

FACTORS AFFECTING EMPLOYEE TURNOVER
(AT ERCA LARGE TAXPAYERS BRANCH OFFICE)

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May, 2020

DECLARATION

I declare that the research Report entitled “**FACTORS AFFECTING EMPLOYEE TURNOVER (AT ERCA LARGE TAX PAYER’S BRANCH OFFICE).**” submitted to Research and Postgraduate Studies’ Office of Business and Economics College is original and it has not been submitted previously in part or full to any university.

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CERTIFICATE

We certify that the Research Report entitled “**FACTORS AFFECTING EMPLOYEE TURNOVER (AT ERCA LARGE TAXPAYERS BRANCH OFFICE)**” was done by Mr. Workineh Meseret for the partial fulfillment of master’s degree under our Supervision.

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TABLE OF CONTENTS

ACKNOWLEDGMENT	i
LIST OF TABLES	ii
LIST OF FIGURES	iii
ABSTRACT	iv
CHAPTER ONE: INTRODUCTION	1
1.1 Background of the study	1
1.2 Background of the organization	3
1.3 Statement of the Problem	4
1.4 Research questions	6
1.5 Objective of the study	7
1.5.1 General objective	7
1.5.2 Specific objective	7
1.6 Research hypothesis	7
1.7 Significance of the study	8
1.8 Scope of the Study	8
1.9 Limitation of the study	9
1.10 Definition of terms and concepts work	9
1.11 organization of the study	11
CHAPTER TWO: RELATED LITERATURE REVIEW	11
Introduction	11
2.1 Theoretical review	11
2.1.1 Definition of Turnover	12
2.1.2 Why Intention to Leave or the process of Quitting	12
2.1.3 Turnover Process Models	13
2.1.3.1 March & Simon's Model	13
2.1.3.2 Mobley's Model	14
2.1.3.3 Mitchell & Lee Job Embeddedness Model	15
2.1.4 Types of Turnover	15
2.1.4 Internal versus External	16

2.1.4.2. Voluntary attrition versus involuntary attrition	16
2.1.5 Reasons for Employee Turnover	17
2.1.5.1 Push factors	17
2.1.5.2 Pull factors	18
2.1.6 Factors of employee Turnover	18
2.1.6.1 Job satisfaction:	19
2.1.6.2 Wage or salary:	20
2.1.6.3 The Nature of Job:	20
2.1.6.4 Organizational environment:	20
2.1.6.5 Career Growth opportunities:	21
2.1.6.6 Demographic characteristics	21
2.1.6.6.1 Age	21
2.1.6.6.2 Education	22
2.1.6.6.3 Tenure	22
2.1.7 Cost of Employee Turnover	25
2.1.8 Factors affecting the cost of employee turnover	26
2.1.9 Measuring Turnover	26
2.2 Empirical studies	30
2.3 Conceptual Frame Work	34
CHAPTER THREE: RESEARCH METHODOLOGY	36
3.1 Research Approach and Design	36
3.2 Data sources and Types	36
3.3 Target population and sample size	37
3.4 Sampling technique	37
3.5 Methods of data collection procedure	38
3.6 Reliability and validity	38
3.6.1. Validity	38
3.6.2. Reliability	39
3.7 Data processing and analysis techniques	40
3.8 Ethical consideration	41

CHAPTER FOUR: RESULT AND DISCUSSION	42
4.1 Reliability Test.....	42
4.2 The current level of employee in ERCA large tax.....	44
4.3 Inferential Analysis.....	51
4.3.1 Relationship between Factors affecting employee turnover over and employee turnover..._	51
4.4 Testing Assumption.....	52
4.4.1 Auto Correlation Test.....	52
4.4.2 Multi co linearity Test.....	53
4.4.3 Normality Test.....	53
4.4.4 Linearity Test.....	55
4.5 Multiple Regression analysis result.....	56
4.6 Model summary.....	57
4.7 ANOVA.....	57
4.8 Regression Coefficient.....	58
4.9 Hypothesis Testing.....	59
CHAPTER FIVE: SUMMARY OF FINDINGS, CONCLUSION, AND	
RECOMMENDATION	62
5.1. Summary.....	62
5.2 Conclusion.....	63
5.3 Recommendation.....	67
5.4 Direction for Further Research.....	66
References.....	66
Questionnaire	

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LIST OF TABLES

Table 1.1 ERCA large taxpayers branch office Trends of Turnover	3
Table 3.1: Measurement of reliability	40
Table 4.1 Demographic Variable of Respondents	43
Table 4.2 Guideline for Interpreting Quantitative Data	44
Table 4.3: Mean and standard deviation of job satisfaction	45
Table 4.4: Mean and standard deviation of organization and work environment	46
Table 4.5: Mean and standard deviation of growth opportunities	47
Table 4.6: Mean and standard deviation of basic salary	48
Table 4.7: Mean and standard deviation of nature of job	49
Table 4.8: Mean and standard deviation of Employee Turnover	50
Table 4.9: Correlation analysis	51
Table 4.10: Multi Collinearity	53
Table 4.11: Skewness and Kurtosis	54
Table 4.12: Model summary	57
Table 4.13: Analysis of variance	57
Table 4.14: Regression Coefficient	58
Table 4.15: Hypothesis Testing Results	61

LIST OF FIGURES

Figure 2.1 Conceptual fram work	35
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ABSTRACT

The main objective of the study was to identify factors affecting employee turnover. It specifically finds out the main factors for employee turnover, the level of employee turnover and the challenges associated with it. In order to achieve these objectives, the researcher used descriptive and explanatory research design using probability sampling to collect data from ERCA Large Taxpayers Branch Office. To select the sample that is representative 222 employees are selected randomly, and questionnaires are distributed to 222 employees from the employees which 184 are fully returned. Data from employee were collected on several variables that affect employee's turnover including demographic characteristics, job satisfaction, organization and work environment, career and growth opportunity, basic salary and nature of job using close ended questionnaires were gathered which makes the research quantitative. The tests involved are ANOVA, Pearson Correlation Coefficient and Regression. The finding of the study indicates also that employees were satisfied with the factors affecting of employee turnover. The study found out that job satisfaction, career and growth opportunity, basic salary and nature of job are the major factors for high turnover in ERCA large taxpayer's branch office. Therefore the Human resource department should develop an effective job satisfaction, Salary, Internal career growth opportunity, Nature of job, Organizational and work environment.

Key terms: Job satisfaction, Salary, Internal career growth opportunity, Nature of job, Organizational and work environment and Employee turnover.

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

In the era of globalization, turnover is a persistent problem in organizations, and it is common in every type and size of organization and at every organizational level. Staff turnover is a serious issue especially in the field of human resources management. It is very costly for an organization and the cost is due to termination, advertising, recruitment, selection, and hiring (Abbasi and Hollman, 2008). Human capital is the heart of any organization, so the profitability, efficiency, effectiveness of any organization depends on the employee's input so, employee's turnover is not only a loss for the whole environment but it will also cause the disturbance for rest of employees & a loss for company in the form of reduction of HR (Kanwal, B. and Tariq, A., 2016).

Organizational performance in the public sector is complex and multi-dimensional. It is therefore important to assess the relative failure or success of different organizations on a range of criteria and measures. Different stakeholders are likely to have the same view of performance only when a highly restrictive set of conditions (concerning criteria, weights, indicators, data, reliability and expectations) is met (Rhys Andrews, George A. Boyne and Richard M. Walker) (2006).

High turnover rate is problematic and have a negative impact on an organization performance. As per (Meaghan (2002), with globalization which is heightening competition, organizations must continue to develop tangible products and provide services which are based on strategies created by employees. These employees are extremely crucial to the organization since their value to the organization is essentially intangible and not easily replicated. The dynamics of the environment entail the adaptability of organization through designing competent strategy. It is through the effort of talented and key employees that the organization gained competitive advantage. Therefore, retaining qualified employees and reducing high turnover enables to maintain its competitiveness.

Employee turnover has always been a matter of concern for organizations. A large degree of employee turnover may be detrimental to both the organization as well as the employees.

Turnover has an impact over the organization's costs relating to recruitment and selection, personnel process and induction, training of new personnel and above all, loss of knowledge gained by the employee while on job. Additionally, it results in understaffing which in turn lead to decreased effectiveness and productivity of the remaining staff. Turnover may have a negative impact on the employee as well. Most often, turnover intention is consequential to actual quitting behavior. Hence, it is imperative to understand the determinants of turnover intentions to arrest the outflow of key personnel and retain competitive edge (Jha, Shweta. 2009).

Ruby (2002) classified labor turnover into internal or external. Internal turnover involves employees leaving their current positions and taking new position within the same organization. Both positive (such as increased moral from the change of task and superior) and negative such as project/rational disruption exists, and therefore, it may be equally important to monitor its counterpart. Internal turnover might be moderated and controlled by typical human resource mechanics, such as an internal recruitment policy or formal succession planning. Many researches has been undertaken to understand the cause and effects of employee turnover. But, it is focused on profitability perspective which is on private (profit based) organizations. For instance Aman, conducted his research focused on the causes and effects but he couldn't focus on its effect on organizational effectiveness. Asmamaw (MOFED, 2012) also has undertaken the research on employee turnover and retention practices of Ethiopian public sectors. It didn't give emphasis on the intention of employee turnover on organizational effectiveness. The above statement ensures that there is theoretical gap and the reason for the researcher to conduct this study.

In a professional services organization where the personal relationships established between employees and clients are central to ongoing success, a turnover rate in excess of 10 per cent is likely to cause damage to the business. Modest turnover rates can rapidly increase as the pressures on remaining staff become greater, leading to serious operational difficulties. (Torrington, Hall, and Taylor, 2008).

Table 1.1 ERCA large taxpayers branch office Trends of Turnover

S/no	Financial year	Number of staff's turnover	Average no. of Employee	Turnover rate
1	2008	51	353	14.5%
2	2009	38	362	10.5%
3	2010	41	381	10.8%
		Average turnover		12%

Source: ERCA large taxpayers branch office HR Administration Annual Report 2010 E.c

As per the ERCA large taxpayer's branch office HRD department senior officials and strategic plan reports, ERCA large taxpayer's branch office is facing a frequent and serious turnover which is 12 percent. The turnover becomes serious in the sense that it is observed in the most important human resources of the ERCA large taxpayer's branch office. In this particular case, the research will also add on the existing literature on factors affecting of employee turnover issues and propose recommendations to reduce high rate of employee turnover and enhance the performance of the organization.

1.2 Background of the organization

The Ethiopian Revenues and Customs Authority (ERCA) was established by the proclamation No .587/2008 on 14 July 2008, by the merger of the Ministry of Revenue, Ethiopian Customs Authority and the Federal Inland Revenue Authority for the purpose of enhancing the mobilization of government revenues, while providing effective tax and Customs administration and sustainability in revenue collection. The main objective of the establishment of ERCA was to streamline the public revenue generation function by bringing the relevant agencies under the umbrella of the central revenue collector body. This structuring aimed at improving service delivering, facilitating trade, enforcing the tax and customs laws and thereby enhancing mobilization of Government revenue in sustainable manner. A study called "Business Process Re-engineering" had taken place before the merger of the foregoing administrations. The study was undertaken for a year and half beginning from November 2007 by teams of officials selected from within the administration. The study has investigated the selected key business processes and has come across inefficient organizational structure and unnecessary complicated procedures that permitted insufficient service delivery. The study has also indicated that there was corruption within the administrations and that smuggling, and tax evasion were serious problems. These

problems have depressed the attempt of the foregoing administrations to be successful in achieving their objectives (<https://businessguide.ezega.com>, accessed date, 2019).

Vision - To be a leading, fair and modern Tax and Customs Administration in Africa by 2020 that will finance Government expenditure through domestic tax revenue collection.

Mission - ERCA will contribute to economic development and social welfare by developing a modern Tax and Customs Administration that employs professional and highly skilled staff who promote voluntary compliance amongst individuals and businesses and take swift action against those who do not comply.

Values - ERCA will understand its customers and their needs, treat them with trust and respect and help them meet their obligations. We will act with integrity, transparency and professionalism, and enforce customs and tax related laws. We will work closely with stake holders and ensure the participation of women.

ERCA Objectives: -

- To establish modern revenue assessment and collection system; and provide customers with equitable, efficient and quality service,
- To cause taxpayers voluntarily discharge their tax obligations,
- To enforce tax and customs laws by preventing and controlling contraband as well as tax fraud and evasion,
- To collect timely and effectively tax revenues generated by the economy;
- To provide the necessary support to regions with a view to harmonizing federal and regional tax administration systems. (<https://mor.gov.et/>

The organization has about 31 branches in Ethiopia and one branch in Djibouti. Large taxpayer's branch office is one of the largest branches and yearly about 80 percent of Inland Revenue is collected by the branch.

1.3 Statement of the Problem

It is evident that due to several factors organizational competitiveness has increased through time that entails to cope up with the dynamic and ever-changing environmental needs. Organizations have to develop several strategic factors to remain competent in their respective sectors. Among

several strategic factors retaining competent employees or managing high turnover are one of the factors that should be developed to achieve higher organizational effectiveness.

The growth and success of any organization depends very much on its employees. Turnover among the employees is one of the biggest challenges for any organization and have far lasting effects. Staff turnover has been a serious issue especially in the field of human resources management (Hassan, 2014). When employees leave their jobs, it is often a sign that something is going wrong (Armstrong, 2009).

In a professional services organization where the personal relationships established between employees and clients are central to ongoing success, a turnover rate in excess of 10 per cent is likely to cause damage to the business. Modest turnover rates can rapidly increase as the pressures on remaining staff become greater, leading to serious operational difficulties (Torrington, Hall & Taylor, 2008).

Previous studies undertaken by Ali (2010), Fredrick (2010), Edward, (2010), Premeaux, (2000), Paul (2009), Duncan (2008), Maxwell (2010) and Phillip (2009) only highlighted evidence on the existence of employee turnover problems but did not offer any practical solution on how organizations should manage turnover to realize increased organizational efficiency. This has hence created a major knowledge gap on employee turnover management hence this study aims to fill the missing gap by determining the factors affecting employee turnover with a specific reference to ERCA large taxpayers branch office. The findings obtained influenced towards coming up with effective recommendations on how organizations should minimize employees' turnover rates and realize increased efficiency.

It is argued that a certain amount of staff turnover is favorable to bring fresh blood to the organization when new leadership, new ideas and experience are required. Also, in the case of reducing work force and functional turnover. On the other hand, it is a problem let alone the investment and the cost made but also the damage is greater when people subsequently choose to work for the competitors. Consequently, when these valuable employees leave organizational disruption will result and attainment of goal and objectives negatively affected.

As per some formal discussions and interview with branch manager and senior HR officers, there are a number of causes or reasons are mentioned for the exhibited high turnover in the ERCA large taxpayers branch office. To mention: Competent strategy and pay system are long revised, lack of good succession plan, organizational and working environmental factors are the main causes among others. Moreover, senior staffs do not provide with the necessary promotions and pay systems. Even fresh trainee graduates stay with the ERCA large taxpayer's branch office until the end of the training period to gain the necessary experience which then leaves the ERCA large taxpayers branch office. Thus, it may lead the ERCA large taxpayer's branch office to lose his precious asset, human capital. Also costs the ERCA large taxpayers branch office in terms of management's time advertisement, recruitment, selection and training to adapt to the environment. Most significantly, customer services are negatively affected. All the mentioned costs ultimately affect the most important performance measures that direct all efforts towards it. Moreover, if those problems are not solved, the authority may face more challenge, like job dissatisfaction, lack organizational commitment, unhealthy industrial working atmosphere, lack of salary and reward, lack flex time, high cost of selecting and training, high skilled and potential employees shift or move to other organization and ultimately it would hinder the authority from achieving its vision, and adversely affecting the competitiveness of authority. Because of all those reasons the researcher is motivated to conduct factors that affect employee's turnover in ERCA large taxpayer's branch office.

1.4 Research questions

The study was tried to answer to the following basic research questions

1. To what degree job satisfaction has effects on employee turnover in ERCA large taxpayer's branch office?
2. To what extent salary influences employee turnover in ERCA large taxpayers branch office?
3. How does the internal career growth opportunity have effects on employee turnover in ERCA large taxpayer's branch office?
4. To what extent nature of job have effects on employee turnover in ERCA large taxpayer's branch office?
5. How does organizational and work environment have effects on employee turnover in ERCA large taxpayer's branch office?

1.5 Objective of the study

This study has general and specific objectives.

1.5.1 General objective

The general objective of the study is to understand the factors affecting employee turnover in ERCA large taxpayer's branch office.

1.5.2 Specific objective

The factors affecting employee turnover in ERCA large taxpayers branch office in Addis Ababa, this study was also specifically tried to address the following specific objectives:

1. To determine the effect of job satisfaction on employee turnover in ERCA large taxpayers branch office.
2. To find out the effect of salary on employee turnover in ERCA large taxpayers branch office.
3. To examine the effect of internal career growth opportunity on employee turnover in ERCA large taxpayers branch office.
4. To investigate the effect of nature of job on employee turnover in ERCA large taxpayers branch office.
5. To define the effect of organizational and work environment on employee turnover in ERCA large taxpayers branch office.

1.6 Research hypothesis

H1: There is a positive and significant effect of job satisfaction on employee turnover.

H1: There is a positive and significant effect of salary on employee turnover.

H1: There is a positive and significant effect of internal career growth opportunity on employee turnover.

H1: There is a positive and significant effect of nature of job on employee turnover.

H1: There is a positive and significant effect of organizational and work environment on employee turnover.

1.7 Significance of the study

After the research is completed, its output would contribute a lot to those parties who have similar objectives and seek information on issues related to this study. The result of this study would be significant in various aspects.

- The study specifically addresses the problem in ERCA large taxpayer's branch office which primarily used as an instrument in addressing turnover issues and finding the solutions.
- The study is also necessary for HR practitioners who design and administer employee retention, reduce turnover and enable to ensure organizational effectiveness.
- It serves as an input for further study and reference in the area of labor turnover and to the organizations because the findings, conclusions and recommendations by the researcher help to reduce turnover by avoiding the cause before it happens.

1.8 Scope of the Study

Subjective scope: reward has four main pillars, which are the job satisfaction, Salary, Internal career growth opportunity, Nature of job, Organizational and work environment. The study did not focus on other factors affecting of reward practice since the problem took place in the above mentioned aspects.

Area/geographic scope: Considering all ERCA branches under this study is difficult and unmanageable from broadens point of view. In addition to that the rationales for the large tax payer's staffs were chosen due to the researcher proximity and being regular staff of the large tax payers staffs. Therefore, this study only focused on large tax payer's staffs.

Methodologically scope: Methodologically this study used a quantitative research approach, descriptive as well as explanatory research design, and the sampling technique employed is a probability specifically simple random sampling.

Time Scope

This research has focused on a cross-sectional survey.

1.9 Limitation of the study

Conceptually only five factors affecting employee turnover such as job satisfaction, Salary, Internal career growth opportunity, Nature of job, Organizational and work environment are considered in this study. Other factor elements are not considered in this study such as employee training and performance appraisal. Methodologically out of the total of ERCA branches of tax payers operating in Addis Ababa city, only Ministry of Large tax Payers is selected for this research purpose and the result may not be representative to show the overall factors affecting employee turnover in the city.

The study was affected by time and resource limitation. Due to this reason, the researcher minimizes sample size. There have been also few empirical studies done in the factors affecting employee turnover in Ministry of Large tax Payers staffs. As a result it was limited with supportive literature.

1.10 Definition of terms and concepts

Terms frequently used throughout this study are defined as follows:

Turnover intention is any desire of employees to sign out from their company (Kumar & Gupta, 2013). Turnover intention is also intensity level of employee to quit (Nasution, 2009).

Employee turnover is the rate at which people leave an organization. (Armstrong, 2009).

Involuntary Turnover is defined as the movement across the membership boundary of an organization, which is not initiated by the employee (Pankaj, 2014).

Voluntary Turnover is defined as the movement across the membership boundary of an organization, which is initiated by the employee (Pankaj, 2014).

Professional employee means all managerial and Supervisory, professional and customer service officers of the organization (Pankaj, 2014).

Job satisfaction: The job satisfaction of the employee is influenced by some factors, as follows (Mangakuprawira, 2011): The fitness of job with employee demand.

Wage or salary: Is financial pay that received by the employee because of their contribution to company. According to (Samsudin, 2010), wage is employee's pay from the company because of their contribution and has a function as an assurance for their life.

The Nature of Job: The employee would be satisfying their job has own responsibility, fit with their competence, has a prospect as a learning place, and the job doesn't make the employee to be saturated (Nasution, 2009).

Career Growth opportunities: Career Growth opportunities are also one of the predictors of turnover. If any organization would provide the opportunities to grow any employee would support the intentions of the employees to stay in the organization.

Organizational environment: Organizational environment can also be the cause of turnover, if working conditions are not feasible, strict rules & regulations can create stress in employees that stress can increase the dissatisfaction in employees & as a result turnover intention would increase.

1.11 Organization of the study

This study consists of five chapters. The first chapter is introduction. The second chapter provides related literature review. And the third chapter focuses on research methodology of the study such as research design, research approach, data type and source, target population and sample size, sampling technique, instruments of data collections, reliability and validity and methods of data analysis was discussed. The fourth chapter consists of the main part of the study which is data presentation, analysis and interpretation. The last chapter of the study provides summary of findings, conclusion and recommendations of the study.

CHAPTER TWO

RELATED LITERATURE REVIEW

Introduction

According to Frank, Arlene, (2014), a literature review surveys books, scholarly articles, and any other source relevant to a particular issue, area of research, or theory, and by so doing, provides a description, summary, and critical evaluation of these works in relation to the research problem being investigated. Literature reviews are designed to provide an overview of sources one has explored while researching a particular topic and to demonstrate to the readers how the research fits within a larger field of study. Hence, argumentative review is selected after reading different journals, books and other materials as its very crucial for the validity of the researcher's work and some of the findings while reading these materials was presented in the sub-topics that follow.

2.1 Theoretical review

2.1.1 Definition of Turnover

Employee turnover (sometimes known as „labor turnover, „wastage“ or „attrition“) is the rate at which people leave an organization. It can be disruptive and costly. The average rate of turnover (the number leaving as a percentage of the number employed) (Armstrong, 2009). A turnover occurs when an employee leaves an organization and must be replaced. Employee turnover is defined as the level of staff departures from the organization. The higher value level can be distracting for the organization and is followed by the development of higher costs incurred to replace the outgoing people with new employees, who need time and education in order to learn about business processes and integrate into the system with ease. (Roblek, V., Mesko-Stok,Z, Mesko, M. and Erenda, I., 2013).

As per (Daniel, P.Y, 2014) Turnover intention is any desire of employees to sign out from their company (Kumar & Gupta, 2013). Nasution (2009) stated the turnover intention is intensity level of employee to quit. Then, Sumarni (2009) added the turnover intention is voluntary quitting of the employee. The turnover intention of the employee is influence by several variables. Wijayanti (2009) stated that job satisfaction and organizational commitment has a significant effect to employee's turnover intention. It does mean a higher job satisfaction and organizational commitment of the employee would make the turnover intention lower.

2.1.2 Why Intention to Leave or the process of Quitting

Early literature on turnover behavior indicated that the employees would initiate the process of termination of their relationship with their employee/ organization/ profession only when there is perceived desirability to do so and there is a perceived possibility of such ease of movement. This perceived desirability of termination of employee-employer relation is known as turnover intention (March and Simon, 1958).

According to Mobley (1977) Labor turnover is a gradual process. An employee starts by an evaluation of an existing job and the environment in the work is being done. It is believed that work environment plays a pivotal role on an employee's decision to continue working in an organization or to quit. Job dissatisfaction follows in deciding to quit. The employee may however evaluate the utility of searching for the new job. The search for an alternative job takes place and employee evaluates all the jobs that are available for him or her. Comparison is further done with the present and the best alternative jobs that are found. A final decision is reached by either remaining in the current job or quitting as the last stage. However, there exist the independent variables upon which jobs are being evaluated. These include the pay package, company policies, rules and regulations, the Herzberg hygiene factors, work monotony and burnouts. The model (Mobley1977) represents a theoretical process of ten stages that an employee goes through when either quitting or changing jobs.

2.1.3 Turnover Process Models

Several studies were already conducted that focused on developing and estimating a causal model specifying the factors of voluntary turnover. The common theme which can be observed from the following described models is that turnover behavior is a multistage process that includes behavioral, attitudinal, and decisional components (Barak, 2001). Three turnover models are presented below. These key models have shaped the research on turnover behavior and therefore need to be discussed.

2.1.3.1 March & Simon's Model

Many studies of voluntary turnover are to some degree descendants of the March and Simon (1958) framework (e.g. Mobley, 1977/Lee et.al, 1999). Their model can be traced back to Barnard-Simon's theory of "organizational equilibrium" where they argued that all employees confront with decisions through their interaction with the company (Mano, 1994). A special concern in this study is the "decision to participate" with the key variable "desirability and ease of movement in and out of the organization" (Bowen and Siehl, 1997). The theory specifies that employees' decision to resign is influenced by two factors: their "perceived ease of movement", which refers to the assessment of perceived alternatives or opportunity and "perceived desirability of movement", which is influenced for instance by job satisfaction (Morrell, 2001). This describes how balance is struck both for the organization and its employees in terms of inducements, such as pay, and contributions, such as work, which ensures continued organizational efficiency. When inducements are increased by the company, this will lower the tendency of the worker to leave and vice versa (Morrell, 2001).

Many limitations of March and Simon's model exist. Their model more presents a static rather than a procedural view of turnover. They also failed to include important variables that influence the turnover process, such as role stress or different forms of organizational commitment (Morrell, 2001). Some theorists asserted, that March and Simon's model has overly influenced further studies about employee turnover and that their success may have constrained other aspects (e.g. Lee and Mitchell, 1999).

2.1.3.2 Mobley's Model

The employee turnover decision process by Mobley (1977) has shaped the course of turnover studies for the past decade. He pioneered an extensive explanation for the psychological turnover process. Mobley's model is based on several former preceding studies, for instance March and Simon's theory (1958) about ease and desirability of work concept and Porter and Steer's model (1973) of met expectation and intent to leave; The model is heuristic rather than descriptive (Mobley, 1977).

The termination decision process can be described as a sequence of cognitive stages starting with the process of evaluating the existent job followed by the emotional state of satisfaction or

dissatisfaction. One consequence of dissatisfaction is to initiate thought of quitting. The next step is the evaluation of the expected utility of search (e.g. desirability of possible alternatives travel or lost work time) and of the cost of quitting (e.g. loss of vested benefits). If perceived possibility of finding an alternative is available and if the costs are not that high, the next step would be behavioral intention to search for alternatives followed by an actual search. If alternatives are existent, then an evaluation of alternatives will proceed. Afterwards a comparison of the present job to alternatives will follow. If the comparison favors the alternative, then behavioral intention to quit will be stimulated, followed by the final decision to quit. (Mobley, 1977). Other later studies extended Mobley's model by including other variables, such as organizational commitment (e.g. Kim, 1996) or examined factors that affect job satisfaction more precisely (e.g., Price&Mueller, 1981).

Mobley's model features frail on empirical evidence for the conceptual differentiation among his explanatory constructs (Hom and Griffeth, 1991). Subsequent models enhanced Mobley's construct. One of the established theoretical alternatives was Hom. Model in 1984 (Hom and Griffeth, 1991). They argued that Mobley's theory had a lack of empirical evidence for the conceptual distinction among his explanatory constructs. However, their findings to some extent showed a similar possible intermediate step in the turnover process, yet a major distinction exists. Their study resulted that the "Intention to Quit" takes place before an "Intention to Search".

2.1.3.3 Mitchell & Lee Job Embeddedness Model

Job embeddedness was first introduced by Mitchell and colleagues in an effort to improve traditional employee turnover models. According to these models, factors such as job satisfaction and organizational commitment and the individual's perception of job alternatives together predict an employee's intent to leave. Since the researchers suggest that models only modestly predict turnover; thus Mitchell. Proposed job embeddedness as an alternative model and incorporated "off-the job" factors (e.g. attachment to family) and other organizational factors (e.g. attachment to working groups) that have also been shown to affect employee retention, but were not included in these traditional models. When creating this alternative model for explaining why employees stay on a job, Mitchell and colleagues drew on research from Lee and Mitchell's unfolding model of turnover.

This line of research suggests that many of those who leave a job are

- (i.) Mostly satisfied with their jobs,
- (ii.) Do not search for an alternative position before leaving,
- (iii.) Quite due to some sudden off-the-job event;

Results of the initial study indicated that job embeddedness predicted both intent to leave and actual turnover and was a better predictor of voluntary turnover than job satisfaction, organizational commitment, and job search alternatives. Mitchell and colleagues describe job embeddedness as “a net or web in which an individual can become stuck”. Those who are highly embedded have many closely connected ties in both the community and the organization. These individuals are more likely to remain at a current job than those who have fewer connections. As mentioned above, job embeddedness as originally introduced is conceptualized as having three components.

Furthermore, the absence of the motivators would not lead to job dissatisfaction, just not job satisfaction. For example, if an employee did not have recognition or achievement this would not lead to job dissatisfaction, but they were unlikely to be motivated either. Essentially, the six motivators and ten hygiene factors were working in two different realms in affecting job attitudes. Herzberg’s concept was a radical departure from current thinking (Behling, 1968) and is summarized in Herzberg’s statement that, “The opposite of job satisfaction is not job dissatisfaction but, rather, no job satisfaction; and similarly, the opposite of job dissatisfaction is not job satisfaction, but no job dissatisfaction” (1987).

2.1.4 Types of Turnover

Different literatures classified employee turnover in different categories. Organizations are required to have an in-depth understanding of why employee leave or stay, as well strategy to manage turnover among the valued employees.

2.1.4.1 Internal versus External

Turnover can be classed as internal or external. Internal turnover involves employees leaving their current position and taking a new position within the same organization. Both positive enforcement (such as increased employee motivation and commitment) and negative consequences (such as project/relational disruption) of internal turnover exist, and thus this form of turnover may be as important to monitor as its external counterpart. Internal turnover might be

moderated and controlled by typical human resource mechanisms, such as an internal recruitment policy or formal succession planning (Wikipedia, the free encyclopedia).

2.1.4.2. Voluntary attrition versus involuntary attrition

According to (Pankaj, S. and Venkat, S. 2014), employee attrition has been defining in different types of classification i.e. Voluntary versus involuntary attrition. Voluntary attrition is defining as the movement across the membership boundary of an organization, which is initiated by the employee (Price, 1977). (Casico and Bourdeau, 2008) defined Voluntary attrition occurs when an employee resigns to pursue another career opportunity, relocate with family or simply leave the workforce for personal reasons. Retirement is a form of voluntary turnover action.

Voluntary turnover is a serious problem for modern organizations because intellectual capital is increasingly critical for sustained competitiveness (Boudreau and Ramstad, 2007); (Lepak and Snell, 2002); (Wright and McMahan, 1992). Whereas involuntary attrition, in contrast, is defined as the movement across the membership boundary of an organization, which is not initiated by the employee (Price, 1977).

It typically refers to an employment decision of employer to terminate the employee. In involuntary attrition or turnover, employment relationship ends based on the employer's circumstances, not the employee's decision to leave (Casico and Bourdeau, 2008). Voluntary turnover is further classified as functional and dysfunctional turnover. Functional attrition occurs when people leaving the firm are underperformers. Employee attrition is functional to extent that the employee's departure produces increased value. Dysfunctional attrition is the exact opposite of functional turnover, as the best employees leave (F.Casico and Bourdeau, 2008) and (Clark, 2006).

According to (Torrington, 2008), the functional turnover category includes all resignations which are welcomed by both employer and employee alike. The major examples are those which stem from an individual's poor work performance or failure to fit in comfortably with an organizational or departmental culture. While such resignations are less damaging than others from an organization's point of view they should still be regarded as lost opportunities and as an unnecessary cost.

Some voluntary turnover is avoidable, and some is unavoidable. Avoidable turnover stems from causes that the organization may be able to influence. For example, if employees are leaving because of low job satisfaction, the company could improve the situation by redesigning jobs to offer more challenge or more opportunities for people to develop their skills. Unavoidable turnover stems from causes over which the organization has little or no control. For instance, if employees leave because of health problems or a desire to return to school, there may be little the organization can do to keep them. The distinction between avoidable and unavoidable turnover is important because it makes little sense for a firm to invest heavily in reducing turnover that arises from largely unavoidable reasons (G. Allen, D., 2008).

2.1.5 Reasons for Employee Turnover

Mobley (1979) cited (Jha, Shewta, 2009) observed that the intention to quit is influenced by a battery of factors namely organizational factors, individual employee characteristics, job-related and labor-market expectations, and individual values. The intention to quit then ultimately influences the actual quitting behavior.

According to (Torrington, D, 2008), People leave jobs for a variety of different reasons, many of which are wholly outside the power of the organization to influence. In many cases people leave for a mixture of reasons, certain factors weighing more highly in their minds than others. The following is one approach to categorizing the main reasons people have for voluntarily leaving a job, each requiring a different kind of response from the organization.

2.1.5.1 Push factors

With push factors the problem is dissatisfaction with work or the organization, leading to unwanted turnover. A wide range of issues can be cited to explain such resignations. Insufficient development opportunities, boredom, ineffective supervision, poor levels of employee involvement and straightforward personality clashes are the most common precipitating factors. Organizations can readily address all of these issues. The main reason that so many fails to do so is the absence of mechanisms for picking up signs of dissatisfaction. If there is no opportunity to voice concerns, employees who are unhappy will inevitably start looking elsewhere.

2.1.5.2 Pull factors

The opposite side of the coin is the attraction of rival employers. Salary levels are often a factor here, employees leaving in order to improve their living standards. In addition, there are broader notions of career development, the wish to move into new areas of work for which there are better opportunities elsewhere, the chance to work with particular people, and more practical questions such as commuting time. For the employer losing people as a result of such factors there are two main lines of attack. First, there is a need to be aware of what other employers are offering and to ensure that as far as possible this is matched or at least that a broadly comparable package of pay and opportunities is offered. The second requirement involves trying to ensure that employees appreciate what they are currently being given. The emphasis here is on effective communication of any „unique selling points“ and of the extent to which opportunities comparable to those offered elsewhere are given.

(Taylor,2002) found a mix of factors for turnover at work but concluded that push factors were a great deal more prevalent than pull factors as causes of voluntary resignations. Very few people appear to leave jobs in which they are broadly happy in search of something even better. Instead the picture is overwhelmingly one in which dissatisfied employees seek alternatives because they no longer enjoy working for their current employer. Other factors played a much bigger role are dissatisfaction with the conditions of work, especially hours, a perception that they were not being given sufficient career development opportunities and bad relationship with their immediate supervisor.

2.1.6 Factors of employee Turnover

According to (Jha, Shewta, 2009) cited (Mobley, 1977) first proposed a model explaining the relationship between job satisfaction and thoughts of quitting which, ultimately led to actual turnover. Later Price & Muller (1981) observed that job dissatisfaction influenced actual turnover indirectly through its direct effect on turnover intention. The variables that affect job satisfaction are pay, promotion opportunities, immediate supervisor, fringe benefits, contingent rewards, rules and procedures, relation with co-workers, type of work done, and communication within the organization (Spector, 1997).

Factors affecting employee turnover today have become increasingly complex. The variables affecting job satisfaction are numerous and complex in relation to each other. Job satisfaction has been identified as an important factor in the working lives for all occupational groups. Employees who are satisfied are more likely to be committed to their organizations and decreased the intention of quit from a job (Yeoh Sok Foon, Lim Chee-Leong and Syuhaily Osman, 2010).

According to (Graham, 1998) Cited (Kangal, B. and Tariq, A., 2016), Job Satisfaction is simply the behavior, attitude at his workplace if the employee is lazy, dishonest, and unprofessional, not committed it means he is not satisfied. he need motivation and job satisfaction to deliver quality and productive education but the criteria for satisfaction is different for every one according to Maslow's need for hierarchy same is the case with teachers some are motivated if student's participation is more in class and they do not have to prepare lectures to teach the students. The measurement of one's total feelings and attitudes towards one's job.

Job satisfaction is the expression of feelings that how much employee is satisfied from its current job. It is also the difference between what he thinks that he deserves & what he gets. If he is not satisfied with the pay or other rewards which are failed to fulfill the basic human needs of an employee, so he will switch to some other organization. Job satisfaction is having negative relationship with turnover intentions, if job satisfaction increases than turnover intentions will decrease, if job satisfaction decreases than turnover intentions will increase (Kanwal, B. and Tariq, A., 2016).

2.1.6.1 Job satisfaction:

Many researches connecting job satisfaction and employee's turnover intention. Ali (2009), Kamasak (2010), and Kumar & Gupta (2013) state job satisfaction has high effect to turnover intention. According to (Nasution, 2009), (Sari, 2009) and (Azeem, 2010), job satisfaction has 5 dimensions such as wage, the nature of job, supervision, promotion opportunities, and co-workers Job satisfaction is an attitude, response, outlook of the employee on their job, work environment include the content of their job that is their achievement, responsibility, acknowledge to motivate an employee and make them satisfy (Khaif, Nawaz, & Jan, 2012).

The job satisfaction of the employee is influenced by some factors, as follows (Mangkuprawira, 2011): The fitness of job with employee demand. If the job match with the employee, the

employee would be satisfying; Promotion; Challenges from its job; Employee's gratitude. Besides, the five of these factors are known as Job Description Index (Nasution, 2009); (Sari, 2009); (Azeem, 2010) as follows:

Wage: financial pay for the employee on their performance;

The nature of job: responsibility and growth from the job itself;

Supervision: mentoring, guidance, suggestion, etc. from their boss or senior employee; Promotion opportunities: good career path management and opportunity to get better career; Co-workers: employee's cozy because they get motivation, help, support, etc. from their peers.

2.1.6.2 Wage or salary:

Wage or salary is financial pay that received by the employee because of their contribution to company. According to (Samsudin, 2010), wage is employee's pay from the company because of their contribution and has a function as an assurance for their life. (Ali, 2009) and (Wijayanti, 2009) said that wage significantly affect to the turnover intention of the employee, still (Wilson, 2012) comments if the employee doesn't receive wage or less given, the employee would have dissatisfaction.

2.1.6.3 The Nature of Job:

The employee will be satisfying their job has own responsibility, fit with their competence, has a prospect as a learning place, and the job doesn't make the employee to be saturated (Nasution, 2009); (Sari, 2009); (Azeem, 2010). Company which give responsibility for the employee to make a decision, then the employee would be satisfy. The employee would be satisfied for the company believes on the employee's competence to solve a problem. This is known as a self-esteem (Robbins, 2009). Besides that, the type of job and the task which fit on employee's competence and desire, the boredom of the employee would be left. If the task or job fit with the employee's competence, they can solve a problem (Samsudin, 2010).

2.1.6.4 Organizational environment:

Organizational environment can also be the cause of turnover, if working conditions are not feasible, strict rules & regulations can create stress in employees that stress can increase the dissatisfaction in employees & as a result turnover intention will increase. Moreover, organizations can easily develop the environment of the organization that will change the

perception of the employees towards their job. To develop the strategies for better environment will have a positive impact to reduce the turnover intentions. Employees are the most important asset of any organization, so to retain that asset is the basic aim of any organization.

2.1.6.5 Career Growth opportunities:

Career Growth opportunities are also one of the predictors of turnover. If any organization will provide the opportunities to grow any employee will support the intentions of the employees to stay in the organization. If organization does not provide any opportunity to grow one's career, it will result in the increase of the intentions of any employee to switch the organization.

2.1.6.6 Demographic characteristics

Organizational leaders needed to acknowledge situational factors, such as employee demographics, that effected turnover intentions within the organization (Walsh and Bartikowski, 2013). Work outcomes had varying effects at different periods in an employee's lifetime (Zaniboni, Truxillo and Fraccaroli, 2013). Therefore, the attainment of human capital assets could be a factor in an employee's turnover intention. Advanced levels of education were general human capital assets as well as opportunities for personal development (Hofstetter and Cohen, 2014). The length of tenure with an organization increased an employee's firm-specific skills (Hofstetter and Cohen, 2014). Increases in firm-specific skills related to job satisfaction and employee length of tenure (Michel, 2013).

2.1.6.6.1 Age

It is important for organizational leaders to manage knowledge transfer strategies to prepare for the exit of experienced employees from the workforce. Furthermore, human resource practitioners should develop retention strategies that are consistent with the needs and desires of younger workers. In many cases, older employees thought fewer job opportunities were available and chose to remain employed with an organization (Wren, Berkowitz and Grant, 2014). An employee's age had an effect on the employee's perceptions of satisfaction and commitment (Lambert, 2012); (Wren, 2014).

2.1.6.6.2 Education

The acknowledgment of advanced levels of education improved the marketability of employees (Stanley, Vandenberghe, Vandenberg, & Bentein, 2013). As employees gained education, they often sought employment with new organizations (Wren, 2014). Employees with college degrees were knowledgeable, or high quality, workers and high-performing teams decreased the likelihood of turnover within the organization. Any opportunity to grow one's career, it will result in the increase of the intentions of any employee to switch the organization. According to (Hayes, 2015), demographic characteristics have an impact on turnover intentions.

2.1.6.6.3 Tenure

Human capital theorists associated increased length of tenure with the employee's value in the labor market (Feldman, 2013). Job tenure is the lengths of time that employees spend at the occupation they currently have (Feldman, 2013); (Butler, Brennan-Ing, Wardamasky and Ashley, 2014). To increase employee length of tenure, human resource practitioners must develop retention strategies that afford the employee the opportunity to remain employed with the organization as well as reward the employee's attainment of human capital assets. Human capital theorists posited that long-tenured employees are reluctant to leave the organization because of the accumulation of organizational investments (Maden, 2014). Long-tenured employees experience fewer absences and can implement and facilitate change more efficiently than short-tenured employees can (Ng and Feldman 2013).

Short-tenured employment is associated with lower turnover intentions when the fulfillment of the psychological contracts occurs (BAL, 2013). Psychological contracts are the employee's belief in relation to the expectations of the exchanges between the employee and the organization (BAL, 2013). For younger workers, the absence of monetary compensation is a contributing factor for decisions to exit the organization (Butler, 2014). Even when the occupation is consistent with the employees needs and desires, younger workers choose to leave (Butler, 2014)

Studies have shown that both job and workplace characteristics influence turnover. Perceived job characteristics, representing the extent to which an employee feels favorable towards the way the job was designed. Autonomy evaluates the employee's freedom, independence, and discretion in scheduling the work and how to carry it out. Job feedback is a measure of the extent to which the

manager communicates how the employee performs the job. Skill variety defines how many skills are required by the employee. Job identity evaluates the extent to which workers believe the task is well-defined. Job significance determines how important the job appears to be. This set of attributes provides an overall perception of the job's features.

Work environment

If working conditions are substandard or the workplace lacks important facilities such as proper lighting, furniture, restrooms and other health and safety provisions, employees will not be willing to put up with the inconvenience for long time. Organizational instability has been shown to have a high degree of high turnover. Indications are that employees are more likely to stay when there is a predictable work environment and vice versa (Zuber, 2001). In organizations where there was a high level of inefficiency there was also a high level of staff turnover (Alexander, 1994).

Compensation (Salary):

One common cause of high employee turnover rates is low pay and benefits packages. When a worker is employed in a low-wage position with limited benefits, there is little incentive to stay if a similar employer offers even a slightly higher rate of pay. "While lower paying job roles experience an overall higher average of employee turnover, they tend to cost companies less per replacement employee than do higher paying job roles. However, they incur the cost more often. For these reasons, most companies focus on employee retention strategies regardless of pay levels." (Beam, 2009) Workers who make more, but whose salaries fall short of the going market rate, may feel undervalued at their current companies and look for a company that will pay them what they're worth (Firth, 2004). (Manu, 2004) argue that employees quit from organization due economic reasons. The most common reason for employee turnover rate being so high is the salary scale because employees are usually in search of jobs that pay well. (Hissom, 2009). Low pay is good reason as to why an employee may be lacking in performance. (Rampur, 2009). Unequal or substandard wage structures fall under this category as well. "When two or more employees perform similar work and have similar responsibilities, differences in pay rate can drive lower paid employees to quit. In a like vein, if you pay less than other employers for similar work, employees is likely to jump ship for higher pay, if other factors are relatively equal" (Handelsman, 2009).

Career Growth

Larson (2004) says career progress creates stress on employee's understandings of the worth of his or her career prospects. Obstacles in career development can appear at any time during an employee's employment period which serves as stressor for them. These stressors can include an array of problems like being stuck at a position, without any hopes of progress or threats of downsizing (Smith and Cooper, 1994). Career growth is much more important than salary in Europe or America, but it is counted equivalent to salary in Asian context (Europhia, 2008). "Moving Up or Moving Out" counts career growth as basic for turnover (Europhia, 2008). High employee turnover could also be due to no potential opportunity for advancements or promotions. Employees prefer other companies which may provide them with higher posts and increased compensation packages. (Rampur, 2009) (Abdali, 2011) cited by Feruza has clearly showed some of the major reasons to why most employees leave. Some of them are:

Demographic and Personal Characteristics of an employee: -

The demographic and personnel characteristics of an employee may be reason of leaving from the organization. These characteristics are age, gender, qualification, marital status, experience and tenure. more, but whose salaries fall short of the going market rate, may feel undervalued at their current companies and look for a company that will pay them what they're worth (Firth, 2004). (Manu, 2004) argue that employees quit from organization due economic reasons. The most common reason for employee turnover rate being so high is the salary scale because employees are usually in search of jobs that pay well. (Hissom, 2009). Low pay is good reason as to why an employee may be lacking in performance. (Rampur, 2009). Unequal or substandard wage structures fall under this category as well. "When two or more employees perform similar work and have similar responsibilities, differences in pay rate can drive lower paid employees to quit. Ina like vein, if you pay less than other employers for similar work, employees is likely to jump ship for higher pay, if other factors are relatively equal" (Handelsman, 2009).

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2.1.6.6.4. Factors Related to Turnover

(Moyinhan and Pandey, 2008) Cited (Nyamubarwa, W., 2013) has revealed that multiplicity of factors that influence turnover intentions in organizations can be categorized into three distinct categories:

External environmental factors - to the effect of economic conditions on driving and shaping employee turnover across the labor industry.

Individual factors –Employee specific factors that shape turnover decisions. Examples include age, length of service with the organization, gender, race, family responsibilities, education, personality, and other personal considerations.

Organizational factors - These refers to organizational policies and practices such as opportunities for progress, supportive management, supportive HR policies, organizational culture and other factors

2.1.7 Cost of Employee Turnover

The sheer costs associated with replacing people who have left, ranging from the cost of placing a recruitment advertisement, through the time spent administering and conducting the selection process, to expenses required in inducting and training new employees. On top of these there are less easily measurable losses sustained as a result of poorer performance on the part of less

experienced employees. For larger organizations employing specialist recruiters these costs can add up to millions of pounds a year, with substantial dividends to be claimed from a reduction in staff turnover levels by a few percentage points. Moreover, people who leave represent a lost resource in which the organization has invested time and money (Torrington D, 2008).

According to (Armstrong, 2009), the Cost of employee Turnover: Cost estimates are useful as means of backing up a business case for taking action to reduce turnover. The following factors should be considered when calculating costs.

2.1.8 Measuring Turnover

According to (Armstrong, 2009), It is necessary to measure employee turnover and calculates its costs in order to forecast future losses for planning purposes and to identify the reasons that people leave the organization. Plans can then be made to attack the problems causing unnecessary turnover and to reduce costs. Among the different methods of calculating turnover, employee turnover index is one of the methods:

Employee turnover index

The employee turnover index as set out below (sometimes referred to as the employee or labour wastage index) is the traditional formula for measuring turnover:

$$\frac{\text{Number of leavers in a specified period (usually 1 year)}}{\text{Average number of employees during the same period}} \times 100$$

This method is in common use because it is easy to calculate and to understand. It is a simple matter to work out that if last year 30 out of an average force of 150 employees left (20 per cent turnover), and this trend continues, then the company will have to recruit 108 employees during the following year to increase and to hold the workforce at 200 in that year (50 extra employees, plus 40 to replace the 20 per cent wastage of the average 200 employees employed, plus 18 to replace wastage of the 90 recruits). This formula may be simple to use, but it can be misleading. The main objection is that the percentage may be inflated by the high turnover of a relatively small proportion of the workforce, especially in times of heavy recruitment. Thus, a company employing 1,000 people might have had an annual wastage rate of 20 per cent, meaning that 200 jobs had become vacant during the year. But this could have been spread throughout the company, covering all occupations and long- as well as short-service employees.

CIPD (2006) cited by Feruza; Employee turnover rates can serve as a useful management tool. Their interpretation, however, requires a great deal of care. Low turnover can signal good employee-employer relations or stagnation. High turnover can mean costly loss of experienced personnel or the introduction of needed fresh talent and new ideas. Increases and decreases in turnover rates can indicate changes in labor market conditions and employee reaction to alterations in working conditions, management practices, and compensation policy. Turnover rates are generally expressed as a percentage for a specified period of time. Like any other percentage, turnover rates are a function of what goes into the numerator and denominator.

➤ **Exit Interview**

Exit interview is the most common method used by most organization to assess employee's motivation for resigning. Many organizations conduct exit interviews with employees who are voluntarily leaving. These interviews provide important information for changing HR policies and practices to decrease employee turnover, improve efficiencies. (Phillips, 1999).

The most straightforward approach is to take the resigned through a questionnaire of direct questions concerning his/her satisfaction with pay, supervisor, development opportunities, relationships with colleagues and job content. However, there are several problems with such approaches that can serve to reduce their effectiveness. First, there is the tendency of employees to develop a far more optimistic outlook after they have secured a new job and resigned. Their original reasons for seeking alternative employment offer get forgotten as they move toward their last day. Such feelings are compounded if counteroffers are made to encourage them to stay and may disappear completely in the last days as cards are signed, leaving presents bought, affectionate speeches given, and farewell parties held. This is often not, therefore, the best time to ask them for an honest and well-balanced assessment of their reasons for quitting (Taylor, 1998)

A further problem arises when supervisors or department heads undertake exit interviews, because leavers will often balk at implying any criticism of them-particularly if they believe that they will require positive references in the future. The reason given for leaving may thus obscure the whole truth or may even be entirely false. It is far easier to say that you are leaving because you were offered more money elsewhere or because your spouse is moving, than to state openly

that you disapprove of your new manager's style or feel that you have been treated unfairly in some way (Taylor, 1998).

It can thus be argued that exit interviews, if used at all, should be undertaken very soon after the resignation has been confirmed, and that they should be carried out by an individual who will not have any role in writing future job references. According to Carrell (1995), as cited by Taylor, another way of encouraging candor is to explain to the leaver that the aim of interview is to gather information for improving work conditions. In general, it is necessary to note that leaving employees may not be interested to give the true cause of their resignation if they think that their supervisor is responsible to give future reference or if the employee might want to be reemployed at the future date.

Another way of collecting information about the reason for staff resignation is to contact former employees some months after they left the organization and ask them for a considered view of their reasons for resignation. While the use of this method is relatively rare, as cited by Taylor, there have been several cases covered recently in the personnel journals that indicate some large organizations are experimenting with it. Candor is further encouraged if the surveys are carried out by independent bodies and are clearly labeled "private and confidential" Carrell (1995).

➤ **Attitude Surveys**

A third approach is to seek the views of employees before they leave and so provide a basis for the development of policies and practices that will deter them from so doing. These too are truly effective only if confidential-so as to maximize the chance of employees" stating honestly how they feel about their jobs, their perceived opportunities, their bosses, colleagues and the organization as a whole. Questions can also be asked about their current intentions as regards the future and about their perception of alternative career paths open to them. Such approaches enable employers to anticipate in which areas future turnover is most likely to occur, and to gain an insight into the main causes.

➤ **Methods to Minimize Employee Turnover**

(Torrington, 2008); The straightforward answer to the question of how best to retain staff is to provide them with a better deal, in the broadest sense, than they perceive they could get by working for alternative employers. Terms and conditions play a significant role, but other factors

are often more important. For example, there is a need to provide jobs which are satisfying, along with career development opportunities, as much autonomy as is practicable and, above all, competent line management. For many years the HR staff was there to provide advice and assistance and have used different techniques as needed to reduce turnover.

(Phillips, 1945) Many organizations conduct exit interviews with employees who are voluntarily leaving. These interviews provide important information for changing HR and retention policies and practices to decrease employee turnover and improve organization performance.

Retention could be improved by many factors like better recruitment effort, selecting right man for the right job, continuous review of job specifications and job descriptions, compensation practices, leadership and supervision, career planning and development, working condition, team building, centralization, organization communication and commitment, counseling leavers, flexible working hours, and employee participation, turnover policies and appreciations (Mobley, 1982 cited by Feruza). (Cappelli, 2000) cited by (Armstrong, 2009), the possible actions to deal with employee turnover problems are:

Deal with uncompetitive, inequitable or unfair pay systems. Design jobs to maximize skill variety, task significance, autonomy, control over work and feedback, and ensure that they provide opportunities for learning and growth. Some roles can be customized to meet the needs of individuals. Develop commitment to the work (job engagement) not only through job design but also by organizing work around projects with which people can identify more readily than the company.

Ensure that selection and promotion procedures match the capacities of individuals to the demands of the work they have to do. Rapid turnover can result simply from poor selection or promotion decisions. Reduce the losses of people who cannot adjust to their new job is the induction crisis by giving them proper training and support when they join the organization. Take steps to improve work–life balance by developing policies including flexible working that recognize the needs of employees outside work. Eliminate as far as possible unpleasant working conditions or the imposition of too much stress on employees.

Select, brief and train managers and team leaders so that they appreciate the positive contribution they can make to improving retention by the ways in which they lead their teams. Bear in mind that people often leave their managers rather than their organization. Ensure that policies for controlling bullying and harassment exist and are applied.

2.2 Empirical Studies

According to Ayalew (1991), survival is the major long-term objectives of any organization. Personnel/human resource management activities play a major role in ensuring that an organization will survive and prosper/grow. Organizational effectiveness and the lack of it are described in this title in terms of such criteria and components as performance, legal compliance, employee satisfaction, absenteeism, turnover, scrap rates, grievance rates and accident rates. In order for a firm to service and prosper, reasonable goals in each of these components must be achieved. In most organizations, effectiveness is measured by the balance of such complementary characteristics as reaching goals, employing the skills and abilities of employees efficiently and ensuring the influx and retention of well-trained and motivated employees. Successful managers recognize that human resources deserve attention because they are significant factor in top management strategic decisions that guide the organizations future operations. People limit or enhance the strengths and weaknesses of an organization. Current changes in the environment has in making strategic planning decision regarding people that all other resources are evaluated in terms of money and at present, in most organizations, people are not. There has been a push toward human resource accounting, which would place dollar values on the assets of organizations.

A research conducted by (Daniel, 2014) entitled “The Effect of Job Satisfaction on the Turnover Intention of Employee in Cimahi Textile Company at West Java in Indonesia. This research purposing to know the effect of job satisfaction that has five dimensions such as wage, the nature of job, supervision, co-workers, and promotion opportunities to turnover intention. This research collects data from 49 respondents and the results show that job satisfaction significantly effecting to turnover intention with Adjusted R Square 0.347 or 34.7 percent, while 65.3percent from other factors. Wage, co-workers, and promotion opportunities has no effect to turnover intention; however, the nature of job and supervision has effect to turnover intention. This research make

conclusion that job satisfaction from the nature of job and supervision has effect to turnover intention.

A study by (Hays, 2015) conducted on issue of Demographic Characteristics Predicting Employee Turnover Intentions suggests that Demographic characteristics of age, education, gender, income, and length of tenure are significant factors in employee turnover intentions. The purpose of the study was to determine if a relationship existed between age, education, gender, income, length of tenure, and employee turnover intention among full-time employees in Texas. The results of the multiple regression analysis indicated a significant relationship between age, income, and turnover Intentions; however, the relationship between education, gender, and length of tenure was not statistically significant.

Meskerem (2010) has undertaken study on an investigation of the nature of academic staff turnover: the case of Addis Ababa University. The researcher investigated the nature and extent of employee turnover by considering the department, professional rank, gender and seniority of an employee. The result indicates that in academic staff with a rank of lectures and female academic staff left the university more frequently in the study period. Finally, the researcher recommended employee retention mechanisms like facilitating motivational mechanisms, improving compensation schemes, creating conducive academic environment, connecting their contribution to the industry.

Study has also conducted by Aman Racho (2015), with the title of the causes and effects of employee's turnover: the case of Oromia water works design and supervision enterprise. In doing so, the researcher tried to analyze the data that have been collected in the study area. The findings of the study revealed that terms of employment, favorable government policy an external market, lack of result-oriented promotion and motivation, working environments as factors affecting employee turnover. The findings also stated that incentive mechanisms, job enrichment, job enlargement, participating employees in decision making. Proper treatment of employees will increase responsibility and enhanced pay fair promotion and career development are among the recommendation to reduce staff turnover.

Mboya Deogratius (2009) research on investigation of the impact of labour turnover in Public organizations, in his case study research design, sampled 250 respondents in Ilala Municipal. He concluded that differences in payment of salaries and provision of fringe benefits forced those who are lowly paid to seek for greener pastures in other organizations, also lack of working facilities and equipment leads to turnover, for example, lack of teaching and learning facilities in school forced teachers to seek for alternative jobs.

He recommended that work environment in all municipals sections should be improved and also improved management styles in all sections, training on better management practice should be done to management staffs.

Research done by Milanzi (2008) on Assessment of the causes and effects of labour turnover on banking industry, the case study design sampled 82 respondents to represent a population of Tanzania Investment Bank staff, she found out that the turnover was mainly caused by lo remuneration packages, unequal treatment among TIB employees and lack of communication between the management and staff of other department.

She recommends that promotion and salary increments should be clear and open to every employee. Employees should be encouraged to read and understand human resources policy. Also all members of staff need to have information about organization production, its customers, its performance compared to the competitors, the strategy to win the market and their benefits.

A study done by Koh and Goh's (1995) in Singapore on "The effects of various types of job satisfaction on turnover intention", classified ob satisfaction into eight categories namely: supervision, company identity, kind of work, amount of work, physical working conditions, co-workers, financial reward, and career future. Their findings based on the job satisfaction and organization commitment.

Studying about factors affecting rate of turnover of MPOs (medical promotion officer) TanuirAlam, Shahind (2012) found that most of them are not satisfied with their jobs and so they are not motivated and for this their turnover tendency is high. The MPOs are dissatisfied with their job security, social status, working load, visit to retailers' shop, sales target, no room for family, not getting the retirement benefit and not getting the family insurance support.

Another study by Asiamah Samuel (2011) shows 70.8% of the respondents said they were not satisfied with their current motivation packages. Respondents strongly agreed that good manager-employee relationship can cause core employees to be retained. About 81.2% of the respondents were not satisfied with the mode of selection for training and development and has led to feeling of inequity, de-motivation and labour turnover.

Empirical studies such as those conducted by Shaw (1998) indicate that involuntary turnover is affected by staffing practices (recruitment and selection process) and employee monitoring (performance appraisal). Similarly, Schmidt and Hunter (1983) argue that the attention organizations pay their employee selection affects the quality of those recruited. This is reflected in the staffing process – the selection ratio (that is how selective the organization can be) and the validity of the selection process. Using valid selection procedures is likely to result in to better informed recruitment and selection decisions leading to lower involuntary turnover. Huselid (1995) showed that selective staffing practices are related to total turnover.

In a study of retention of employees in Australian Organizations, Chew (2004) established that younger employees focused on remuneration, training and development, career advancement, challenging work, growth opportunities and recognition. For older employees autonomy, opportunities to mentor and job challenge were of great importance. A study of 139 academics from Jordanian University (Al- Omari, 2009) established that job satisfaction and organizational commitment had a significant positive effect on intention to stay among the academic staff. A study by Daly (2006) on turnover intention of academics in public urban universities, established that structural factors such as faculty work environment, autonomy, communication, distributive justice and workload were related to intent to stay.

A study of academics in Makerere University, (Amutuhaire, 2010) established that remuneration and tenure influenced their retention. Locally, Kipkebut (2010) in a study on organizational commitment and job satisfaction of employees in universities in Kenya established that role conflict, promotional opportunities, age were some of the factors that influenced employee intention to quit the university. These findings reflect a mixture of internal and external factors.

According to the research done by Vuyisile Mabindisa, (2013) Durban University the reasons for employee turnover in public sector are prevalence of low salary and benefit, lack of recognition by the top management, work load, over time work and lack of training. To minimize high employee turnover top management should ensure that a reasonable salary is paid to employees in the organization, should provide a benefit that will attract the best employees to remain in the organization in order to improve service delivery and should also appreciate employee's input in the organization when they meet organizational goals.

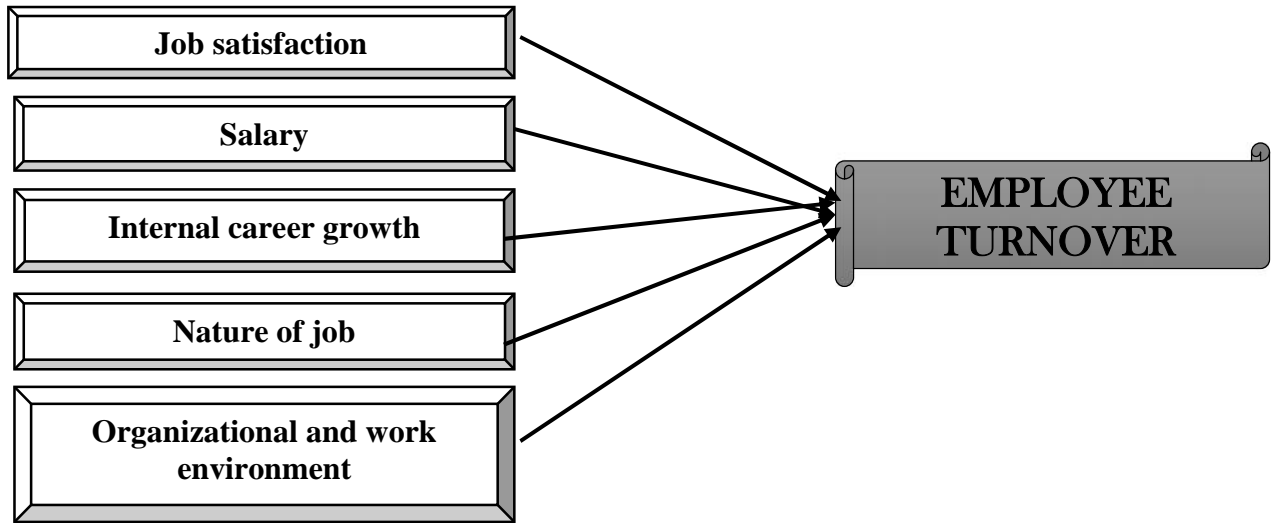
Knowledge Gap

This chapter has highlighted in the literature review that staff turnover may cause serious problems in the effectiveness of the organization if it is not addressed by management. Remuneration is one of the key factors affecting employee turnover. If employees are not satisfied with what they are paid. Employees need to be appraised in order to rate their performance and improve competence. Job dissatisfaction leads to an increase number of staff turnover and it contributes to work overload to the remaining staff members. The next chapter explains the research methodology and design. It is difficult to define all possible reasons and the most promising reasons for employee turnover in the organization. This research is first of its kind in studying the financial sector from employee turnover point of view through job satisfaction, Salary, Internal career growth opportunity, Nature of job, Organizational and work environment factors. These will reflect the exact condition of employee turnover and related factors causing employee turnover in the ERCA large taxpayers branch office hence a scope for research in the sector. A gap exists in empirical knowledge on how HRM practices can be utilized in improving retention.

2.3 Conceptual Framework

To determine the conceptual framework for this study identification and determination of the dependent and the independent variable is required. The researcher uses Job satisfaction, Salary, internal career growth opportunity, Organizational and work environment and the Nature of job as Independent variables whereas Employee turnover intention as dependent variable.

Figures 2.1 Conceptual Framework



Source: Conceptualized based on (Kanwal, and Tariq, 2016), (Daniel, 2014) and (Hayes, 2015).

According to research done by (Qureshi, 2012) on textile sector on Pakistan the most reasons for employees to leave the organization is working environment, work overload, job stress. As a result of the finding employee turnover intentions are positively related with the job stress, work overload, while negative relationship with working environment. The above mentioned reasons as employee's qualification decrease their chance of staying will decrease. The researcher was focus on only key variables because during the preliminary assessment made in the proposal development phase, employees were mainly mentioning these issues as matters of concern to them. In line with the reflection of the employees, there were also some empirical studies which show that these three variables could determine employees' turnover intention (Qureshi, 2012).

CHAPTER THREE

RESEARCH METHODOLOGY

Introduction

This chapter briefly explains how the research was carried out. The organization of its parts are the research approach and research design, the population, sampling techniques, data type and source, data collection instruments, methods of data analysis, test of sound measurement and ethical considerations.

3.1 Research Design and Approach

A research design is the arrangement of conditions for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure. (Selltiz, C., 1962 as cited Kothari, 2004). The purpose of this study is to identify the root causes of employee turnover in ERCA large Taxpayers branch office. It assesses the causes for employee turnover intentions based on the responses and determine the relationships between such factors and employee turnover. This enables to fulfill the research objectives. Therefore, the research design is explanatory research. It suggests or explains why or how turnover is happened, tried to answer the different variables for turnover intention. Consequently, see the relationship between the variables and employee turnover.

There are three basic approaches to research (a) qualitative (b) quantitative (c) mixed methods. According to Christensen, (1985) quantitative survey is the most appropriate one to use if the purpose of an investigation is to describe the degree of relationship that exists between the variables. Accordingly, this research employed quantitative research approach. Hence, it examined and measured the relationship between factors affecting employee turnover.

3.2 Data sources and Types

The required data for the study collected through primary and secondary data collection method. The study used primary data. To collect primary data questionnaires was used.

3.3 Target population and sample size

Population is defined as the complete set of units of analysis that are under investigation (Yalew, 2011). Therefore, the target population for this study is employees of ERCA large Taxpayers branch office. Therefore, the total numbers of employees in ERCA large Taxpayers branch office are 490 employees. The researchers used Yamane (1967) provides a simplified formula to calculate sample sizes. Assumptions: A 95% confidence level, and $e = \pm 5\%$

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

$$n = \frac{490}{1 + 490(0.05)^2}$$

$$n = \underline{222}$$

Where

n = the sample size

N = the population size

1 = designates the probability of the event occurring.

e = the level of precision (Sampling error).

3.4 Sampling Technique

Simple random sampling was applied to select target ERCA Large tax payer's branch office in Addis Ababa for the study. From the total of 490 in Addis Ababa, 222 employees were selected on the assumption that they represent the organization. That's after getting the list of the employees from ERCA Large tax payers in Addis Ababa, I wrote the name of the employees on a piece of paper and I blind folded selected 223 employees out of the 490 employees.

The population of this study was the permanent employees of ERCA large tax payer's branch office. Close ended questionnaires were distributed using simple random sampling techniques in the selected employees. The rationale behind using simple random sampling method is each member of the population will have equal chance of being selected. Simple random sampling requires every member of the population to have an equal chance of being selected into the sample. In addition, the selection of one member must be independent of the selection of every other member. After the sample size was calculated using the above formula, the samples were

selected using simple random sampling; that's the researcher picked the name of employees blind folded and questionnaire were distributed to the randomly selected employees.

3.5 Methods of data collection procedure

Mugenda (2003), and Kothari (2004) define a questionnaire as a document that consists of a number of questions printed or typed in a definite order on a form or set of forms. For the purpose of data collection, the researcher was used closed-ended questionnaires with the selected employees. Thus, closed ended questionnaires are helps to avoid pressure up on the respondents in any direction and better be able to obtain the required data in the study area.

The questionnaire is divided into two sections. The first section contained the demographic characteristics of the respondents are requested to provide information about their gender, age, year of service or experience and education level. The second section of the questionnaire were designed to enable the researcher to gather information about factors affecting employee turnover in ERCA large taxpayer's branch office. For all questionnaire included in section two, the respondents are requested to indicate their feeling on a five-point Likert scale type to measure weighted as follows: 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, and 5= strongly agree.

3.6 Reliability and Validity

As per (Kothari, 2004) Sound measurement must meet the tests of validity and reliability. These are the major considerations one should use in evaluating a measurement tool.

3.6.1. Validity

Validity refers to the extent to which a test measures what we wish to measure. Validity is the most critical criterion and indicates the degree to which an instrument measures what it is supposed to measure (Kothari, 2004).

Validity is more critical than reliability because if an instrument does not accurately measure what it is supposed to, there is no reason to use it even if it measures consistently. (Kothari, 2004) suggests that Reliable measuring instrument does contribute to validity, but a reliable instrument need not be a valid instrument.

To check the validity of the instrument: First, the researcher examine that the underling theory of the study has a strong conceptual basis and be based on well validated constructs. Consulting subject matter experts in the area like research advisor and get the approval of the instrument. Seek verbal feedback from the selected friends by the sample of questionnaire distributed concerning hesitation, erasures or skipped questions so as to check the validity.

3.6.2. Reliability

The test of reliability is another important test of sound measurement. A measuring instrument is reliable if it provides consistent results (Kothari, 2004). Reliability estimates the Consistency of the measurement or more simply, the degree to which an instrument measures the way each time it is used under the same conditions which the same subjects.

To measure the reliability of the constructs the researcher conducts internal consistency reliability using Cronbach alpha. As per (Cramer, D. and Howitt D, 2004), internal consistency reliability is a measure of consistency between different items of the same construct. Cronbach's Coefficient is the most widely used test for internal consistency of an item making up a scale. Cronbach's alpha coefficients should fall within a range of 0.70 to 1.00. (Sun, Chou, Stacy, Ma, Unger and Gallaher, 2007). The Cronbach alpha coefficient of the factors is displayed in the following table. The result shows that there is high internal consistency among the variables, so the dimensions are enough to measure the constructs.

The pilot survey has proved the questioners designed to collect the desired data was reliable. Moreover, for the reliability test of the all data, Cronbach's alpha was calculated using SPSS and the result is presented in Table 4.1 below. The alpha values for all constructs in the study are greater than the guideline of 0.70, so it can be concluded that the measurements can be applied for analyses with acceptable reliability.

Table 3.1: Measurement of reliability

Constructs	Cronbach's Alpha
Job satisfaction	0.774
Organization and work environment	0.832
Growth opportunity	0.776
Basic salary	0.839
Nature of Job	0.758
Employee turnover	0.917

Source: SPSS result, 2020

3.7 Data processing and analysis techniques

The data collected was analyzed using qualitative and quantitative data analysis techniques. The qualitative data were analyzed using content analysis; this content analysis is a procedure for the categorization of verbal or behavioral data, for purposes of identified, classification, summarization and tabulation. Also, based on the higher level of analysis is interpretative: However, the numerical data were analyzed using SPSS (statistical packages for social science) software program. Analysis of data in this research was done by using descriptive statistical methods like frequency, mean, standard deviation and to determine the cause and effect relationship inferential statistical methods such as: Pearson correlation and multiple linear regressions. Correlation is the most widely used method of measuring the degree of relationship between two variables Kothari, (2004). This correlation's type analysis was conducted to test the proposed hypothesis whether there is relationship.

Faraway (2002), states that multiple regressions are used in situations where the number of independent variables is more than one. The multiple regression analyses were conducted to determine by how much percent contribution in the independent variables i.e. factors affecting employee turnover explains the dependent variable which is employee turnover. Also, this analysis method, the independent variables were entered the equation in the order specified by the researcher based on theoretical grounds. Therefore, it was conducted to investigate the influence of independent variable on the dependent variable and identify the relative significant influence. In addition, the following multiple linear regression equation was used to determine the factors affecting of employee turnover in ERCA large taxpayers branch office.

$$(Y = \theta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + E \dots)$$

Where:

Y = Dependent variable (employee turnover)

X1, X2, X3, X4 and **X5** are the explanatory variables

0 is the intercept term- it gives the mean on effect **Y** of all the variables excluded from the equation, although its mechanical interpretation is the average value of **Y** when the stated independent variables are set equal to zero.

1, 2, 3, 4 and **5**, refers to the coefficient to their respective independent

is the error term

3.8 Ethical Consideration

One very important consideration a researcher must not overlook is the issue of ethics in research. The researcher in accordance with this took steps to make sure that no respondent or any participant in this research work was harmed in any way. First, the researcher avoided contacting respondents on the blind side of the service providers. The student researcher made sure that permission was sought, and the aims and objectives of the study made known to the service providers as well as the respondents through introductory letters and cover letters respectively.

Both service providers and respondents were also assured of the fact that the study is only for the purposes of academics and not for any other dubious use. Participants were also not forced but rather encouraged to voluntarily participate. The researcher also made sure that personal or demographic information were kept confidential.

CHAPTER FOUR

RESULT AND DISCUSSION

This chapter is consisted of three subsections; descriptive, correlation and regression analysis. The first subsection i.e. descriptive analysis presents the data collected through questionnaires using mean and standard deviation. The study has also analyzed and interpreted the data collected. And in the second subsection i.e. correlation analysis measured the degree to which the two variables are related. The last subsection regression analysis determines what statistical impact does factors of employee turnover has on employee turnover.

Out of 222 distributed questionnaire 184 (83 percent) were collected while 38(17percent) of the questionnaire remained uncollected. Moreover, the entire collected questionnaire i.e. 184(83percent) were filled properly. Therefore, analyses were made based on the responses obtained from 184 (83%) questionnaire.

4.1 Characteristics of Respondents

This research was enclosed the main demographic characteristics such as gender, age groups, educational levels, experience of employees with ERCA large taxpayers branch office involved. Gender was considered to find out whether male or female employees have been highly involved in ERCA large taxpayers branch office. Age group of respondents was considered to find out the age groups that were dominant in ERCA large Taxpayers branch office employees. Educational level was considered in order to find out the employees' level of education(s) that were mostly engaged.

Table 4.1 Demographic Variable of Respondents

		Frequency	Percent
Gender	Male	110	59.8
	Female	74	40.2
	Total	184	100.0
Age	20-25	29	15.8
	26-31	62	33.7
	32-37	39	21.2
	38-43	24	13.0
	44 and above	30	16.3
	Total	184	100.0
Education Level	Grade 12 and below	10	5.4
	Diploma	33	18.0
	Degree	116	63.0
	Masters	25	13.6
	PhD	0	0.0
	Total	184	100.0
Working Experience	1-3	80	43.5
	4-6	46	25.0
	7-9	40	21.7
	10-12	17	9.2
	above 12	1	.5
	Total	184	100.0

Source: Computed from the Questionnaire, 2020”

In the 4.1 table, the Gender specification of the respondents is presented. A total percent of male respondents was 59.8 percent and female respondents were 40.2percent. This shows that male workers are more than female workers.

In the table, the highest and lowest frequency of the age groups is mentioned. The highest frequency among these employees is between 26-31 years of age. This means that most of the organizations have young employee. The lowest frequency is for 38-43 years, which shows that fewer employee work under this age group.

This table shows the level of qualification each respondent had. Respondents that had BA degree level have the highest level of frequency which shows that most of the organization have First degree holder’s employee. After that come college diploma holders and master’s degree holders. These results show that level of qualification among employee of organization is high and that most of the employees are educated more college diploma.

Regarding to service years of respondents in the organization, 43.5 percent of the respondents had 1-3 years of experience. 25 percent respondents are under 4-6 years experienced, 21.7 percent are 7-9 year experienced, and 9.2 percent are under 10-12 year experienced and five percent more than 12 years respectively. From this we can understand that, most of the respondents are less than 3 years experienced and 12 and above years of experienced respondents are the lowest as compare to others. The average working experience was approximately 3 years and 12 years respectively.

4.2 The current level of employee turnover in ERCA Large Tax Payers

This descriptive analysis is used to look at the data collected and to describe data captured through the questionnaire and it is also desired to determine the employee perception to factors affecting employee turnover. Hence, Table 4.3 below contains descriptive data (mean and standard deviations) for the five independent variables and employee turnover scales as indicated by the respondents.

Table 4.2 Guideline for Interpreting Quantitative Data

Range	Interpretation
1-1.8	Very dissatisfied
1.81–2.6	Dissatisfied
2.6 –3.49	Moderately satisfied
3.5–4.9	Satisfied
5–5	Very satisfied

Source: (Best, 1977, as cited by Yonas, 2013).

Mean: it is like average. The mean is calculated when the sum of total values divided by the number of total values in each sample of the population.

Standard Deviation: It is taken to identify the differences among the variables and the square root of standard deviation shows the variance.

Table 4.3: Mean and standard deviation of job satisfaction

Items of Job Satisfaction	Mean	SD
In general, I enjoy working at my job.	3.7706	1.057
I am generally satisfied with the kind of work I do on my job.	3.8073	1.055
I would not consider taking another job.	3.8165	1.074
I satisfied with organization commitment to perform my job.	3.7901	.9531
I satisfied with the interpersonal relationship among employees of the organization.	3.8211	1.056
Cumulative mean of job satisfaction	3.8011	1.039

Source: Computed from the Questionnaire, 2020

Regarding the last independent variable that is job satisfaction, the mean value is 3.80112 (SD= 1.03922), which indicates that majority of the respondents are happy about the job satisfaction of the organization. The content of the questionnaire items regarding job satisfaction were, enjoy working at job, satisfied with the kind of work, not consider taking another job, satisfied with organization commitment to perform my job, satisfied with the interpersonal relationship among employees of the organization. However, majority of respondents have good feelings for stated items.

The value of the standard deviation, (SD= 1.03922) implies that the standard deviation value also shown the response of both respondents was dispersed value. The standard deviation value i.e. >1, showed a higher spread of responses among the observations. Hence, this shows that much more dispersed between the respondents. Moreover, the standard deviation value indicated high i.e. that the participants' responses are heterogeneous and widely spread from the mean.

Table 4.4: Mean and standard deviation of organization and work environment

Items of Organization and Work Environment	Mean	SD
Management has created an open and comfortable environment.	3.610	1.094
There is a good relationship between the workers and the management in the company.	3.903	.9182
There is discrimination in the company based on gender, ethnicity or on any other bases.	3.757	.8118
At work, I have the necessary equipment and tools to facilitate my job.	3.729	1.045
I like the working condition of my organization	3.665	1.132
Cumulative mean of organization and work environment	3.732	1.000

Source: Computed from the Questionnaire, 2020”

Regarding the last independent variable that is organization and work environment, the mean value is 3.732 (SD= 1.000), which indicates that majority of the respondents are happy about the organization and work environment of the organization. The content of the questionnaire items regarding organization and work environment were, open and comfortable environment, good relationship between the workers and the management in the company, discrimination in the company based on gender, ethnicity or on any other bases, necessary equipment and tools to facilitate my job, and the working condition of my organization and so on. So, majority of respondents have good feelings for stated items.

The value of the standard deviation, (SD= 1.000) implies that the standard deviation value also shown the response of both respondents was dispersed value. The standard deviation value i.e. >1, showed a higher spread of responses among the observations. Hence, this shows that much more dispersed between the respondents. Moreover, the standard deviation value indicated high i.e. that the participants’ responses are heterogeneous and widely spread from the mean.

Table 4.5: Mean and standard deviation of growth opportunities

Items of Growth Opportunities	Mean	SD
There are ample opportunities available for internal promotions in my company	3.6835	1.1423
I am sure of career growth in my company	3.6902	.94218
There is empowerment in my Job role.	3.6055	1.2407
There is an opportunity to develop multiple skills in my job.	3.7156	1.3169
My company provides adequate training opportunities related to my job.	3.8853	1.1838
Cumulative mean of growth opportunities	3.7160	1.1651

Source: Computed from the Questionnaire, 2020”

Regarding the last independent variable that is growth opportunity, the mean value is 3.71602 (SD= 1.1651), which indicates that the majority of the respondents are happy about the growth opportunity of the organization. The content of the questionnaire items regarding growth opportunity were, ample opportunities available for internal promotions, career growth, empowerment of job role, opportunity to develop multiple skills, and provides adequate training opportunities and so on. Henceforth, majority of respondents have good feelings for stated items.

The value of the standard deviation, (SD= 1.1651) implies that the standard deviation value also shown the response of both respondents was dispersed value. The standard deviation value i.e. >1, showed a higher spread of responses among the observations. Hence, this shows that much more dispersed between the respondents. Moreover, the standard deviation value indicated high i.e. that the participants’ responses are heterogeneous and widely spread from the mean.

Table 4.6: Mean and standard deviation of basic salary

Items of Basic Salary	Mean	SD
I am very satisfied with my salary.	3.8394	1.06338
I feel I am being paid fair amount for the work I do.	3.7982	1.13414
The salary of the company is good according to the work you are	3.885	1.06501
The management here has introduced changes in the payment system	3.84	.93501
My pay compares fairly with the pay of people doing similar work in other company.	3.885	1.05632
Cumulative mean of basic salary	3.8496	1.050772

Source: Computed from the Questionnaire, 2020''

Regarding the last independent variable that is basic salary, the mean value is 3.84964 (SD= 1.050772), which indicates that majority of the respondents are happy about the basic salary of the organization. The content of the questionnaire items regarding basic salary were, satisfied with my salary, being paid fair amount for the work, the work you are performing, the work you are performing, and the pay of people doing similar work in other company and so on. Therefore, majority of respondents have good feelings for stated items.

The value of the standard deviation, (SD= 1.050772) implies that the standard deviation value also shown the response of both respondents was dispersed value. The standard deviation value i.e. >1, showed a higher spread of responses among the observations. Hence, this shows that much more dispersed between the respondents. Moreover, the standard deviation value indicated high i.e. that the participants' responses are heterogeneous and widely spread from the mean. This implies that employees are not totally agreed among themselves with respect to the current salary.

Table 4.7: Mean and standard deviation of nature of job

Items of Nature of Job	Mean	SD
My job requires me to do many different things as work, using my skills and talents.	3.793	1.106
This job requires me to use a number of complex or high-level skills.	3.880	1.062
Overall, my tasks are not simple and repetitive.	3.747	1.084
My job requires that I make use of a wide range of my talents or abilities.	3.683	1.117
Cumulative mean of Nature of job	3.776	1.092

Source: Computed from the Questionnaire, 2020''

Regarding the last independent variable that is nature of job, the mean value is 3.776375 (SD= 1.09276), which indicates that majority of the respondents are happy about the nature of job the organization. The content of the questionnaire items regarding nature of job were, using my skills and talents, complex or high-level skills, tasks are not simple and repetitive, and wide range of my talents or abilities and so on. Therefore, majority of respondents have good feelings for stated items.

The value of the standard deviation, (SD= 1.09276) implies that the standard deviation value also shown the response of both respondents was dispersed value. The standard deviation value i.e. >1, showed a higher spread of responses among the observations. Hence, this shows that much more dispersed between the respondents. Moreover, the standard deviation value indicated high i.e. that the participants' responses are heterogeneous and widely spread from the mean.

Table 4.8: Mean and standard deviation of Employee Turnover

Items of Employee Turnover	Mean	SD
I “often” think about quitting.	3.6284	1.14583
I will “probably” look for a new job next year.	3.7156	1.05246
It is “likely” that I will actively look for a new job next year.	3.7890	1.13652
I think Spouse relocation affects the Turnover.	3.8807	1.06234
Advancement Opportunity have a direct effect on employee decision on leaving at the Job.	3.8624	1.05138
I Career Change is an important reason for Job Hopping.	3.7803	.889281
I think work stress is the main reason for changing the company.	3.6055	1.2407
Inflexible working hours and work-life imbalance having direct effect on Turnover Decision.	3.7156	1.3169
Cumulative mean of employee turnover	3.7471	1.11193

Source: Computed from the Questionnaire, 2020”

Regarding the dependent variable that is employee turnover, the mean value is 3.747 (SD= 1.111), which indicates that majority of the respondents are agreed about the cause for employee turnover. The content of the questionnaire items regarding employee turnover were, think quitting, look for a new job, actively look for a new job, spouse relocation, advancement opportunity, career change, Inflexible working hours and work-life imbalance. Therefore, majority of respondents have a positive response towards the reasons for turnover.

The value of the standard deviation, (SD= 1.111) implies that the standard deviation value also shown the response of both respondents was dispersed value. The standard deviation value i.e. >1, showed a higher spread of responses among the observations. Hence, this shows that much more dispersed between the respondents. Moreover, the standard deviation value indicated high i.e. that the participants’ responses are heterogeneous and widely spread from the mean.

4.3 Inferential Analysis

4.3.1 Relationship between Factors affecting employee turnover

The main objective of this study was to examine the factors affecting employee ‘turnover at ERCA large taxpayer’s branch office. In this study potential factors (independent variables) were assessed for their impact on employee turnover. The assessments were made using correlation and regression analyses presented below.

Correlation analysis was employed to check the relationship between employee turnover (the dependent variable) and the five factor variables. It is also showing the relationship between the independent variables themselves. According to Muijs (2004), Pearson correlation coefficients vary between -1 and +1, with +1 indicating a perfect relationship (a high score on variable X= a high score on variable Y), -1 a perfect negative relationship (a high score on X=a low score on Y), and 0= no relationship. As for the strength of the relationship, the closer to + or -1, the stronger, the closer to 0 the weaker & the cut-off points for the interpretation of the strength of correlation coefficients are: (+ or-) 0.80 to (+ or-) 1 is very strong; (+ or-) 0.50 to (+ or-) 0.79 is Strong correlation; (+ or-)0.30 to (+ or-) 0.49 is Moderate correlation; (+ or-) 0.10 to (+ or-) 0.29 is Modest correlation and Less than 0.1 Weak correlation.

Table 4.9: Correlation analysis

		Employee Turnover
Job Satisfaction	Pearson Correlation	.339**
	Sig. (1-tailed)	.000
Working Environment	Pearson Correlation	.379**
	Sig. (1-tailed)	.000
Growth Opportunity	Pearson Correlation	.359**
	Sig. (1-tailed)	.000
Basic salary	Pearson Correlation	.340**
	Sig. (1-tailed)	.000
Nature of Job	Pearson Correlation	.702**
	Sig. (1-tailed)	.000

** . Correlation is significant at the 0.01 level (1-tailed).

Source: Computed from the Questionnaire, 2020

Go through the above table shows that there is moderate positive and significant correlation was found between job satisfaction and employee turnover at ERCA large taxpayers branch office ($r = .339^{**}$, p-value <0.01). regarding the above table shows that there is moderate positive and significant correlation was found between working environment and employee turnover at ERCA large taxpayers branch office ($r = .379^{**}$, p-value <0.01). with respect to the above table shows that there is moderate positive and significant correlation was found between growth opportunity and employee turnover at ERCA large taxpayers branch office ($r = .359^{**}$, p-value <0.01). with regard to the above table shows that there is moderate positive and significant correlation was found between basic salary and employee turnover at ERCA large taxpayers branch office ($r = .340^{**}$, p-value <0.01). Go through the above table shows that there is strong positive and significant correlation was found between nature of job and employee turnover at ERCA large taxpayers branch office ($r = .702^{**}$, p-value <0.01).

4.4 Testing Assumption

When someone choose to analyze the data using linear regression, part of the process involves checking to make sure that the data that one wants to analyze can be analyzed using linear regression. Therefore, it is needed to do this because it is only appropriate to use linear regression if the required data "passes" four assumptions that are required for linear regression to give a valid result. Let us look at whether the following assumptions are met or not. One can check assumptions using SPSS Statistics and linearity assumptions should be checked first, before moving into other assumptions.

4.4.1 Auto Correlation Test

Auto correlation test for any observation the residual terms should be uncorrelated (independent). This assumption can be tested with in the Durbin -Watson test, to examine serial correlations between errors. Specifically, it tests whether adjacent residual is correlated. The test statistic can vary between 0 and 4 with a value of 2 which means that the residual is uncorrelated. A value greater than 2 indicates a negative correlation between adjacent residuals, whereas value below two indicates a positive correlation (field, 2009). The value of autocorrelations test of this study is 1.822 which is close to two. Therefore, there is no problem of auto correlation.

4.4.2 Multi co linearity Test

In multiple regression analysis, multi co linearity refers to the correlation among the independent variables. According to Kline (1998) multi co linearity is not a threat if the correlation value is less than 80%. Similarly, Cooper and Schindler (2003) argued that a multi co linearity problem exists when correlation scores are 0.8 or greater. When we observe the correlation matrix of predictor, there is no variable with a correlation coefficient of above 0.8. The value of variance inflation factor (VIF) is still below 10 and the tolerance statics is above 0.1. Thus, all the five evidence shows that there is no problem of multi co linearity.

4.10: Multi Collinearity

	Tolerance	VIF
Job satisfaction	.603	1.659
Working environment	.651	1.537
Growth opportunities	.681	1.469
Basic salary	.655	1.526
Nature of job	.756	1.322

4.4.3 Normality Test

Skewness and kurtosis values provided as part of the descriptive statistics output, providing information about the distribution of scores for the two groups. According to Peter Westfall (2014), Kurtosis is a measure of the extent to which observation cluster around a central point. In a normal distribution, the value of the kurtosis is zero. Positive kurtosis indicates that, relative to a normal distribution, the observation is more clustered about the center of the distribution and have thinner tails until the extreme value of the distribution at which point the tails of the leptokurtic distribution are thicker relative to a normal distribution. Negative kurtosis indicates that, relative to the normal distribution the observations are cluster less and have thicker tails, until the extreme value of the distribution at which point the tails of the platykurtic distribution are thicker relative of normal distribution.

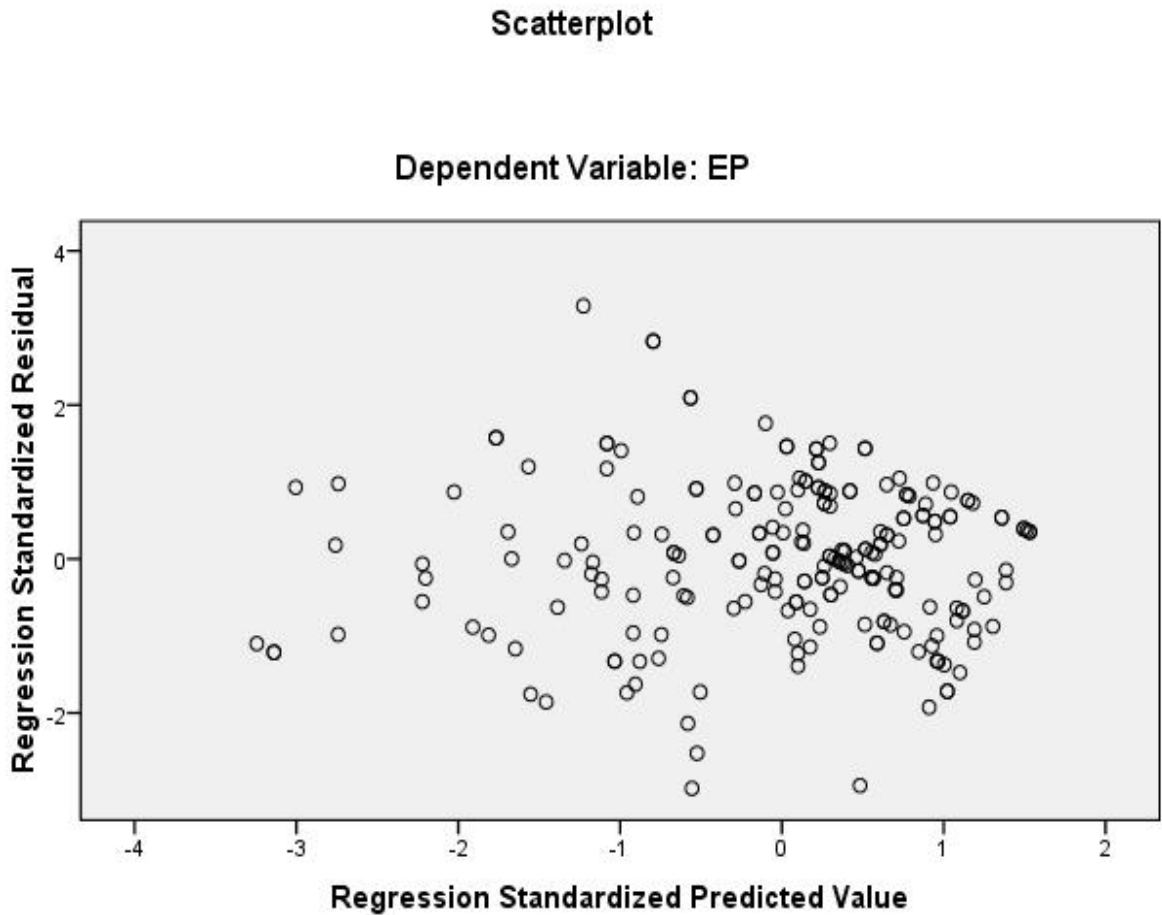
According to Bulmber (1979), If Skewness is negative, the data are negatively skewed or skewed left, means that the left tail is longer than the right. If Skewness is positive, the data are positively skewed or skewed right that means that the right tail of the distribution is longer relative to the left tail. If Skewness = 0, the data are perfectly symmetrical. But a Skewness of exactly zero is

quite unlikely for real-world data, so Bulmer (1979) a classic suggests this rule of thumb: If Skewness is less than -1 or greater than $+1$, the distribution is highly skewed. Skewness is between -1 and $-\frac{1}{2}$ or between $+\frac{1}{2}$ and $+1$, the distribution is moderately skewed. If Skewness is between $-\frac{1}{2}$ and $+\frac{1}{2}$, the distribution is approximately symmetric. Therefore, it indicates that the data distribution is normal. Because, the coefficient of Skewness data value is between -0.5 and 0.5 and kurtosis value is not far from zero.

Table 4.11: Skewness and Kurtosis

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Job satisfaction	184	-.362	.207	.779	.405
Working environment	184	-.112	.207	.442	.405
Growth opportunity	184	-.280	.207	.514	.405
Basic salary	184	-.263	.207	.793	.405
Nature of job	184	-.339	.207	.663	.405

Source: Computed from the Questionnaire, 2020”



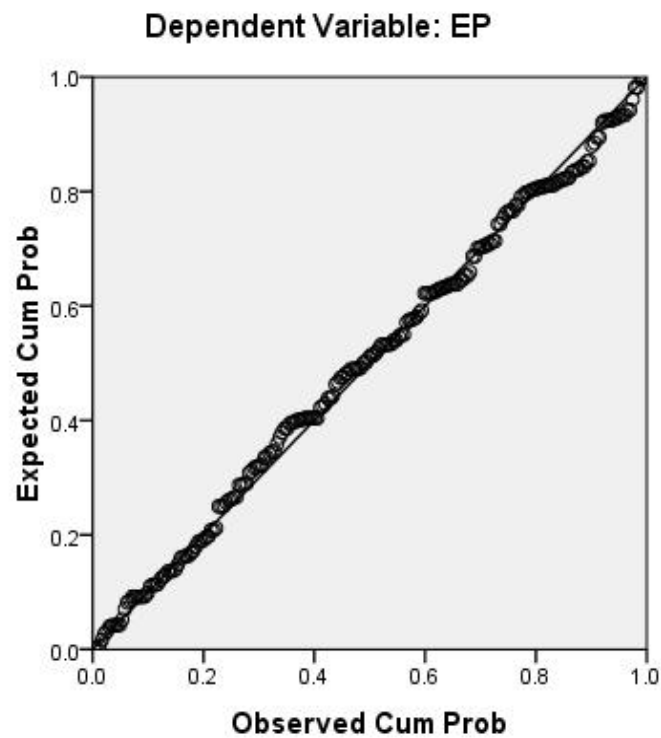
Source: Computed from the Questionnaire, 2020”

4.4.4 Linearity Test

The best test for normally distributed errors is a normal probability plot or normal quartile plot of the residuals. These are plots of the fractals of error distribution versus the fractals of a normal distribution having the same mean and variance. If the distribution is normal, the points on such a plot should fall close to the diagonal reference line. A bow-shaped pattern of deviations from the diagonal indicates that the residuals have excessive skewness (i.e., they are not symmetrically distributed, with too many large errors in one direction). An S-shaped pattern of deviations indicates that the residuals have excessive kurtosis--i.e., there are either too many or too few large errors in both directions. Sometimes the problem is revealed to be that there are a few data

points on one or both ends that deviate significantly from the reference line, in which case they should get close attention. Therefore, a plot should fall close to the diagonal reference line. Thus, it fulfills the assumption of multiple regressions.

Normal P-P Plot of Regression Standardized Residual



Source: Computed from the Questionnaire, 2020

4.5 Effect of factors on employee turnover or determinants of employee turnover

This regression analysis was conducted to know by how much the independent variable (nature of job, basic salary, organization and working environment, growth opportunity, job satisfaction) explains the dependent variable (employee turnover). It is also used to understand by how much each independent variable (nature of job, basic salary, organization and working environment, growth opportunity, job satisfaction) explains the dependent variable that is employee turnover. In this section the researcher used a regression analysis in order to test the extent of impact of five independent (explanatory) variables on the dependent (explained) variable i.e. employee

turnover. The beta coefficients can be negative or positive and have a t-value and significance of that *t*-value associated with each. If the beta coefficient is not statistically significant (i.e., the *t*-value is not significant) no statistical significance can be interpreted from that predictor. If the beta coefficient is significant, examine the sign of the beta.

4.6 Model summary

Table 4.12: Model summary

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin -Watson
1	.733 ^a	.537	.526	.61233	1.822

Source: Computed from the Questionnaire, 2020

In our case, in the model summary, table 4.12 above, the value of the R square.537 indicates that, 53.7% of the variation (change) in employee turnover is attributed to the total effect of independent variables/ nature of job, basic salary, growth opportunity, organization and work environment, and job satisfaction. The remaining 46.3% of the variation in employee turnover is due to factors which aren't included in the model.

4.7 ANOVA

Table 4.13: Analysis of variance

ANOVA ^b						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	92.042	5	18.408	49.095	.000 ^a
	Residual	79.490	212	.375		
	Total	171.531	217			

Source: Computed from the Questionnaire, 2020

Table 4.13 presents the ANOVA report on the general significance of the model. As P is less than 0.05 and F value is large, the model is significant. Thus, the combination of the independent variables (job satisfaction, organization and working environment, nature of job, basic salary, and growth opportunity) significantly predicts the dependent variable (employee turnover) at ministry of large taxpayers (F= 18.408, P< 0.01).

4.8 Regression Coefficient

4.14: Regression Coefficient

Model	Unstandardized		Standardized	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Toler.	VIF
(Constant)	.521	.244		2.136	.034		
Job satisfaction	.033	.056	.350	3.587	.008	.603	1.659
Working environment	-.199	.064	-.043	-.741	.062	.651	1.537
Growth opportunities	.116	.053	.123	2.169	.031	.681	1.469
Basic salary	.035	.047	.182	3.132	.004	.655	1.526
Nature of job	.610	.051	.642	11.93	.000	.756	1.322

Source: Computed from the Questionnaire, 2020

The result on the table above shows that causes of employee turnover (job satisfaction, working environment, growth opportunity, basic salary, and nature of job) have significance effect on employee turnover. For instance, the causes of employee turnover job satisfaction have a positive influence on the employee turnover (.350), so if the job satisfaction increased by 1 unit, then the employee turnover of the organization can decrease with the 35%. The second factor that affects the employee turnover is working environment having a coefficient value of -.043, if working environment are decrease by 1 unit, the employee turnover will increase by 4.3%.

The third factor that affects the employee turnover is growth opportunity having a coefficient value of .123, if growth opportunity increases by 1 unit, the employee turnover will decrease by 12.3%. The fourth factor that affects the employee turnover is basic salary having a coefficient value of .182, if basic salary increases by 1 unit, the employee turnover will decrease by 18.2%. The fifth factor that affects the employee turnover is nature of job having a coefficient value of 642, if nature of job increases by 1 unit, the employee turnover will decrease by 64.2%.

4.9 Hypothesis Testing

Hypothesis-1

Ho1= Job satisfaction has no a positive and significant effect on employee turnover

Ha1= Job satisfaction has a positive and significant effect on employee turnover

The results of table 4.14 above, revealed that job satisfaction has a positive and significant effect on employee turnover with a beta value (0.350), at 95% confidence level ($P < 0.05$). Therefore, the researcher may reject the null hypothesis and it is accepted that, job satisfaction has a positive and significant effect on employee turnover. This result is in agreement with the employees are satisfied with their jobs in terms of roles and duties then there will be no need for them to leave the organization they will work extra hard and hence good performance of the organization.

Hypothesis-2

Ho2= Organization and work environment has no a positive and significant effect on employee turnover.

Ha2= Organization and work environment has a positive and significant effect on employee turnover.

The results of the table 4.14 Shows that standardized coefficient beta and P value of organization and work environment were negative and insignificant (beta= -0.043), $P > 0.05$). Thus, the researcher may reject the alternative hypothesis and it is accepted that, organization and working environment has no a positive and significant effect on employee turnover. This result is inconsistent with Moureen (2004) work environment is also one of the main causes for employee turnover. Employees prefer to work in an environment which is suitable for them. This is the most common reason why they jump from company to company in just a few months. If they find an appropriate work environment in a specific company, they may work in the same organization for several years.

Hypothesis-3

Ho3= Growth opportunities has no a positive and significant effect on employee turnover.

Ha3= Growth opportunities has a positive and significant effect on employee turnover.

Results of table 4.14 above, showed that standardized coefficient beta and P value of growth opportunity were positive and significant effect with a beta value (beta= 0.123), $P < 0.05$). Thus,

the researcher may reject the null hypothesis and it is accepted that, growth opportunities has a positive and significant effect on employee turnover. This result is supported by A study by Chartered Institute of Personnel Development (2009) found out that, in UK, employee turnover is extremely costly to companies with large numbers of employees. In the banking industry, employee turnover can also mean the loss of valuable customer relationships. Understanding this, Zions Bank traditionally monitored employee satisfaction using periodic paper-based surveys and by encouraging employees to manually submit comments and suggestions (Chartered Institute of Personnel Development, 2009).

Hypothesis-4

Ho4= Basic salary has no a positive and significant effect on employee turnover.

Ha4= Basic salary has a positive and significant effect on employee turnover.

Table 4.14 further shows that basic salary had a positive and significant effect on employee turnover. With the beta value (beta=0.182) at 95% confidence level ($P<0.05$). Therefore, the researcher rejected the null hypothesis and basic salary has a positive and significant effect on employee turnover. This result is supported by Robert (2007) found out that, fair pay is a major part of any employee turnover management strategy employed by many organizations. Workers will not be motivated to stay in a job where their skills are underappreciated and underpaid. In times of economic difficulty for a business, workers may also be more likely to stay on with a job if it is clear that everyone in the company is taking a fair share of cutbacks; if managers are buying new cars and bragging about bonuses while lower-level employees are subject to furloughs and pay cuts, loyalty will quickly vanish (Robert, 2007).

Hypothesis-5

Ho5= Nature of job has no a positive and significant effect on employee turnover.

Ha5= Nature of Job has a positive and significant effect on employee turnover.

Table 4.14 further shows that nature of job has a positive and significant effect on employee turnover. With the beta value (beta = 0.642) at 95% confidence level ($P<0.05$). Therefore, the researcher rejected the null hypothesis and nature of Job has a positive and significant effect on employee turnover.

In overall, the results revealed that all independent variables accounted for 53.7% of the variance in employee turnover ($R = 0.537$). Thus, 53.7% of the variation in employee turnover could be explained by factors of employee turnover (job satisfaction, organization and working environment, growth opportunity, nature of job, and basic salary) and other unexplored variables may explain the variation in employee turnover which accounts for about 46.3%, as it is shown in table 4.13.

Table 4.15: Hypothesis Testing Results

Hypothesis	Test	Reason
Job satisfaction has a positive and significant effect on employee turnover.	Supported	$= .350; P < 0.05$
Working environment has a positive and significant effect on employee turnover.	Rejected	$= -.043; P > 0.05$
Growth opportunity has a positive and significant effect on employee turnover.	Supported	$= .123; P < 0.05$
Basic salary has positive and significant effect on employee turnover.	Supported	$= .182; P < 0.05$
Nature of job has positive and significant effect on employee turnover.	Supported	$= .642; P < 0.05$

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION, AND RECOMMENDATION

51. Summary of Findings

- The collected data also have been analyzed thoroughly using numerical based analysis which were appropriate data analysis mechanisms for this study. On the basis of data analysis, discussions and summary made so far, it can be concluded that ERCA large tax payers has the challenge of losing trained and professionally capable staffs because the result of the survey shows that most of the respondent have the intention to quit their job. The major reasons for the turnover and the intention to turnover were, payment scale dissatisfaction and poor compensation and benefit package, poor communication, leadership and employee manager relationship, inadequate career advancement opportunity, job dissatisfaction, dissatisfying working environment and the seeking of better job opportunity respectively. According to Spector (1997), there are five factors that significantly affect turnover intentions, such as satisfaction with the nature of the work, satisfaction with supervisor, relation with co-workers, pay, and perceived alternative Job opportunities. Lastly, the organizational factors that significantly affect turnover intentions consist of professional priorities and rewards, administrative relations and support, job satisfaction and the quality of benefits and services, working conditions, and engagement in work.

- Employees of the organization are also dissatisfied with the benefit packages like housing and automobile allowance. Employees do not enough satisfy with the promotion system of the organization and most customer service officers leave the organization due to the provision for promotion is not ensured. This result is inconsistent with the finding of (Nqwenelwa, 2013), job satisfaction has indicated that participants were highly satisfied

- Human resource management department spent significant part of their time dealing with the turnover problem of the organization. The department gives more time in replacing the lost employee and hiring the new one. The HR department is responsible in creating the best employee to the organization which its major activities are dominated by the problem of turnover. Thus, the problem does not receive due recognition from the higher management of

the organization. Employees are considered as an asset that is easily replaced from the market. In addition, Barnes (1998) revealed out that the external environment factors that significantly affect turnover intentions are security, location, social influence, commitment, sense of community, job stress, weather condition, encroachment on an individual's personal time, and institutional fit with respect to individual variables.

5.2 Conclusion

- The payment system and benefit packages of the company is not attractive. Hence, most of the employees left the company and the rest will leave the company when they get better offer by the competitors.
- The company has good trend in providing job descriptions and job specification that is matched with professional employees which is actually performed.
- The company does give growth opportunity and continuous training to its employees.
- The company does not give enough working environment for well done work and employees are not appreciated at work.
- There is unfair employee handling in the company. Hence, some of the employees are leaving the organization and others are looking for outside opportunities.
- The employees have agreed in their response that career development is rated as a significant element and training does not target specific to the needs of the employees. Hence, lack of career development is one of the elements most likely to encourage employees' decision to leave the company as many employees look for some growth and development opportunities.
- From the analysis made one can conclude that the main reasons of the employee turnover that are found in the organization are: dissatisfaction with the working environment.

5.3 Recommendation

- Job satisfaction has a significant worthy. Hence, job satisfaction level needs some work to be done. A remedy should be made to convert lack of employee motivation, work pressure and job stress. Therefore, the management should give attention to raise the job satisfaction level.
- ERCA large taxpayer's branch office should improve its environments by creating good relationships between the management and employees. Creating an environment that are motivating, inspire to work and invites to learn and develop multiple skills. Good working condition should improve the work life as well as the social life of the people at work. Since culture is important for employees to feel like they are part of team, they require a link to vision and direction of the organization which ultimately lead to more cooperation. Thus, establishing a mechanism that bring good working environment should be a prior.
- Further, the finding indicated employees are dissatisfied with their salary the management of ERCA large taxpayers branch office should introduce employees 'retention scheme. Therefore, ERCA large taxpayer's branch office should make an adjustment on salary scale of its employee that take an account of the living cost of employees and in general the pay that creates the feeling of fairness and equity.
- ERCA large taxpayer's branch office should focus on organizational commitment. These can be achieved by employee positive attitude to the organization, employee strong desire to maintain membership of the organization and employee satisfied with their current job and working environment to reduce turnover especially for professional.
- The employee turnover of ERCA large taxpayer's branch office is critical. It demands much effort to reduce it. The management should give special attention to professional and employees, in such situation; much is expected from management to manage the employee turnover. Close follow up is so high important.
- The management should create a conducive environment to gather opinions of employees. Exit interview should be applied at the organization. This would help to identify the real causes for employee turnover and helps and put the right solution.

- The human resources department should take adequate steps to maintain the qualified employees in the organization by implementing more of motivating elements like good salary based on their qualification, training, supervisor support and by make sure they utilize their skills by redesigning their jobs by include duties that utilize their skills so as to make the job so as to attract them to continue working with the organization.
- Before taking the other actions, the higher management of the ERCA large taxpayers branch office should give due attention to the issue of turnover. Most of fresh graduate employees who joined the organization leave immediately after taking the necessary on the job training and acquiring the skills. They immediately join and work for the competitors. Turnover is also shown in the managerial and professional positions resulted in failure to maintain key personnel who are needed for the strategic activities. Different scholars stated that employees are the key resources that give competitive advantage to the firms if they are managed, motivated and retained effectively. Thus, the management of the organization needs to understand HR is a strategic element that gives a core competency and it is one of the internal capabilities.
- The organization should make an adjustment on salary scale of its employee that take an account of the living cost of employees and in general the pay that creates the feeling of fairness and equity. Moreover, the organization benefit packages should be revised in a manner that ensures competitiveness and retain qualified employees.
- The organization should improve its environments by creating good relationships between the management and employees. Creating an environment that are motivating, inspire to work and invites to learn and develop multiple skills. For this, by giving effective training for the managers and team leaders so that they appreciate the positive contribution they can make to improving retention by the ways in which they lead their teams;
- The Human resource department should develop an effective career path and replacement charts and invites an employee to participate in career planning and based on that enable to provide their personal development plans. This motivates employee to have a clear sight for advancement and growth and to be hard work and committed.

- The organization should redesign some job like customer service officer positions. To mention: arranging flexi work hours, allow to work in different work positions, jobs should be challenging and encourage employees by giving them the chance to use the range of their skills and lead them to professional advancement.
- Moreover, managing high turnover and retaining qualified employees has a paramount importance to the organizations. Let alone avoiding the costs incurred in terms of both explicit and implicit costs, the organization will improve operational and service excellences, managing day to day operations smoothly and enable to increase organizational performances. These can be achieved by continuous follow up towards the determinant variables and causes that force an employee to leave the organization and take corrective actions towards the identified problems. Therefore, efforts should be coordinated to attract the best employees and place an effective strategy to retain the competent employees.

5.4 Direction for Further Research

A quantitative approach was employed in this research and questionnaires were used to collect data from the respondents. In this study, the majority of respondents had different opinions on the factors affecting employee turnover and there is also a need to conduct further research which can focus on employee retention strategies. Further research could be done in this field of study using qualitative methods. Qualitative methods could allow the researcher to use interviews to collect rich data from the respondents.

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ANNEX A
QUESTIONNAIRE

Questionnaire Completed by Large Taxpayers branch office Employees.

Dear respondent,

First, my sincere gratitude goes to you. My name is Workineh Meseret. I am conducting this Thesis research for a partial fulfillment of master's degree in business administration (MBA). My study entitled **“Factors affecting employee turnover at Large taxpayer's branch office”**. This questionnaire is prepared with an intention to collect data about the factors affecting employee turnover at Large taxpayer's branch office. Your responses will be kept utterly confidential, and it will be used for academic purpose only. Hence, you are kindly requested to give an accurate and sufficient data as much as possible.

Thank you in advance for your cooperation!

General Directions

You do not have to write your name

Put the symbol () that you think is/are the right choice (s)

Part 1: General information filled by large Taxpayers branch Office employees.

1. Gender:

Male Female

2. Age:

20-25 26-31 32-37 38- 43 44 and above

3. Working experience:

Less than 3 years 4-6-year 7-9-year 10-12 year above 12 year

4. Education level:

PhD Maters Degree Diploma Grade 12 and below

Part 2: Please indicate your level of agreement (whether you agree or disagree) with each statement using the scale below as a guide: put () on your selection.

1= strongly Disagree 2= Disagree 3= Neutral 4= Agree 5= Strongly Agree.

	JOB SATISFACTION	SD	D	N	A	SA
1	In general, I enjoy working at my job.					
2	I am generally satisfied with the kind of work I do on my job.					
3	I would not consider taking another job.					
4	I satisfied with organization commitment to perform my job.					
5	I satisfied with the interpersonal relationship among employees of the					
	ORGANIZATION AND WORK ENVIRONMENT					
1	Management has created an open and comfortable environment.					
2	There is a good relationship between the workers and the management in the company.					
3	There is discrimination in the company based on gender, ethnicity or on any					
4	At work, I have the necessary equipment and tools to facilitate my job.					
5	I like the working condition of my organization					
	GROWTH OPPORTUNITIES					
1	There are ample opportunities available for internal promotions in my company					
2	I am sure of career growth in my company					
3	There is empowerment in my Job role.					
4	There is an opportunity to develop multiple skills in my job.					
5	My company provides adequate training opportunities related to my job.					
	SALARY OR NUMERATION					
1	I am very satisfied with my salary.					
2	I feel I am being paid fair amount for the work I do.					
3	The salary of the company is good according to the work you are					
4	The management here has introduced changes in the payment system					
5	My pay compares fairly with the pay of people doing similar work in other					
	NATURE OF JOB					
1	My job requires me to do many different things as work, using my skills and					

2	This job requires me to use a number of complex or high-level skills.					
3	Overall, my tasks are not simple and repetitive					
4	My job requires that I make use of a wide range of my talents or abilities.					
	EMPLOYEE TURNOVER					
1	I “often” think about quitting.					
2	I will “probably” look for a new job next year.					
3	It is “likely” that I will actively look for a new job next year.					
4	I think Spouse relocation affects the Turnover.					
5	Advancement Opportunity have a direct effect on employee decision on leaving at the Job.					
6	I Career Change is an important reason for Job Hopping.					
7	I think work stress is the main reason for changing the company.					
8	Inflexible working hours and work-life imbalance having direct effect on Turnover Decision.					