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Master's Thesis of Public Administration

**Analysis of the Relationship between
Employee Motivation and Training
using Equity and Expectancy Theories:
The Case of the Bureau of Internal Revenue,
Philippines**

직원 동기부여와 교육훈련 간의
관련성에 대한 형평성 및 기대
이론을 이용한 분석:
필리핀 국세청의 사례를 중심으로

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**Analysis of the Relationship between
Employee Motivation and Training using
Expectancy and Equity Theories:
The Case of the Bureau of Internal Revenue, Philippines**

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Abstract

Analysis of the Relationship between Employee Motivation and Training using Equity and Expectancy Theories: The Case of the Bureau of Internal Revenue, Philippines

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Equity and Expectancy Motivation Theories state that employees will be more motivated if they are rewarded equally based on how much work or input they contribute to the organization. A skilled and knowledgeable employee is a valuable input to an organization and expects to be rewarded in the future. The Bureau of Internal Revenue (BIR) is a government agency in the Philippines that is mandated to assess and collect taxes of individuals and businesses. BIR employees undergo trainings aligned with their complex and technical functions. This study seeks to determine the impact of trainings on the level of employee motivation as supported by the existing literatures. Primary data were gathered through the use of survey questionnaires among 100 BIR employees. Likert Scaling was incorporated in the questionnaire for the qualitative analysis of the respondents' motivation level. Multiple Regression Analysis was applied with the use of SPSS statistical software. Results of the study show that among the seven training categories, only regular trainings can predict motivation. However, the correlation is

negative. The more or the longer regular trainings result to lower employee motivation level. This result is unexpected following the equity and expectancy theories of motivation. An interview with the Chief of BIR's Training Management Division explains that regular trainings are mandatory trainings that employees go through regardless of function and position. This means that this training category is not a product of training needs assessment but a compliance to a civil service law. As a result, there is a low level of appreciation among them. She envisions BIR to shift from the traditional human resource and training to competency-based learning and development in order to improve the Bureau's training process. This will allow for a training needs assessment on an individual level that will target individual competency gaps and will eventually improve their motivation. A better communication plan is recommended in order to highlight the importance of trainings and assure the employees of the benefits they will gain from engaging in them.

Keywords: employee motivation, training, public personnel management

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Chapter 1. Introduction

Public Service Motivation or PSM as explained by R. Paul Battaglio Jr. (2010) is an individual's inclination toward motivation stimuli grounded primarily or uniquely in public institutions and organizations. It is altruistic in nature where selfless concern for the well-being of others for the public good is present. Identifying PSM can be an effective way of tapping employee potential. An employee who demonstrates high levels of PSM is an ideal candidate for leadership positions. PSM is an important construct in the development of productivity and trust in the public workforce as shown by indirect measures. In evaluating the effectiveness of public human resource management functions such as recruitment, compensation, performance appraisal, and strategic management, PSM has also been proven to be a valuable construct.

Another motivation theories are equity and expectancy theories. Equity theory explains how a worker reaches the conclusion that he or she is being treated fairly or unfairly. A subjective calculation of what one puts into a job and what one gets out of it in comparison to some other relevant person results to an internal state of mind of being treated equitably. An employee perceives that anything of value to him or her that he or she brings into the organization deserves special recognition in comparison with others. Examples of these are seniority, expertise, type of work, difficulty of work, level of responsibility, and education. Equity does not require that all employees receive equal outputs only that outputs are proportional to inputs, and that employees with comparable inputs receive comparable outputs (Klingner et al., 2009).

Expectancy theory on the other hand attempts to reconstruct the mental processes that lead an employee to expend a certain amount of effort toward meeting a work objective. This motivation theory is established under the idea that motivation depends on how much an individual wants something relative to other things, and the perceived effort-reward probability (expectancy) that he or she will get it (Klingner et al., 2009).

Equity theory and expectancy theory may go together because when an employee believes that fair treatment should be present in an organization, the employee

would also agree that an individual will only be rewarded if he or she contributes valuable inputs to the organization. In this research, the main valuable input that will be highlighted is training. An employee may think that the promotion is fair and reasonable if the person has the skills to do the job because of the trainings. An employee will also expect for a higher chance of being promoted if he or she attended trainings that are necessary for the job. Therefore, it is hypothesized in this study that the more training provided to an employee, the more motivated he or she becomes because he or she expects that it will be useful in the future.

Trainings are not only provided to help employees perform their jobs better but trainings also help them realize their goals by acquiring new learnings and higher level skills that they can use down the line. Employers display that they value their people and their contributions when they offer them training and education. They also demonstrate that the organization values progress and achievements of their people. As a result, attachment, loyalty, and enthusiasm become naturally embedded among them (Feigenbaum, n.d.).

The relationship between training and motivation among public servants will be investigated through the employees of the Bureau of Internal Revenue (BIR) of the Philippines. BIR is a government agency in the Philippines that is mandated to assess and collect all national internal revenue taxes, fees, and charges, and the enforcement of all forfeitures, penalties, and fines (BIR Mandate, Vision and Mission, n.d.). BIR is one of the government offices in the Philippines with the most challenging function. In a recent news, BIR is going after the income tax payments of over 130,000 unregistered Chinese nationals working in the Philippine offshore gaming operators (Pogo) sector. These Pogo workers are consultants, engineers, designers, and IT or information technologists who mostly did not secure Tax Identification Numbers (TIN) from BIR. BIR officials are set to countercheck the income these expatriates receive and the correctness of their payment. It will impose penalties to those who will be proven unregistered (De Vera, 2019).

The current administration of the Philippines is building a good relationship with China due to the latter's capacity to invest heavily in the Philippines and to grant huge amount of loans. Despite the territorial dispute over the South China Sea,

Philippine President Rodrigo Duterte restated his support for Beijing's contentious global infrastructure and trade plan as he courted Chinese investment on his latest visit to China (Jiangtao, 2019).

Given the controversial cases they deal with and the political dilemma that makes the situation more complicated, BIR employees are most of the time put under pressure and stress. In order to exercise their functions well amidst difficulties, the management should put more attention on motivating BIR employees

The 2017 BIR Annual Report shows that various trainings, seminars, and workshops were conducted to maintain the full potentials and capabilities of its workforce. The trainings are categorized as regular, technical, Information and Communications Technology (ICT)- related, and foreign. BIR also initiated improved training management system through online training evaluation method and follow-through evaluations. The follow-through evaluation was part of the training monitoring and evaluation process to find out how the learning intervention has been applied in the workplace and establish opportunities for improvement of future trainings (2017 Annual Report, 2017).

This study will assess the level of motivation of BIR employees in relation to the number, types, and duration of trainings. This thesis is anchored on the equity and expectancy theories of motivation.

Results of this study will help BIR administrators determine which specific trainings are significant in motivating employees. The results will validate if the number of trainings they provide their employees are enough, lacking, or too much in terms of building motivation. This study will also take into consideration the trainings outside BIR to compare whether the employees are more motivated by the trainings they obtained from BIR or from outside.

Chapter 2. Review of Related Literature

This study seeks to investigate the correlation between BIR employee motivation and training. Below are literatures related to this topic which are useful in building the theory and reaching the objective of the study

2.1. Management Factors Influencing Employee Motivation

A study by Chobaa (2013) assessed the impact of management practices on employee motivation. There are a number of factors that influence employee motivation in the workplace. And the findings of the study show that these are the most significant: 1) work fulfilment, 2) managerial concern for workers, 3) working conditions, 4) responsibility at work, 5) employee recognition, 6) reward for good performance, 7) the presence of career advancement and development opportunities, 8) management of the organization, and 9) when employees are consulted on major changes and involvement. In summary, the study claims that employees are motivated by positive and progressive management practices.

The respondents of the study cite some negative and constrictive management practices that they have observed in their organization. Employees agree that their managers seem to be effective in planning and target-setting, rationalism in organizational operations, and control management. However, for them, their manager's ability to lead is severely dysfunctional although supervisors appear to positively affect employee productivity by default. The study establishes that there are management practices that negatively affect employee motivation. The company policy is found to be restrictive caused by poor working conditions, poor managerial ability, and too much focus on task completion rather than employee welfare. Other factors found to have negative effects on employee motivation are low salary, lack of genuine concern for employees, poor reward and recognition system, low reasonability at work, poor career advancement and development opportunities at work, 'bad' management, unfair treatment of employees, poor consultation and lack of involvement in decision making of employees (Chobaa, 2013).

2.2. Relationship between Training and Employee Motivation as a Theory

As organizations become more competitive and realize that capability of the workforce is very crucial in its development, employee trainings have also become one of their top concerns. Training models must be developed based on training needs and must consist of all relevant and important guidelines which are to be followed during training sessions.

A study entitled “Employee Training and Its Effect on Employee’s Job Motivation and Commitment: Developing and Proposing a Conceptual Model” analyzed eight training models to discuss their similarities, differences, and lacking steps. Out of this in-depth analysis, the researchers proposes a new and comprehensive training model to enhance both employee performance and organizational effectiveness.

The training models analyzed in the said study are: 1) system model; 2) instructional system development model; 3) transitional model; 4) training cycle for magistrates; 5) model of the training process; 6) the process of learning model; 7) the north star eight-point training model; and 8) Bramley’s individual model of training.

The study pinpoints gaps in these models and the researchers recommend steps to address these gaps to make the training model more comprehensive and effective. They prescribe that employee characteristics and organizational factors should be considered for accurate design and development of a program. After that, there must be a selection of a suitable trainer for specific trainings. And lastly, there must be rewards and recognition of well-performer trainee and trainer (Zahra, Iram, & Naeem, 2014).

A study by Saeed and Asghar (2012) developed a theoretical framework examining the relationship between training and motivation towards employee job performance. The concept of person-job fit is incorporated in the overall framework as a moderating factor. Person-job fit is defined as the degree to which individual’s knowledge, preferences, activities and skills match the job requirements. Person-job fit theory states that examining a person’s personality provides an insight to his or her

adaptability in an organization. In other words, how well an employee fit to his or her work subsequently helps the organization enjoy reasonable profits and avoid pitfalls such as turnover ratio and low esteem of satisfaction.

The researchers subscribe to critical rationalism philosophy. They believe that motivation is crucial from an organizational point of view because it transforms human resources into action, improves employee efficiency, and leads to the achievement of organizational goals. Training, on the other hand, is a motivational factor which enhances the knowledge of the employee towards the job and contributes to the success of the organization. The importance of training cannot be neglected in any organization worldwide.

Results of the study suggest that the relationship between training/motivation and employee job performance will be strengthened in the presence of person-job fit. If the right person for the right job is not selected then training will have no effect on the performance of the employee. Training affects the performance positively only when the right person for the right job is selected. Additionally, managers must keep this factor in mind and must seek the guidelines from the HR department to place the right person for the right job. When they are motivated, their performance will certainly increase and they will play a vital role in the success of the organization. This overall model will be helpful for the HR managers/practitioners to maximize the true potential of their employees and produce synergetic results (Saeed & Asghar, 2012).

Researchers Sharma and Shirsath (2014) provide more evidence that training is a tool to motivate employees. By using the motivation strategies and techniques of management science, treating employees like “human capital” can help achieve the common goals of management -- better productivity, increased efficiency, improved quality and higher moral. The key to motivation is the quality and variety of employee trainings the company provide. Sharma and Shirsath also compared other factors such as technology, management behavior, and working management. The results of the study show that training greatly affects motivation. The study highlights some significant issues: 1) Sense of importance – employees become more motivated if he/she feels valued and appreciated and his/her knowledge is of great value to the

organization development; 2) Knowledge sharing – there can be less formal internal training between one, two, or more employees. Less formal makes attendees feel more relaxed and able to understand and learn more from each other. This knowledge sharing is also of great help in motivating employees to work more and better; 3) Personal Development – employees feel more motivated to work in the office if he/she knows that her growth and development are being valued by the company. This can be done by allowing employees to attend capacity development programs of their choice and are applicable to their tasks; 4) Friendly Atmosphere – When there is a friendly atmosphere in an organization, people can easily communicate and exchange ideas. This creates a conducive workplace that excites people to come to work.

The study show that there is a positive relationship among employee performance, training, and motivation. It concludes that organizations with good training plans for employees enhance employee performance and motivation (Sharma & Shirsath, 2014).

2.3. Relationship between Training and Employee Motivation in Various Sectors

Below are actual studies conducted that measure the relationship between training and employee motivation. These studies are conducted at different organizations and sectors.

2.3.1. Impact of Training and Development Programs on Employee Motivation in the Banking Sector

This study by Gullu (2016) aims to identify the impact of training and development programs on motivation of employees. A survey research was done in order to gather primary data. Employees of the Turkey Is Bank company were chosen as respondents for the reason that they are used to training and development programs. Three hundred twenty (320) employees working at different levels in 21 bank branches located in Kayseri, Turkey are the subject of the study. Only 243 or 76% of the employees responded in the survey. Questionnaire was used as the principal data collection instrument. Questionnaire copies were sent to the employees through

email. The researcher used a five-point Likert type ordinal scale to determine the respondents' motivation levels.

Three analytical approaches were applied on the data. First, reliability statistics analysis to find out whether the data are reliable or not. Next, correlation analysis, a statistical technique applied on data, to gauge the relationship between “training and development” and “motivation”. Lastly, regression analysis to measure the impact of “training and development” on “motivation” in the organization.

Results of the Pearson Correlation Analysis show that training and development programs have a positive correlation with motivation. The study concludes that employee motivation increases if adequate training and development are provided. The correlations between each of the variables are also deemed high as the values of the relation between training and development programs and motivation in the study are more than 0.70.

Results from the regression statistics analysis indicate that there is a positive strong relationship between the training and development programs and employee motivation. To summarize, the effect of training and development programs is positive towards the motivation of employees in the organization (Gullu, 2016).

2.3.2. Impact of Training on Employee Motivation in SMEs

Industry

Small and Medium-sized Enterprises (SMEs) have greatly contributed to the employment and wealth in Europe. Current challenges in this sector are mainly tied up with human resources. Getting people to do their best has become very significant considering that human assets represent an organization's key competency and source of competitive advantage. Because of this, Lukasik (2017) carried out a study to determine the influence of training in the employee motivation process within the SME industry.

The same with the previously discussed journal, this study conducted a survey research using a questionnaire. The questionnaires were distributed to seventy (70) employees of different industries in the SME sector.

Results show the respondents' perception of training effectiveness. Eleven

percent (11%) of the total respondents claim that trainings are very good, fifty-five percent (55%) believe that they are good, twenty-four percent (24%) say that the effectiveness of trainings is less than sufficient, and ten percent (10%) maintain that trainings in their organization are useless. Considering that the “good” feedback got the highest rating and there is a significant amount of people who believe trainings are useless, Lukasik (2017) suggests that organizations should look into this and improve in this area.

Nevertheless, eighty-three percent (83%) of the employees say that training improves their motivation to work while only seventeen percent (17%) believe that training demotivates them. These results show that training has an important impact on motivation process based on employees’ perspective. Their outlook was generally influenced by the fact that their organization allows them to acquire new skills and have meaningful interpersonal relationships (Lukasik, 2017).

2.3.3. Effect of Training Initiatives on Employee Motivation in the UK Retail Sector: A Case Study of Specsavers Opticians, Tottenham Court Road, London

Specsavers Optical Group Ltd. ("Specsavers Opticians") is the single largest optical retailer in UK and Ireland and among the largest in Europe. Kamal (n.d.) sought to understand the effect of customer relationship training and product-related training on intrinsic motivation levels using the case of Specsavers Optical Group Ltd. Likert Scaling was used in the questionnaire.

The disagree response to the statement *“I am given opportunities to attend structured training conducted externally”* garnered the highest rating of fifty-seven percent (57%). In this statement, it is confusing whether the respondents disagreed to the idea that they were provided structured training or to the fact that they were provided trainings externally. This statement is tricky because it contains two important characteristics of training: structure and source (internal or external). The two characteristics should have been separated for a more concise observation and conclusion.

The second highest rating is 54% with a strongly disagree response to the

statement *“I put in my best effort in all assigned tasks”*. This is a bit tricky as well because the question allows the respondents to rate their own performance. However, this can also gather valuable insights anchored to the Equity Theory of Motivation that posits employees are motivated to work with the notion that they will benefit more or will be rewarded if they perform excellently.

The statement *“Store management is aware of my development and training needs”* received 44% of “agree” response. However, *“My manager ensures that my training reflects my development needs”* had 36% of “disagree” response rate. The employees were saying that the company is aware of their development and training needs but failed to provide those to them. This situation can greatly affect employees’ motivation towards work.

Lastly, 43% of the employees said they strongly disagree that *“There are adequate opportunities for advancement and career development”*. This is a significant indicator of employee motivation level. However, thirty-eight percent (38%) of the respondents agree that the trainings provided motivate them to perform better. These results somehow do not match. Theories claim that inadequate career advancement opportunities lead to less motivation. However, 38% of the respondents said that they were still motivated to perform better with their job with the help of the trainings provided. Solely in this case, it can be concluded that career advancement opportunity will not affect employee motivation if right trainings are provided.

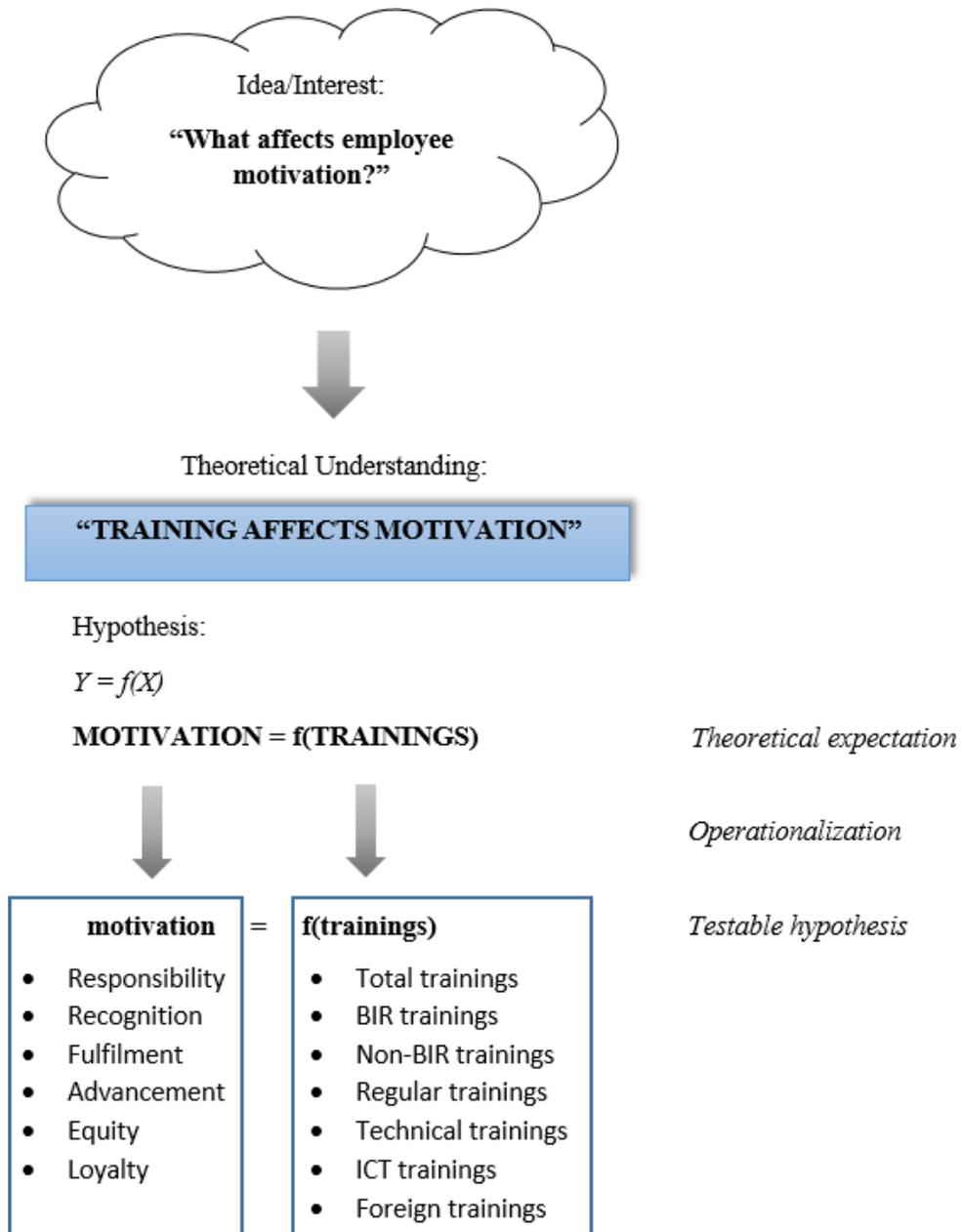
Chapter 3. Methodology

This chapter includes: (1) Research Design that discusses how the researcher determined what are to be observed and analyzed and why and how it was done; (2) Conceptual Framework illustrates the relationships of the variables observed; (3) Data Collection explains how the data were collected; and lastly (4) Data Analysis explains the tools utilized to analyze the data.

3.1. Research Design

Figure 1 below illustrates a deductive model of scientific inquiry that begins with a sometimes vague or general question (Babbie, 2013). In this case, the researcher started with an interest in employee motivation and what affects it. As supported by the existing literature, there is an established theoretical understanding that training affects employee motivation. Hence, the hypothesis is that motivation is a function of training. Y and X or MOTIVATION and TRAINING are in uppercases because they represent the general meaning of the words. Operationalization specifies the exact operations involved in measuring the variable. In this case, to measure the variable MOTIVATION, the researcher determined the level of responsibility, recognition, fulfilment, advancement, equity, and loyalty of an employee. The y or motivation becomes lowercase because it represents the precise indicator of Y or MOTIVATION out of all the possible indicators that can be used by the researcher. The operationalization process then results in the formation of a testable hypothesis: motivation is a function of training and its different types such as BIR trainings, non-BIR trainings, regular trainings, technical trainings, ICT trainings, and foreign trainings.

Figure 1. Deductive Model as patterned from Babbie (2013)



This thesis establishes a social theory that attempts to discuss and explain what is the relationship between training and employee motivation, not what should be. This social science looks for the regularities that happen in a normal organizational setting and explains human aggregates, not individuals. There are three

major purposes of social research: 1) exploratory, 2) descriptive, and 3) explanatory. In this case, explanatory purpose is applied wherein the researcher tries to provide reasons for the phenomena in the form of causal relationship (Babbie, 2013).

There are many approaches in social research and two of them are inductive and deductive. Each approach can stimulate the research process, prompting the researcher to take on specific questions and framing the manner in which they are addressed. In this thesis, deductive logical model is used in which specific expectations of hypotheses are developed on the basis of general principles. Starting from the general principle, something is being anticipated that will result to deduction. This study also moves from general to specific. Literatures have established a general principle that training affect employee motivation. It provides a pattern that is logically or theoretically expected. Moving to the specifics, the researcher gathered data or observations to test whether the expected pattern actually occurs. This deductive mode of inquiry began with “why motivation vary from employee to employee” to “whether different trainings affect the variations in employee motivation”. This type of reasoning helps the researcher reach powerful and complete understanding of the phenomenon. However, it is necessary to keep in mind that the conclusions of this study are suggestive, not definitive.

Every observation is qualitative at the outset but converting them to a numerical form is useful. Hence, this study is quantitative in nature because quantification often makes the observations more explicit. They are easier to aggregate, compare, and summarize.

In a causal explanation, the presumed cause is the independent variable which in this case are the trainings which have values that are not problematic in an analysis but are taken as simply given. An independent variable is presumed to cause or determine a dependent variable. Dependent variable, or in this case employee motivation, is a variable assumed to depend on or be caused by the independent variable.

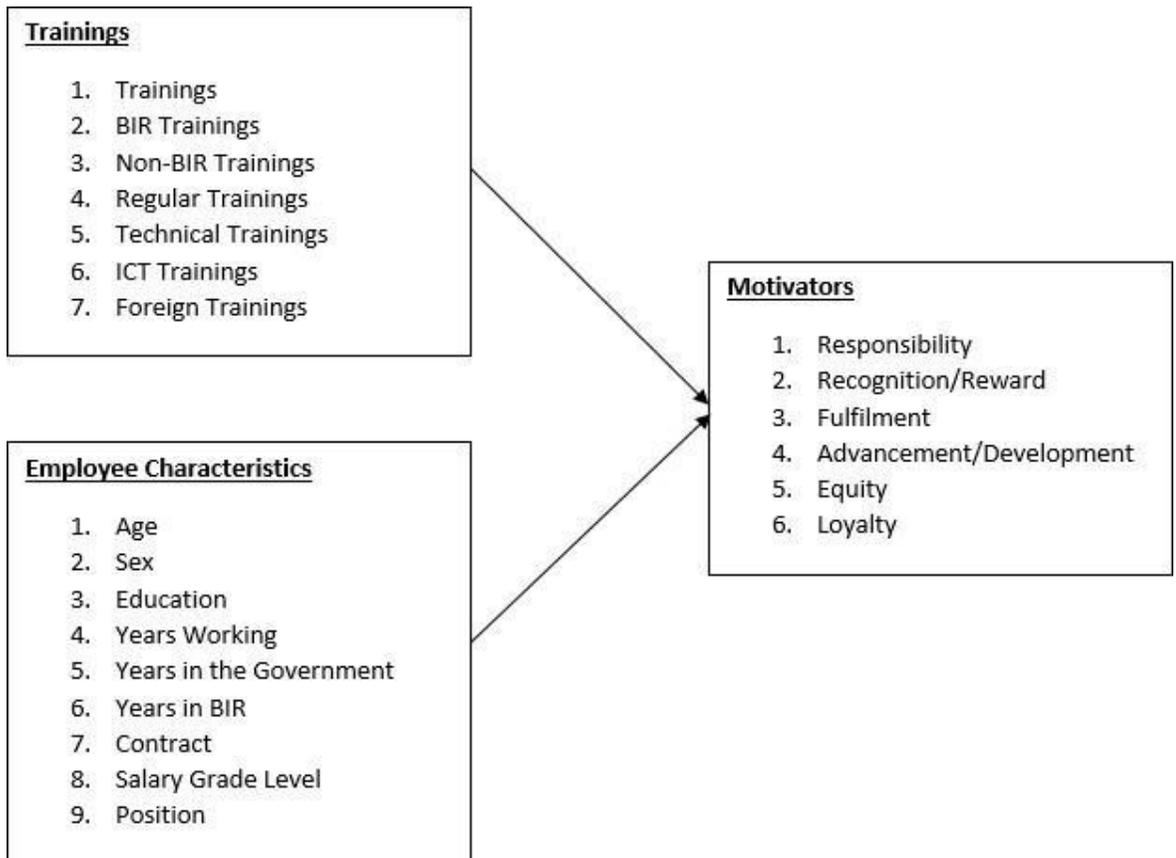
3.2. Conceptual Framework

Figure 2 below shows the relationships of the variables observed. This study aims to examine the relationship between training and motivation among BIR employees. Although not the main objective of the study, employee characteristics were also analyzed in relation to motivation.

In order to achieve its objective, this study analyzed whether the overall number of trainings that an employee undergone affect his or her motivation at work. This study also examined whether BIR and non-BIR trainings are effective in motivating employees. BIR trainings are even subdivided into major types to see which of the types have significant impact in motivating employees. These training types are 1) Regular training; 2) Technical training; 3) Information and Communication Technology (ICT) training; and 4) Foreign training.

According to the 2017 Annual BIR Report, examples of **regular trainings** are personnel orientation course, basic tax administration course, and pre-retirement seminar. **Technical trainings** include Audit Procedures and Techniques Course, Seizure Agents Course, and Tax Service Excellence Workshop. Further, **ICT-related trainings** are Data Privacy Briefing, Accounts Receivable Management System, and Audit of Electronic Sales Journal using ACL. Lastly, examples of **foreign trainings** are International Seminar on Taxation (Japan), 2017 Managing Financial Investigation (Intermediate) Program (Italy), and Base Erosion and Profit Shifting 1-Minimum Standards (Turkey). These are examples of trainings that are usually provided to BIR employees and might vary every year. The number of training an employee has undergone based on these training types was used to probe which of these motivated employees the most. Regardless of the results, the study will not recommend total eradication of the type of training that causes the least level of motivation. This study acknowledges the fact that each of these training types is necessary for the welfare of the organization. Results will just establish which types of training should be focused on if the BIR management wishes to motivate their employees.

Figure 2. Conceptual Framework on the Relationship of Trainings and Employee Characteristics toward Motivators



Employee characteristics are factors that employers cannot manipulate to motivate its people. But this study included these in the analysis to provide insights on who are the most motivated or what are the employee characteristics that result to higher level of motivation.

The main variable measured in this study is the level of motivation. As discussed in the review of literature, the overall level of motivation is represented by different motivators. There are many things that can motivate an employee but they can be categorized into six (6) main motivators. The first one is responsibility where it is assumed that an employer who acknowledge the capabilities of an employee and trust him/her with important tasks motivates the employee. Second is

recognition/reward wherein recognizing the hard work and contribution of an employee through verbal and/or tangible reward motivates him/her to do more and do better. Third is fulfilment. If the worker feels his/her job is fulfilling, is aligned with his/her values, and makes him/her feel good at the end of the day, then it consequently results to more motivation. Fourth is advancement/development in the form of training, knowledge-sharing, or being allowed to study. This motivates an employee because it means that the organization cares about his/her personal and professional growth. Equity is the fifth main motivator. Fair and equitable treatment of employees motivates them. And lastly, loyalty. Motivated employees usually exercise loyalty that despite being offered with better benefits, they opt to stay in their organization.

Overall, the concept of this thesis is to investigate the impact of the number of trainings towards the level of employee motivation. The trainings are subdivided into types to check which specific types are significant in measuring employee motivation. Different motivators are pooled together in order to measure the overall motivation of employees.

3.3. Data Collection

Survey research is the mode of observation used in this study in order to collect original data for describing a population too large to observe directly. One hundred (100) employees from the BIR National Office were chosen as respondents through random sampling. One (1) standardized questionnaire (See Appendix 1.) was administered to them which contains questions and other types of items designed to solicit information appropriate for analysis. Most questions are close-ended so that the respondents have only to select an answer among the options provided by the researcher. It is more convenient to use such a system of questions as it provides greater uniformity of responses and answers are easier to process and analyze. Out of the two hundred (200) questionnaires distributed to random BIR employees assigned at its National Office, one hundred (100) accomplished questionnaires were collected.

Likert Scaling was incorporated in the questionnaire to determine the respondents' relative level of motivation. Likert scaling is a type of composite measure to improve the levels of measurement in social research through the use of standardized response categories in survey questionnaires. Likert categorizes the responses into

strongly agree, agree, neutral, disagree, and strongly disagree. This method was developed by Rensis Likert (Babbie, 2013).

3.4. Data Analysis

As this study involves quantitative data, three types of analysis were applied. First is the univariate analysis that describes a case in terms of a single variable. The continuous variables in this study are age, number of years working, number of years working in the government, number of years working in BIR, total number of trainings attended, and total points for motivation. These continuous variables are analyzed through frequency distribution, central tendency (mean, median, and mode), and dispersion (standard deviation). Frequency distribution is a description of the number of times the various attributes of a variable are observed in the sample. Central tendency on the other hand is getting the average value of the variable to represent the “typical”. In this study, the typical employee of BIR was identified by getting all of the respondents’ average age, number of years working in BIR, and so on. The average was derived by getting the mean, median, and mode. The last method under the univariate analysis is dispersion or the distribution of values around some central value or average (Babbie, 2013). Two methods to measure dispersion applied in this study were the range and standard deviation.

Not all types of variables can be analyzed by univariate analysis, only continuous variables. For variables that are discrete in nature or those that jump from category to category like sex, education, contract, and so on, bivariate analysis was applied. Discrete variables were analyzed using percentaging table in order to determine the relationships between variables.

The last and most important analysis in this study is regression analysis. It is a method of data analysis in which the relationships among variables are represented in the form of an equation (Babbie, 2013). This study utilized the equation representing the impact of two or more independent variables on a single dependent variable using multiple regression analysis.

To study the effect of trainings towards employee motivation, the expectation is stated in the form of a multiple regression equation:

$$M = \beta_0 + \beta_1TRN + \beta_2BIR + \beta_3NON + \beta_4REG + \beta_5TEC + \beta_6ICT + \beta_7FRN$$

where

M = a continuous variable which represents the total motivation points of a respondent

β_0 = the constant term wherein its value is the level of motivation without all the independent variables

β_1 to β_7 = is the coefficient of the independent variables: (1) TRN or total number of all trainings; (2) BIR or number of BIR trainings the respondent has undergone; (3) NON or number of non-BIR trainings the respondent has undergone; (4) REG or regular BIR trainings the respondent has undergone; (5) TEC or technical BIR trainings the respondent has undergone; (6) ICT or ICT-related BIR trainings the respondent has undergone; (7) FRN or foreign BIR trainings the respondent has undergone.

The researcher of this study calculated the values of all coefficients to show the contribution of each independent variable in determining the level of employee motivation. Correlation coefficient or r-squared was also computed in order to determine the extent to which all seven variables predict the employee motivation.

All analyses were solved with the use of IBM SPSS Statistics computer software. SPSS is a reliable statistical software designed to solve business and research problems by means of ad hoc analysis, hypothesis testing, geospatial analysis and predictive analytics. Organizations use IBM SPSS Statistics to understand data, analyze trends, forecast and plan to validate assumptions and drive accurate conclusions (IBM SPSS Software, n.d.).

Chapter 4. Results and Discussion

This chapter presents all the results and discussions based on the data gathered and methods used. Different methods were applied based on the attributes of the variables and the objective of the analysis.

4.1. Relationship between Respondent Characteristics and Motivation

4.1.1. Sex

Table 1 below shows the relationship between the sex of respondents and their level of motivation. Out of one hundred (100) respondents, 38 of them are male. By dividing the actual motivation points of the 38 male respondents by their maximum possible motivation points, the result is 73%. Using the same method on 62 female respondents, the result is 70%. It is therefore concluded that male employees of BIR are more motivated than the females by a small margin of difference.

Table 1. Relationship between respondent's sex and level of motivation

Sex	No. of Respondents	Level of Motivation
Male	38	73%
Female	62	70%

4.1.2. Position

Table 2 below shows their position in relation to their level of motivation. Twelve (12) respondents hold managerial position while 87 respondents are non-managers. Respondents who are in managerial positions have 79% level of motivation while non-managers have 71%. This result is aligned with the Equity and Expectancy Theories that states that employees who are in higher positions and with more responsibilities expect more rewards hence they are more motivated.

Table 2. Relationship between respondent's position and level of motivation

Position Category	No. of Respondents	Level of Motivation
Managerial	12	79%
Non-Managerial	87	71%

4.1.3. Age, Education, and Salary Grade Level

Since the age, level of education, and salary grade level of respondents are continuous variables, multiple regression analysis was applied. According to Table 3 below, all stated variables are not significant factors to predict the level of motivation of BIR employees.

Looking at the variables' coefficients, age has a negative relationship with motivation. For every one year increase in the age of the employee, his or her level of motivation decreases by 0.08. Education on the other hand has a positive effect where one unit increase in the employee's level of education constitutes 0.6 increase in motivation. Lastly, salary grade level of BIR employees also has a positive correlation with motivation. For every one unit increase in the employee's salary grade level, his or her motivation level increases by 0.5.

Table 3. Regression Result of Relationship between Motivation and Respondents' Age, Education, and Salary Grade

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	65.091	6.092		10.684	.000
	Age	-.084	.085	-.104	-.990	.325
	Education	.615	1.261	.059	.488	.627
	Salary Grade	.505	.268	.240	1.889	.062

a. Dependent Variable: Motivation

4.1.4. Number of Years Working, Number of Years Working in the Government, and Number of Years Working in BIR

Respondents were also asked how many years have they been working in total, how long have they been working in the government, and how long have they been working in BIR. This is to check whether there is a significant relationship between these factors and the level of employee motivation. According to the regression analysis result using SPSS, none of these three factors are significant in predicting the values of motivation.

The results of coefficients show that for every one year increase in the number of years working, the level of motivation decreases by 0.475. The number of years working includes all work experiences including those in the government and/or in the private sector. The number of years working in the government has a positive relationship with motivation where one year increase in this variable will result to 0.13 increase in employee's level of motivation. The highest positive coefficient among the three variables is the number of years working in BIR. For every one year increase working in BIR, there is a corresponding increase in motivation by 0.286. Therefore, the longer work experience outside BIR might result in lesser motivation while the longer service in BIR develops higher level of motivation.

Table 4. Regression Result of Relationship between Number of Years Working, in Government, and in BIR

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	73.963	2.034		36.363	.000
Yrs Working	-.475	.293	-.524	-1.623	.108
Yrs in Govt	.130	.630	.153	.207	.837
Yrs in BIR	.286	.591	.328	.484	.629

a. Dependent Variable: Motivation

4.1.5. Training Statistics

Government employees undergo different trainings in order to gain knowledge and skills needed to improve their performance in the workplace. Table 5 below shows the number of trainings the respondents have undergone within the last 3 years. On the average, the respondents had six (6) trainings regardless of the provider. Some respondents had zero (0) training while one had thirty-three (33). As to the trainings provided by BIR, they received an average of three (3) trainings in the last 3 years. The maximum number of BIR trainings they received within the last three years is 28 while others received none. For Non-BIR trainings or those provided by institutions other than BIR, the maximum number is 13 trainings and minimum is zero.

Table 5. Training Statistics of Respondents

	Total Trainings	BIR Trainings	Non-BIR Trainings	Regular Trainings	Technical Trainings	ICT Trainings	Foreign Trainings
Mean	6	3	2	2	2	1	.02
Std. Deviation	6	4	3	2	4	1	.141
Minimum	0	0	0	0	0	0	0
Maximum	33	28	13	9	26	4	1

Trainings provided by the BIR are classified under the following categories: 1) Regular Training; 2) Technical Training; 3) Information and Communication Technology (ICT) Training; and 4) Foreign Training. It is observed in the same table that the training with the highest maximum number is Technical Training. Although its mean is not far from the rest of the training categories.

In this age of modern technology, computer software and programs proficiency is a necessary skill in order to provide more efficient services to the clients. But looking at the data, a maximum of four (4) ICT trainings in the last three years is a very low number.

Another observation is that out of a hundred respondents, only one foreign training surfaced. Foreign trainings or trainings obtained outside the Philippines are significant because they provide avenues for the employees to learn international

standards and diverse policy implementation strategies.

4.2. Likert Analysis

4.2.1. Items with the Highest “Agree” Response Rate

Part of the questionnaire is to ask respondents to rate their level of motivation by answering twenty (20) relative questions. They had to select from strongly agree, agree, neutral, disagree, and strongly disagree. For the sake of analysis, the researcher only highlights substantial results.

Table 6 below shows the top five statements that garnered the highest number of “strongly agree” and “agree” responses. For the item *“I have increased responsibility at work”*, 96% of the respondents agree and can relate to this statement. This question is under the hypothesis that the more responsibility given to them by their organization, the more motivated they are. This is also anchored to the Expectancy Theory of Motivation wherein a person expects to gain more benefits at work if he or she works harder. Working hard means more benefits and more benefits means more motivation for the employee.

Table 6. Statements with the Most “Strongly Agree” and “Agree” Responses

Strongly Agree and Agree	
I have increased responsibility at work	96%
There is a friendly atmosphere in the workplace	85%
Trainings create a light atmosphere and let employees to open up	85%
I am recognized when I do well in a job or task	78%
I am motivated at work	72%

The next statement that accumulated the highest “agree” response rate is *“There is a friendly atmosphere in the workplace”*. This factor is crucial because working in a tax collecting agency for at least eight hours per day can be very demanding; but enjoying a friendly atmosphere while working makes it more pleasant to fulfill public service. It also encourages better teamwork performance and more

motivated team players in the organization.

Related to the recently discussed observation, employees also agree that trainings create a light atmosphere and stimulate them to open up. Being able to open up to co-workers brings the friendly atmosphere a notch higher. Eighty-five percent (85%) of the employees said that *“Trainings create a light atmosphere and let employees to open up”*.

Another critical motivator is recognition. *“I am recognized when I do well in a job or task”* is the fourth statement in the questionnaire that gained the highest “agree” response rate. This is a good indicator of employee motivation because the Equity Theory of Motivation states that a person becomes more motivated if he/she receives recognition from the hard work he/she inputs in the organization.

“I am motivated at work” also garnered a high agree response rate. This is a direct question in the questionnaire. Most of the questions are indirect but are added altogether to measure the real motivation level of BIR employees. It is also a good indicator that this one direct question is among the top items to receive the highest “agree” rate from the respondents.

4.2.2. Items with the Highest “Disagree” Response Rate

In contrast with the previous discussion, Table 7 below demonstrates the items in the Likert questionnaire that received the most “disagree” response rate which is actually the total responses of “strongly disagree” and “disagree”.

Number one on the list is *“I will not leave even if I get a better employment opportunity”* which was disagreed on by thirty percent (30%) of the total respondents. Based on the theories in the literature, motivated employees will not choose to leave the organization even if there is a better job opportunity offered to them. This result is tricky because the employees who disagreed on this statement are either being practical in their life choices or are simply unmotivated to work at all. Qualitative interview or further study may be conducted in order to provide an in-depth explanation on this matter.

Table 7. Statements with the Most “Strongly Disagree” and “Disagree” Responses

Strongly Disagree & Disagree	
I will not leave even if I get a better employment opportunity	30%
The increase in my salary is satisfactory	27%
Employees are consulted on major changes in the organization	24%
Employees are included in decision-making	24%
The pay is good	21%

The Likert question which has the second highest number of “disagree” response rate is “*The increase in my salary is satisfactory*”. Twenty-seven percent (27%) of the total number of respondents said that the increase in their salary is unsatisfactory. This is a powerful factor in measuring BIR employee motivation because salary is the most basic form of reward after an employee performs his or her job.

Next is “*Employees are consulted on major changes in the organization*” with a twenty-four percent (24%) disagree rate. Being consulted on major changes in the organization makes an employee feel important and significant. When an employee perceives that he/she is appreciated, he/she is more motivated to work.

Garnering the same level of “disagree” rate of twenty-four percent (24%), “*Employees are included in decision-making*” is fourth on the list. This is somehow the same with the previous item except that this includes smaller decisions in the organization. Nevertheless, failing to consult or involve the employees, whether in small or huge decisions, reflects an undesirable characteristic of an organization. This could mean that the management overlooks valuable ideas and insights of the employees. This also impacts their self-worth that consequently affects their motivation to work. Providing them an avenue to be heard and/or consulted from time to time may improve their enthusiasm.

The fifth item with the most “disagree” rate is “*The pay is good*”. Twenty-

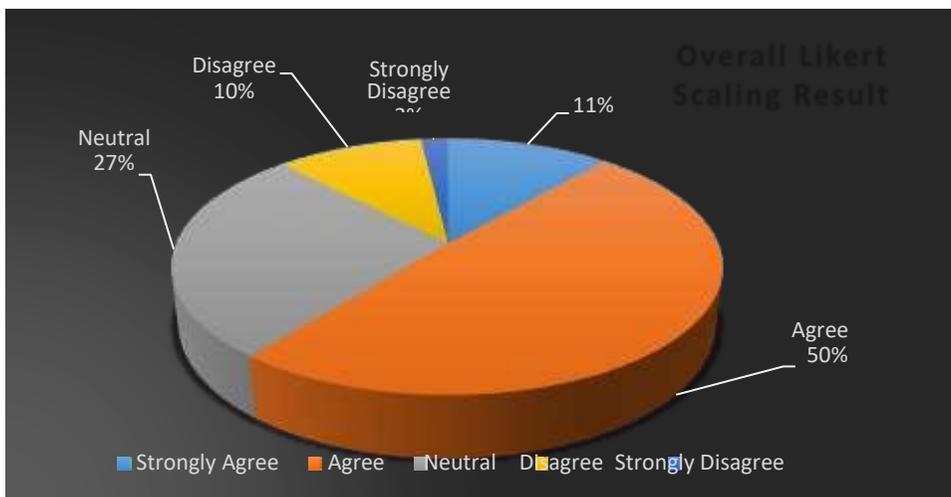
one percent (21%) of the total respondents disagree that their pay is good which affects their overall motivation level.

In summary, most of the BIR employees are dissatisfied with the tangible benefits they get from their organization such as salary and salary increase. They are not very happy about the lack of avenue for them to be heard and be consulted with huge or small changes in the organization. These dissatisfactions could have led the majority to disagree when they were asked if they will not leave the company if given a better job opportunity.

4.2.3. Overall Likert Scale Result Analysis

The higher “strongly agree” and “agree” response means higher motivation. The questions included in the Likert scaling are all positive and leaning towards employee motivation. In the Figure 3 below, it can be observed that the highest percentage is the response “Agree” with 50% rate. “Strongly disagree” and “Disagree” have a response rate of 2% and 10% respectively. Comparing the percentage shares, it can be concluded that most of the respondents agree with the items in the Likert Scale hence roughly speaking, BIR employees are motivated in their work.

Figure 3. Overall Likert Scale Result



4.3. Multiple Regression Analysis

Multiple regression analysis is done in order to investigate the relationship of identified independent variables towards the dependent variable.

4.3.1. Relationship of Motivation and Trainings

As stated in the research design, this study will look into how trainings affect employee motivation. A regression model was created based on the objective where M or motivation is hypothesized to be a function of trainings (TRN), BIR trainings (BIR), Non-BIR trainings (NON), regular trainings (REG), technical trainings (TEC), ICT trainings (ICT), and foreign trainings (FRN).

$$M = \beta_0 + \beta_1TRN + \beta_2BIR + \beta_3NON + \beta_4REG + \beta_5TEC + \beta_6ICT + \beta_7FRN$$

Using the SPSS software, the data were run to regress the model and results are shown below. Table 8 illustrates the model summary wherein coefficient of determination or R Square is equal to .092 or 9%. Coefficient of determination or R Square is the proportion of variance in the dependent variable (motivation) that can be explained by the independent variables (trainings). In this case, the independent variables can only explain 9% of the variability of the dependent variable. It is therefore concluded that the model is not fit to predict the motivation of BIR employee

Table 8. Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.304 ^a	.092	.044	9.904

a. Predictors: (Constant), Foreign, Training, ICT, Regular, Non-BIR

Table 9 below shows the ANOVA table which is still part of the multiple regression result using SPSS. The significance of ANOVA table is that it reports how well the regression equation fits the data or how well the chosen independent variables predict the dependent variable. The “Sig” column shows that that the value is 0.100. The p-value is not less than 0.05 (p<0.05) therefore it means that overall, the regression

model does not significantly predict the outcome variable (level of motivation).

Table 9. Result of Statistical Significance of the Model

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	937.265	5	187.453	1.911	.100
	Residual	9220.295	94	98.088		
	Total	10157.560	99			

Table 10 below shows the value of coefficients. Using these values, the general form of the equation to predict employee motivation is:

$$\text{Motivation} = 71.979 + 0.550\text{TRN} + 0.775\text{NON} - 1.956\text{RE} - 0.477\text{ICT} - 11.887\text{FRN}$$

Table 10. Estimated Model Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	71.979	1.473		48.881	.000
	Training	.550	.337	.316	1.635	.105
	Non-BIR	.775	.746	.191	1.038	.302
	Regular	-1.956	.722	-.473	-2.709	.008
	ICT	-.477	1.357	-.050	-.352	.726
	Foreign	-11.887	7.409	-.165	-1.604	.112

Unstandardized coefficients indicate how much the dependent variable when all other independent variables are held constant. Based on the coefficient table above, the following are the effects of each independent variable to the dependent variable (motivation):

- TRN (0.550) = for each one increase in the number of trainings, there is an increase in employee motivation of 0.550.
- NON (0.775) = for each one increase in the number of Non-BIR trainings, there is an increase in employee motivation of 0.775
- REG (-1.956) = for each one increase in the number of regular trainings, there is a decrease in employee motivation of 1.956.
- ICT (-0.477) = for each one increase in the number of ICT trainings, there is a decrease in employee motivation of 0.477.
- FRN (-11.887) = for each one increase in the number of trainings, there is a decrease in employee motivation of 11.887.

Each of these independent variables were also put into test to check their statistical significance whether the unstandardized coefficients are equal to zero in the population. These results are observed at Table 11 above at “Sig” column. It can be concluded that only the variable REG or regular trainings is statistically-significant. Its negative coefficient means that regular trainings have negative impact towards motivation. This deviates from the theories claiming that more trainings produce higher employee motivation. However, looking at the reality of BIR regular trainings, this result can be justified.

BIR regular trainings usually last more than a day. Sometimes they are even conducted for a duration of several weeks. This results to backlogs and piled-up workloads. Trainings become a burden to the employees and may not motivate them anymore.

4.3.2. Multicollinearity Test

To check if there is a state of high intercorrelations or inter-associations among the independent variables, Multicollinearity Test was done. Multicollinearity is a type of disturbance in the data wherein statistical inferences made about the data may not be reliable if it is present. Multicollinearity can be detected with the help of tolerance and its reciprocal, called variance inflation factor (VIF). If the value of tolerance is less than 0.2 or 0.1 and, simultaneously, the value of VIF 10 and above, then the multicollinearity

is problematic (StatisticsSolutions, n.d.).

When the model for regression analysis is ran using the SPSS software, there is an option for collinearity diagnostics. Results of collinearity diagnostics is shown in Table 11 below specifically located at the last two columns. Tolerance of the variables in the table are more than 0.2 and their VIF is below 10 hence there is no multicollinearity among them.

Table 11. Test of Collinearity Result

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	71.979	1.473		48.881	.000		
Training	.550	.337	.316	1.635	.105	.258	3.874
Non-BIR	.775	.746	.191	1.038	.302	.285	3.509
Regular	-1.956	.722	-.473	-2.709	.008	.316	3.160
ICT	-.477	1.357	-.050	-.352	.726	.482	2.075
Foreign	-11.887	7.409	-.165	-1.604	.112	.912	1.097

a. Dependent Variable: Motivation

However, considering the whole model, there are other independent variables that showed multicollinearity. The SPSS software automatically excludes them and show in a different table. Table 12 below cites BIR trainings and technical trainings as predictors that are collinear with some of those included.

Table 12. Variables Showing Multicollinearity

Excluded Variables ^a							
Model	Beta			Partial	Collinearity Statistics		
	In	t	Sig.	Correlatio	Tolerance	VIF	Minimum
				n			Tolerance
BIR	. ^b	.	.	.	.000	.	.000
Technical	. ^b	.	.	.	.000	.	.000

a. Dependent Variable: Motivation

b. Predictors in the Model: (Constant), Foreign, Training, ICT, Regular, Non-BIR

Chapter 5. Summary and Conclusion

Trainings are deemed essential in all types of organizations as employees are no longer treated as merely workers but as critical inputs of corporate strategies. Motivation, on the other hand, is an internal stimulant that prompts employees do better in their work. Igniting employee motivation consequently results to improved employee performance and overall organizational development.

The Bureau of Internal Revenue or BIR is a Philippine government agency mandated to assess and collect taxes of individuals and businesses. The revenue gathered is used to fund development projects and finance remuneration of public personnel. BIR's efficiency and effectiveness in tax collection is of utmost importance to the Philippines. Aside from the difficulties that come with the technicalities of its mandate, BIR's job becomes more complex as its personnel also deal with foreign nationals who attempt to evade taxes. These foreigners are nationals of a country that has economic ties with the Philippines and targeting them might stir up political dilemma.

BIR employees transact with individuals and organizations for tax collection. They also encode data and utilize software for effective data recording and processing considering that they directly deal with the public's money. They undergo various trainings in order for them to improve their competencies and to perform their functions excellently. Literatures assert that trainings affect motivation and this study attempted to test them by conducting a survey among BIR employees.

Two hundred (200) questionnaires were disseminated to random BIR employees assigned at its National Office and one hundred of them willingly answered. The questionnaire gathered their basic information such as name (optional), age, sex, educational background, length of total work experience, length of government service, length of service in BIR, the trainings they attended in the last 3 (three) years, and their level of motivation measured through Likert Scale. Data collected were analyzed with the use of SPSS. The characteristics of respondents were analyzed in relation to their motivation level.

Results show that men are more motivated than women, and managers display

higher motivation level than those holding non-managerial posts. The older the employee is, the more he or she is motivated. Also, higher educational level constitutes higher level of motivation. Further, the higher the salary grade is, the more motivation is displayed. In terms of the length of service in BIR, the longer, the more motivated they are.

The number of trainings attended per category was computed and analyzed. It was observed that the average number of trainings provided by BIR to its employees in total are low. Also, trainings are unequally distributed among them. One employee underwent a maximum of 33 trainings while others received none. The average is two trainings in the span of three years. BIR should expand the reach of its training opportunities through regular conduct of learning needs assessment not only of a selected few but of all its employees. Giving equal attention to this area will make them feel valued and significant in the organization.

Likert Analysis results show that 96% of the total respondents agree that they have increased responsibility at work. The Expectancy Theory of Motivation states that people expect that the more work they do, the more benefits they will gain. This assumption motivates them to work more while anticipating something good in exchange. However, high level of responsibility will only be translated to high level of motivation if in reality they are rewarded with higher benefits. Among the top five Likert items with “disagree” response rate are “satisfactory increase in salary” and “pay is good”. This means that although employees have increased responsibility at work, they still feel that their pay and salary increase are not satisfactory.

Many of the respondents agreed that there is a friendly and pleasant atmosphere in their workplace. But many of them disagreed when asked if the management consult them with regards to major changes in the organization or consider them even in small decisions. It can be deduced that on the surface, most of them have a friendly relationship with each other that creates a comfortable working environment. However, for serious decisions, the management lacks appreciation of their involvement which affects their sense of importance and in the long run influences their motivation and work.

Nevertheless, majority of the employees are motivated with their job as

proven by the large gap of responses between “agree” and “disagree”.

After analyzing the motivation and training responses separately, Multiple Regression Analysis was done to check the relationship between these two variables. The model used in this study treated motivation as the dependent variable and the number of trainings, including their types, were treated as the predictor or independent variables. Results show that the model is not fit and not statistically significant. Among the seven independent variables, only regular trainings prove to be significant but impacts motivation negatively. Ms. Benilda M. Caraig (2019), Chief of BIR’s Training Management Division, explained that regular trainings are the mandatory trainings that every employee should attend regardless of position and function. This means that this training category is not a product of training needs assessment but a compliance to a civil service policy. As a result, there is a low level of appreciation among the employees. She envisions BIR to shift from the traditional human resource and training to competency-based learning and development in order to improve the Bureau’s training process. This will allow for learning needs assessment on an individual level that will target individual competency gaps and will eventually improve employee motivation.

Chapter 6. Recommendation

This study tried to provide an empirical evidence of the impact of training to employee motivation but failed to prove that they are statistically related with each other. Qualitatively, significant observations were made based on the Likert analysis and this merits attention and further study. A person's motivation level is proven to be a difficult factor to measure. It is subjective in nature and various intangible elements can affect. The number of actual trainings attended is a direct and specific type of data hence, is easier to measure than motivation.

As a recommendation, further studies should still be done in this area of Human Resource Management (HRM) in the public sector. Researchers can try in-depth qualitative discussions out of the actual observations. Quantitatively, a researcher can look for other ways to measure the level of motivation of employees. Other statistical methods and analyses can also be used to draw better conclusions and hopefully provide a more solid empirical evidence of the relationship between training and employee motivation.

Equity and Expectancy Motivation Theories state that employees will be more motivated if they are rewarded equally based on how much work they have done. Empirical results of this study suggest that most of the training types are not significant in predicting the motivation of employees. This could be because employees know they will receive the same amount of salary and benefits regardless of the number of trainings they attend. In this case, it is being recommended that BIR should come up with a better communication plan in order to highlight the importance of trainings and assure them of the benefits they will reap. If the employees learn to expect more rewards if they participate in more trainings, they will be motivated to learn and work better. A day will come that their attendance to trainings will be beyond compliance.

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Appendix

Appendix A: Survey Questionnaire

I. Statement of Informed Consent

Dear Revenuer,

Greetings!

I invite you to participate in the research study entitled “Analysis of the Relationship between Employee Motivation and Training using Expectancy and Equity Theories: The Case of the Bureau of Internal Revenue, Philippines”. I am currently enrolled in Global Master in Public Administration at Seoul National University and am in the process of completing my thesis.

If you agree to participate in this study, may I request you to:

1. answer the questions on the questionnaire as best as you can; and
2. list down all the local and foreign trainings you have attended in the last three (3) years. (A photocopy of part VII. Training Programs of your Personal Data Sheet will be very helpful.)

Rest assured that all your data will be kept in the highest level of confidentiality and will only be used for academic purposes. Accomplished questionnaires will be collected on May 8, 2019.

Thank you very much for your assistance in this important endeavor.

Sincerely,

Katrina Louise O. Francisco
Training Management Division

II. Respondent's Profile

1. Name (Optional): _____
2. Age: _____ Sex: _____
3. Highest level of education attained:
 - High school graduate _____
 - Vocational level _____
 - Vocational graduate _____
 - College level _____
 - College graduate _____
 - Master's level _____
 - Master's degree _____
 - PhD/Law level _____
 - PhD/Law graduate _____
4. Number of years working: _____
5. Number of years working in the government: _____
6. Number of years working in BIR: _____
7. Employment contract with BIR: Permanent _____ Contractual _____
8. Salary grade level: _____
9. Level of position: Managerial _____ Non-managerial _____
10. List of local and foreign trainings attended in the last three (3) years or copy of part VII. Training Programs of your Personal Data Sheet:

	Title	Inclusive Dates	No. of Hours
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

III. Survey Questionnaire

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
I have increased responsibility at work.					
I am recognized when I do well in a job or task.					
I am rewarded when I do well in a job or task.					
The pay is good.					
My work is fulfilling.					
There are career advancement and development opportunities.					
Employees are treated fairly					
The organization is managed perfectly.					
Employees are consulted on major changes in the organization.					
Employees are involved in decision-making.					
I will not leave even if I get a better employment opportunity.					
The increase in my salary is satisfactory.					
The work conditions are excellent.					
Managers have genuine concern for employees.					
I am valued and appreciated in the office.					
There is knowledge-sharing occurring in the office.					
There is a friendly atmosphere in the workplace.					
I can freely express myself in front of my colleagues.					
Trainings create a light atmosphere and let employees to open up.					
I am motivated at work.					

Thank you very much for your time and effort!

한글초록

직원 동기부여와 교육훈련 간의
관련성에 대한 형평성 및 기대 이론을
이용한 분석:

필리핀 국세청의 사례를 중심으로

Katrina Louise O. Francisco

서울대학교 행정대학원

글로벌행정전공

형평성과 기대 동기 이론들은 만약 조직을 위해 공헌한 정도나 업무의 양에 따라 형평성 있게 보상받는다면, 직원들은 더욱 동기부여가 될 것이라고 말한다. 숙련되고 지식이 쌓인 직원들은 조직에 가치 있는 투입을 제공할 것이며 향후에 더 보상 받을 것이라는 기대를 가질 것이다. 필리핀 국세청은 개인과 기업의 세금을 걷고 평가 하는 업무를 담당하는 기관이다. 국세청 공무원들은 그들의 복잡하고 기술적 기능들을 조정하는 훈련을 받는다. 본 연구는 기존 문헌들을 참고하여 훈련이 직원 동기 부여의 단계에 어떻게 영향을 미치는지 분석하였다. 분석 자료는 100명의 국세청 직원들에게 설문을 통해 수집하였다. 응답자의 동기 단계의 질적 분석을 위한 본 설문지의 각 질문에는 리커트 척도가 사용되었다. 본 연구는 SPSS 통계 패키지를 이용해 다중회귀분석을 수행했다. 연구의 결과는 7개의 훈련 범주 중에서 정규 훈련이 동기수준에 미치는 영향 만을 예측할 수 있었다. 그나마 정규훈련은 동기수준에 부정적 영향을 미쳤다. 정규훈련을 더 많이, 또는 더 오래 받은 직원들은 더 낮은 단계의 동기수준 수치를 보였다. 이는 형평성과 기대 이론에 반하는 결과였다. 국세청의 교육운영부서 담당자는 정규교육이 직원들이 기능과 직책에 관련 없이 거치는 의무적인 훈련이라고 설명했다. 이것은 해당 훈련범주가 교육훈련요구분석의 결과물이 아니며, 단지

공무원법을 준수하는 것에 지나지 않는다는 의미이다. 결과적으로 이것은 훈련에 대해 낮은 단계의 공감대가 형성 되어 있다고 할 수 있다. 해당 담당자는 국제청이 훈련 절차를 향상시키기 위해 전통적 인사관리와 교육훈련에서 역량기반 학습과 개발으로 전환해야 한다고 생각한다. 이것은 완전히 개인 역량의 차이를 진단하여 궁극적으로 그들의 동기부여 향상할 수 있도록 하는 개인의 단계에 맞춘 교육훈련요구분석을 가능하게 한다. 훈련의 중요성을 강조하고, 이에 참여하는 것으로부터 얻는 혜택들을 보장하기 위해 더 나은 의사소통 계획이 권고된다. 만약 직원들이 훈련을 통해 얻을 것을 기대한다면, 그들은 더 학습할 것이고 업무를 더욱 우수하게 수행하려는 동기부여가 될 것이다.

주제어: 직원 동기, 훈련, 공공인사관리

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