IMPACT OF TRAINING AND RETRAINING ACCOUNTANTS ON ORGANIZATIONAL PERFORMANCE

(A CASE STUDY OF U.B.A UNITY BRANCH)

BY

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HND/23/ACC/FT/0277

BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF ACCOUNTANCY, INSTITUTE OF FINANCE AND MANAGEMENT STUDIES (IFMS), KWARA STATE POLYTECHNIC, ILORIN KWARA STATE.

IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF HIGHER NATIONAL DIPLOMA (HND) IN ACCOUNTANCY

MAY, 2025

CERTIFICATION

This research work has been read and approved as meeting part of requirement for the Award of Higher National Diploma (HND) in Accountancy, Institute of Finance and Management Studies (IFMS), Kwara State Polytechnic, Ilorin.

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DEDICATION

This project is dedicated to Almighty God and my precious parent **Mr. and Mrs. Ogunmoyede**

ACKNOWLEDGEMENT

I give glory to Almighty God that spare my life and give me grace to complete my Higher National Diploma (HND) and to witness the moment of writing my project.

I would like to express my sincere thanks to my supervisor **Mr. Azeez Y.O** for his valuable guidance and support in completing my project May God continue to be with you sir. Amen

And also to all lecturers in Accountancy Department. Thanks you all.

I would be ungrateful if I fail to appreciate my adorable, caring and wonderful parent of mine **Mr. And Mrs. Ogunmoyede** may God continue to enrich their pocket, I pray they live long to reap the fruit of their labour.

My sincere gratitude also goes to my one and only brother **Ridwan** for his financial support, I pray God should always be there for him. Amen.

I will also appreciate my favourite person **Ojekola Samson Prosper** my final choice for the support throughout the session, may God bless you more than your expectation.

I would like to express my special thanks to my caring and loving siblings of mine **Opemipo, Ayomide, and Elizabeth** for their support may God increase them in wisdom, knowlwdge and understanding. Amen

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CHAPTER ONE

INTRODUCTION

1.1   BACKGROUND OF THE STUDY

The history of training and retraining accountants in an organization is as long as the entire history of business organizations (Miller, 2022). This is because the knowledge base or kills of the normal accountants in the labour market is not sufficient for the specialized tasks within the organizations. However, the academic study of various forms of training and retraining did not start until about a century ago, when researchers started a branch research under the name of "vocational training" (Salas and Cannon Bowers, 2019). The beginning of the twentieth century and especially after World War II saw the widespread of training and retraining programs among organization, involving more and more accountants and also expanding in content (Luo, 2020). In the 1910s, only a few large companies such as Westinghouse, General Electric, and International Harvester had factory schools that focused on training technical skills for entry level workers by the end of 1990, forty percent of the Fortune 500 firms in America had a corporate university or leaning (Meister 2019). Training in Nigeria could be traced back to 1960 when it was discovered that most of the top government and business positions were occupied by expatriates (Olalere and Adesoji, 2020).

The departure of the whites after independence gave rise to a big vacuum of capable indigenous human capital. This prompted the Federal Government of Nigeria to set up a manpower Board in 1962 following the Ashby Commissions Recommendations (Olalere and Adesoji, 2020).

Consequently, the Federal Government of Nigeria established complementary institutions like the Centre for Management Development (CMD), Administrative Staff College of Nigeria, Industrial Training Fund (ITF), and Federal Training Centre to train

and retrain accountants as well as give orientation to fresh graduates of formal academic institutions (Olalere and Adesoji, 2023).

Today, we are witnessing the an overwhelming number of research studies from both descriptive and prescriptive traditions, focusing on several characteristics of training programs as well as their costs and benefits for organizations (Becker and Gerhart, 2019). At the same time, organization have come to better understand the significance of training for their survival in knowledge-intensive and volatile markets of this era, and thus have increasingly acknowledged the profitability of developing their human resources through various forms of training and retraining (Berge,, 2021; salas and cannon-Bowers,, 2021). Human resource capital of any organization plays an important role, thus training and retraining helps in fortifying accountants (Khan, Khan and Khan, 2019).

1.2   STATEMENT OF THE PROBLEM

The perception of accountants on training has a greater impact on the success of any organization. If the accountants are satisfied with the training policies of the organization, this will have a positive impact on the organization's productivity. The perception or attitude of accountant is transformed into positive or negative behavior. How do the accountants sees accountants training policies of the organization? How seriously does the management take the training policies of its organization? some see training and development as a waste of time and resources that would have been employed in the production of goods and services that will yield profit to the organization. Sometimes, the fear that an accountant could leave the organization after training affects the accountant training and sometimes makes it unplanned and unsystematic.

The procedure and process usually adopted by some Human Resource Departments in the identification of those accountants that require training are worrisome. Accountants sometimes go for training for personal reasons which include enriching themselves, preparing themselves for other positions in other organization, power play/politics, because

he/she knows the person in-charge of training and not necessarily because there is an identified skill gap which needs to be filled through training. Often times, the HR Department does not conduct training needs assessment. Accountants training selection criteria ought to be systematic and free from bias. It must follow a lay down procedure to ensure that the right candidates are sent for training for positive effect on organizational performance.

It is found previous researchers have concentrated on the importance and benefits of training and no study has been carried out on the challenges faced by the HR department of Bank activities in the selection of accountants for training. In order to fill this gap, the researcher is compelled to conduct a study on the impact training and retraining of accountant on organizational performance with focus on processes and procedures of identifying skill gaps, training design and delivery style and accountant perception towards training banking activities in Kwara State.

1.3   RESEARCH QUESTIONS

The research questions were drawn in line with the objectives as follows:

1. To what extent does selection procedure of accountant for training affect organizational productivity?
2. To what extent does training design affect organizational performance?
3. To what extent does training delivery style affect organizational performance?
4. What is the relationship between accountants perception of training and organizational productivity?
5. To what extent does accountants training affects organizational performance?

1.4   OBJECTIVES OF THE STUDY

The main objective of the study is to investigate the impact of training and retraining accountants on organizational performance with focus on the processes and

procedures of selection accountants for training. However, specific objectives of the study are as follows:

1. To ascertain the extent to which selection procedure of accountants for training affects organizational productivity.
2. To determine the extent of effect of training design on accountants productivity.
3. To ascertain the extent to which training delivery style affects accountants productivity.
4. To find out the relationship between accountants perceptions of training and organizational productivity
5. To determine the extent to which accountants training affects organizational performance.

1.5 RESEARCH HYPOTHESES

To achieve the objectives of this study, the following five hypotheses were formulated for testing.

H0: 1 Selection procedure of accountants for training does not have a high effect on organizational productivity.

H0: 2 The extent to which training design affects organizational productivity is not significant.

H0: 3 The extent to which training delivery style affects organizational productivity is not significant.

H0: 4 There is no substantial relationship between accountants perception of training and organizational productivity.

H0: 5 The extent to which accountants training affects organizational productivity is not significant.

1.6   SCOPE OF THE STUDY

The study focused on the investigation of the impact of training and retraining accountants on organizational performance. The study was delimited to training and development programmes, accountants training design and delivery style, post-training performance evaluation of training on organizational performance.

The geographical scope of the work is UBA Ilorin unity branch and challenge branch are what it will base on.

1.7   SIGNIFICANCE OF THE STUDY

The significance of this study cannot be over-emphasized and can be viewed from the following perspectives:

1. The study will help the top management in taking strategic decision that affect training and employment for the overall growth of the industry.
2. Members of staff of the two manufacturing industries to be used as case study will have adequate knowledge as to the importance of training and why it is necessary that they are trained from time to time.
3. The study will help the Human Resource Department in proper planning and execution of training and development programme.
4. Future researchers will also find this work very useful as reference materials for further studies.
5. The study will be useful to the researcher as it will help her in actualizing her dream and lead to her to the completion of M.Sc. program in management.

1.8   LIMITATIONS OF THE STUDY

The following constraints were encountered in the course of this work.

1. **Lack of reliable data:** The respondents' unwillingness to give out available and reliable data was major constrain in the course of the study.

2. **Dearth of research materials:** The researcher was constrained in the search of research materials. Most current books and journals on the related area are not free, and so the researchers were limited to those materials she could afford.

3. **Measure used to collect data:** Secondary data would have been more appropriate for the post-evaluation analysis, but because it was difficult to separate and link percentage (%) increase in turnover to accountants training, primary data was used.

4. **Self-reported data:** Self reported data was a major limitation of the study, because it rarely can be independently verified. The researcher had to take what the respondents said at face value. Nonetheless, with available data and judicious use of the limited resources, reasonable analysis was carried out to ensure that research findings add up to the body of knowledge.

1.9   DEFINITION OF TERMS

- **Delivery style:-** This is a set of systematic processes designed to meet learning objectives related to trainees' current or future jobs.

- **Training design:-** This is the of creating a blueprint for the development of instruction for a training for positive impact (O,Toole, S., How Contributor).

- **Organization**: An organization is a group of people who work together, like a neighborhood association, a charity, a union, or a corporation. You can use the word organization to refer to group or business, or to the act of forming or establishing something.

- **Performance**: the act of performing; of doing something successfully; using knowledge as distinguished from merely possessing it. "they criticised his performance as mayor" "experience generally improves performance" synonyms: carrying into action, carrying out, execution.

- **Accountant**: An accountant is responsible for interpreting and maintaining financial records for individuals or organizations and may prepare and examine financial records as well as provide financial advice.

CHAPTER TWO

LITERATURE REVIEW

2.1   INTRODUCTION

This chapter seeks to review literature of existing bodies of literature on the subject of the research. The chapter analyzed conceptual framework, theoretical framework and empirical review of the study.

2.2   CONCEPTUAL FRAMEWORK

2.2.1   Concept of Training

Training has been defined differently by different authors. It is "a systematic acquisition and development of the knowledge, skills, and attitudes required by employees to adequately perform a task or job or to improve performance in the job environment" (Perera, 2022). Another concept opines that training primarily focuses on teaching organizational members on how to perform their current jobs and helping them acquire the knowledge and skills they need to be effective performers (Jones, George and Hill, 2019).

Other scholars view training as "a planned process to modify attitude, knowledge or skill behavior through learning experience to achieve effective performance in any activity or range of activities" (Beardwell and Holden, 2018). Its purpose is to develop the abilities of the individual and to satisfy the current and future needs of the organization.

These definitions do not consider the dynamic and changing nature of the environment in which organizations operate (Okanya, 2018). It also implies that training automatically translate to organizational performance. Skills needed by employees are continuously changing; besides, the ever changing improvement on information and technology makes knowledge and skills obsolete in a short while. This implies that employees should align their needs to that of the organization's requirements and their own

long term development and the Human Resources Department should consider the current and future needs of the organization when planning for employee training (Holden, 2021).

2.2.2 Purpose of Training

A number of authors recognize the purpose of training as being to develop capacities of employees and by extension represents an investment in human resources (Ulrich and Lake, 1990). The quality of employees and their development through training and education are major factors in determining long-term profitability of any business venture. Human resource professionals also believe that an organization is only as good as its employees, and this understanding suggests that training should be more specifically responsive to employees' training needs (Noe, 2020). Arguing in the same line, Bratton and Gold (2022) affirm that successful corporate leaders recognize that their competitive edge in today's market place is their people. They also acknowledge that view organization know how to manage human resources effectively, primarily because traditional management models are inappropriate in today's dynamic work environment. To manage an organization both large and small requires staffing them with competent employees. The formal educational system in Nigeria does not adequately teach specific job skills for a position in a particular organization and view employees have the requisite knowledge, abilities, skills and competencies needed to work. As a result, many employees require extensive training on the job to acquire the necessary knowledge, abilities, skills and competencies needed to make substantive contribution towards the organization's growth.

2.2.3 Types of Training

The type of employee training which is best suited to a particular organization depends on a number of considerations. The skill gap to be filled, the job description, the employee present qualification and the challenges faced by the employee in performing his/her job. The approaches that can be used in implementing training fall broadly into two categories namely:

On-the-job and **off-the-job techniques,** notwithstanding that some of the training techniques cut across (Kempton, 2019).

a) **On-the job:** Adamu (2023) asserts that on-the-job training is designed to impart knowledge of job by working under an experienced worker. The trainer or the experienced worker teaches and advices the trainee on specific methods and techniques of doing the job. In some cases, the trainee is expected to learn by watching the master. The trainee is learning and at the same time working, although the trainee's output will not be much. The procedure is usually unsystematic and most times, it is by trial and error. Baum and Devine (2020) opine that it is better for the organizations to give their employees on the job training because it is cost effective and time saving. Besides, it helps their employees learn in a practical way.

b) **Off-the-job:** This is a process of acquiring skill and knowledge at a location different from the employee office. It includes group discussion, individual tutorials, lectures, reading, training courses and workshops (Kempton, 2015). It permits individuals to leave their primary place of work for a different location. Its advantages include, the trainee's ability to concentrate, analyze past behaviors and reflect on what has been successful and what has not (Okanya. 2019). This kind of training offers an opportunity to impact knowledge and skills that can be learnt or practiced in a safe and conducive atmosphere.

2.2.4   CONCEPT OF PSYCHOLOGICAL CONTRACT

The concept of psychological contract helps us understand employment relationship between employer and employee, especially in respect to training. Psychological contract concept was developed by Denise Rousseau in contemporary research. However, its origin could be traced to as far back as 1960. While there has not been one universally accepted definition of psychological contract, most authors tend to see it as an implicit understanding of mutual obligations between an employer and an

employee. The most widely accepted definition of psychological contract is that of Rousseau in his book titled "psychological contracts in organization", as: "The psychological contract in individual beliefs shaped by the organization, regarding terms of an exchange arrangement between the individual and their organization" (Rousseau, 2019).

2.3   THEORETICAL FRAMEWORK

2.3.1   Theoretical Framework of Employee Training

There are two main theoretical approaches towards employee training, namely, **the human capital approach** and **the technology-based approach.** According to Luo (2020), the human capital approach regards training as investment in human capital. Thus, training is provided only when the benefit from productivity gains is greater than the cost of training. On the other hand, the technology-based approach regards training as a skill formation process. According to this approach, the expanded training in the contemporary period is driven by the rapidly changing technologies and work reorganization. Thus, training is provided because it satisfies the functional needs of an organization and equally contributes to human capital accumulation or skill formation. These approaches however, to a large extent overlook the content of employee training, which could be resultant effect of training design and training delivery style. Luo (2016) opined that the confusion about employee training comes in the following four ways. First, it is not inherently or immediately related to the technical aspects of specific job tasks. Second, prior need analysis is rarely conducted for such training, despite suggestions to do so in many training handbooks. Third, organizations and trainers seldom conduct evaluations of behavior or outcome changes brought out by such training. Evaluation, when there is one, is often about how one feels about the training or what one has learned. The evaluation questionnaire is often called a "smile sheet," as trainees often respond happily to the questions. But the impact of the training remains uncertain. Fourth, the rapid expansion of personal

development training has taken place in the absence of scientific evidence of any link between such training and improvement in organizational bottom lines.

2.3.2 Theoretical Models Linking Training to Organizational Performance

The knowledge and skills of workers acquired through training have become important in the face of the increasingly and rapid changes in technology, products, and systems (Thang, Quang and Buyens, 2010). Most organizations invest in training because they believe thst higher performance will result (Alliger, et al. 2020; Kozlowski, et al. 2020). Davanna, Formbrun and Tichy (2019) proposed the Michigan school model also known as the 'soft' Human Resource Management (HRM). This model's emphasis is on treating employees as a means to achieving the organization's strategy. Its assumption is that 'what is good for the organization is equally good for the employee'. According to Davanna, Fombrun, and Tichy (2013), training and other HRM activities aim to increase individual performance, which is believed to lead to higher organizational performance. Although the Michigan School model acknowledge the importance of motivating and rewarding people, it concentrates most on managing human assets to achieve strategic goals (Pinnington and Edwards, 2019).

A second 'soft' HRM theoretical model to show how Human Resource Management (HRM) policies can affect employees and organizational outcome was developed by Guest. The central hypothesis of Guest's model is that if an integrated set of HRM practice is applied with a view to achieving the established goals, employee' performance will improve. It also assumes that this will translate the increase in organizational performance. The strength of Guest's model is that it is a useful analytical framework for studying the relationship between HRM policies and organizational performance. This is because it expresses pathways for more careful, clear and ease of empirical testing. Guest also saw the goals of linking employees with organizational performance as important to ensure the high quality of products and services. He thus

opines that training policy play an important role in HRM and contributes to improved strategic integration, employee commitment, flexibility and quality. He further asserts that HRM outcomes can lead to high job performance, high problem solving activity, high cost effectiveness, and low turnover, reduced absences and fewer grievances.

2.3.3 Successful Models of Training and Development

There are many models of training and development that have significantly impacted into organizational settings. Such models are Instructional Systems Design (ISD), Human Performance Technology (HPT), Performance-Based Instructional Design (PBID) and total Quality Management (TQM). These models originated from research in the area of organizational development.

2.3.4 HUMAN PERFORMANCE TECHNOLOGY THEORY

Human performance technology is a systematic approach to improving individual and organizational performance (Pershing, 2019). Human performance technology emerged as a field designed to help practitioners to critically analyze, prescribe, influence business leaders and develop interventions that are best suited to the performance problem presented (Wikipedia). HPT allows a rigorous analysis of the requirements of organization and human performance as well as identify the causes of performance gaps. It also proffers wide range of interventions with the aim of improving performance. HPT as a field of study is related to process improvement, Six Sigma, Learn Six Sigma, Organizational Development, Motivation, Instructional Technology and Human Factors. It focuses on improving performance at the organization, process and individual performer levels.

HPT is based on the following assumptions:

1. A technology is a set of empirical and scientific principles and their application.
2. Human performance technology is the technology concerned with all variables which impact human performance.

3. All organizational processes and practices impact the production of valued results, whether positively or negatively. (Everything that an organization does affects what it accomplishes, whether or not the results are acknowledge or desirable).

4. The purpose of all organizations is the same.

2.3.5 Identification of Training Needs in an Organization

The popular saying that '*a problem identified is half solved*' suggests the need to enumerate the different ways of identifying employee training needs in an organization. Nielson (2019) opines that an overall organizational training needs assessment method could vary (Nielson, 2019).

Nielson (2022) further notes that training needs could be identified in the following ways:

1. **A felt or perceived need:** This is an overall desire for improvement in a certain subject area.

2. **Comparative needs:** These are needs that are identified by comparing the training audience to a set of criteria.

3. **Response to a failure of some type:** This could be as a result of the organization's ability to meet a set goal for a particular period.

4. **Critical Incident needs:** This need could occur because of a catastrophic failure such as a factory explosion.

5. **The final needs:** This is an anticipated need that will occur base on organizational changes, such as new products, new services etc.

6. If current training is not meeting its objective, there becomes a need to retrain.

7. **When there is a gap in the job:** This occurs when performance is below specification or standard.

2.3.6 Training Needs Assessment

Training needs assessment methods differ from one organization to another. Depending on the goals, the timeline for the intervention, staffing and budget, but the most common needs assessment tool is a survey (written or online) (Nielson, 2022). Job analysis is another method of identifying training needs and this has to do with the comparison of job being performed with job descriptions or manager's description, or even expected output. Other tools as enumerated by Nielson (2022) are:

❖ Competency identification and
❖ Operational measurement

2.3.7 Benefits of Training Needs Assessment

CommLab (2020) highlighted the following as the importance of training needs assessment to organizations:

1. It explores ways in which the competency, capability and potential of organization can be enriched.
2. It enables organizations obtain better out outcomes with optimum utilization of resources.
3. It establishes relevance of training for employees as data obtained from the assessment reveals training requirements.
4. It aligns organizational goals with training.
5. It enlists standards that need to be followed for ideal competency levels.
6. It helps to work on areas in which employees need skills development and
7. It identifies the list of skills or knowledge that employees need in order to achieve organizational goals.

2.3.8 Training Design and Organizational Performance

It is very necessary for the organization to design training in a very careful manner (Armstrong, 2000). The design of the training should be according to the needs of employees (Khan, Khan and Khan, 2019). Those organizations which develop a good training design according to the need of the employees as well as the organization always get good results (Partlow, 2018). Effective training design considers learning concepts, legal issues, and different approaches to training (Mathis and Jackson, 2021). Training design plays a very crucial role in the employee as well as organizational performance. A bad training design is nothing but the loss of time and money (Tsaur and Lin, 2020).

Mathis and Jackson (2019) assert that there are three primary considerations when designing training. They are:

1) Determining learner's readiness
2) Understanding different learning styles and
3) Designing training for transfer. For training to be successful and capable of influencing organizational performance, the trainees must have the basic skills necessary for learning, the motivation to learn and possess self-efficacy.

Since the objective of training is to assist learners acquire the behavior necessary for effective work performance, it is therefore imperative that a clear understanding of the ways in which learning theories are applied when designing training programs are explained. Flippo (2017) opines that the more highly motivated the trainee the more quickly and thoroughly a new skill or knowledge is learned. People learn if they accept the need for training and commit to it. For instance, if their motivation is weak and they doubt their ability to learn, no matter how well their training is designed and implemented; its effectiveness will be limited. This is to say that training must be related to something which the trainee desires.

2.3.9 Implication of Training Delivery Style on Employees Performance

Training delivery style is a very important part of training (Carlos, 2019). Employees are very conscious about the delivery style (Armstrong, 2018).thus, if someone is not delivering the training in an impressive style and not capturing the attention of the audience, it means the trainer is wasting the time (Mark and Andrew, 2021). Therefore, it becomes imperative for a trainer to engage its audience during the training session (Philip and Eves, 2015). Delivery style means so much in the training because it is what goes into making the change expected in the trainee. The HR Department must ensure that no matter the type of method used, it must be able to catch the trainees' interests. Once training has been designed, then the actual delivery of training can begin. The general recommendation is that training is pilot-testes or conducted on a trial basis in order to ensure that the training meets the needs identified and that the design is appropriate (Mathis and Jackson, 2022).

2.3.10 Methods of Training

Training methods refer to the means by which learning contents are communicated to learners or trainee. The effectiveness of training depends on the methods and techniques used. However, choice of any method by an organization will depend on cost, time available, number of employees to be trained, the depth of knowledge required and the trainee's background. (Adamu, 2019). Ezigbo (2015) argues that the method to be adopted depends on whether the training is going to be applied in the employee's current position, future or anticipation position. However, since training is our focus, the HR Department should consider the suitable and most rewarding methods.

a.   **Apprenticeship:** Apprenticeship is a system of training of a new generation of practitioners of structured competency based on set of skills. Apprenticeships ranged from craft occupations or trades to those seeking a professional license to practice in a regulated profession. Apprenticeship training provides an individual with the knowledge and skill in doing a craft or a series of related job (Ezeigbo, 2019). Most of their training is done while

working for an employer who helps the apprentices learn their trade or profession, in exchange for their continuing labour for an agreed period (say 4-6 years) after they have achieved measurable competencies. During the apprenticeship period, the employer pays them allowance for their upkeep. Sometimes, apprenticeship programme combines on-the-job training and formal or classroom instruction (Ezeigbo, 2019).

b.   **Induction/Orientation:** This type of training is carried out   for new entrants on the job to make them familiar with the total corporate requirements like norms, ethics, rules and regulations of the organization (Olaniyan and Ojo, 2021). This training is concerned with the introduction of new employees into new roles usually during their first day in office.

c.   **Internship:** This is a system of on-the-job training, but usually for white-collar and professional careers. Internships for professional careers are similar to apprenticeship for trade and vocational jobs. The major difference is that internship is typically for college or university students. Sometimes, post-graduate adults go on internship.

Generally, the internship works as an exchange of services for experience between the student and his or her employer. Students exchange their cheap or free labour to gain experience in a particular field. Internship could also be used to determine if a person has interest in a particular career. An internship may be paid, unpaid or partially paid. Paid internships are common in professional fields. Non-governmental and non-profit organizations have unpaid internships.

d.   **Coaching and Understudy:** According to Ezeigbo (2019) *"understudy is a type of training where an employee works as a subordinate partner with a boss so that eventually the subordinate will assume the full responsibilities and duties of the particular job".* Merriam-Webster, a free online encyclopedia defines understudy as 'the act of studying another actor's part in order to substitute in case of an emergency'. Christy Lively posits that the incoming or current employee should work directly with a senior manager or supervisor he or she is to replace for weeks to ensure proper training with the intent that

the new employee will become the new manager. She argues that for understudying to be effective, coaching and understudy training should be implemented as part of a manager's day-to-day work far before retiring or leaving a company (www.ehow.com).

e.   **Job Rotation:** This is a training technique that assigns to various jobs and departments over a period of few years. Job rotation is an effective approach to management development in that individual is moved from a schedule of assignments designed to expose him or her to the entire operations of the organization (classsof1.com).

f.   **Informal Training:** Informal training occurs through interactions and feedback among employees. Much of what employees know about their jobs is learnt informally from asking questions and getting advice from other employees and their supervisors, rather than from formal training programs (Mathis and Jackson, 2021).

g.   **E-Learning (On-line training):** E-learning is the use of the internet or an organizational intranet to conduct training on-line. As more and more employees use computer and have access to internet portals, their employers look for training opportunities on-line that will be beneficial to the employee. Computer-supported simulations within organizational training can replicate the psychological and behavioral requirements of a task, in addition to providing some amount of physical resemblance to the trainee's work environment (Mathis and Jackson, 2021).

h.   **Vestibule Training:** This is a system of training whereby an employee is sent to a replica organization in another location outside his place of work. The training place looks exactly like the employee's work environment. The difference between the training venue and employee's workplace is that emphasis is on learning instead of production. The trainee is there only to acquire the desired knowledge or skill. Some banks in Nigeria have this kind of training facility. The essence is to ensure that the trainee learns the job skills without necessarily imbibing some bad customs and practices of the work environment.

Another advantage of this method is that costly mistakes are avoided and acquisition of knowledge is enhanced since the training practices with identical equipment and tools.

2.4   EMPIRICAL FRAMEWORK

Various research studies were carried out on training and retraining accountant and their impact on organizational performance. (Siyanbola & Raji, 2020) on their study of the impact of training and retraining accountant on organizational performance. Findings from their research showed that retraining has a significant and positive impact on organizational performance in banking industries in Nigeria. Studies have sought to isolate whether high skills are contributory factor behind successful and higher performing firms. These studies have identified a significant association between a highly skilled workforce and organizational performance, most commonly measured by the level of labour productivity. They have shown that the top performances in UK manufacturing are hired workers with. Some author use the terms "training" and "development" as synonyms. However, some view the two concepts as being different.

Jones, George and Hill (2020) in their book titled "Training as an effective tool for staff development in an organization" posit that training primarily focuses on teaching organizational members how to perform their current jobs and helping them acquire the knowledge and skills they need to be effective performers. Development on the other hand focuses on building the knowledge and skills of organizational members so that they will be prepared to take on new responsibilities and challenges.

Barbole,Yuraj, and Santosh(2018) conducted an examination on the impact of retraining accountants on organizational performance. Their findings showed that training is the ways in which specific knowledge and skills necessary to perform specific jobs are taught and learn, development entails an analogous process in which people acquire more general abilities and information, but in ways that cannot always be tied directly to a particular task they perform. Training refers to the acquisition of skills, knowledge and

information directly required for the performance of a specific role. It includes on-the-job training, workshops, seminars and conference. Development broadly refers to job enrichment that has an intrinsic mechanism to motivate an employee to accept and play challenging organizational tasks (Chukwunenye and Igbokwe, 2019). Development is not as specific as training; it is more general in application. It is used in relation to the process of helping managerial employee who perform non-routine jobs to improve their managerial, administrative and decision making abilities and competence (Adamu, 2020).

The study of Oyerogba, Olaleye and Solomon (2019), examined the relationship between training of accountants and its impact on organizational effectiveness. They concluded that Training is any learning activity which is aimed at the acquisition of specific knowledge and skills for the purpose of an occupation or task. The focus of training is the job or task, while development is a learning activity which is directed towards future needs rather than present needs (Adamu, 2021).

Anthony, et al (2019) in their book "impact of training and development in an organization" they discovered that In an organization where training and development is undertaken it is very necessary that the impact of such activity is felt by both the organization as well as the individual employee that has undergone the training and conceived strategies for developing management talent, which is essential if an organization is to prosper. Some organization periodically organize short courses dealing with the philosophy and objectives of management for all employees.

2.4.1 RESEARCH GAP

The other tool to fill the gap is designing training programs. Training is an important mechanism to increase the efficiency of accountants in doing their job. They can gain skills on solving the problems of client's easily, to show consistent performance, and to be sincere in resolving client's complaints. In order to get satisfied and delighted customers, the focus should be placed largely on tangibility, reliability and assurance

dimensions. These are the dimensions that have significant influence on client. On contrary, the other two dimensions i.e. responsiveness and empathy have insignificant influence on the satisfaction of client. The positive significant coefficient for client's ' satisfaction and loyalty relationship suggests higher client satisfaction on Airlines service quality and the higher the loyalty of client towards Ethiopian Airlines.

Thus, satisfied client is important in developing a loyal client. Ethiopian Airlines should seek to develop strategies that enhance loyalty of client. These strategies should include meeting customers' desired service levels, dealing effectively with dissatisfied customers, and confronting customer complaints positively. Ethiopian Airlines needs some strategic alliance to have with other travel related partners, car rentals, hotels and travel insurance. These programs benefit both the client and Ethiopian Airlines and increase the satisfaction of client. Numerous and easy to use ticketing systems, convenient flight schedules, and attractive mileage programs to reward frequent client can help to get loyal and committed client.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This chapter highlights the procedures used in conducting the study. Pertinent issues discussed in this section include the research design, population of the study, sample size and sampling techniques, sources and methods of data collection, instrument of data collection and techniques for data analysis.

3.2 RESEARCH DESIGN

A research design is the basic plan which guide the data collection and analysis phase of the research project. It is structuring of investigation aimed at identifying variables and their relationships to one another. It is basically a preconceived notion of what the information, the investigation needs to generate to complete the study, why it is needed, how it is needed to be secured and how it is to be referred and related to the statement of the problem.

In management science, the research methods employed include historical, empirical, case study and survey method. Survey method was therefore employed for this study.

3.3 POPULATION OF THE STUDY

A population is an aggregate of similar things, that is the total head count of the element involved in the programme affected. Cherisnall (2021) described population as any group of people or objects which are similar in more ways and which forms the subject of the study in a particular survey.

In this research work, the population is involves the staff in the administration department and accounting department of U.B.A Unity branch, Ilorin. Under investigation formed, the population of the study since it would not be impossible for the researcher to study and investigate all the staff responsible for the information sort for. The population of the study

is the entire staff of Accounting Department of U.B.A Unity branch, Ilorin. The entire staff of this department is 30 staff. This is according to the information provided by the Human Resources Department as at December, 2024. The sample size for this study consist of 28 staff of Accounting Department of U.B.A Unity branch, Ilorin, this is arrived at according to Yaro Yammane formula.

Sample size of the population is 30 and the researcher issue the same number of the questionnaire to the staff of the company to answer. To determine the minimum number of response from each of the section of work in the population Bowley's proportional method or formula was applied.

3.4   SAMPLE SIZE AND SAMPLING TECHNIQUES

Sampling of the opinion has been drawn using simple random sampling method. The population is 30 respondents. Random sampling is used because it is the only method that gives the respondents equal chance of being selected and it is an unbiased techniques. Therefore, to determine the sample size for the study, Yaro Yamane's formula will be applied.

$$n = \frac{N}{1 + N\,(e)^2} \qquad N = 30$$

Where N = population

n = sample size

e = error

$$\frac{n = 30}{1 + 30(5\%)^2}$$

The size of the sample is 100 staff from U.B.A Unity branch, Ilorin. The larger the sample size, the better generalization on the population from which the sample was selected. For

proper sampling, the population was stratified into junior, senior and management staff as shown below.

Stratification	Population size	Sample size	Percentage of sample size
Junior staff	60	45	45%
Senior staff	35	30	30%
Management staff	25	25	25%
Total	30	28	100%

Source: Field survey, 2025

3.5   SOURCES AND METHOD OF DATA COLLECTION

The two basic sources of data collection used include primary and secondary data collection

1. **PRIMARY DATA COLLECTION:** This refers to data collected fresh in relation to this research work. They could also refer to as first hand raw information. These data are obtained through questionnaire administration. The use of the accessibility of the designed respondent. Also as long as they are properly designed, respondents identifies kept confidential, reliable responses are obtained.

2. **SECONDARY DATA COLLECTION:** These are existing reformation which is useful for the purpose for the specific surveys, it includes readily available data which have been collected and used for other purpose. These sources include magazines, journal, textbooks, newspaper, abstract and annual report etc.

Therefore in course of paper conduct of this research work, important and relevant information will be obtained from the members of staff and management of U.B.A Unity branch, Ilorin. Professional journal will also be used in this regard. Also literature relevant

to this thesis of high valve in the theoretical frame work. Discussion with colleagues and member of staff of U.B.A Unity branch, Ilorin will also serve as part of the sources.

3.6   INSTRUMENT FOR DATA COLLECTION

The primary data was employed in gathering information from staff of all cadres. Interviews were also conducted with other stakeholders, including customers of the bank. The questionnaire consists of two sections. Section A elicits demographic information like gender, working experience, while Section B contained structured items relating to the research questions that necessitated this research.

3.7   TECHNIQUES FOR DATA ANALYSIS

Data collected for the testing of the hypothesis were analyzed using simple statistical tools like mean, standard deviation, tables and percentages.

The standard hypotheses of the study were tested with the use of x^2 = chi square test statistics which is expressed as $X^2 = \sum(0 - E)^2$ with the degree of freedom of v = k-1

Here, 0 = observed frequency

E = Expected frequency

The maximum response rating for each question is 5% and this gives an expected mean score of 2.5.

In analyzing the responses to the questions, the decision rule applied is that, if calculated mean is greater than expected mean of 2.5, we accept the statement, otherwise, we reject it. With respect to the hypothesis testing, if the calculated value of x^2 is greater than the table valve, we reject the null hypothesis and accept the alternative.

CHAPTER FOUR

ANALYSIS AND DISCUSSION

4.1 INTRODUCTION

In this chapter, data collected using the instrument of data collection were presented and analyzed. The data such presented were based on the responses from the respondents through the use of carefully administered questionnaires which was completed and returned to the researcher.

4.2 RESPONDENTS CHARACTERISTIC AND CLASSIFICATION

As explained in the last chapter, thirty (30) copies of the questionnaire were distributed and all the thirty (30) questionnaires were successfully completed and returned. The data are thus present under two (2) sections. Section A being the Bio Data of Respondents and Section B being the Research Question analysis.

4.3 PRESENTATION AND ANALYSIS OF DATA

The thirty (30) questionnaires are thus analyzed as shown below:

SECTION A: PROFILE OF RESPONDENT

S/N	Demographic Variable	Category	Frequency	Percentage (%)
1	Gender	Male	20	70
		Female	10	30
		Total	**30**	**100**
2	Age	20-30	**7**	**25**
		31-40	**8**	**25**
		41-50	**7**	**25**
		51 and above	**8**	**25**
		Total	**30**	**100**
3	Marital status	Single	9	75
		Married	21	25
		Other	-	-
		Total	**30**	**100**

4	Job status	Senior staff	21	75
		Management staff	9	25
		Total	**30**	**100**
5	Years in service	1-5 years	15	50
		6-10 years	7	25
		11 years and above	8	25
		Total	**30**	**100**
6	Education	OLEVEL	5	23.9
		OND/NCE	8	28.64
		BSC/HND	17	47.7
		Total	**30**	**100**

SECTION B: RESEARCH QUESTION

TABLE 4.2: Does selection procedure of accountant for training affect organizational productivity**?**

CHOICE	NO OF RESPONDENTS	PERCENTAGE (%)
Strongly Agree	23	75
Agree	7	25
Strongly Disagree	00	00.0
Disagree	00	00.0
TOTAL	30	100

Source: Researcher's Survey, 2025

From the table above, 23 respondents representing 75% of the total respondents strongly agreed that selection procedure of accountant for training affect organizational productivity, 7 respondents representing 25% also agreed to the question. No respondent

Disagreed to the posed question and No respondent strongly disagreed that selection procedure of accountant for training affect organizational productivity.

TABLE 4.3: DOES TRAINING DESIGN AFFECT ORGANIZATIONAL PERFORMANCE?

CHOICE	NO. OF RESPONDENTS	PERCENTAGE (%)
Strongly Agree	16	50.0
Agree	10	47.8
Strongly Disagree	0	00.0
Disagree	4	2.2
TOTAL	30	100

Source: Researcher's Survey, 2025

From the table above, 16 respondents representing 50% of the total respondents strongly agreed that does training design affect organizational performance, 10 respondents representing 47.8% also agreed to the question. 0 respondents representing 00.0% of the total respondents Strongly Disagreed while 4 respondents representing 2.2% also Disagreed that does training design affect organizational performance. The researcher therefore believes that does training design affect organizational performance.

TABLE 4.4: DOES TRAINING DELIVERY STYLE AFFECT ORGANIZATIONAL PERFORMANCE?

CHOICE	NO. OF RESPONDENTS	PERCENTAGE (%)
Strongly Agree	22	71.6
Agree	8	28.64
Strongly Disagree	0	00.0
Disagree	0	00.0
TOTAL	30	100

Source: Researcher's Survey, 2025

From the table above, 22 respondents representing 71.6% of the total respondents strongly agreed that training delivery style affect organizational performance, 8 respondents representing 28.64% also agreed to the question. 0 respondents representing 00.0% of the total respondents Strongly Disagreed while 0 respondents representing 0.00% also Disagreed that training delivery style affect organizational performance.

TABLE 4.5: IS THERE RELATIONSHIP BETWEEN ACCOUNTANTS PERCEPTION OF TRAINING AND ORGANIZATIONAL PRODUCTIVITY?

CHOICE	NO OF RESPONDENTS	PERCENTAGE (%)
Strongly Agree	23	75
Agree	7	25
Strongly Disagree	00	00.0
Disagree	00	00.0
TOTAL	30	100

Source: Researcher's Survey, 2025

From the table above, 23 respondents representing 75% of the total respondents strongly agreed that there is relationship between accountants perception of training and organizational productivity, 7 respondents representing 25% also agreed to the question. No respondent Disagreed to the posed question and No respondent strongly disagreed that there is relationship between accountants perception of training and organizational productivity.

TABLE 4.6: DOES ACCOUNTANTS TRAINING AFFECTS ORGANIZATIONAL PERFORMANCE?

CHOICE	NO. OF RESPONDENTS	PERCENTAGE (%)
Strongly Agree	16	50.0
Agree	10	47.8
Strongly Disagree	0	00.0
Disagree	4	2.2
TOTAL	30	100

Source: Researcher's Survey, 2025

From the table above, 14 respondents representing 50% of the total respondents strongly agreed that accountants training affects organizational performance, 10 respondents representing 47.8% also agreed to the question. 0 respondents representing 00.0% of the total respondents Strongly Disagreed while 4 respondents representing 2.2% also Disagreed that accountants training affects organizational performance. The researcher therefore believes that accountants training affects organizational performance.

4.4   TEST OF HYPOTHESES

HYPOTHESIS 1

Ho1: Selection procedure of accountants for training does not have a high effect on organizational productivity.

Table 4.4.1

Option	No. of Respondent	Percentage (%)
Strongly agreed	16	50.0
Agreed	10	47.8
Undecided	0	0.00
Disagree	4	2.2
Strongly disagreed	0	0.0
Total	**30**	**100**

Field survey, 2025

Option	Fo	Fe	Fo – Fe	$(Fo – Fe)^2$	$(Fo – Fe)^2/e$
Strongly agreed	16	10	4	16	1.6
Agreed	10	10	0	0	0.0
Undecided	0	10	-10	100	10
Disagree	4	10	-6	36	3.6
Strongly disagreed	0	10	-10	100	10
Total	**30**				**25.2**

Therefore, D_f (r-1) (c -1)

$\qquad = (5 -) (2 - 1)$

$\qquad = (4) (1)$

$\qquad = 4$

Level of significance $= 0.5$

$X^2 = \sum \dfrac{(F_o - F_e)^2}{F_e} = 25.2$

Therefore, X^2 calculated $= 2.52$

X^2 Tabulated $= 9.49$

Decision rule

If X^2 tabulated is $> X^2$ calculated, accepted the null hypothesis (Ho) and reject the alternative hypothesis (H_1) but if X^2 tabulated is $< X^2$ calculated, accept the alternative (H_1) and reject the null hypothesis

Decision

Since X^2 tabulated 9.49 is less than X^2 calculated 2.52 alternative hypothesis (H_1) which stated that Selection procedure of accountants for training does not have a high effect on organizational productivity while the Ho that stated that Selection procedure of accountants for training does not have a high effect on organizational productivity is rejected.

HYPOTHESIS 2

H$_0$2: Training design affects organizational productivity is not significant.

Table 4.4.2

Option	No. of Respondent	Percentage (%)
Strongly agreed	23	75
Agreed	7	25
Undecided	0	0.0
Disagree	0	0.0
Strongly disagreed	0	0.0
Total	**30**	**100**

Field survey, 2025

Option	Fo	Fe	Fo – Fe	$(Fo – Fe)^2$	$(Fo – Fe)^2/e$
Strongly agreed	21	10	11	121	12.1
Agreed	7	10	-3	9	0.9
Undecided	0	10	-10	100	10
Disagree	0	10	-10	100	10
Strongly disagreed	0	10	-10	100	10
Total	**30**				**43**

Therefore, D_f (r-1) (c -1)

$= (5 -) (2 – 1)$

$= (4) (1)$

$= 4$

Level of significance $= 0.05$

$X^2 = \sum \dfrac{(F_o – F_e)^2}{F_e} = 43$

Therefore, X^2 calculated $= 4.3$

X2 Tabulated $= 4.49$

Decision rule

If X^2 tabulated is $> X^2$ calculated, accepted the null hypothesis (Ho) and reject the alternative hypothesis (H$_1$) but if X^2 tabulated is $< X^2$ calculated, accept the alternative (H$_1$) and reject the null hypothesis

Decision

Since X^2 tabulated 9.49 is less than X^2 calculated 4.3 alternative hypothesis (H$_1$) which stated that training design affects organizational productivity is not significant is accepted while the Ho that stated that training design affects organizational productivity is not significant is rejected.

HYPOTHESIS 3

H$_0$3: Training delivery style affects organizational productivity is not significant

Table 4.4.3

Option	No. of Respondent	Percentage (%)
Strongly agreed	18	57.28
Agreed	12	42.96
Undecided	0	0.0
Disagree	0	0.0
Strongly disagreed	0	0.0
Total	**30**	**100**

Field survey, 2023

Option	Fo	Fe	Fo – Fe	$(Fo – Fe)^2$	$(Fo – Fe)^2/e$
Strongly agreed	16	10	6	36	3.6
Agreed	12	10	2	4	0.4
Undecided	0	10	-10	100	10
Disagree	0	10	-10	100	10
Strongly disagreed	0	10	-10	100	10
Total	**30**				**34**

Therefore, D_f (r-1) (c -1)

$$= (5 -) (2 – 1)$$

$$= (4) (1)$$

$$= 4$$

Level of significance = 0.05

$$X^2 = \sum \frac{(F_o – F_e)^2}{F_e} = 34$$

Therefore, X^2 calculated = 3.4

X2 Tabulated = 9.49

Decision rule

If X^2 tabulated is $> X^2$ calculated, accepted the null hypothesis (Ho) and reject the alternative hypothesis (H_1) but if X^2 tabulated is $< X^2$ calculated, accept the alternative (H_1) and reject the null hypothesis

Decision

Since X^2 tabulated 9.49 is less than X^2 calculated 3.4 alternative hypothesis (H_1) which stated that training delivery style affects organizational productivity is not significant is accepted while the Ho that stated that training delivery style affects organizational productivity is not significant is rejected.

4.5   SUMMARY OF FINDINGS

In this chapter, data collected using the instrument of data collection were presented and analyzed. The data such presented were based on the responses from the respondents through the use of carefully administered questionnaires which was completed and returned to the researcher.

CHAPTER FIVE

SUMMARY OF FINDINGS, RECOMMENDATION AND CONCLUSIONS

5.1   SUMMARY OF FINDINGS

The major findings of the study include the following:

1. The extent to which selection procedure of employee training affected organizational productivity was high

2. The extent of effect of training design on employee productivity was high The extent to which training delivery style affected employee productivity was

3. There was a very strong positive relationship between employee perception of training and organizational performance

4. The extent to which employee training affected organizational performance was low, however, when other variables like training design, delivery style, it affect becomes significant.

5.2   CONCLUSION

This study concludes that if the right employees are sent on training through the systematic training procedure of identifying and selecting employees for training, there would be a significant improvement on the organizational performance. Therefore, for organizations to become more productive and remain in business, especially in this era of increased global competitiveness and growing complexity of the work environment, adequate training need assessment should be conducted by the Human Resource (HR) Department before sending employees on training. In addition, Nigerian Bottling Company and 7UP Bottling Company should have a mechanism for evaluating employee post training performance. Emphasis should be on skill gap and not on sentiment when selecting employees for training.

5.3   RECOMMENDATION

In the light of findings and conclusion of the study, the following recommendation are made, which if adopted would make the training function of the Human Resource Department of Nigerian Bottling Company and 7UP Bottling Company more productive and efficient.

Seminars and workshops should be organized for the Human Resource Department on the importance of systematic approach of training and proper procedure to follow in identifying skill gaps in the various departments.

Heads of Department should be sensitized on the importance of sending the right employee on training. They should not see training opportunities as pay back opportunities for their loyalists.

Recommending employees for training based on favoritism should for be discouraged by the management.

A mechanism should be created for proper assessment and evaluation of employee performance after training. Some of the employee performance indicators enumerated in this research work could be adopted by the organizations.

The HR department should ensure also that adequate training design, rich in content is used for employee training. The content should be able to include all the identified skill gaps, while making sure that a trainer who is knowledgeable and experienced in that area is contracted for the training delivery.

Employee should be encouraged to embrace other department courses that could impact on their general performance and increases organizational performance. The recommendations would impact positively on other organizations, especially those in the manufacturing sectors.

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APPENDIX 1

PERMIT LETTER

Department of Business Administration,

Institute of Finance and Management Studies,

Kwara State Polytechnic, Ilorin

P.M.B 1375 Ilorin,

Nigeria.

5th May, 2025.

Dear respondents,

REQUEST TO FILL A QUESTIONNAIRE

I am undergraduate student presently studying H.N.D Accountancy in Kwara State Polytechnic, Ilorin Kwara State. As part of the award of Higher National Diploma in Accountancy, I am carrying out a research on "**Impact of training and retraining accountants on organizational performance (A case study of U.B.A Unity Branch, Ilorin).**

Kindly complete the attach questionnaire by ticking options that you best agree with or one that best suites you.

All information provided by you will be used for academic research purpose only, and under no circumstance will unauthorized persons have access to your responses.

The researcher shall ensure that privacy and high confidentiality are maintained with any information provided by you.

Thanks for your cooperation.

Yours faithfully,

OGUNMOYEDE PELUMI REBECCA

QUESTIONNAIRE

SECTION A

Personal Data

Q1. Gender

    a. Male   (   )

    b. Female   (   )

Q2. Age Category

    a. 18 - 25years   (   )

    b. 25 - 35years   (   )

    c. 36 - 45years   (   )

    d. 46 years and above   (   )

Q3. Marital Status

    a. Married   (   )

    b. Single   (   )

    c. Widow   (   )

Q4. Job Status

    a. Senior Staff   (   )

    b. Management staff   (   )

Q5. Year in service

    a. 1 – 5 years   (   )

    b. 6 – 10 years   (   )

    c. 11 years and above   (   )

Q6. Educational Qualification

    a. O'levels   (   )

    b. HND/   (   )

    c. BSc.   (   )

SECTION B

5. Does selection procedure of accountant for training affect organizational productivity. (a) yes (b) no

6. Does training design affect organizational performance (a) yes (b) no

7. The services of forensic auditors are more needed in Nigeria money deposit banks (a) yes (b) no

8. Does training delivery style affect organizational performance (a) yes (b) no

9. Is there relationship between accountants perception of training and organizational productivity (a) yes (b) no

10. Does accountants training affects organizational performance (a) yes (b) no