

# Influence of Competence-Based Education Approach on Employee Productivity and Efficiency: A Case of Uganda Revenue Authority Education Programs

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## Abstract

*This article is part of a study on the influence of competence-based education (CBE) programs on the productivity of workers in Uganda's public institutions. The study's specific objective was to ascertain if CBE approach adopted by the Uganda Revenue Authority (URA) education programs contributes to efficiency of employees. The study employed a mixture of descriptive and correlation research designs premised on mixed methods. The primary data was collected from a sample 281 respondents comprising 271 from operations and 10 from management staff obtained by probability sampling and snowball methods. Data collection was by questionnaire and interview schedule. Descriptive and inferential statistics were used to analyze the questionnaire-generated data while content analysis was used for the interview-generated data. The study found that the CBE approach used in the implementation of URA education programs has a significantly positive correlation with employee efficiency in all their job roles of registration, assessments and collections. It is on this basis that this paper recommends that government should make policy changes in the education sector to introduce CBE curricula in different magnitudes at the higher education levels to equip learners with the requisite competences that can enable them to improve their efficiency at work.*

**Key words:** Competence-Based Education, Competences, Education Programs, Productivity, Efficiency, Public Institutions

## Introduction

World over, employees of public institutions are considered to be the most important drivers of productivity and development. This is why managers of public institutions focus on the recruitment, development and retention of the right calibre of employees amidst the ever-changing work environment, to achieve the goals of their institutions and government (Ghosh, 2011; Armstrong, 2003; Browring & West, 1997). Some of these institutions like the Uganda Revenue Authority (URA) have training schools in which competence-based education approach (CBE) is used to implement multiple education programs for purposes of guaranteeing quality education that matches workplace needs (Drucker, 2007; Blank, 1982). Sufficient literature exists suggesting that adopting the CBE approach in the implementation of education programs can foster high self-efficacy, changed behavior and practical abilities among employees and could be a means of obtaining and maintaining a productive workforce (Irakliotis & Sally, 2014).

Despite the positive relationship between CBE and employee productivity, little is known about whether using it in the URA education programs has had impact on employee productivity. This study therefore focused on the CBE programs of the URA by ascertaining whether it contributes to the employees' productivity in terms of efficiency in their job roles.

The first part of this article discusses the background of the study, statement of the problem, the purpose of the study, its guiding question and hypothesis. The last part is the theoretical review, literature review, methodology, findings, discussion, conclusion and recommendations.

## **Background of the study**

URA was created under the URA Statute number 6 of 1991, as a body corporate with the mandate of collecting central government tax revenue (Bahemuka, 2012). Within this mandate, URA was required to deal with the escalating productivity challenges of the workforce in the then Ministry of Finance which in 1986 was able to collect only 4.8 % tax to GDP ratio (Chen & Reinkka, 1999; URA, 2005a; Bahemuka, 2012). With these meagre collections, the government could not finance its budget and had to rely on external borrowing, precipitating a viscous cycle of economic dependence on donors. The productivity challenges of employees were not resolved instantaneously by the provisions of the parliamentary statutes because, like in other public institutions, the URA was embroiled in a paradox where most of her employees' abilities fell short of the requirements of the ever-emerging global job demands. This is envisaged to be among the reasons why even the government recovery policies to revamp the economy did not translate into increased revenue collections (Wiegratz, 2009). Worse still, URA's pronounced human resource policies involving the attraction of self-motivated, highly qualified and paid employees did little to resolve productivity issues because collections from 1996 to 2002 were on average 5% below the target; yet at the same time, corruption had risen so high that the commission instituted to investigate it recommended, among others, the streamlining of staff development (URA, 2007b; 2010).

Astounded by the revelations of this commission, the government restructured the URA in 2004. According to records, the ethos of restructuring was to develop a workforce with heightened capacity and will to change the image and the performance of the organization (URA, 2007a). However this should have been preceded by reforms in the country's education system to make it relevant to the ever-emerging needs of the institutions (Materu, 2006). That notwithstanding, and as conventional wisdom would dictate, restructuring URA created new job tasks requiring new talents, tact and competences. This could explain the URA reports positing that the new URA undertook vigorous staff training and retraining at its Training School using CBE programs that address its employees' new job demands (URA, 2006; URA 2012).

Records suggest that CBE at URA involves training existing workforce of all cadres on various courses to equip them with the skills, knowledge and behaviors that are desirable for the execution of job roles. The training involves various education programs which are imbued with CBE characteristics and involve induction, basic, core, and essential courses in all aspects of tax administration. They are based on training needs analysis, employ own staff with integrity and proven skills after training of trainers' training (TOT) as instructors. Although the training programs offered are not accredited by national or international accrediting body, some of them are considered to be of high standard because they involve internships and are assessed on the basis of practical, written examinations, course work and feedback from participants (Emojong, 2004).

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

However, according to URA reports (URA, 2005b, 2011, 2015), there is no evidence to suggest that all performance targets have been met, instead, they suggest a continued accumulation of arrears portfolio which in 2015/16 rose to 9% of targeted collections and, among others, culminated into dismal revenue performance. Moreover, the productivity indicator of tax to GDP ratio used in Uganda and other countries (Collins, 2007; Bird & Milka, 1992; Gill, 2003) is still low. Tumuhimise (2000) has confirmed these appalling low productivity levels of URA by lamenting that Uganda's tax effort is very low compared to other sub-Saharan countries. According to Tumuhimise (2000), the average tax to GDP ratio for sub Saharan Africa is 20% and yet that of Uganda has stagnated at 13% implying that little revenue is generated through taxation and the efficiency levels of URA employees are low. This implies that the highest ratio so far achieved in 2013 of 13%, is far below the URA and Africa's target of 16% and 20% respectively (URA, 2010, 2015; KRA, 2010) and is too meagre to make one believe that the employees are efficient and on course in doing their roles of registration, assessments and collections.

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

## **Statement of the problem**

The government of Uganda has since the 1990s implemented sound economic policies to revamp the economy which attained and sustained an accelerated economic growth of 6% of gross national product (GNP) up to 2008 (Wiegatz, 2009). These high levels of growth also created a Pandora's box of tax evasion and tax avoidance schemes by taxpayers. Subsequently, they have made the task of revenue collection hard, enormous and complex thus requiring the URA to have an efficient workforce at all times (PWC, 2014; OECD, 2009).

URA adopted CBE programs to develop its employees' capacity to curb tax evasion and avoidance (URA, 2007a). This presupposed that the employees being products of these programs obtained competences that influenced their efficiency in terms of quantitative changes in taxpayer registration and assessments culminating not only into increased revenue collections but also in collections that can fully finance the government's budget. However, this seems not to be the case as URA has never met its goal of collecting enough revenue to fully finance the government's budget. So far, the highest revenue collections of 13% tax to GDP

ratio is far below the target of 20% (Tumuhimbise, 2000; URA, 2010), leading to inevitable situation of high fiscal deficits where government has not been able to fully finance its budget year after year to the tune of over 7% of GDP (Agaba, 2014; MOF, 2009). Failure to reverse this trend may lead to the escalation of government borrowing and economic dependence.

This low revenue collection could imply that in spite of the adoption of CBE programs to increase the value of the workforce, there are still unknowns about the potential influence of such an approach on the productivity of the employees. These unknowns necessitated this investigation.

## **Purpose of the study**

The focus was on ascertaining whether the CBE approach used in the URA education programs contributes to employees' productivity in terms of efficiency in their job roles.

## **Study question**

What is the contribution of competence-based education approach used in the URA education programs to the efficiency of employees in their job roles?

## **Study hypothesis**

The competence-based education approach used in the URA education programs does not contribute to the efficiency of employees in their job roles.

## **Theoretical review**

This study based on the integration of ideas from social learning theory which was considered comprehensive enough as it embraces self-efficacy which is espoused in the self-efficacy theory and is believed to be a bridge between the behaviorist and cognitive learning theories; and also espouses mixed research design and mixed research methods within the context of the post positivists' views to provide more validity and usefulness to the study findings (Bandura, 1977; Stewart, 1999; Creswell, 2007). Social Learning theory posits that effective learning occurs when an individual is in a social environment and is able to freely participate in both the dynamic and reciprocal interactions between the individual learner, the environment and the behavior. The fact that this study focused on the education approach used in the transfer of knowledge to enhance the mastery of competences justifies the use of social learning theory.

## **Literature review**

### **Workforce productivity in terms of effectiveness**

Effectiveness of the workforce has been a subject of concern among scholars for some time with some claiming that it is a vital component of productivity which must be taken care of in assessing true performance of employees (Hammond, 2014). Others think that effectiveness is a necessary condition for efficiency implying that there cannot be efficiency without

effectiveness (Drucker, 2001). Mullin (2016) concurs that effectiveness is mainly concerned with doing right things, implying that effectiveness of employees relates to how well they have done their work to produce a given output. It can be seen in these claims that institution executives need to manage the quantity and quality of their workers and so the workers in turn need to focus on quality and quantity in the execution of their job roles.

While literature suggests that management practices like work for pay and other rewards, leadership styles, work climate and economic policies engender positive work culture that leads to improvements in performance, little has been researched on harnessing the potential of workers through staff development initiatives aimed at their competence development. It was critical to explore this under-researched area in order to draw links between institutions' commitment to develop employee competences and the employees' commitment to make improvements in their productivity in terms of quantity and quality. Connectivity between these variables is considered important in enabling producers of goods and services to meet the challenges of the increasing demand for them.

It is evident from the literature that the increasing global population has orchestrated the need for greater output of goods and services more than ever before. This has subsequently pressured public institutions to maintain an efficient workforce at all times because it is through their efforts that the quality of output and outcome can be achieved (Armstrong, 2005). It has been suggested that achieving optimal production and delivery of goods and services is possible when the workforce in the service institutions have the right competences even though it is an uphill task considering the limitations in their budgetary provisions (World Bank, 2005). Nonetheless, the pressure to produce more and better goods and services will always dictate these public institutions to rationalize the use of the available resources to produce and sustain a workforce that produces quality work. This study wondered whether URA, which is mandated to collect tax revenue on which all government expenditure is based for service delivery, has a workforce with the qualities to do quality work. Doing this empirical study was an attempt to answer this big question.

### **Competence-based education approach and contributions to workforce productivity**

Although there is no sufficient literature about competence-based education in the Ugandan context, its proponents argue that it is an approach through which educational institutions refocus education to competences that are linked to the workplace needs, is anchored on the frameworks of lifelong learning and that it sets the basic foundations upon which to leverage the strengths of individual trainees and their potential to produce the desired work in their workplaces (Dubois et al, 2010; Breathnach, 2015). Kouwenhoven (2009) intimates that CBE is anchored in the learner-centred paradigm because of its emphasis on what the learner should be able to do and also make a social change in the workplace when he or she has completed a particular education program. According to Blank (1982), the main principles of CBE are the ability to perform, quality instruction and sufficient time for learning, link between the education institution and work environment, practice in the real work environment and mastery of higher-level skills.

Basing on these foundational principles, it is presumed that education programs premised on this approach will churn out products that can apply the newly acquired knowledge, skills and attitudes to their workplace. Institutions that use this approach in their training may develop and sustain a cadre of workforce with increased self-efficacy because they are able to apply the acquired competences and make positive changes in terms of increased productivity at their workplaces. This suggests that by producing graduates who are able to apply what they have learned in their places of work, CBE could rid the public institutions of the inherent productivity deficiencies because most of them lack the requisite competences which were not provided by the traditional formal education system they went through (NCHE, 2011). It is therefore a worthy and yet arduous and costly task for public institutions to equip and re-equip their workers with the requisite competences if they have to achieve their productivity goals.

In spite of these challenges, research has shown that organizations worldwide continue to invest huge amounts of resources into enhancing the knowledge and skills of their workforce (Aquinis & Kraiger, 2009). There is also a growing concern about the justification of such heavy investments in staff trainings and development, and the wonder as to whether these investments really lead to improved productivity of employees (Chuang & Liano, 2010; Sala & Cannon, B., 2001). According to Hutchins et al. (2010), getting out of this paradox requires investing in the education and training that provides competences for application in the workplaces. This brings into the limelight the need to adopt education approaches that enhance the transfer of learning. There is evidence from research arguing that offering institutional education programs may not necessarily lead to improvement in employee productivity unless their focus is on acquisition of the right competences, and that the acquired competences are applied in the everyday work, tasks, and duties of these trainees (Baldwin & Ford, 1988; Cheng & Hampson, 2008; Velada et al., 2007; Kirkpatrick, 2008; Salas et al., 2012; Noe, et al., 2006; Gegenfurtner et al., 2013).

Although there is yet no clear understanding about the factors that influence the application and transfer of training (Blume et al., 2010), research has identified the key factors influencing the transfer of training to be: the characteristics of trainees, the training program characteristics, the work setting, the training content, the program design, and trainee self-efficacy (Baldwin and Ford, 1988, Grossman & Sala, 2011; Cogenfurtner et al., 2009; Bhatti and Kaur, 2011; Velada et al., 2007). While underscoring the importance of these factors, Anastasios (2014) has suggested that successful education programs are those that are anchored through a training process which involves well designed programs that inspire participants to apply what is learnt at the workplace. Such programs should also be practice-based and focused on behavioral change, both of which will stimulate the trainees' desire to practice the same in the workplaces.

Notwithstanding the prevalence of conditions that affect the application of competences obtained from competence-based education programs, the fact that this approach is related to employee productivity is well documented (Mulder et al, 2008). Albert (1993) regards Germany as the paradigm case of a high-skills society built through competence-based education that has produced workers with high levels of skills, high wages and high labor productivity. The trend in other developed countries is similar because research has found competence-based education approach useful in building employees' ability to perform (Barringer, 2005;

Zhu, 2004; Pfeffer, 1998; Ahmed and Schroeder, 2003). These assertions concur with other studies on human resource practices such as training, that provide employees with the right competences, improved work environment, offer opportunities for hands-on training and have led to improvements in general performance (Becker, et al, 2001; Huselid, 1995).

Scholars have further suggested that across the different contextual environments, providing employees with relevant competences increases their employability, job security, higher pay and motivation, all leading to increased productivity (Abdul & Ahmed, 2011; Camps and Luna, 2012; Maseko et al., 2008; Kolo, 2012; Menon, 2010). However, while there could be similarities in the educational environments such as geographical locations and historical relationships based on colonialism that influence successful transplant of education systems and practices, the magnitude of transplant and their influence is affected by the disparities in economic, political, cultural and technological jurisdictions where the teaching and learning processes take place. It is in this regard that employees in poor economies like Uganda may not benefit from CBE in the same way as those from the rich economies of the western world. This study focused on CBE approach in Uganda public institutions with hope of obtaining empirical data and adding to existing literature on competence-based education in the Ugandan context.

## Methodology

The study adopted a mixed research design and mixed methods in the context of the post-positivists' paradigm and the pluralistic nature that this study took (Creswell, 2014). Since the focus was to empirically establish the contributions of CBE to employee efficiency, a self-administered-semi structured questionnaire was used to obtain quantitative data from the 271 employees from the URA operations departments of Customs Department (CD) and Domestic Taxes (DT) determined through the Krejcie and Morgan table (1970), stratified sampling using simple probability sampling techniques (Sortirios, 2013, Piadget, 2010; Miller & Brewer, 2003). This was prompted by the need to optimize the use of the limited resources and reach a large and diverse population of CD and DT employees across the country for purposes of obtaining representative and plausible data (Yin, 2009; Walliman, 2011).

The questionnaire had questions and items on three major areas namely: focus of education approach used in the URA education programs, benefits of URA education programs, and contributions of CBE approach to the productivity of employees in terms of efficiency. Using Cronbach's alpha coefficient test statistic, the questionnaire was found to be reliable for the study because the alpha coefficient was above 0.8 (Amin, 2005). Although the resultant data was ordinal, it was considered as continuous because of the different values that were placed for the responses of strongly agreed, agreed, not sure, disagreed and strongly disagreed and was accordingly measured on the interval scale (Walliman, 2011). As a result, the data was analysed at univariate and bivariate levels of analysis using Statistical Package for Social Sciences (SPSS) involving descriptive statistics in terms of frequencies, percentages, mean and standard deviations at the univariate level, and inferential statistics using correlation and regressions at the bivariate level to the test hypothesis.

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

The study followed all due procedures for carrying out research in Uganda including adhering to the Uganda Management Institute administrative protocol for research; permission from URA management, ethical clearance from Gulu University Research Ethics Committee (GUREC), and clearance from Uganda National Council of Science and Technology (UNCST).

## Findings

The study findings focus on the contributions of CBE approach used in the URA education programs. The investigation was done in three different steps starting with ascertaining the strategy in the focus of the CBE approach that the URA was using, the benefits of CBE and finally whether the CBE approach contributes to the efficiency of the employees in their job roles.

### Focus of education approach used in URA

Results are shown in Table 1.

**Table 1: Focus of the education approach used in URA education programs**

Statements on focus of education approach used in URA education programs	SD	D	NS	A	SA	Mean	Stdv
Enhancing trainee abilities	1(.4%)	7(2.6%)	17(6.3%)	121(44.6%)	125(46.1%)	4.3	0.7
Using quality instruction methods	2(.8%)	18(6.8%)	33(12.5%)	143(54.0%)	69(26.0%)	4.0	0.9
Mastery of higher level skills	4(1.6%)	25(9.8%)	34(13.3%)	130(50.8%)	63(24.6%)	3.9	0.9

Source: *primary data*

Table 1 shows that more than three-quarters of the responses depict a similarity of strong positive agreements among the employees about the three areas of focus of the education approach used by URA trainers. The greatest focus seems to be on enhancing trainees' abilities, then followed by using quality instruction methods and, lastly, by mastery of higher-level skills. The findings indicate that 90.7% (n=246) with a mean of 4.3 and (stdv.=0.7) agreed, followed by 3% (n=8) who disagreed while 6.3 % (n=17) were not sure, that the education approach used by URA trainers focuses on abilities. This means URA trainers mainly focus on enhancing the abilities of trainees while disseminating education programs. This is supported by one respondent from the interviews, codenamed A, who elaborated thus; "...the purpose of URA education programs is to enhance the ability of employees to deliver on their various



programs.” This elaboration means that the implementation of URA education programs is done in a manner that enhances the trainees’ abilities. This was complemented by another interviewee code-named H, who argued thus; “URA uses trainers drawn from within the institution because of their knowledge and experience while others are specialists in specific areas and have wide knowledge and experience in taxation.”

It can be discerned from H’s response that URA trainers have the expertise and experience which they can employ to enhance the trainees’ abilities in taxation. This implies that the URA trainers’ strategy during the implementation of the education programs is to develop the abilities of their trainees. However, since their experience and expertise is limited to URA tax administration, it subsequently curtails their implementation strategy which remains limited to their exposure within URA and may be limited in external perspective.

The effectiveness of instruction by such trainers depends on their mastery of the knowledge in taxation, and their ability to translate their experience into motivation for their learners. As for the proportion of 10% of the questionnaire respondents disagreeing and not being sure about this statement, it means the focus of the training approach used by URA trainers does not appeal to ability enhancements of some employees. This could be attributed to the differences in age and work experience amongst these employees where different cohorts may have different perceptions about enhancement of abilities during the training sessions.

Regarding quality instruction as another area of focus of the education approach, the questionnaire results still indicate that the majority 80% (n=212) with a mean of 4.0 and (stdv=0.9) were in agreement, while 7.6% (n=20) were in disagreement and 12.5% (n=33) not sure. This means that much as most of the URA employees think that their instructors use quality instruction methods to deliver the programs at the URA training school, there are a few of them who are doubtful and could be thinking there are other approaches other than quality instruction methods that are used in the dissemination of these programs. It implies that while some instructors could be focusing on new approaches geared towards quality instruction, there could be others who do not. It would also imply that the type of instruction may depend on the type of education program, where quality instruction cannot easily be experienced by some trainees.

Various views were obtained from the interviews on this matter and most of them concurred:

*While training, the trainers should focus their attention on the job roles their trainees do, and hence the instruction approach used to disseminate these programs should be qualitative enough and tailored to enhance the abilities of the trainees in their work roles. This implies that the top management and their subordinates in operations concur that the instructional approach used in URA training is of high quality to guarantee transfer of the requisite competences.*

The above response means that the quality of instruction at the URA training is considered a critical strategy in the building of the trainees’ abilities.

Finally, regarding higher-level skills as an area of focus of the education approach used in URA, Table 1 indicates that three-quarters with a statistical mean of 3.9 and (stdv.=0.9) were in agreement that the education approach used by URA trainers focuses on mastery of higher-level skills. This means that most of the employees believe their trainers focus on the mastery of higher-level skills during the training sessions. This was confirmed by a respondent from interviews code-named C, who submitted, "...the training approach used by the URA trainers focuses on mastery of skills at higher levels since they always aim at enhancing creativity, imaginativeness, and discovery."

The above interview results suggest that the URA trainers should deliver the education programs in such a way that it enhances the trainees to master higher-level skills. The training that focuses on higher-level skills development is likely to produce trainees who can manage the challenges of the changing job environments which require creativity and innovation.

However, the negative responses represented by the 11% disagreeing with this statement suggest there could be some employees who, prior to URA training, experienced very high-level training through which they obtained higher or same level of skills and, therefore, their attendance of the URA education programs could be a matter of formality and of no impact to them. It could also imply that there are some employees who prior to joining URA have had very little exposure to trainings offering mastery of higher level skills and may not cope with the type of instruction which provides numerous skills at heightened levels at one training as URA training may be doing. By conventional wisdom, such people will not agree with the view that a similar training offered at slightly inferior or superior level can be more superior or inferior to what they have gone through before. This was also confirmed by a key informant code-named F, who implied that learning is a gradual process saying;

*The skills focused on by URA trainers are progressive from lower to higher levels as is the case with the new program, ITRAT, because it is not worth pumping all skills at one going in a program to attain mastery of higher level skills".*

By and large, the results show that most of the employees think that the URA trainers focus on enhancing abilities, quality instruction and mastery of higher-level skills in the process of disseminating education programs at the training school. This implies that URA trainers focus mostly on the education approach which is in keeping with the basic principles of competence-based education (Blank, 1982). It follows therefore, that URA education programs are competence-based.

## Benefits of CBE programs

The results are shown in Table 2:

**Table 2: Benefits of URA education programs**

Benefits of URA education programs	SD	D	NS	A	SA	Mean	Stdv
Have ability to facilitate more taxpayer registrations	4(1.5%)	11(4.2%)	12(4.5%)	121(45.8%)	116(43.9%)	4.3	0.8
Have ability to facilitate more assessments	1(.4%)	7(2.7%)	20(7.7%)	138(53.1%)	94(36.2%)	4.2	0.7
Have ability to collect more revenue	3(1.1%)	4(1.5%)	8(3.0%)	140(52.2%)	113(42.2%)	4.3	0.7
Am capable of doing quality registrations	2(.7%)	7(2.6%)	16(5.9%)	143(53.0%)	102 (37.8%)	4.2	0.7
Am capable of producing accurate assessments	5(1.9%)	11(4.1%)	24(8.9%)	154(57.0%)	76(28.1%)	4.1	0.8
Am capable of mobilizing revenue from more taxpayers	4(1.5%)	9(3.4%)	21(7.9%)	144(54.1%)	88(33.1%)	4.1	0.8
Use strengthened skills to expand the taxpayer register	4(1.5%)	12(4.5%)	25(9.5%)	149(56.4%)	74(28.0%)	4.0	0.8
Use strengthened skills to produce viable assessments	5(1.9%)	17(6.5%)	35(13.3%)	139(52.9%)	67(25.5%)	3.9	0.9
Use strengthened skills to enhance tax collections	4(1.5%)	13 (5.0 facilitate %)	17(6.5%)	145(55.8%)	81(31.2%)	4.1	0.8

Source: *Primary data*

Based on the five statements that were made, more than 80% of the respondents were strongly in agreement that the CBE programs of the URA benefited them in terms of abilities, capabilities and strengthened skills with which to expedite their various job roles. In the first lot of items, more than 90% with means > 3 and standard deviation (stdv) < 1 agreed that they benefited in terms of ability to register more tax payers, do more assessments and collect more revenue. This means that the education programs empower them to produce more output, indicating that employee efficiency is accordingly propelled. Besides this, the findings also show that about 80% with relatively higher means exceeding 4 and stdv much less than one, were in agreement that their benefit was in terms of capability to perform better in their job roles. The similarity in these findings suggests that URA education programs do not only provide trainees with the potential to work, but also the will to do so. Another area of benefit was use of strengthened skills to enhance tax collections which majority of the respondents believed had been achieved. CBE focuses on mastery of higher-level skills as revealed in Table 1 and the trainees acquire skills at similarly high and strengthened levels.

It can be concluded from these findings that the CBE approach used in the URA education programs provides employees with abilities, capabilities and strengthened skills with which to increase efficiency in all their job roles.

## Contributions of CBE approach to efficiency of employees

The findings are presented in Table 3:

**Table 3: Responses on contributions of CBE approach used in URA education programs to efficiency of employees**

Statements on increases of employee output (efficiency)	SD	D2	NS	A	SA	Mean	stdv
More clients obtain comprehensive services at my desk in less time	3(1.1%)	5(1.9%)	15(5.6%)	105 (39.3%)	139(52.1%)	4.4	0.8
More data from potential taxpayers is generated	4(1.5%)	9(3.3%)	25(9.3%)	122(45.4%)	109(40.5%)	4.2	0.9
More taxpayers obtain TINS in the same period of time than before	5(1.9%)	8(3.0%)	25(9.3%)	113(42.0%)	118(43.9%)	4.2	0.9
More self-assessments/declarations are received due to technical guidance	3(1.1%)	8(3.1%)	30(11.5%)	138(52.7%)	83(31.7%)	4.1	0.8
More verification checks are completed in time	6(2.3%)	13(5.0%)	30(11.5%)	124(47.5%)	88(33.7%)	4.1	0.9
More tax Audits are completed on time	6(2.3%)	25(9.6%)	45(17.3%)	114(43.8%)	70(26.9%)	3.8	1.0
More tax yields from audits are realized due to technical support	9(3.4%)	25(9.4%)	46(17.2%)	119(44.6%)	68(25.5%)	3.8	1.0
Increasing collections from arrears are realized	5(1.9%)	13(5.0%)	37(14.2%)	138(53.1%)	67(25.8%)	4.0	0.9
More collections are received due to team working	3(1.1%)	5(1.9%)	21(7.8%)	127(47.2%)	113(42.0%)	4.3	0.8

Source: *Primary data*

From Table 3, almost all of the respondents appear to be in agreement with the statement that their output increases as a result of URA CBE programs since they make more clients obtain comprehensive services in less time, suggesting that when employees undertake more of the URA education programs they will be able to provide assistance to more taxpayers to deal with their tax matters.

In addition, Table 3 indicates that a majority of 85% of the respondents were strongly in agreement that URA generates more data from potential taxpayers and subsequently registers more of them in line with TIN registration guidelines as a result of the URA CBE programs. This means that the number of taxpayers who obtain TINs is more after employees undergo training than before, suggesting that the more CBE programs the employees go through, the more TIN registrations they will work on.

A closer examination of these three statements reveals that they refer to quantitative changes in employee efficiency in taxpayer registration. First, part of them is about employees being able to achieve increased customer care where proper taxpayer education is given to more clients to make them understand and appreciate the need to register for taxes. Second, these employees are able to extract increased amounts of data upon which new and potential taxpayers are identified as fit for registration. Finally, the same employees are able to analyze this data and register more taxpayers through issuance of TINs. This implies that employees apply the competences acquired from URA CBE programs to improve their efficiency in taxpayer registration. This suggests that the CBE approach used in URA education programs positively contributes to employee productivity in taxpayer registration.

The table further reveals that more than three-quarters of the respondents reported that their output in assessments increased after interacting with the CBE approach. The responses suggest that the increases in assessments were more in terms of self-assessments received, and verification checks on these assessments than on tax audits done and yields realized out of them. This is not only explained by the variations in the respective proportions of the responses, but also by the means  $>4$  as opposed to mean  $>3 < 4$  and standard deviation less close to and more closer to 1 respectively for the former and latter. These findings can be interpreted to mean that CBE programs improve the performance of employees in their task of vetting and verifying more tax declarations and that the audit role which requires high-level skills to interpret and apply tax laws is simplified, and becomes easier to expedite.

On the other hand, because the level of the respondents' agreements on statements on audit was lower, it could mean that while most of the audits are done well enough and taxpayers appreciate the assessed tax and pay it as agreed; there are some URA employees who cannot distinguish between yields from normal collections and those of audits. This implies that a section of employees are not in the mainstream collections or audits and may not be sure of this distinction.

More than three-quarters of the respondents were in agreement that their output in terms of collections from arrears increased as a result of the CBE approach used in the URA education programs. This means that URA CBE programs make employees more efficient in terms of monitoring taxpayers' arrears, ultimately resulting into more of the defaulters paying and adding more onto the collections. This implies that the CBE approach in URA education programs makes employees more competent and able to collect more revenue from tax arrears.

Furthermore, the table shows a whopping 89% (n= 240) of the respondents with a mean  $>4$  and standard deviation of  $<1$  were in agreement that the consequence of URA competence-based education programs is their being able to work in teams and increase on collections. It

implies that collection being the ultimate goal of URA needs people with changed attitude, who are able to work well with others and in teams and increase collections. This statement correlates with the previous one because they are both concerned with collections. This being the case and more so because the descriptive statistics show a convergence of the responses leaning towards agreement, implies that CBE used in URA education programs contributes to quantitative changes in taxpayer collections.

When these findings were compared with those from the face-to-face interviews, it was found that they revealed a similar pattern of results. One respondent from interviews code-named F, who was asked to comment on the productivity of employees who had gone through URA CBE programs compared to those who had not said, “Those who have gone through (CBE) are better.”

The conclusion that can be made from the quantitative (questionnaire) and qualitative data (interviews) is that the CBE approach used in the URA education programs enables employees to increase their output.

## Testing the hypothesis

The test results of the null hypothesis:-H<sub>0</sub>= The CBE approach used in the URA education programs does not contribute to the employee efficiency in their job roles as shown in Table 4:

**Table 4: Correlation between CBE approach and employee efficiency in URA**

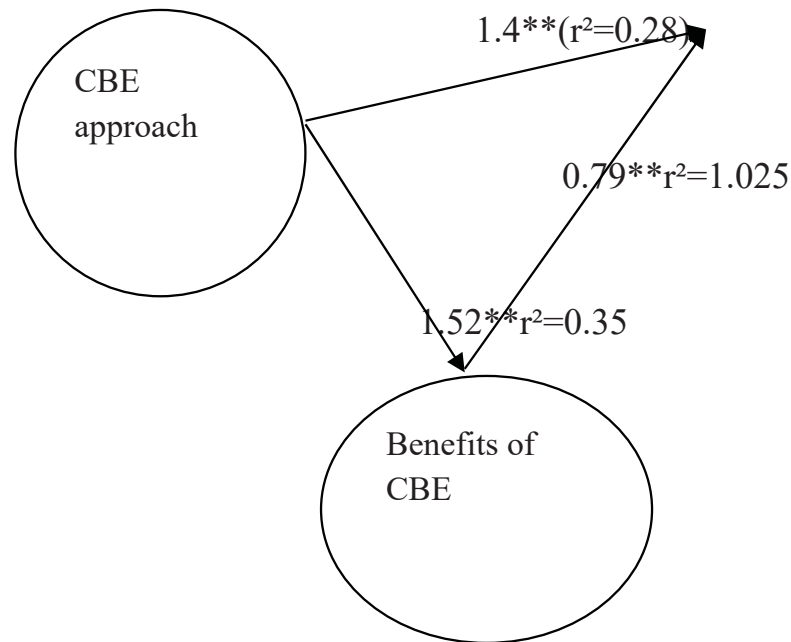
		Competence based education approach	Productivity in terms of efficiency
Competence based education approach	Pearson Correlation	1	.524(**)
	Sig. (2-tailed)		.000
	N	270	270
Productivity in terms of efficiency	Pearson Correlation	.524(**)	1
	Sig. (2-tailed)	.000	
	N	270	270

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

Table 4 reveals a statistically significant positive correlation ( $r=0.524$ ,  $p=0.000$ ,  $<0.05$ ) on employees' efficiency in their job roles, implying that using competence-based education approach in implementing URA education programs has a positive contribution to efficiency of employees in their job roles. This means that when more and more of the competence-based education approach is used to implement education programs in URA, there is also a possibility that employee efficiency in their job roles will increase. This suggests that the employee efficiency in terms of quantity of output in registration, assessments and collections is enhanced because of the competence-based education approach used to implement URA education programs. These findings therefore reject the hypothesis H<sub>0</sub>= “the competence based education approach used in the URA education programs does not contribute to efficiency of employees in their job roles”, meaning the alternative hypothesis: “Competence-

based education approach used in the URA education programs contributes to the productivity of employees in their job roles”, is accepted in favor of the null hypothesis.

However, because the correlation tests of this hypothesis only signify a linear relationship between CBE and employee efficiency, the nature and significance of this relationship was further investigated using a hypothesized model of CBE programs and productivity of employees in terms of efficiency, to dispel any doubts that CBE programs have influence on employee efficiency in URA. The results of the empirical test of this model are shown in Figure 1.



\*\* Significant at 0.01

Figure 1: Empirical results of the hypothesized path model

According to Figure 1, the path coefficient of productivity in terms of efficiency took a positive value of 1.4, an indication that where competence-based education approach is used to implement the URA education programs, the contributions made to employee productivity in terms of efficiency are made to a statistically significant extent ( $p < 0.01$ ). Likewise, the indirect paths from benefits of CBE to efficiency and from CBE to benefits also took positive values of 0.79 and 1.52 respectively. This means that those employees who prefer CBE will likely improve on their efficiency while executing their job roles. The results further indicated that the magnitude at which the CBE –the Independent variable (IV) affects productivity in terms of efficiency -the dependent variable (DV), is indicated by  $r^2$  of 0.28, implying that 28% of productivity in terms of efficiency is accounted for by CBE while the remaining 72% of it could be accounted for by the multitude of other factors constituting the nature and scope of learning. The path coefficients therefore suggest that there is no doubt that there is a cause and effect relationship between CBE used in the URA education programs and employee productivity in terms of efficiency.

## Discussion

The study findings allude to the predictions that can be made about the changes in employee behavior after the interventions of training. Although these predictions are not easy to come by because of the complexity in the nature and scope of the phenomena underpinning the learning process that takes place during training (UNESCO, 2009), the recourse to the ideas from social learning theory unraveled the mystery of learning. According to UNESCO (2009), learning is a complex phenomenon that involves many contexts, many purposes, and governed by many policies, and involves many actors. The findings of this study provide that trainers use the URA training school infrastructure, and the CBE approach to cause behavioral change that impacts on their performance.

Scholars have argued that CBE is the cornerstone of lifelong learning and aims at matching education to the needs of the workplace (UNESCO, 2008), is practice based (Fisher, 2018), and produces graduates able to cope with the fast-changing world. Other scholars suggest that training should focus on behavioral characteristics of employees, and should be a gradual process whenever and wherever it is provided (Bloom et al., 2006; Ghosh, 2011). This means that practice-based learning approaches like the CBE professed in this study, provide avenues for gradual learning in a social context through observation of trainers, modeling and imitation. The social learning theory is juxtaposed with CBE to explain and predict employee behavioral change after training.

Therefore this study demonstrates the strengths of social learning theory in a number of ways. The results indicate that URA training is conducted at its training school which constitutes a natural environment similar to the places of work. Such an environment provides the social context in which observational learning espoused in the social learning theory takes place. In addition, the learning process is facilitated by trainers who are the live models that demonstrate and explain to the trainees the behavior that is required in the workplace. According to Bandura (1977), the learning takes place through observation of the behavior of the trainers, their attitudes and the outcomes of those behaviors; and is a continuous process of reciprocal interactions. This means that the behavior demonstrated by the respondents of this study was based on their experiences at the training school.

The findings of this study suggest that the teaching and learning process at the URA training bases on competence-based education approach which has been adopted with success in different magnitudes in some institutions of the western world. According to Blank (1982), competence based education approach is premised on the key principles of abilities, quality instruction and mastery of higher-level skills. This approach has been attributed to improvements in performance of employees in the developed countries (Smalley and Kato, 2011) because it bases on the learner-centred methods and refocuses the attention of education to the needs of the workplaces (Dubois et al, 2010; Sally & Irakliotis, 2014) and ultimately fosters positive learning. According to Leamson (1999) positive learning is a product of quality instruction that results into abilities, capability and strengthened skills with which employee self-efficacy is improved. Consequently, such employees are able to practice what they have learned in their workplaces and eventually provide them with the ability to improve their productivity (Szulanski et al., 2016; Tumusiime et al., 2015).



Much as the study findings, just like the efficiency trends in URA records indicate a possible relationship between URA education programs and employee productivity, they do not juxtapose that every aspect of the change in employees' efficiency is triggered by the CBE approach used in the URA education programs. Scholars have suggested that maximization of employee output requires that all other necessary provisions are put in place (Scocco, 2014; Harmmond, 2014). This means that other than using the CBE approach during training, institutions will also need to improve on other factors such as training facilities, working climate, employee welfare and health among others.

This suggests that it may be misleading to assume that whenever there is an increase in productivity of an institution, there is also a proportionate increase in the efficiency of its employees. This is because, whereas the different employees go through the same training, the levels of competences they acquire and apply will depend, among other things, on what motivates them to work. According to Maicibi (2013), varying needs espoused in Maslow's theory have significant influence on the ways employees work. Furthermore education programs on their own are not the only triggers of productivity. In the case of productivity in terms of tax collection, scholars have argued that there are many socio-economic and political factors that have impacts on business activity and subsequently, revenue collections. This partly explains why the country is still unable to fully finance its budget from local revenue collections despite the dramatic political and economic changes initiated by the government of Uganda, and which have led to a sustained high economic growth for most of 2004/5 to 2008/09 (Nsonko, 2010; Wiegratz, 2009).

## Conclusions

The study concludes that the URA education programs are competence-based because they focus on enhancing the trainees' ability, quality instruction and mastery of higher-level skills. As a result of education programs based on this approach, the trainees get tremendous benefits in terms of ability, capability and strengthened skills. The study further concludes that the competence-based education approach used in the URA education programs contributes to the efficiency of employees in URA. This was confirmed from the correlation and path analysis tests which showed that there is a statistically positive significant correlation between competence-based education approach used in the URA education programs and the productivity of URA employees in terms of positive changes in their efficiency.

## Recommendations

The study findings which reveal that competence-based education approach makes positive contributions to employee productivity confirms the scholarly views in the literature suggesting that the time for the old-faceted traditional means of search for knowledge that were subject and teacher-centric are gone; and today's world instead urgently needs to organize and search for knowledge around the areas of application (Drucker & Maciceriello, 2007), implying that knowledge is no longer an end in itself but a resource that is a central energy which translates into increased productivity when it is put into application.

The researcher therefore recommends that in order to resolve the problem of incompetence and lower-than-expected productivity in public institutions, the government of Uganda should make policy changes in the Ugandan education system by 2025 in three stages. The first is that government of Uganda should moot clear and enforceable education policies to guide educationists in the design and implementation of competence-based education programs for the in-service training of employees in public institutions. Secondly, government of Uganda should plan to introduce competence-based tax education programs right from college to university so as to improve on learners' self-efficacy, abilities, attitude and resolve the would-be productivity challenges when they get into the world of work in URA and other related public institutions. Thirdly, the government should make policy changes in the education sector aimed at introducing competence-based education curricula in different magnitudes at all levels of the education system to change the learners' attitudes and prepare them to be job creators after the completion of any level. This will be a departure from the current situation where most of the products of the education system are job seekers.

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