance at the same time.

Relationship between Training Needs Assessment and Staff Performance

The purpose of a training needs assessment is to identify staff performance requirements or needs within an organization in order to help direct resources to the areas of greatest need, those that closely relate to fulfilling the organizational goals and objectives, improving staff productivity and providing quality services delivery by employees (Chatzoglou, 2015).

The needs assessment is the first step in the establishment of a training and development Program. It is used as the foundation for determining instructional objectives, the selection and design of instructional programs, the implementation of the programs and the evaluation of the training provided (Kozlowski, et al. 2000).

Because of current global competitiveness and the new millennial workforce, it is imperative organizations have the right balance of investment and valuing of the workforce to make training effective and affordable so not to lose it when budget cuts occur, thus the essence of training needs assessment (Bowra et.al, 2011).

Every organization needed skilled and trained employees so when employees found some better opportunity after training they might move to other organization. Organizations always assume that training will give them desired outcomes but if training need analysis is not done properly or employees are not willing to learn or adopt new skills or technology then whole training can be faux pay, and then organization will not get any return on investment and employees will treat the training program as a paid picnic (Mahira, 2017).

All training should be able to enhance staff performance and employee satisfaction. Providing cross-training opportunities can allow employees to think about mobility within the organization, the will be better achieved when training needs assessment is conducted prior to engaging the employees participate in training programme.

Wright and Geroy (2001) claimed that most training efforts are capable of directly affecting the results of the training exercise if training needs assessment is not carried out. Otuko, Chege and Douglas, (2013) posit that the effectiveness of training programme can be limited if training needs assessment is not conducted. In fact they premise that training conducted without training needs assessment would affect employee motivational levels in several ways which are linked to performance. According to Rothwell & Kazanas, (2006) effective training needs assessment would leads to a training programme with the following benefits: an increase in quality goods and services as a result of potentially fewer mistakes. Consequently, accuracy, effectiveness, good work, safety practices and good customer service can be expected.

Relationship between Training Selection Criteria and staff performance

Stephen, (2007) discussed training selection practices used by organizations may have an effect, direct or indirect on the staff performance and commitment, in the study he cited three component model developed by Meyer and Allen to confine the different forms of mindsets that reflect the mind set of employees after been selected for training exercises.

The firm needs to put in place an effective training criterion, if the objective of the training program is to improve competitiveness, competency, effectiveness and performance of its employees, (Carrasco-Hernández, 2015). Training can only be an enhancement variable in escalating organizational and employee's performance if the right employee is selected for the training (Colombo & Stanca, 2008). The research of Konings & Vanormelingen, (2009) showed that training is elementary and effective instrument in successful accomplishment of the firms' goal and objectives which resulting in higher employees performance when the right training is given to the employee in need. Barney, (2001) argues that every organization must obtain sustained competitive advantage by implementing effective training selection criteria would neutralize and avoid negative perception of the training programme.

More explicitly, Dysvik & Kuvaas, (2008) based their study which explored alternative relationships between training selection criteria and employee outcomes in the Norwegian service organizations. The study showed that the relationship between training selection criteria, and both task performance and citizenship behaviors were fully mediated. Rabiou, (2020) pointed out that effective selection criteria would discourage the attitude of some worker who perceive training programmes as opportunity for vacation rather than a skill acquiring exercises. Sahinidis and Bouris (2007) based their study which aimed to investigate the relationship between perceived employee training effectiveness and job satisfaction, motivation and commitment on employees and lower managers, on five large Greek organizations. The study indicated that indicating that there is a significant correlation between the employee perceived training effectiveness and their commitment, job satisfaction and motivation and high correlations were found between the latter three variables.

Further Shaheen, Naqvi & Khan, (2013) focused on visualizing the importance of training selection criteria for school teachers at the district of Kotli Azad Jammu & Kashmir, Pakistani and in analyzing its relationship between training selection criteria and teachers' performance. They found out a significant and positive association between training selection criteria and teachers' performance. The research work by Adesola, Oyeniya & Adeyemi,

(2013) examined the relationship between training selection criteria and job satisfaction among Nigerian banks employees with special reference to the selected banks in Osogbo metropolis, the finding of the research shows a negative but significant relationship between training selection criteria and job satisfaction.

Effect of Employee Training on Employee Performance

Trainers must be knowledgeable on the relationship between training and profit (Pont, 2003). Training for the sake of training is no longer the order of the day. It must yield a competent workforce that can keep up to pace with the high level of skills and capabilities that are essential in today's dynamic work environment and prepare employees for future demands. It is then expected of trainers to use each opportunity as a response to achievements, mostly on the effect on the business to senior management (Pont, 2003). If the training provided is not delivered professionally, the quality of learning diminishes causing reduced individual competence and ultimately having an unfavorable effect on business performance (Biech, 2009).

In a dynamic world of business and economic uncertainty, organizations acknowledge their plight in handling challenges that arise (Tai, 2006). As a result, firms should invest in training programs to ensure their employees are capable and competent to face uncertainties and take timely and effective decision, to maintain a competitive edge in the market. Effective training is of immense value to organizations as vital in capacity development, for the individual and organizational levels, as such influencing organizational performance (Ezigbo, 2011). Furthermore, it decreases the employee turnover and prevents employees changing jobs rapidly (Shaw et al, 1998). It is also indicative of the organization's dedication to its employees which in turn leads to an increase in their motivation.

Training also helps improve quality of products/services, productivity, consumer satisfaction, morale, viability, management succession, business development, and organizational performance. In most organizations, individual and organizational appraisals are performed to identify needs before training programmes are planned and implemented (Olaniyan &Ojo, 2008). A post training evaluation is also done to determine the usefulness of the program in accordance with the needs identified (Olaniyan &Ojo, 2008). The evaluation provides insight into the level of impact the training has on employees' productivity. These steps are important because an organization succeeds when its employees possess and apply the required knowledge and skills.

Training Design and Employee Performance

Organizations must be cautious when designing training programmes (Armstrong, 2000). The design must align with identified needs of the employees (Khan, 2011). Organizations that meet this criterion when designing training programmes usually obtain good results (Polaves, 2016).

There are three key factors to consider when formulating a training design; these; understand trainees' eagerness, learning styles and trainee knowledge transfer. Trainees must have the basic skills required for acquiring knowledge, high level of motivation for learning and also self-efficacy in order for training to yield positive results (Mathis & Jackson, 2000). Trainers must be well-informed on the application of learning theories in the design of training programmes to ensure the objective of training which is to help employees gain the required skills, knowledge and behavior needed for improved performance at work is met. Individuals

are more likely to learn if they acknowledge the need for training and make a commitment towards it.

Effect of Training Delivery Style on Employees Performance

A key component in delivery a training programme is in its delivery style (Carlos, 1995). Employees are mindful of the trainers style of delivery applied in their trainings (Armstrong, 2000). Therefore, if training is not delivered in a suitable style or engaging its audience, the essence of the training is lost (Phillip & Eves, 2005). Delivery style is a vital element in training because it is the determining factor in achieving the changes expected in the trainee. It is the responsibility of the HR department to ensure that the delivery style applied in trainings capture the interests of the trainees. A common consideration to conduct training on a pilot basis or trial basis is to determine if it meets the identified needs and that its design is suitable for the group of trainees (Mathias & Jackson, 2004).

Theoretical Framework

Employee training has two major theoretical approaches, which are, the human capital theory and the technology-based theory.

The theory of human capital can trace its origins to macroeconomic development theory. In the 1950s, the main factors of production comprised land, labour, physical capital and management (Mincer 1962, Becker 1993). By the 1960s, however, economists had great difficulty in explaining the growth of the US economy based on the aforementioned factors of production (Schultz 1961). It was the empirical work of Becker, (1964), Schultz (1961) and Mincer, (1974) that challenged the prevailing assumption that the growth of physical capital is paramount to economic success. The basic premise behind human capital theory is that people's learning capacities are of comparable value with other resources involved in the production of goods and services (Rabiu, 2019).

Applied in the context of organizations, human capital theory suggests that individuals who invest in education and training will increase their skill level and be more productive than those less skilled, and so can justify higher earnings as a result of their investment in human capital. As Becker, (1993) suggests, 'schooling raises earnings and productivity mainly by providing knowledge, skills and a way of analyzing problems'. Moreover, Becker's ideas play an important role in contemporary employee development and learning literature, as human capital theory fuels the idea that employees' knowledge and skills can be developed through investment in education or training, which is, learning (Hatch & Dyer, 2017).

One of Becker's most important contributions to employee development theory relates to training. Becker, (1964) argues that, on the whole, investments in education and training will improve productivity;

The technology-based theory suggests that training is a skill formation process. According to this approach, training in the contemporary period is driven by a rapid change in technology and work reforms. To reform employee performance and growth, this type of training is preferred as it explores the needs of an organization.

Luo, (2000) says that organizations face challenges with trainings as a result of four different factors. Firstly, trainings that are conducted are not essentially tied to the technicality of the role. Secondly, prior needs assessments are rarely performed, despite suggestions to do so in most training guides. Third, training instructors and organizations rarely evaluate outcome(s)

resulting from trainings. Evaluation, when one is done, is often focused on how trainees feel about the training and not what was learnt. Feedback forms often referred to as "smile sheet", as the response from trainees to determine the impact of the training. Fourthly, the rapid expansion of personal development and training has taken place with little or no consideration of scientific evidence that may link such training with improvements in organizational goals.

However, this research work is grounded on human capital theory because it suggests that training is an investment in human capital whereby gains achieved from increased productivity levels are greater than the cost of training.

Material and Methodology

This study adopted positivistic approach in the use of quantitative tools and techniques that emphasize measuring and counting, use of questionnaires and establishing possible relationships that existed among the identified variables which are training cost, training needs, training selection criteria and staff performance. For the purpose of this study, structured questionnaires will be use, using 5 point Likert Scales ranging from 1 "Strongly disagree" to 5 "Strongly agree". The quantitative aspect involved the use of multiple regression, and correlation. Training cost, training needs, training selection criteria will be regressed against staff performance of Federal Inland Revenue Service. The regression will be subject to multicollinearity and autocorrelation tests, because the objective of this research is to examine the relationship of training cost, training needs, training selection criteria on staff performance. Thus, the choice of descriptive research design was more appropriate.

Population of the Study

The population for this study comprised of all four hundred and twenty five (425) staff in the Bauchi state Coordination office comprising of four (4) states (Borno, Bauchi, Yobe, and Plateau) of Nigeria. A statistical formula will be used in determining the sample size. Taro Yamane formula as quoted in Rabi, (2020) will be applied.

$$n = \frac{N}{1 + N(e)^2}$$

Where

n=sample size

N=total population size

1= is constant

e = the assume error margin or tolerable error which is taken as 5 % (0.05)

$$n = \frac{425}{1 + 425(0.05)^2}$$

$$n = \frac{425}{1 + 1.0625}$$

$$n = \frac{425}{2.0625} = 206.06 \quad n = 206.$$

Table 2: The Distribution of Sample Size

State	Number of Staff	Percentage	Sample Distribution
Borno	93	22%	45
Bauchi	138	33%	68
Yobe	43	10%	21
Plateau	151	35%	72
Total	425	100%	206

Source: Researcher, 2021.

Data Analysis

There are many available statistical tools for data analysis, depending on the research objectives, research questions, and hypotheses. For the purpose of this study, descriptive statistics like frequency, percentage, mean and standard deviation; and parametric tests such as, Simple and Multiple Regression Analysis (MRA) and Correlation analyses will be used for the analyses of data collected with the aid of IBM SPSS Statistics version 2.6.

Results and Discussion

Regression Analyses

According to Kothari (2014), regression is the determination of a statistical relationship between two or more variables. In simple regression, there are two variables, one variable (defined as independent) is the cause of the behavior of another one (defined as dependent variable). When there are two or more than two independent variables, the analysis concerning relationship is known as multiple regression and the equation describing such relationship as the multiple regression equation.

Table 3: Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	.571	.290		1.968	.000
	Training Cost	.295	.054	.313	5.417	.000
	Training Need	.404	.053	.436	7.564	.000
	Training Selection Criteria	.152	.049	.167	3.084	.000

Source: Extracted from IBM SPSS V. 26 Output, 2021.

The coefficient of determination for training cost, training need, and training selection criteria are positive (0.295, 0.404, 0.152) and is highly significant (0.000) in improving staff performance. The p-values of 0.000 are less than the t-statistic values of 5.417, 7.564, and 3.084 respectively, while the standard error values of 0.054, 0.053 and 0.049. This implies

that a unit increase in training cost, training need, and training selection criteria will lead to 0.295, 0.404, and 0.152 respectively increases in staff performance.

Pearson Correlation

Kothari, (2014) states that the importance of correlation is to determine the extent to which changes in the value of an attribute are associated with changes in another attribute. According to Kothari, (2014) the correlation coefficient can range from -1 to +1, with -1 indicating a perfect negative correlation, +1 indicating a perfect positive correlation, and 0 indicating no correlation at all. A linearity test was conducted as evidenced by the Pearson correlation coefficient.

Table 4: Inter-constructs Correlation

		Training Cost	Training Need	Training Selection Criteria	Decision
Training Cost	Pearson Correlation	1	.395**	.217**	Significant
	Sig. (2-tailed)		.000	.002	
Training Need	Pearson Correlation	.395**	1	.206**	Significant
	Sig. (2-tailed)	.000		.004	
Training Selection Criteria	Pearson Correlation	.217**	.206**	1	Significant
	Sig. (2-tailed)	.002	.004		
Staff Performances	Pearson Correlation	.522**	.594**	.325**	Significant
	Sig. (2-tailed)	.000	.000	.000	

Source: *Extracted from IBM SPSS V. 26 Output, 2021.*

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

According to table 4 above calculations is observed that amount of correlation coefficient between training cost, training need, training selection criteria and staff performance are equal to 52.2%, 59.4% and 32.5% respectively; considering that a significant level is less than 5%. This indicates that there is a positive relationship training cost, training need, training selection criteria and staff performance. This implies that 1% percent increase in training cost, training need, and training selection criteria will lead to 52.2%, 59.4% and 32.5% respectively increase in staff performances.

Hypotheses Testing

Regression analysis was used in testing the hypotheses of this study as formulated.

Hypothesis One (H₁): *Cost of training will significantly enhance staff performance in Federal Inland Revenue service.*

Table 5: Regression Model Summary for Training Cost

Model	R	R Square	Adjusted R Square	Sig.
1	.522 ^a	.272	.268	.000 ^b

a. Predictors: (Constant), Training Cost

b. Dependent Variable: Staff Performance

Source: *Extracted from IBM SPSS V. 26 Output, 2021.*

The result of the simple regression test shown in table 5 revealed that the cost of training significantly enhance staff performance in Federal Inland Revenue Service with R² value of

0.272, $R=.522$ and the Sig. value of <0.001 . This implies that training cost explains staff performance in Federal Inland Revenue Services (FIRS) with only 27.2% variance.

Therefore, considering the decision rule:

Accept H_0 if $p > 0.05$

Reject H_0 if $p \leq 0.05$

At 95% confidence level and 5% significant level, the data signifies that training cost has a significant impact on the staff performance in FIRS. The p-value of the model been $0.000 < 0.05$. It can be concluded that training cost significantly enhance staff performance in FIRS. Hence, H_1 : Cost of training will significantly enhance staff performance in Federal Inland Revenue service is accepted.

Hypothesis Two (H_2): Training need assessment will significantly affect staff performance within Federal Inland Revenue service.

Table 6: Regression Model Summary for Training Needs

Model	R	R Square	Adjusted R Square	Sig.
1	.594 ^a	.353	.350	.000 ^b

a. Predictors: (Constant), Training Need

b. Dependent Variable: Staff Performance

Source: *Extracted from IBM SPSS V. 26 Output, 2021.*

The outcome of the simple regression test shown in table 6 reveals that training need assessment significantly affect staff performance in Federal Inland Revenue Service with R^2 value of 0.353, and the Sig. value of <0.001 . This means that training need assessment contribute 35.3% variance of staff performance in Federal Inland Revenue Services (FIRS). Therefore, considering the decision rule:

Accept H_0 if $p > 0.05$

Reject H_0 if $p \leq 0.05$

At 95% confidence level and 5% significant level, the analysis signifies that training need assessment significantly affect staff performance of FIRS. The p-value of the model been $0.000 < 0.05$ indicating that hypothesis two which state that: Training need assessment will significantly affect staff performance within Federal Inland Revenue service is accepted.

Hypothesis Three (H_3): Training selection criteria will significantly enhance staff performance of Federal Inland Revenue Service.

Table 7: Regression Model Summary for Training Selection Criteria

Model	R	R Square	Adjusted R Square	Sig.
1	.325 ^a	.106	.101	.000 ^b

a. Dependent Variable: Staff Performance

b. Predictors: (Constant), Training Selection Criteria

Source: *Extracted from IBM SPSS V. 26 Output, 2021.*

The result of the simple regression test shown in table 7 revealed that training selection criteria significantly enhanced staff performance in Federal Inland Revenue Service with R^2 value of 0.106, the R value is 0.325 and the Sig. value of <0.001 . This implies that training

selection criteria significantly contribute to staff performance in Federal Inland Revenue Services (FIRS) with only 10.6% variance. Therefore, considering the decision rule:

Accept H_0 if $p > 0.05$

Reject H_0 if $p \leq 0.05$

At 95% confidence level and 5% significant level, the analysis denotes that training selection criteria significantly enhanced staff performance in FIRS. The p-value of the model been $0.000 < 0.05$ signifying that the hypothesis: Training selection criteria will significantly enhance staff performance of Federal Inland Revenue Service is accepted.

Findings

Based on the analysis and interpretation of results in the previous chapter, the study came up with the following findings:

- i. That training cost, positively and significantly affect staff performance of Federal Inland Revenue Service (FIRS). For the control variables used, the relationship is also positive and significant with respect to staff performance. This points out that increasing the budget for staff training is essential in improving operational performance of staff in Federal Inland Revenue Service.
- ii. This study found that Training needs assessment significantly enhances staff performance in Federal Inland Revenue Service. This shows that conducting training needs assessment before embarking on a training exercise will boost workers performance in Federal Inland Revenue Service.
- iii. The study found that training selection criteria significantly enhance staff performance in Federal Inland Revenue Service. The result of the study points out the importance of using training selection criteria.

Conclusions

This study confirms that training cost in organization played a significant role in improving the performance of the employees as expected. However, an adequate amount of training allowances should be given to the employees to motivate them in participate in future training programs. The result of the study indicated a positive and significant relationship between training cost and staff performance in Federal Inland Revenue Service (FIRS). The researcher therefore concludes that, training cost has a positive and significant relationship with performance of staff in Federal Inland Revenue Service (FIRS).

Similarly, necessary steps should be taken to provide adequate training to the employees as per the need and nature of the job. To conduct training need assessment, steps should be taken in a way that it will not create any excessive pressure on the employees. Adequate time needs to be provided to the employees to obtain judicious or meaningful answers to the required questions in the training need assessment. Emphasis should also be given to continuing the flow of fund for conducting training need assessment. Based on the empirical evidences and results of the analysis, which showed that training needs assessment significantly enhance staff performance in Federal Inland Revenue Service (FIRS) Hence, the researcher established that training needs assessment staff performance in Federal Inland Revenue Service (FIRS).

Equally, the study points out that training selection criterion enhance staff performance in Federal Inland Revenue Service. This implies that policy-makers should focus on training aspects that improves the employees' performance: training selection criteria needs to be

carried out by a team of experienced Human Resource (HR) personnel who have vast knowledge about the culture and the policies relating to Federal Inland Revenue Service (FIRS). Prior to designing training selection criteria, it is also important to make the employees aware of the importance of the selection criteria so that necessary information can be collected with a high level of accuracy.

Recommendations

The current study recommends the following based on the conclusions drawn:

- i. The study recommends that training budget of staff should be increased in subsequent year. Also, necessary steps should be taken to provide adequate training to the employees as per the need and nature of the job. Training programs should be linked with the employees' promotions so that the training will help the employees to be motivated, which results in high performance. It is important to provide updated training materials to the employees free of cost or with a nominal charge. It is also important to select a training center in a way so that the employees can have easy and frequent access to the center.
- ii. It is clear from the findings that training needs assessment plays a significant role in increasing the employee's performance. Therefore, Emphasis should be given to conducting training needs assessment in the organization on a regular basis. It needs to be carried out by a team of experienced Human Resource (HR) personnel who have vast knowledge about the culture and the policies relating to the Federal Inland Revenue Service (FIRS). Prior to conducting training needs assessment, it is also important to make the employees aware of the importance of training needs assessment so that necessary information can be collected from them with a high level of accuracy. To conduct training needs assessment, steps should be taken in a way that it will not create any excessive pressure on the employees. Adequate time needs to be provided to the employees to obtain judicious or meaningful answers to the required questions in the training needs assessment.
- iii. The study recommends that several necessary monitoring systems need to be developed to select suitable employees to participate in the training as per the requirement of the specific training program without any nepotism, corruption, and discrimination in terms of gender, race or locality. Flexible timing should be offered to impart the training programs so that employees can participate in the training programs without hampering their assigned work. Steps should also be taken to follow-up on the performance of the employees who received training through a structured format. An adequate amount of training allowances should be given to the employees to motivate the employees to partake in the future training programs. Training programs should have a mechanism to calculate Return on Investment (ROI).

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