

IMPACT OF TRAINING AND DEVELOPMENT ON PERFORMANCE OF TAX AGENCIES

(a case study of Kwara state internal revenue service and Federal Inland Revenue Service)

BY

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BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF BUSINESS ADMINISTRATION AND MANAGEMENT, INSTITUTE OF FINANCE AND MANAGEMENT STUDIES,

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CERTIFICATION

This is to certify that this research work has been read and approved as part of meeting the requirement for the award of Higher National Diploma in the Department of Business Administration and Management, Institute of Finance and Management Studies [IFMS], Kwara State Polytechnic, Ilorin, Kwara State.

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DEDICATION

This project is dedicated to **Almighty GOD** for his faithfulness and for his kindness upon me and my family and for making this project a fruitful and may his name be praise ever and ever more.

ACKNOWLEDGEMENT

I give thanks to **ALMIGHTY GOD** the everlasting God, the Lord of the universe, the Alpha, Omega and the Omnipotent, the master of the day of judgment. I give gratitude to God for His infinite mercy and protection over me throughout my stay in this Great Institution (Kwara State Polytechnic, Ilorin). For giving me the wisdom and knowledge to write this project. I thank you lord for the successful completion of this project, I pray for more blessing (Amin).

My unlimited gratitude goes to my admirable parent **MR. & MRS. YUSUFF** for their love and care since my infant till date and for the successful completion of my programme, may God guide and protect them in multiples fold, may you enjoy the fruit of your labour in sound health (Amin).

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ABSTRACT

In the changing phase of the market, all organizations have a number of opportunities to grab and number of challenges to meet. Due to such environment, the dyn

amic organizations are smoothly surviving in the present competition. While facing these challenges, there is a great pressure of work on the shoulders of management. It is a responsibility of the management to make necessary changes at the workplace as per the requirement of the job. To survive in the competition and to meet the requirements, the management needs to change their policies, rules and regulations. However, this study aims at investigating the impact of training and development on performance of tax collection agencies. The research questions provide answer to how training and development affects the performance of tax collection agencies in Ilorin. The populations of the study are the staff of the tax collection agencies in Ilorin. (i.e. 700) in which the whole population was distributed were 250 copies of the questionnaire was returned. Multiple Regression was employed in analyzing data collected with the aid of Statistical Package for Social Science (SPSS) version 20. The findings revealed that the independent variables which are; On the job training and Off the job training are significant with Dependent variables which are effectiveness and efficiency. Also, the study recommends that Tax collection agencies should implement on the job training and off the job training for an improvement in the effectiveness and efficiency of tax collection agencies in Ilorin.

Key terms: On the job training, Off the job training, Effectiveness, Efficiency



CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

In the changing phase of the market, all organizations have a number of opportunities to grab and number of challenges to meet. Due to such environment, the dynamic organizations are smoothly surviving in the present competition. While facing these challenges, there is a great pressure of work on the shoulders of management. It is a responsibility of the management to make necessary changes at the workplace as per the requirement of the job. To survive in the competition and to meet the requirements, the management needs to change their policies, rules and regulations. The organizations face a lot of pressure in the competence for a talented work force, for constantly improving the production methods, entrants of advanced technology and for the employees who are inclined to achieve work life balance. The success of any organization depends upon the quality of the work force, but in order to maintain the quality of the work force, many organizations come across a number of obstacles. These obstacles include attraction of the qualitative workforce towards the organization, recruitment of intelligent, dynamic as well as enthusiastic people in the organization, motivation of current employees with different techniques and retention of the current workforce for maintaining the organizational status in the competitive market. For surviving the business and becoming a successful pillar in the market; training and development is a tool that can help in gaining competitive advantages.

Training is one of the efforts to increase human resource quality in job world. Employees of organizations, either private or public organizations, new or old employ

Employees need to be trained routinely in order to align their vision and mission with the organization's objectives. Training and development are vital elements to successful work and growth in any organization. Human resource is the very important and the backbone of every organization. Expansion of industrial development in the modern era has helped the emergence of organized employee in the organizations. Therefore, organizations need to invest huge funds on the human resource capital because the performance of employees will ultimately increase the performance of the organization. Employees of a firm can be identified as a source of success. Therefore, for a firm to be a success it should provide training for their employees. Right employee training at the correct time provides better advantage to the firm in increased knowledge, productivity, loyalty and contribution. (Healthfield, 2012). According to (Mulins, 2007), training is most essential to ensure adequate supply of employees that are technically and socially competent for both departmental and management positions. (Armstrong, 2001), defines training as a formal and systematic modification of behavior through learning. That learning obtained is a result of advises, job experience, education and development experience. Training is a planned process to modify employee's knowledge, skills and attitudes through learning to do activities. (Beardwell & Holden, 1997).

In order to survive and succeed in this fast-changing competitive environment, tax collection agencies need to organize, develop and manage their human resources effectively. The major responsibility of tax collectors in this regard is to build up a right mix of skills, attitude and conceptual understanding amongst their employees, as the political, economic and social development of any country depends on the amount of revenue generated for the provision of infrastructure in that given country. However, one means of generating the amount of revenue for providing the n

eeded infrastructure is through a well structure tax system. Azubike (2009) is of the view that tax is a major player in every society of the world. The tax system is an opportunity for government to collect additional revenue needed in discharging its pressing obligations. A tax system offers itself as one of the most effective means of mobilizing a nation's internal resources and if lends itself to creating an environment conducive to the promotion of economic growth.

Above all, employees need to be provided with a continuous learning atmosphere to keep themselves on track with the organizational mission & vision. In view of Spender (2016), employees must gain varied skills and broad knowledge in terms of various personal as well as professional attributes. It is performance that is the ultimate goal of any business's efforts that leads towards the achievement of market leadership and capturing of unbeatable talent. These two are crucial for the organizations and are part of the organizational strategic mission Mwita (2015). Training was once thought of as an extra effort to excel personally and perform up to the mark in one's job but now it has become a matter of basic need to be trained to learn the change and adapt to the advancements in work practices (Gamer, 2012). Also it is an undeniable fact that in response to the changing work practices if employees are not provided with chances to enlarge their professional experiences then this may lead them to skill obsolescence. Skill obsolescence has been defined by Greenhaus, Callanan, & Godshalk (2000) to be the absence of sophisticated know-how and advanced expertise required to accomplish organizational tasks. Such a situation has led organizations, regardless of their size and scope of operations, to focus on competency based hiring and set challenging job tasks. Competency based hiring is not all that is done but also employees are trained and developed to be proactive and leaders through precisely designed training and develop

ment (T & D) programs. These T & D programs together with offering basic skill enhancement also help in gaining advanced job related knowledge to avoid skill obsolescence. Frederick & Stephen (2010) suggest that it is an organization's management responsibility to facilitate the workforce through training & development to remain competent in their profession.

For achieving this, a continuous process of training interventions in tax agencies is a must. Training is always a vital and necessary part in promoting many kinds of learning and development of employees. Training plays a key role in the development of employee's performance. The scope of training is firstly to overpass the gap between requirements of the job and current qualification of an employee. Today, tax agencies have realized the importance of training as a tool to achieve their strategic goals; many tax collectors agencies consider training as a strategic employee retention tool. It is assumed that after training these employees, they should be promoted so that they advance their careers. They give best performance so that organizations provide rewards to the personnel in order to motivate their performance. As training programs have a basic role in every organization, this paper has been done with an interest to find the link between training and their job performance. The study has been taken with an interest to show the effects of training on tax collecting agencies in Kwara State.

1.2 Statement of the Problems

Staff training and development is recognized as crucial element in the attainment of organizational goals and objectives. In order to sustain economic and effective performance taxation has been seen as an important part of fiscal policy which can be used effectively by government in economic development of a country which include: resources mobilization, reduction in inequalities of income, improvement

nt in social welfare, foreign exchange, regional development, control inflation etc., it's important to optimize the contribution of employees to the aims and goals of an organization Armstrong (1999). Despite the increasing effects on training and development in an organization, there is still limited literature on tax collectors in developing countries (Debrah&Ofori 2006) and an increasing concern from organizational customers towards low quality services in the tax collection. It is further worth noting that while much is known about the economics of training and development in the developed world, studies of issues associated with training in less-developed countries are rarely found. The existing studies in this relation (Harvey 2002) have taken a general human resource management (HRM) focus creating a gap on issues such as the effect of training on employee performance. This study will contribute in minimizing this gap in the literature and thereby establish the basis to understanding of some aspects of training and development on tax collecting agencies particular in Ilorin.

1.3 Research Questions

The following research questions guide the study and some of which are:

- i. How has on-the-job training affected the effectiveness of tax collection agencies in Ilorin?
- ii. How can on-the-job training develop the efficiency of tax collection agencies in Ilorin?
- iii. What impact has off-the-job training had on the effectiveness on tax collection agencies in Ilorin?

tion agencies in Ilorin?

- iv. To what extent does off-the-job training affects the efficiency of tax collection agencies in Ilorin?

1.4 Objectives of the study

The aim of this research is to investigate the impact of training and development on performance of tax collection agencies (a case study of Kwara state internal revenue service and Federal Inland Revenue Service), while other objectives are to;

- i Explore the impact of on-the-job training on the effectiveness of tax collection agencies in Ilorin.
- ii Determines the extent at which on-the-job training affect the efficiency of tax collection agencies in Ilorin.
- iii Examine the extent at which off-the-job training affect the Effectiveness of tax collection agencies in Ilorin.
- iv Identify how off-the-job training affects the efficiency of tax collection agencies in Ilorin.

1.5 Research Hypotheses

The following research hypothesis will be formulated for the study.

H0₁: On-the-job training does not affect the effectiveness of tax collection agencies in Ilorin.

H0₂: There is no significant effect of on-the-job training on the efficiency tax collection agencies in Ilorin.

H0₃: Off-the-job training does not affect the effectiveness of tax collection agencies in Ilorin.

H0₄: Off-the-job training does not affect the efficiency tax collection agencies in Il

orin.

1.6 Significance of the Study

The study will be provides suitable suggestions to the impact of training and development on performance of tax collection agencies. This research work is suitable for tax collector agencies in Ilorin, Kwara state to understand the effect of training and development on the performance of both staff and management towards the set goals of the organization. There have been various means and research work on how training and development has impacted organization, but little has been written on tax collector agencies, this research work shall serve as a supplement to existing literatures relating to this research topic.

1.7 Scope of the Study

This research work will focus on selected tax agencies (Kwara State Internal Revenue Service and Federal Inland Revenue Service) which operate in Ilorin, Kwara State. This research proposal decides to make them a case study because of the easy access of data and they are as well known to the general public, this research work will be covering from the last four years i.e. 2016-2018 of this organization for proper planning.

1.8 Definition of Terms

There are different definitions depending on the perspective to which individual author views it, but for the purpose of this study, I would like to use interpretations that best fits into the subject matter.

Training and Development: Kumpikaite & Sakalas, (2011) these are components of the human resource development (HRD) model that can be seen as a more logical and organized way of improving the skills, knowledge, and attributes needed b

y the workers to better fulfill their job tasks

Tax:Anyango (2009) and Anyanwu (2007) stated that tax are imposed to regulate the production of certain goods and services, protection of infant industries, control of business and curb inflation, reduce income inequalities.

Tax Collectors Agencies:Set of regulatory bodies that are in charge of collection of tax from tax payers and also remit this payment to the government.

Performance:The free online business dictionary defines this as the accomplishment of a given task measured against preset known standards of accuracy, completeness, cost, and speed. In this study, performance is deemed to be the fulfillment of an obligation, in a manner that releases the performer from all liabilities under the contract.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter examines previous literature related to the relationship between training and development, and performance of tax collecting agency in Ilorin. It reviews the past studies that help the researcher to understand and identify the problem being studied more appropriately. This chapter also explains empirical review i.e. past research on training and development, theories

2.1 Conceptual Clarification

2.1.1 Training and Development

Training & Development have been defined in several ways by different authors. The main idea that each one of them highlighted in their studies is the workforce capability enhancement. Kumpikaite & Sakalas, (2011) identified Training and Development as the components of the human resource development (HRD) model. The same authors have defined HRD to be a system or an assortment of such activities that enable organizations to add to the worth of their workforce by bringing behavioral reforms through training, development, and education within a specified time period. Thus, T & D help building and strengthening the work related attributes of the human resource (workers or employees) in any organization. Moreover, in training there is a specialist who delivers the understanding about the expertise required for enhancing the job proficiency keeping in view both present and future job related skill requirements Saleem (2011). Hence, we may say that T & D is a more logical and organized way of improving the skills, knowledge, and attributes needed by the workers to better fulfill their job tasks

Although Training & Development have been taken as one for sake of simplicity in this study yet going into the depth there are present certain distinguishing features. These features, as given by Noe (2008), are: "focus, use of work experiences, goal, and participation". In training the focus is current, use of work experiences is low, goal is to gain skills for the present job, and participation is mandatory if initiated while vice versa is applicable for development initiatives. Development is more self-directed and requires self-motivation to explore and find the ways for career and personal advancement.

Similarly, Armstrong (2009) has differentiated training from development by putting his concept into words that development is meant to acquire new knowledge and skills that help to progress into some future job requirements while training helps in gaining those competencies that enable the employees to better perform in their present jobs. In the same way, we find training to be confined only on enhancement of skills pertaining to a particular job while development has its scope stretched across the growth and personal development of the employees by Obisi, (2011). Moreover, Cambell (1971) has given his views as training improves the skill level of technical staff during a short period of time for a specific objective while development allows the managers to learn and grow during a long term learning period having wide-ranging objective. Hence, the two T & D may be used as one but there is a distinction based on the basis of broadness of scope, focus of the efforts, and time span as mentioned above.

2.1.2 Benefits of Training and Development

The adoption of changing technology in this era of globalization and the emergence of new technologies, organizations are striving to survive, grow and operate profitably in a turbulent, even changing environment. They have to position themselves

es in order to keep abreast with the new technologies and business development globally. Employees need to be trained and developed regularly so as to deliver even when the external environment changes lead to obsolescence of the current technology in place with the organization Nadler (1984). Training eliminates job discrepancies. To be successful, organizations have to be responsive and fast to changing environment. They have to respond fast to changing consumer requirements and needs for quality, variety, customization, convenience and timeliness. There is need to ensure that there is synchronization and standardization in how things are carried out in organizations. Beardwell and Holden (1997) human resource management has emerged as a set of prescriptions for managing people at work. The central claim is that by matching the size, skills of the workforce to productive requirements of the organization and by raising the quality of individual employee contribution to production, organizations can make significant improvements on their performance. The main purpose of training and development is to eliminate performance discrepancies whether current or anticipated.

2.1.3 Employee Performance

Employees must know what they need to do to perform their job successfully. Setting performance expectations and goals for individuals and groups to channel their efforts towards achieving organizational objectives. Getting employees involved in the planning process helps them understand the goals of the organization, what needs to be done, why it needs to be done and how well it should be done, Terrington (2015). Performance expectations need to be understood and where possible, to involve the contribution from the employees as Terrington (2015) puts it. Williams (2009), argues that as individuals cannot always control their results, it's important to have behavioral targets as well as output targets. It is recommended that

there is a personal development plan which would again underpin the achievement of objectives.

2.1.4 Methods of Training and Development

Nadler (1984:1.16) noted that all the human resource development activities are meant to either improve performance on the present job of the individual, train new skills for new job or new position in the future and general growth for both individuals and organization so as to be able to meet organization's current and future objectives. There are broadly two different methods that organizations may choose from for training and developing skills of its employees. These are

2.1.4.1 On-the Job Training

As the name goes, on-the-job training (OTJ) is a method of giving training to employees when they are at work at their working environment. The purpose of this training is to make the employees get familiar with the normal working circumstance, i.e. during the training time frame, the workers will get the direct involvement of using machinery, equipment, devices, materials, and so forth. Additionally, it helps the employees to figure out how to confront the difficulties that may occur during the execution of the job. The main idea of this training is learning by doing where the supervisor or the more experienced employees show the training how to perform out a specific task. The learners take after the directions of the supervisor and perform out the task. This method is highly used by companies to train current and future workers, due to its simplicity. On-the-job training includes apprenticeship, coaching, internship, job rotation, job instruction and few others.

2.1.4.1.1 Job rotation and transfers

Job rotation and transfers (McCourt & Eldridge 2003, 356) as a way of developing employee skills within organization involves movements of employees from one official responsibility to another for example taking on higher rank position within the organization, and one branch of the organization to another. For transfers for example, it could involve movement of employees from one country to another. These rotations and transfers facilitate employees acquire knowledge of the different operations within the organization together with the differences existing in different countries where the organization operates. The knowledge acquired by the selected employees for this method is beneficial to the organization as it may increase the competitive advantage of the organization.

2.1.4.1.2 Coaching and/or mentoring

This involves having the more experienced employees coach the less experienced employees (Devanna, Fombrun & Tichy 2011). It is argued that mentoring offers a wide range of advantages for development of the responsibility and relationship building. The practice is often applied to newly recruited graduates in the organization by being attached to mentor who might be their immediate managers or another senior manager. This however does not imply that older employees are excluded from this training and development method but it is mainly emphasized for the newly employed persons within the organization.

2.1.4.2 Off-The-Job Training

Off-the-job training is another method of training, which is organized at a site, far from the original work environment for a specific period. The purpose of this method of training at a place other than the job area is to give a peaceful domain to the employees where they can focus just on learning. Learning material is provided

to the trainees, for a complete theoretical knowledge. The trainees can express their perspectives and opinions during these training sessions. Additionally, they can investigate new and innovative ideas. Case studies, conferences, audiovisuals, seminars, simulations, role play and lectures are some basic systems that the employee needs to experience during, off-the-job training. This is one of the costly training methods. It includes choice of the place of training, arrangement of facilities for the employees, hiring experts to impart the training.

1.1.1.1.1 Orientation

This is yet another training and development method. This involves getting new employees familiarized and trained on the new job within an organization. During this process, they are exposed to different undertakings for example the nature of their new work, how to take on their identified tasks and responsibilities and what is generally expected of the employees by the organization. They are further given a general overview of the organizational working environment including for example working systems, technology, and office layout, briefed about the existing organizational culture, health and safety issues, working conditions, processes and procedures.

1.1.1.1.2 Conferences

As a training and development method involves presentations by more than one person to a wide audience. It is more cost effective as a group of employees are trained on a particular topic all at the same time in large audiences. This method is however disadvantageous because it is not easy to ensure that all individual trainees understand the topic at hand as a whole; not all trainees follow at the same pace during the training sessions; focus may go to particular trainees who may seem to understand faster than others and thus leading to under training other individuals.

duals.

1.1.1.1.3 Role playing

Involves training and development techniques that attempt to capture and bring forth decision making situations to the employee being trained. In other words, the method allows employees to act out work scenarios. It involves the presentation of problems and solutions for example in an organization setting for discussion. Trainees are provided with some information related to the description of the roles, concerns, objectives, responsibilities, emotions, and many more. Following is provision of a general description of the situation and the problem they face. The trainees are thereafter required to act out their roles. This method is more effective when carried out under stress-free or alternatively minimal-stress environments so as to facilitate easier learning. It is a very effective training method for a wide range of employees for example those in sales or customer service area, management and support employees.

2.1.5 Training process

Training in an organization generally involves a systematic approach, followed by a sequence of activities which to Infant, the process is based on four three to four blocks;

2.1.5.1 Identifying training needs

This analysis is necessary to determine the training needs of the employees or a specific job. What are the practical needs? Why an employee needs training? Every training begins with the need analysis, and establishing a need analysis is and should always be the first step in the training process. (Infande, 2015). There are four procedures that managers can use to determine the training needs of employees in their organizations

2.1.5.1.1 Job requirements analysis.

The skills and knowledge specified in the appropriate job description are examined. The employees without the skills needed are candidates for training program.

1.1.1.1.2 Organizational analysis

The effectiveness and successes of an organization are analyzed to determine where differences exist. For instance, members of a department with a high turnover rate or a low performance record might require additional training.

1.1.1.1.3 Performance appraisals

Here, each employee's work is measured against objectives established for his or her job.

1.1.1.1.4 Human resource survey

Managers as well as non-managers are expected to describe what problems they are experiencing at their workplaces and, what actions they believe can be taken to solve the problems. Immediately the training needs are identified, the human resource department must initiate the appropriate training effort, to close the gap between expected and actual results. This may also depend on circumstances like; developing a training plan, designing a training lesson, selecting trainer and preparing the trainers.

2.1.6 Reasons for Carrying out Training and Development

Employers do not regularly consider the feelings of their employees regarding skill development. Accordingly, Frost, Vos and Dreyer (2003:147) claim that the traditional business organization is closely modelled on the military style of management, probably because armies are the largest and almost certainly the oldest human organizations. In response to this, Katcher and Snyder (2003:90) identify some of the reasons why employers need their employees to continuously learn new skills.

lls:

2.1.6.1 Capital improvement:

Organizations tend to spend millions of rands on upgrading their plants and equipment, yet little on upgrading their human capital. Employees are an asset to the organization but employers are more concerned about reaching deadlines and profit maximization rather than employees skills development, without which employee performance could be hampered. Although the organization still achieves productivity, the focus should also be on the dedication, commitment and loyalty of employees. If employees do not receive ongoing training, up-to-date equipment will not be used optimally.

2.1.6.2 Morale improvement:

Employees who continuously upgrade their job skills will also improve their productivity. Developing employee skills not only plays a role in the workplace, but in the external world as well. It contributes to the full personal development of each employee and the socioeconomic development of the nation at large; therefore, happy employees may be productive, but more productive employees are happier.

2.1.6.3 Ability to adapt to change:

The more skilled the workforce is, the easier it will be for the entire organization to adapt to changes that may arise in the domestic and global market place in the demand of its products and services. Sometimes employees are reluctant to adapt to change because of the uncertainty involved, but one of the objectives of the Skills Development Act 97 of 1998 is to develop the skills of the South African workforce as well as increasing levels of investment in education and training in the labour market.

2.1.7 Training Evaluation and feedback

Often, this turns to be the most critical part of the training process, focusing on the results achieved after training. The main idea is to analyze the effects of training and determine whether the set goals have been achieved. Reactions such as the participant's feedback, trainer's feedback, learning behavior and results of the training are being measured. To measure the impact of training, Kirkpatrick (1959) outlined four levels of evaluation, and each of which is a prerequisite for the next level:

2.1.7.1 Reaction and planned action.

These are measured reaction or evaluation of how the employees felt concerning the learning experience.

2.1.7.2 Learning and confidence evaluation.

Here is the measurement of the increase in knowledge before and after training.

2.1.7.3 Behavioral impact.

This is the degree of applied learning back at work – are the members really doing anything diverse after the training program than before?

2.1.7.4 Results.

It's important to know what results were achieved, in relation to the previous training objectives that were being set. For instance, has there being any decline in the number of customer's complaints? Reactions, behavior and learning are of great importance, but if the training program cannot produce measurable performance – related results, then it has not achieved its goals accordingly.

2.1.8 Factors Influencing the Effectiveness of Training and Development

2.1.8.1 Management Support

One of the most important influential factors that affect job training is management

ent support of training initiatives. It is critical that managers foster a climate conducive to learning, support the training initiatives, and encourage professional development. Without management support, there wouldn't be designated funds for training programs, and workers wouldn't feel comfortable using new knowledge and skills.

2.1.8.2 Legitimate Training Needs

The next factor that affects whether or not training is well-received and effectively transferred to the job depends on whether or not the training topic is a valid training need. The best way to validate a training need is to conduct a needs analysis. If a training topic is truly a training need, learners will be actively engaged and willing to learn the new topic and can readily apply it to the workplace.

2.1.8.3 Effective and Experienced Trainer

Whether coming from in-house or a consulting firm, a trainer must be able to communicate effectively, facilitate a conversation to ensure the needs and expectations of the learners are met, present material clearly and effectively, and make information interesting. An effective trainer also creates a safe and engaging learning environment, actively keeps learners involved, and can adjust appropriately when necessary.

2.1.8.4 Learning Objectives

Another factor that is critical to training success is a well-written learning objective. Learning objectives help the instructor guide discussions and help students understand what is expected of them. Students who understand what is expected are more involved and willing to invest energy in pursuit of a goal. To be effective, learning objectives must specify a behavior or performance that a learner should be able to complete at the end of training, a measurable criterion, and any conditions of performance.