EFFECT OF ORGANIZATIONAL CLIMATE ON EMPLOYEE'S JOB SATISFACTION: THE CASE OF MINISTRY OF REVENUE JIMMA DISTRICT

A Thesis Submitted to the School of Graduate Studies of Jimma University in partial fulfillment of the requirements for the Award of the Degree of Master of Business Administration

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CERTIFICATE

This is to certify that the thesis entitled "*Effect of Organizational Climate on Employee's Job Satisfaction: The Case of Ministry of Revenue Jimma District*", submitted to Jimma University for the award of the Degree of Master of Business Administration and is a record of *bonafide* research work carried out by Mr. Kaba Mekonnen, under our guidance and supervision

Therefore, we hereby declare that no part of this thesis has been submitted to any other university or institutions for the award of any degree or diploma.

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DECLARATION

I hereby declare that this thesis entitled "*Effect of Organizational Climate on Employee's Job Satisfaction: The Case of Ministry of Revenue Jimma District*" has been carried out by me under the guidance and supervision of Zerihun Ayenew (PhD) and Umer Haji (MSc)

The thesis is original and has not been submitted for the award of any degree or diploma to any university or institutions.

Date

Signature

Abstract

The purpose of this study was to explore the relationship between organizational climate dimensions and employees' job satisfaction in Ethiopian Ministry of Revenue, Jimma branch. The study used descriptive and explanatory research designs to find out how organizational climate dimensions (i.e., Tangibility, Reliability, Responsiveness, Assurance and Empathy) affect employee's job satisfaction. Primary data for this study were collected with a questionnaire which was administrated to a total of 122 respondents sampled by using systematic random sampling technique from Jimma branch. Data were analyzed using descriptive and inferential statistics, and the effect of organizational climate on employee's job satisfaction was also examined using a multiple regression analysis. The findings of the study indicated an overall moderate level of employee's job satisfaction with respect to organizational climate of the branch. Results of the study also revealed that among the seven organizational climate dimensions; training and development, communication and workload had statistically significant effects on employee's job satisfaction in Ethiopia minster of revenue, Jimma branch. However, salary package, performance of management, and quality of service had no significant impact on employee's job satisfaction. Thus, management bodies of ministry of revenue should strive to strengthen these organizational climate dimensions. The study concluded by providing possible recommendations that the organization must take immediate action and must be given special attention to the climate dimensions scored below average. The study also concludes with limitations and future research suggestions to enhance organizational climate in Ethiopian ministry of revenue as well as other related organizations.

Keywords: Job satisfaction, organizational climate, Ethiopia minster of revenue,

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Table of Contents

Abstract
Acknowledgements III
List of TablesVII
List of FigureVII
ACRONYMS/ABBREVIATIONS VIII
CHAPTER ONE 1
INTRODUCTION 1
1.1 Background of the Study 1
1.2 Statement of the Problem
1.3 Objectives
1.3.1 General Objective
1.3.2 Specific Objectives 5
1.4 Research Hypothesis
1.5 Significance of the Study
1.6 Scope of the Study
1.7 Limitation of the Study6
1.8 Organization of the Paper7
CHAPTER TWO
REVIEW OF RELATED LITERATURE 8
2.1 Theoretical Literature
2.1.1 Definition of job satisfaction
2.1.2 Definitions organizational climate
2.1.2.1. Training and Development 9
2.1.2.2. Communication
2.1.2.3. Performance Management 10
2.1.2.4. Team Work 11
2.1.2.5. Salary packaging 11

2.1.2.6. Work Load	11
2.1.2.7. Quality of Services	12
2.1.2.8. Job Satisfaction	12
2.2 Empirical literature	13
CHAPTER THREE	15
3. RESEARCH DESIGN AND METHODOLOGY	15
3.1 Research Design	15
3.2 Research Approach	15
3.4 Target Population	16
3.5 Sampling Design and Sampling Techniques	16
3.5.1 Sample Size Determination	16
3.6 Methods of Data Collection	17
3.7 Model Specification	18
3.8 Reliability and Validity of Data	18
3.9 Ethical Consideration	19
CHAPTER FOUR	20
4. RESULTS AND DISCUSSIONS	20
4.1 Data Reliability and Validity	20
4.2 Respondents' Background Information	22
4.3 Organization Climate Dimensions as Perceived by the Respondents from the Selected Branch	23
4.4 Employee's Job Satisfaction (EJS) as Perceived by the Respondents of Jimma	
Branch	27
4.5 Regression Analysis	28
4.5.1 Multiple Linear Regression Assumptions	28
4.6 The Impact of Organization Climate on employee's Job Satisfaction of the Sele Branch	
4.6.1 Hypotheses for Relationship between OC and Job Satisfaction (EJS)	34
CHAPTER FIVE	35
5. SUMMARY, CONCLUSIONS AND RECOMMENDATIONS	35
5.1 Summary of major findings	35
5.2 Conclusions	36

5.3 Recommendations	
5.4 Future Research Direction	
BIBLIOGRAPHY	39
APPENDIX	
APPENDIX_I	

List of Tables

Table 1 Sample Size Determination for each department	. 17
Table 2 Reliability test result	21
Table 3 Respondents' Background Information	. 22
Table 4 Elements of organizational climate and their corresponding mean score respon	se
Ethiopia minster of revenue southwest Ethiopia Jimma district	. 24
Table 5 summary of organizational climate and their corresponding mean score respon	ıse
Ethiopia minster of revenue southwest Ethiopia Jimma district	26
Table 5 Employee job satisfaction their corresponding mean score response Ethiopia	
minster of revenue southwest Ethiopia Jimma district	27
Table 6 Multicollinearity Test of Independent Variables	30
Table 7 Model Summary Results from Multiple Regression Analysis	. 32
Table 8 Regression Analysis between organizational climate and employee's job	
satisfaction	. 33

List of Figure

Figure 1 Conceptual framework for the study (Source: adopted from Solomon, 2	2019) 14
Figure 2 Linear Multiple Regression Assumption	
Figure 3 Homoscedasticity Multiple Regression Assumptions	
Figure 4 Normal Distribution Histogram	

ACRONYMS/ABBREVIATIONS

OC	organizational climate
CI	confidence interval
EMR	Ethiopian minister of revenue
MLR	multiple linear regression
QOS	quality of service
JU	Jimma university
MLR	Multiple linear regression
SPSS	Statistical package for social science
PS	proportional sampling

CHAPTER ONE

INTRODUCTION

This chapter provides the general overview of the study. Section one presents background of the study. Section two presents statement of the problem. Section three provides a brief description of the research questions. Section four presents the general and specific objectives of the study. Section five provides the research hypotheses. Section six, seven and eight presents the significance, scope and limitation of the study, respectively. The last section briefly describes the organization of the paper from chapter one to three.

1.1 Background of the Study

Organizations in the 21st century are faced with more challenges than ever before. These challenges are not unique to any specific organization or industry, but affect all organizations, regardless of their structure and size. An organizational climate in a particular organization is constantly challenged by the increasing number of changes impacting on organizations today (Nair, 2006). These changes relate to restructures, mergers and acquisitions, technological trends, political and international trends, increased competition as well as the local and international economy. If these changes are not managed appropriately by the organization, they could result in a change in the behavior and perception of individuals employed in the organization, which could lead to, internal conflicts, decreased motivation and employee satisfaction, increased turnover and absenteeism and hence a decline in organizational performance (Gray, 2007).

The climate plays an active effect in the managerial process and behavior of employees in different organizations (DeConick, 2011). Additionally, the organizational climate is linked to the health of individuals, physical and psychological, so that the prevalence of unhealthy climate in an organization leads to a low level of satisfaction among employees and reduced motivation to work and increasing absenteeism. Job satisfaction is related to the physical and mental well-being of employees (Oshagbemi, 2000).

This shows that there has been long-standing interest in relationship of organizational climate to other organizational phenomenon including job satisfaction, job performance, leadership behavior and the quality of work group interaction (Schnake, 1983).Research on the contribution of people management to Organizational performance outcomes such as productivity and profitability has been related to a climate of satisfaction in the workplace (West et al., 1999) and considerable evidence indicates that there are relationships between climate factors and measures of job satisfaction too (Downey et al., 1975).

According to (Stone et al., 2004) defined organizational climate as individuals" perceptions about the organizational situation in the organization, such as decision-making and the type of leadership and models of jobs and tasks. Ali and Patnaik (2014) mention that although climate has usually been used to describe organizations, the term can also be used to describe people"s perceptions of groups or job assignments in which they work.

Organizational climate can be seen as a descriptive concept that reflects the common view and agreement of all members regarding the various elements of the organization such as structure, systems and practices (McMurray, 2003). Creating an appropriate organizational climate is considered one of the most important factors in improving and developing the performance of the organization efficiently; it would also consolidate and strengthen the confidence and satisfaction among employees (Chiang and Birtch, 2011, DeConick, 2011).

According to (Neher,1996) the climate in an organization is affected by events and characteristics relevant to the organization, which in turn exert a strong influence on the behavior of the organization's members. Organizational climate and the way in which individuals respond to it continually interact. Over time, the organizational climate is said to have the capacity to convey the general psychological atmosphere of an organization, and consequently, may affect the satisfaction, motivation and behavior patterns of individuals in the workplace (Wright et al., 2007).

Job satisfaction is a phenomenon that transcends the borders of the organization or company, and impact individual life outside the organization (Robbins, 2002). Achieving individual job satisfaction will help identify existing problems and difficulties in the organization and determine the cause of the absence of staff. (Weiss, 2002) described it as "a positive (or negative) evaluative opinion on one"s job or work situation".

Thus, organizational climate should be considered among the important management and technical processes so that, top managers should take into account to achieve highly valuable outcomes. In consequence, creation of an appropriate organizational climate is not a secondary choice for contemporary organization; rather it is vital to ensure substantial merit-based excellence under the intense global competition. In Ethiopia, there is movement of employees from one organization to other organization due to low job satisfaction which is caused by un conducive organizational climate. Due to this reason, turnover ratio and absenteeism are increasing in addition to decreasing of employee's motivation to work hard and decreasing of organization performance.

1.2 Statement of the Problem

Organizational climate have positive or negative effect on employees, especially in organizational contexts characterized by high job demands; it is physical, social, or organizational aspects of the job that require sustained physical or mental effort and are therefore associated with certain physiological and psychological costs(Van der Doef & Maes, 1999). During the past three decades, many studies have shown that job characteristics can have a profound impact on employee well-being (i.e., job satisfaction, burnout, job engagement) and that job demands such as high work pressure, emotional demands, and role stress may lead to satisfaction problems and impaired health of employees at the organization(Li, Huang, & Chen, 2020).

The study of organizational climate and job satisfaction has been accounted several years in the discipline of organizational behavior and industrial psychology (Setiadi, Indradewa, & Syah, 2020). In the contemporary world, there has been movement of employees from one organization to other both in developed and developing nations, which implies that there had been constant mobility of highly skilled persons from one employer to another due to unattractive organizational climate. However, what is critical is the fact that it had been established that some of these employees hardly stay for long time in one organization before moving to another employers (Govea Andrade & Zuñiga Briones, 2020).

Competent employees are necessary for organization's productivity; therefore, there is a need to find out and examine the relationship between organizational climate and job satisfaction, which in turn influence job performance and organizational productivity (ŞENER & BALLI, 2020). Several studies have been conducted on the relationship between organizational climate and job Satisfaction, organizational climate and employees turn over and organizational climate and Performance (Haryono, Ambarwati, & Saad, 2019).

Therefore, to minimize /bridge/the gap that arises due to poor organizational climate, the researcher has attempted in this study is to provide information about the climate variables and employees' perceptions towards these variables. It also render the relationship with job satisfaction, as negative organizational climate results in low job satisfaction which in turn causes low organizational productivity and high employees turnover (Azeem, 2010), which is currently a critical problem in Ethiopian Revenues Customs Authority. The aim of this study is to assess effect of organizational climate on job satisfaction in Ethiopia ministry of revenue at Jimma branch in 2021.

1.3 Objectives

1.3.1 General Objective

The general objective of the study is to investigate the effect organizational climate on employee's job satisfaction in Ethiopian ministry of revenue, Jimma branch.

1.3.2 Specific Objectives

- To evaluate the current state of organizational climate and employee's job satisfaction in Ethiopian ministry of revenue, Jimma branch.
- To investigate the relationship between organization climate dimensions (i. e., training and development, communication, performance management, team work, salary packaging, work load, and quality of services) on employee's job satisfaction.

1.4 Research Hypothesis

One of the main purposes of this study is to examine the relationship between organization and employee's job satisfaction. Thus in an attempt to achieve this objective, the researcher develops the following hypotheses

- H₁: Communication has a significant effect on employee's job satisfaction at Ethiopian ministry of revenue, Jimma branch.
- H₂: Training and development has a significant effect on employee's job satisfaction at Ethiopian ministry of revenue, Jimma branch.
- H₃: Salary package has a significant effect on employee's job satisfaction at Ethiopian ministry of revenue, Jimma branch.
- H₄: Workload has a significant effect on employee's job satisfaction at Ethiopian ministry of revenue, Jimma branch.
- H₅: Performance of management has a significant effect on employee's job satisfaction at Ethiopian ministry of revenue, Jimma branch.
- H₆: Quality of service has a significant effect on employee's job satisfaction at Ethiopian ministry of revenue, Jimma branch.
- H₇: Teamwork has a significant effect on employee's job satisfaction at Ethiopian ministry of revenue, Jimma branch.

1.5 Significance of the Study

This study is considered important to provide insights for developing regulatory standards regarding the organizational climate policies of different organizations. The study is believed to contribute for a better understanding of the role of the variables in organization climate, which will help concerned officials to concentrate on their employee's job satisfaction. Results of this study are also expected to be useful for managers who may want to know factors that determine employee's job satisfaction. Finally, this study also contribute to the existing body of knowledge regarding organizational climate and employee's job satisfaction, and could serve as a starting point for further studies that may focus on similar issues. Overall, the study also opens the issue under study for further and detail investigations for academic scholars as well as for policy makers as the sector continues to leap forward.

1.6 Scope of the Study

This research was delimited to Ethiopian Ministry of Revenue, Jimma branch. The organizational climate variables which were assessed are those related with salary and Benefits packages, training and development, team work, communication, leadership/management, and Performance appraisals system. Therefore, the scope of this study is restricted to Jimma branch with the rationale that the branch has been operating long enough to give academic insights on what the study seek to offer. In addition, the scope of this study covers only the current state of organizational climate and employee's job satisfaction (i.e., for the period 2021).

1.7 Limitation of the Study

The study only covered ministry of revenue, Jimma branches among several of the branches in the country. Hence, the study is limited spatially as well as focused only on the current organizational climate. Since Ethiopian revenue branches have a wide range of institutional capacities, economic and environmental conditions, the result of the current study may have limitations to make generalizations and make them applicable to the country's revenue system as a whole. In addition, access to data posed a great

challenge to the research. An interview appointment with the concerned employees was not be easily successful because of the tight schedule of the respondent. Feedback from staff respondents was also another constraint due to lack of time, resulting in the case of unanswered and semi-answered questionnaires. Most of the respondents interrupted their work in order to provide answers to the questionnaires making it a challenge. To overcome these limitations, and improve the reliability and validity of the study, the researcher has tried to contact the concerned staff in advance and arrange a sound plan for interview based on their convenience.

1.8 Organization of the Paper

The paper is organized into three chapters. The first chapter deals with introductory part consisting of introduction/background of the study, statement of the problem, objectives of the study, scope of the study and its significance. The second chapter reviews literatures related to the study. In this chapter various theoretical concepts and empirical literatures that related with organizational climate and employee's job satisfaction is discussed. In the third chapter research design and methodology employed is presented. In Chapter 4, both descriptive and regression results are presented and discussed in detail. Chapter 5 presents the main conclusions, recommendations and suggests future research directions.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter reviews the literature on organizational climate and job satisfaction. It discusses issues on organizational climate from different perspectives and with the view of giving a theoretical foundation to the study. It starts with an exposition on organizational climate, followed by reviews of literature based on empirical studies done on the topic.

2.1 Theoretical Literature

2.1.1 Definition of job satisfaction

Job satisfaction is any combination of psychological, physiological and environmental circumstances that cause a person truthfully say I am satisfied with my job". Such a description indicates the variety of variables that influence job satisfaction(Judge, Zhang, & Glerum, 2020)). Conceptualized job satisfaction as "an attitude which results from a balancing and summation of many specific likes and dislikes experienced in connection with the job". Job satisfaction refers to an individual's complex attitude towards his job (Aziri, 2011)). It is a pleasurable emotional state resulting from the appraisal of one's job as achieving as facilitating the achievement of one's job value(Judge et al., 2020). According to (Stoermer, Hitotsuyanagi-Hansel, & Froese, 2019) the term 'job' refers to workers' immediate work task and work role in a particular work organization.". Based on the definitions it may be concluded that job satisfaction is a complex set of variables governed largely by perception and expectations of the employees. In the present study, job satisfaction is conceptualized as, "a positive attitude or a pleasurable emotional state which results from specific work related experiences (Nguyen, 2020).

2.1.2 Definitions organizational climate

The human rationalist formally introduced the concept of organizational climate in the late 1940s. Now it has become a very useful metaphor for thinking about and describing the social system. Organization Climate consists of a set of characteristics that describe an organization, distinguish it from other organizations are relatively enduring over time

and influence the behavior of people in it(PUTRA, 2019). It can be defined as a set of attributes specific to a particular organization that may be induced from the way that organization deals with its members and its environment. For the individual members within the organization, climate takes the form of a set of attitudes and experiences which describe the organization in terms of both static characteristics (such as degree of autonomy) and behavior outcome and outcome- outcome contingencies."

Thus, organizational climate is a relatively enduring quality of the internal environment that is experienced by its members, influences their behavior and can be described in terms of the value of a particular set of characteristics of the organization (Campbell, McHugh, & Ennis, 2019).

2.1.2.1. Training and Development

Employee training and development has emerged as a major educational enterprise over the past three decades. This increase is associated with a demand in the workplace for employee at all levels to improve performance in their present jobs to acquire skills and knowledge to do new jobs, and to continue their career progress in a changing world of work (Armstrong, 2001; Craig, 1987). Numerous organizational adages suggest that people are the key to any successful business operation importance of training & development can well be highlighted from the Chinese saying: "If you wish to plan for a year sow seeds, if you wish to plan for ten years plant trees, if you wish to plan for a lifetime develop men." As such no organization can ignore the learning and development needs of its employees without seriously affecting their performance in a rapidly changing society. If organization wishes to maintain a viable and knowledgeable work force then it must commit resources to it.

Training is a process of learning a sequence of programmed behavior. In all training there is some education and in all education there is some training. And the training and education cannot be separated from development. Training is application of knowledge. It attempt to improve employee's performance on the current job or prepare them for an intended job.

Training is the corner stone of sound management, for it makes employees more effective and productive. It is an integral part of the whole management programmed. Development is a related process. It covers not only those activities which improve job performance but also those which bring about growth of the personality, help individuals in the progress towards maturity and actualization of their potential capacities so that they become not only good employees but better men and hold greater responsibility. Training a person for a bigger and higher job is development.

2.1.2.2. Communication

Communication is the process of transmitting information and common understanding from one person to another. In this article, I discuss the communication process, barriers to communication, and improving communication effectiveness (Luhmann, 1992). Communication is the act of giving, receiving, and sharing information -- in other words, talking or writing, and listening or reading(Luhmann, 1992). Good communicators listen carefully, speak or write clearly, and respect different opinions. Strong communication skills can help employees interact both face-to-face and in the online world. Texting, chatting, and posting responsibly depends on understanding how words and images affect others. You can help employees develop their communication abilities by teaching them to use social media responsibly, modeling positive communication(Longo, 2011).

2.1.2.3. Performance Management

Performance management is a cycle through which supervisors, those they lead gain a shared understanding of work expectations, and goals, exchange feedback, identify learning and development opportunities, and evaluate performance results (Worku, 2021). Performance-management program helps managers and employees see eye-to-eye about expectations, goals, and career progress, including how an individual's work aligns with the company's overall vision. Performance management views individuals in the context of the broader workplace system. In theory, you seek the absolute performance standard, though that is considered unattainable.

Performance-management programs use traditional tools such as creating and measuring goals, objectives, and milestones. They also aim to define what effective performance looks like and develop processes to measure performance. However, instead of using the traditional paradigm of year-end reviews, performance management turns every interaction with an employee into an occasion to learn.

2.1.2.4. Team Work

Teamwork is present in any context where a group of people are working together to achieve a common goal. These contexts include an industrial organization (formal work teams), athletics (sports teams), a school (classmates working on a project), and the healthcare system (operating room teams) (Lacerenza et al., 2018).

Teamwork, at its simplest, is the process of collaborating and working together in a group to achieve a common goal. When a group of people works cooperatively, they are combining each of their personal strengths to enhance their overall performance of the team (Govea Andrade & Zuñiga Briones, 2020). In the process, they are creating a positive atmosphere of encouraging and motivating each other. Good teamwork brings forth a variety of viewpoints, experiences, and skills. However, teamwork is much more than achieving common goals. It's also about skills that are essential to your personal and professional lives. Teamwork skills are qualities that allow you to work effectively with others. You're better equipped for collaborative assignments like projects and meetings (Yarimoglu, 2014).

Developing teamwork skills boosts your ability to communicate well and be comfortable with showing your vulnerabilities to others. You tend to become empathetic, which positively influences your mental health and your personal growth. At various points in life, one is required to work alongside others. It may be schoolteachers assigning group projects or managers putting several employees in charge of one assignment(Worku, 2021).

2.1.2.5. Salary packaging

It is also known as salary sacrifice - means allocating a portion of employee salary to pay certain expenses before income tax is calculated. So on pay day you pay less income tax and have more money for the things that matter (Akhtar, 2014).

2.1.2.6. Work Load

Workload is the amount of work an individual has to do. There is a distinction between the actual amount of work and the individual's perception of the workload. Workload can also be classified as quantitative (the amount of work to be done) or qualitative (the difficulty of the work) (Malone et al., 2017). Workload is the amount of work an individual has to do which is a distinction between the actual amount of work and the individual's perception of the workload. Workload can also be classified as quantitative (the amount of work to be done) or qualitative (the difficulty of the work). The assessment of operator workload has a vital impact on the effectiveness of the organizational achievement. By evaluating operator workload during the design of a new system, or iteration of an existing system, problems such as workload bottlenecks and overload can be identified (Kebede, 2021).

2.1.2.7. Quality of Services

Quality of service (QoS) refers to a network's ability to achieve maximum bandwidth and deal with other network performance elements like latency, error rate and uptime. Quality of service also involves controlling and managing network resources by setting priorities for specific types of data (video, audio, files) on the network (Wright Jr, 2017).

Measuring and improving service quality can increase your organization's profits and reputation. Regardless of the industry, service quality can have a direct impact on your company's ability to satisfy customer needs while remaining competitive. Learning how to measure and improve service quality is a valuable skill, but it requires research and expertise.

Service quality is a measure of how an organization delivers its services compared to the expectations of its customers. Customers purchase services as a response to specific needs. They either consciously or unconsciously have certain standards and expectations for how a company's delivery of services fulfills those needs. A company with high service quality offers services that match or exceed its customers' expectations(Kebede, 2021).

2.1.2.8. Job Satisfaction

Job satisfaction or employee satisfaction is a measure of workers' contentedness with their job, whether they like the job or individual aspects or facets of jobs, such as nature of work or supervision. Job satisfaction can be measured in cognitive (evaluative), affective (or emotional), and behavioral components (Judge et al., 2017).

It is an unquantifiable metric, is defined as a positive emotional response you experience when doing your job or when you are present at work. Leading organizations are now trying to measure this feeling, with job satisfaction surveys becoming a staple at most workplaces(Judge et al., 2020). It's important to remember that job satisfaction varies from employee to employee. In the same workplace under the same conditions, the factors that help one employee feel good about their job may not apply to another employee(Judge, Weiss, Kammeyer-Mueller, & Hulin, 2017).

2.2 Empirical literature

According to the research done on the title of employee job satisfaction: the case of Ethiopian revenues and customs authority reported that most of the respondents are Male i.e. 61% (130) and 39% (87) of the respondents are female from 213 the total respondents. The age of the majority of the respondents found within the age between" 30 to 39 age group followed by respondents aged 21 to 29. Therefore, most of the current sample employees of the ERCA are less than age of 30 and considerably young. Concerning the experience 54 %(115) of respondents have less than five years' experience, this figure indicates that more than half employees of the ERCA has no more experience in their job. And 23.9% (51) of the respondents are between 6-10 years experienced employees, others 14.6%(31), 5.6%(12),1.9%(4) of employees respectively has 11-15 years, 16-20 years and 21 and above years' experience the organization(ASEFA, 2016).

Another study conducted in Addis Ababa on relationship of organizational climate and job satisfaction revealed that salary package (31.68%), training and development (38.25%), performance management (38.7%), quality of service provided by the bureau (39.78%), job satisfaction (40.11%) and work load (42.04%)variables was negatively perceived (below average) by the senior officers. The comparison of the groups indicates that senior officers (6 dimensions) and junior officers (five dimensions) negatively perceived many of the dimensions. The dimensions perceived below average (50%) by the senior and junior officers were similar except job satisfaction variable, which junior officers perceive moderately where as senior officers poorly perceived. The overall score of the dimensions indicates the existence of un conducive climate with mean 2.98 and

percentage score 49.25 for senior officers whereas around average for junior officers with mean 3.16 and percentage score53.75. On the contrary, the overall score of the dimensions for the management group indicates the existence good developmental climates with mean 3.50 and percentage score 62.55%. This implies the bureau has suitable climates for managements where as it has unsupportive climate for senior officers and around average for juniors. Therefore, there is an urgent need to improve organizational climate elements in the bureau namely for senior officers and junior officers, so that, the top management is relentless effort is very vital to bring about dynamic change (Abdissa, 2015)

2.3 Conceptual Framework

Based on a general overview of the relevant literatures, especially the work of Solomon (2019), the researcher developed the following conceptual framework, which standardizes this case study:

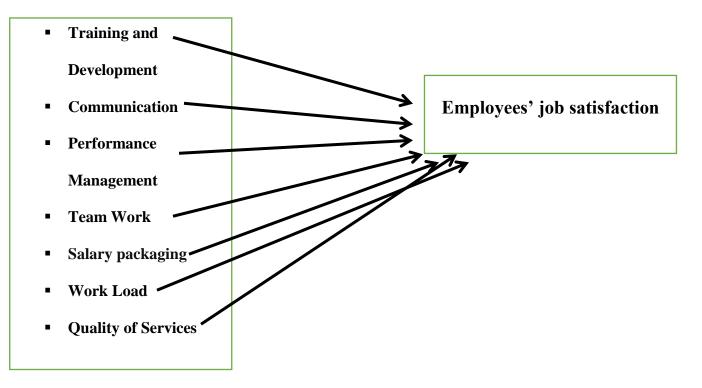


Figure 1 Conceptual framework for the study (Source: adopted from Solomon, 2019).

CHAPTER THREE

3. RESEARCH DESIGN AND METHODOLOGY

This chapter describes the research methodology adopted to serve the objectives of the study, and also dealt about the research design, sampling and sampling techniques, data collection procedures and the method of data analysis. The methodology that was used to meet the requirement of data and analysis has been discussed in this chapter.

3.1 Research Design

To achieve the objectives of the study, the research used both descriptive and explanatory research designs. The main objective of the descriptive research design is to analyze the existing organizational climate and employee's job satisfaction of Ministry of revenue, Jimma branch, while the explanatory research design helps to see the relationships between the dependent and independent variables.

3.2 Research Approach

Broadly speaking, there are three main domains of research approaches frequently observed in the literature and these include qualitative, quantitative and mixed research approaches (Adams, 2007). In this study, the researcher used mixed approach (i. e. both qualitative and quantitative approaches). The overall goal of mixed research approach, of combining qualitative and quantitative research components, is to expand and strengthen a study's conclusions and, therefore, contribute to the published literature by generating knowledge and testing hypothesis with data collected during the study (Johnson and Christensen, 2017).

3.3 Type and Source of Data

According to Catherine (2007), data may be collected as either primary or secondary. In this study both primary and secondary sources of data were collected from the sources. The study used data on different variables that included data on socio-economic background of the respondents, and variables of organizational climate. In this study,

primary data were collected using standard self-administered and close ended questionnaire. The primary sources of data for this study were professionals working in the ministry of revenue, Jimma branch and branch manager. To get accurate information questionnaires will be distributed and collected from the target group by the researcher himself.

Secondary data were also be used for supporting the study and to get the findings of other researchers in the topic. Sources of secondary data included annual reports and bulletins of the organization.

3.4 Target Population

Hair *et al.* (2010) describe a target population as a specified group of people or object for which questions can be asked or observed to develop required data structures and information. The study aimed at assessing the effect of organizational climate on employee's job satisfaction of the Ethiopian ministry of revenue, Jimma branch, therefore the target population of the study was a complete list of all employees (i.e., 175 individuals) working in Jimma branch as of April 2021.

3.5 Sampling Design and Sampling Techniques

3.5.1 Sample Size Determination

The sample size for this study was calculated by using a simplified formula described by Yamane (1967) to calculate the optimum sample size at 95% confidence level as shown below

$$\mathbf{n} = \frac{N}{\mathbf{1} + N \cdot e^2}$$

Where, **n** is the sample size required, **N** is the total population size (i.e., 175) and **e** is the level of precision.

The total sample size needed for this study was $\mathbf{n} = \frac{175}{1+175 (0.05)2} = \mathbf{122}$

To further select proportional number of respondents from each branch, the following formula was used:

$$\mathbf{n}! = \frac{\mathbf{n} * \mathbf{N}!}{N}$$

- - -

Where,

n! = sample size for each branch

 \mathbf{n} = total sample size

N= total number of population

N! = total number of population in each branch

Department	No. of employees	Sample size
Management	20	20*122/175 =14
Institutional capability and support	42	42*122/175=29
tax operation worker	46	46*122/175=32
tax loan enforcement	67	67*122/175=47
Total	175	122

Table 1 Sample Size Determination for each department

3.6 Methods of Data Collection

The primary data were collected using survey questionnaire. The researcher distributed a close-ended questionnaire to sample respondents as the measuring instrument. The standard questionnaire is developed based on previous studies conducted in the area. It contains closed ended questions with five Likert-type scaling method in a range of responses: 'Strongly Disagree', 'Disagree', 'Neutral', 'Agree', and 'Strongly Agree', with a numeric value of 1-5, respectively. This particular scaling method is widely used to assess the responses and measure the responses quantifiably.

3.7 Model Specification

For the purpose of investigating the cause-effect relationships, the researcher used a multiple regression analysis. Multiple regression analysis is a statistical technique used to test the influence of two or more independent variables on a dependent variable (Wooldridge, 2015); hence this particular type of regression was used for predicting the values of the dependent variable (i.e., employee's job satisfaction) given the set of the independent variables (i.e., elements of organizational climate).

In brief, the effect of organizational climate on employee's job satisfaction of ministry of revenue was tested using the following regression model:

 $\mathbf{Y} = \boldsymbol{\beta}_0 + \boldsymbol{\beta}_1 \mathbf{x}_1 + \boldsymbol{\beta}_2 \mathbf{x}_2 + \dots \boldsymbol{\beta}_k \mathbf{x}_k + \mathbf{e}$

Where; \mathbf{Y} = The dependent variable (i.e., employee's job satisfaction)

 β_0 = The constant term

 β_1 to β_k = The coefficients relating to the independent variables (x₁, x₂, ..., x_k)

X1: Communication, X2: Teamwork, X3: Training and development, X4: Salary package, X5: Workload, X6: Performance of management, X7: Quality of service

 $\mathbf{e} =$ The error term

It should be noted that before the application of the regression model, the classical assumptions of regression (i.e., normality, multi-co linearity and goodness of fit) were tested using appropriate test statistics. All the statistical analyses were carried out using the SPSS computer program (Statistical Package for Social Sciences).

3.8 Reliability and Validity of Data

Validity according to Adams *et al.* (2007) refers to the strength of our conclusions, inferences or propositions. It involves the degree to which you are measuring what you are supposed to, more simply, the accuracy of your measurement. To raise the validity of

the research, questionnaires were distributed and collected by the researcher himself in order to maintain its validity.

Reliability estimates the consistency of the measurement or more simply, the degree to which an instrument measures the same way each time it is used under the same conditions with the same subjects. Reliability is essentially about consistency. To make sure that the data collection methods were error free, and to minimize the instruments' biases the researcher undertook the following:

The researcher employed Cronbach's alpha test to ensure the consistency of the questionnaire. Yfield (2009) suggested that Cronbach's α value of 0 .7 to 0. 8 is acceptable and ensure the reliability of items while Pallant (2007) suggested that Cronbach's α value of above 0.8 is preferably to be considered reliable.

3.9 Ethical Consideration

The researcher obtained the consent of the selected branch for the study. Respondents were informed about the purpose of data collection, analysis and the covenant to maintain privacy of their responses.

CHAPTER FOUR

4. RESULTS AND DISCUSSIONS

The objective of this study was to establish the relationship between organizational climate and employee's job satisfaction the Ethiopian Ministry of Revenue, Jimma branch. The analysis of the data was as follows: first the study variables were analyzed and described from statistical point of view by using means, standard deviations, and then regression analysis was also used to test the effect of the independent variables on the dependent variable. This chapter therefore presents and discusses the major findings of the study. The first part describes the respondents' demographic situation. The second part deals with the level of organizational climate and employee's job satisfaction. In this study, a total of 122 questionnaires were distributed to employees of Jimma branch, and 118 (97%) questionnaires were returned. Therefore the analysis was done based on the data obtained from136 respondents.

4.1 Data Reliability and Validity

Reliability estimates the consistency of the measurement or more simply, the degree to which an instrument measures the same way each time it is used under the same conditions with the same subjects. The most common technique used in literatures to assess the scale's reliability and stability is the use of the Cronbach Alpha Statistics (Sekaran, 2003). In this particular study, reliability of the independent and dependent variables was assessed using Cronbach's Alpha Statistics. According to Sakaran (2005) if Cronbach's Alpha is at or over 0.70 in a study, it will be considered as reliable scale but any scale with Cronbach's Alpha less than this standard will be eliminated and considered as unreliable.

Independent Variables	No. of items	Cronbach's Alpha
Training and Development	5	.825
Communication	5	.839
Performance Management	5	.959
Salary package	5	0.810
Team Work	5	.788
Work Load	5	.882
Dependent Variable		
Job Satisfaction	5	0.711
Overall	35	0.796

Table 2 Reliability test result

In this study each 35 items were included in the above reliability statistics; these were the items included in the questionnaire from 1 to 35. The list of items included in the reliability statistics test are listed down in the questionnaire table found in the appendix section.

As shown above in Table 2, the summary of Cronbach's Alpha coefficient value for the independent variables ranged from 0.78 to 0.959 which means that Cronbach's Alpha coefficient value is acceptable and reliable.

Validity according to Adams et al. (2007) refers to the strength of our conclusions, inferences or propositions. It involves the degree to which you are measuring what you are supposed to, more simply, the accuracy of your measurement. Validity of research tool has three Components, such as construct validity, content validity and internal validity. Of all three types of validity, this study tests construct validity which deals with the consistency of the questions with the responses intended. This validity is assured by structuring the questionnaire according to the specific objectives. The critical requirement to achieve validity is to measure the constructed data to ensure free from measurement error (Mat Roni, 2014). Therefore, the constructed data in the questionnaire were valid

that proved by the reliability test result with insignificant (less than .3) measurement error. In addition, to raise the validity of the research, questionnaires have distributed and collected by the researcher himself in order to maintain its validity

4.2 Respondents' Background Information

S. N	Variables	Categories	frequency	Percentage
1	Sex	Male	69	58.47%
		Female	49	41.53%
2	Educational status	Diploma	35	29.66%
		Bachelor	75	63.56%
		Masters	7	5.93%
		PhD and	1	0.85%
		above		
3	Year of experience	1 -5 yrs.	54	45.76%
		6 -10 yrs.	30	25.42%
		11 -15 yrs.	20	16.95%
		>= 16	14	11.87%
4	Marital status	Single	37	31.36%
		Married	64	54.23%
		Divorced	14	11.68%
		Widowed	3	2.54%
5	Current position	Junior	60	50.85%
		officer		
		Senior	45	38.14%
		officer		
		Management	13	11.02%

Table 3 Respondents' Background Information

Own survey (2022)

As shown above (Table 3), the number of male (n = 69) constitutes the largest percentage (58%) of the total respondents working in Jimma branch. Indeed, the lower number of females participated in this study could be related to the lower proportion of female employees in the Ethiopian Ministry of Revenue.

Nearly half of study participants were served 1 to 5 years at Ethiopian minister of revenue and more than half of study population have bachelor degree however only 0.85% of study participate were PhD qualification from this the researcher infer that there is low number of PhD holder in the organization (as shown Table 3).

4.3 Organization Climate Dimensions as Perceived by the Respondents from the Selected Branch

Table 4 presents organizational climate dimensions as perceived by the respondents based on mean and standard deviation. The results showed that the overall mean of the variables is 3.48 with standard deviation 1.33, which implies that there is an agreement among the employees on moderate organizational climate in the organization. As shown table 4 team and developing was very satisfied or strongly agree with the grand mean of 4.04 and this indicted the current improve performance in their present jobs to acquire skills and knowledge to do new jobs, and to continue their career progress in a changing world were good. In addition, the standard deviation of team and developing were 0.80.this standard deviation is low meaning that there is no extreme in the positive or negative score. Hence, practice of team and development could be dominated /controlling or prevailing over all others organizational practice

In the other way communication is satisfied /agreed with the grand mean of 3.68.Because the research-validated benchmark for the variable state as per the interpretation low set by (best, 1977) it is completely agreed or satisfied .moreover, the standard deviation for communication was 0.81 (table 4).

In the other way management performance is satisfied /agreed with the grand mean of 3.74 and this indicated the performance management area is importance. Because the

research-validated benchmark for the variable state as per the interpretation low set by (best, 1977) it is completely agreed or satisfied .moreover, the standard deviation for performance of management was 0.832 (as shown table 4).

Team work was satisfied or strongly agree with the grand mean of 3.77 and the standard deviation of team work were 0.33.this standard deviation is low meaning that there is no extreme in the positive or negative score. Hence, practice of team work could be dominated /controlling or prevailing over all others organizational climate (as shown table 4).

Table 4 Elements of organizational climate and their correspondingmean score response Ethiopia minster of revenue southwest EthiopiaJimma district.

S. N	List of variants	mean	
			St. deviation
	Training and Development		
1.	The organization provides me necessary training for doing my job	4.2	0.67
2	The organization provides me with training opportunities based on	3.92	0.94
	my job		
	and profession		
3	Necessary information and training is provided for new	4.5	0.78
	employees.		
4	I believe that I have the opportunity for career advancement	3.6	1.02
5	I am satisfied with the opportunities of get training	4.2	0.87
6	Clear promotion criteria are available in the organization	3.8	0.54
	Grand mean of training and development	4.04	0.80
	Communication		
7	I receive all information required to carry out my job	3.6	0.67
8	My immediate leader carefully listens his/her employees concern	4.2	0.9
9	The organization spends too much time on unessential	3.5	0.45
	issue/problems		
10	The organization supports honest two-way communication	2.9	1.32

11	The organization's strategy has been clearly communicated to the employees	4.2	0.74
	Grand mean of Communication	3.68	0.81
	Performance Management		
12	My immediate supervisor regularly provides me with feedback	3.5	0.87
	concerning my		
	Performance		
13	I am satisfied with the way my work is evaluated	2.99	0.54
14	My performance is evaluated as per personnel policies of the organization	4.9	0.59
15	I am satisfied with the recognition given to my good work	3.67	1.4
16	Good work results are readily noticed and awarded	3.65	0.76
	Grand mean of Performance Management	3.74	0.832
	Team Work		
17	My team focuses on fixing the problem rather than blaming people	2.65	0.2
18	My team members help me whenever I ask them	3.97	0.43
19	I feel needed in my team	4.5	0.32
20	My team members participate in decision making	4.22	0.18
21	I solve problems with my team	3.5	0.52
	Grand mean of team work	3.77	0.33
	Salary Package		
22	I am fairly paid for my position	4.3	0.12
23	I am satisfied with my salary package	3.2	1.1
24	My salary package is fair in comparison with similar positions in	3.9	0.32
	the market		
	Grand mean of salary package	3.57	0.51
	Work Load		
25	Jobs that do not pertain to me are sometimes allocated to me	4.3	0.76
26	I am often overloaded with work because my colleagues do not properly do their jobs	3.2	0.63

27	The work load allocated to me is not fair with the available time	3.9	0.58
	Grand mean of work load	3.8	0.66
	Quality of Services		
28	I am proud of the organization addresses complaints of customers	3.2	0.75
	in the organization		
29	I am proud of organization addresses complaints of customers in	3.6	0.48
	the organization at my department		
30	Employees get recognition and promoted	4.9	0.49
	Grand mean of quality of service	3.9	0.57

In the other way salary package is satisfied /agreed with the grand mean of 3.57 Because the research-validated benchmark for the variable state as per the interpretation low set by (best, 1977) it is completely agreed or satisfied .moreover, the standard deviation for salary package was 0.51. This standard deviation is relatively low meaning that there are no extremes in the positive and negative score.

Table 5 summary of organizational climate and their correspondingmean score response Ethiopia minster of revenue southwest EthiopiaJimma district.

S. N	Dimensions	Mean	St. deviation
1	Training and development	4.04	0.80
	Communication	3.68	0.81
	Performance of management	3.74	0.83
	Teamwork	3.77	0.33
	Salary package	3.57	0.51
	Workload	3.80	0.66
	Quality of service	3.90	0.57

Workload was satisfied or strongly agree with the grand mean of 3.9 and the standard deviation of workload were 0.58.this standard deviation is low meaning that there is no extreme in the positive or negative score

4.4 Employee's Job Satisfaction (EJS) as Perceived by the Respondents of Jimma Branch

This section provides information about the metrics used to measure the EJS. Table 5 presents results that were derived from survey questions shown in Appendix. Based on the analysis, the overall average of the five job satisfaction indicators was 3.87, implying that the respondents were convinced on all dimensions of the job satisfaction.

.No	Dimensions	Mean	St. deviation
	Job satisfaction		
1	I find the organization cares for its employees	4.5	1.2
2	I find the organization retains its best and experienced employees	4.1	0.93
3	I find my work interesting	3.2	0.43
4	I feel my future in the organization is bright	3.7	0.77
	Grand mean of job satisfaction	3.87	0.83

Table 5 Employee job satisfaction their corresponding mean scoreresponse Ethiopia minster of revenue southwest Ethiopia Jimma district

4.5 Regression Analysis

4.5.1 Multiple Linear Regression Assumptions

The effect of organizational climate on employee's job performance of the Ethiopian ministry of revenue at Jimma branch was tested using regression analysis. Before the data were subjected to analysis, the classical assumptions of regression (i.e., linearity, multi-colinearity, homoscedasticity, normality and goodness of fit) were tested using appropriate test statistics to obtain unbiased and accurate estimates for the parameters.

Linearity Assumption

Linearity assumption states that the residuals should have linear relationship with the predicted scores of the dependent variables. This set of assumption can be examined simply by plotting scatterplots of the relationship between each explanatory variable and the outcome variable. It is important to check that each scatterplot is exhibiting a linear relationship between variables (perhaps adding a regression line to help you with this). Alternatively, you can just check the scatterplot of the actual outcome variable against the predicted outcome. The term residual considered is the difference between outliers and influential cases a bit further.

Looking at the scatterplots below (Figure 2), the graph indicates that the residuals are normally distributed. Non-normal if points substantially deviate from the diagonal line.

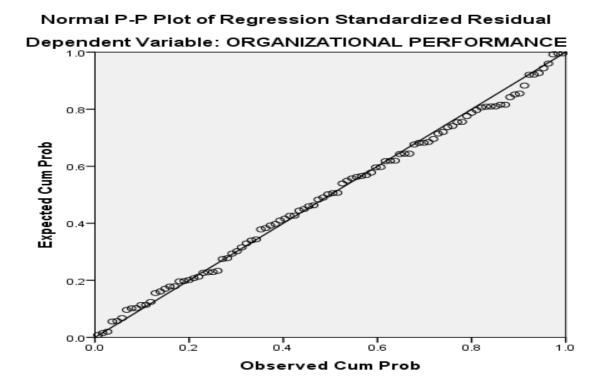


Figure 2 Linear Multiple Regression Assumption

Multicollinearity

Multicollinearity assumption states that independent variables should not be related to each other. A more precise approach to check whether or not a given explanatory variable has a strong relationship with the other explanatory variables (an issue of multicollinearity exist in the model), Tolerance and VIF (variance inflation factor) is the good indicators. For example, Tolerance less than .1 (10%) hint at multicollinearity, and VIF (variance inflation factor) > 10 also implies multicollinearity. The table below (Table 6) showed that both the tolerance and variance inflation factor (VIF) are greater than 10%, and below 10 respectively. This suggests there is no multi-collinearity problem since the VIF values obtained from the multi-collinearity test results are less than 10 for all of the studied variables.

Variables	Tolerance	VIF
Training and development	.154	6.495
Communication	.142	7.036
Performance of management	.117	8.531
Teamwork	.190	5.275
Salary package	.238	4.195
Workload	.168	6.30
Quality of service	.164	6.23

Table 6 Multicollinearity Test of Independent Variables

Homoscedasticity

Homoscedasticity assumption elaborates that the variance of the residuals about the predicted dependent variables scores should be the same for all predicted scores. Error variance is assumed to be the same across all values of other variable. As it can be seen from graph, the dots which are scattered evenly could be the indication of a homogeneity assumption (Mat Roni, 2014).

It could be checked that residuals do not vary systematically with the predicted values by plotting the residuals against the values predicted by the regression model. In addition, looking for any evidence that residuals vary in a clear pattern. Look at the following figure (Figure 3), the data points appeared fairly randomly distributed with a fairly even spread of residuals at all predicted values.

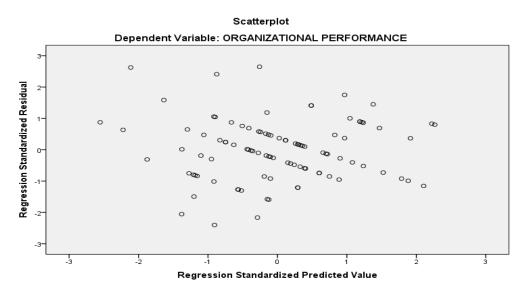


Figure 3 Homoscedasticity Multiple Regression Assumptions

The data points seem to funnel towards both the negative of the x-axis, and also toward the positive of x-axis indicating that there is equal variability in the residuals at higher predicted values and at lower predicted values. This suggests that our model is equally accurate in estimating both lower values and higher values.

Normally distributed residuals

A histogram of the residuals (errors) in a model can be used to check that the residuals are normally distributed about the predicted dependent variables scores. However, it is often good to tell if the distribution is normal from just a histogram, and additionally, a P-P plot should be used as shown in the above figure (Figure x)

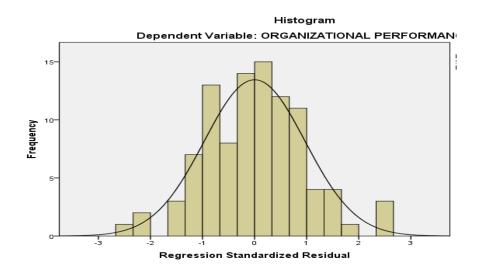


Figure 4 Normal Distribution Histogram

As it could have been seen from the above figure the residuals are seamlessly normally distributed. So in this survey result, the assumption of normality is not violated.

Goodness of fit

Further tests on the goodness of fit of the model based on F-statistic showed a significant result (Table 7). The other confirmatory test was made by looking at the adjusted R^2 value of the model summary which is 0.897, implying that the fitted model explained nearly 90% of the total variation in the dataset, and is appropriate (Table 7). Overall, the above tests showed that the regression model used was fit for the study and results were then discussed accordingly.

Mo	R	R	Adjus	Std.	Change Statistics					
del		Squar	ted R	Error of	R	F stat	df1	df2	P value	
		e	Squar	the	Square					
			e	Estimate	Change					
1	.947 ^a	.899	.897	.409	.897	225.406	7	130	.000	
a. Predictors: (Constant), Communication, Teamwork, Training and development, Salary package, Workload, Performance of management, Quality of service									ry	
b. Dep	b. Dependent Variable: Job satisfaction									

Table 7 Model Summary Results from Multiple Regression Analysis

4.6 The Impact of Organization Climate on employee's Job Satisfaction of the Selected Branch

Based on the results, the regression coefficient was positive (i.e., intercept = 0.387) and significant (p < 0.05; Table 8). Hence, there is a strong evidence to accept the alternative hypothesis, which implies that organizational climate has a significant effect on employee's job satisfaction of the Ethiopian Ministry of Revenue.

	Unstandardized		standardized		
	coefficient		coefficient		
Model	В	Standard	Beta	Т	Sig
		Error			
Constant	0.387	0.202		1.91	0.005
communication	0.047	0.036	0.059	1.15	0.04
Salary package	0.58	0.035	0.093	1.65	0.56
Training and	0.017	0.039	0.130	1.78	0.03
development					
Performance of	0.345	0.056	0.15	1.32	065
management					
Quality of service	0.034	0.035	0.059	1.91	0.56
workload	0.394	0.049	0.574	8.01	0.001
Team work	0.085	0.030	0.140	2.88	0.067

Table 8 Regression Analysis between organizational climate and employee's job satisfaction

The observations that organizational climate has a significant effect on employee's job satisfaction are in line with previous studies, such as Barbara *et.al.* (2009),Chavez *et al.* (2015) and Huo (2012) who found similar results. Furthermore, the effects of each of the dimensions of organizational climate on employee's job satisfaction were tested and discussed in the following sub-sections.

4.6.1 Hypotheses for Relationship between OC and Job Satisfaction (EJS)

Table 8 showed a positive and significant ($\beta = 0.059$, p < 0.05) effect of communication on EJS. The data shows that when communication increases by 1 unit, EJS is expected to increase by 0.059. This result is in agreement with Kumar *et al.* (2017) who studied the effect of OC on operational performance.

Table 8 also showed a positive and significant ($\beta = 0.039$, p < 0.05) effect of training and development on EJS. This finding is consistent with previous studies (Ellinger, 2000; Rosenzweig et al., 2003; Vickery, et al., 2003) who reported a direct relationship between training and development and employee's job satisfaction.

Table 8 also showed a positive and significant ($\beta = 0.574$, p < 0.05) effect of workload on EJS. Frohlich and Westbrook (2002) stated that companies that have low levels of workload enjoyed the best levels of performance. This result is the same as that of Ketokivi and Schroeder (2004); Vihoval (2007); SanJose *et al.* (2009) and Campo *et al.* (2011) who reported that workload has a direct impact on the company's performance and employee's job satisfaction.

However, the remaining variables (Salary package, Performance of management, Quality of service and Team work) had positive but non-significant effects on employee's performance (Table 8).

CHAPTER FIVE

5. SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

This chapter provides the summary of major findings, conclusion of the study and recommendations. The other topic included here is suggestions for area of future research.

5.1 Summary of major findings

The aim of this research was to explore the relationship between organizational climate and employees job satisfaction in Ethiopian ministry of revenue, Jimma branch. In this research two demographic variables such as biographic and organizational variable were presented and assessed. In line with socio demographic variables of the respondents, majority of the participants were male accounting for 58% of the total respondents.

In the study the Cronbach's alpha coefficient was calculated for each field of the questionnaire. Regarding on it, Table 2 showed the values of Cronbach's Alpha for entire variable of the questionnaire was greater than 0.70 indicating the research is reliable.

Organizational climate dimensions were descriptively presented and analyzed. Among the dimensions the salary and benefit package had minimum score whereas team work dimension has highest score. This is an indicator that shows the employees of the organization have poor perception on SBP and majority of the respondents have good perception on the team work in the organization. Generally salary package and performance management were the dimensions with minimum climate scores one organization has to possess reflecting negative perception of the employees towards the organization. Consequently, this areas needs special attention by the organization and the appropriate measure should be taken.

Multiple regression analysis was conducted to test the hypothesis as indicated in table 8 and that depicts the model tested is significant (p < 0.05) with the adjusted R square .89.This value indicates that 89 % of variance in job satisfaction is attributed to the

independent variables entered into the regression. The remaining 11% of the variance in satisfaction may attribute to other factors. Regarding the hypothesis testing summary as Table 8, the beta coefficients were found significant and the entire hypothesis in the study are accepted except for the alternative hypothesis. In general, the finding of this research gives an overview of relationship between Organizational climate and job satisfaction but it fails to highlight all the factors that significantly affect job satisfaction.

5.2 Conclusions

The present research seeks to investigate the relationship between these organizational climate variables and employee job satisfaction in Ethiopian ministry of revenue. Thus; on the bases of the finding the following conclusions were made.

According to this study, the organizational climate variable factors that influence employee's job satisfaction at work places in the branch under consideration include salary and benefit package, team work, communication, supervision, performance appraisal, and training. Accordingly, the relationship between organizational climate and job satisfaction was investigated in two ways, namely theoretically through the literature review and statistically by conducting an empirical investigation. A model of organizational climate was also presented to investigate the relationships between the various aspects of organizational climate variables. Gerber''s (2003) model of organizational climate was found to be suitable for the purposes of this research, because it not only highlights the various climate levels, but also acknowledges the role of organizational culture and its interaction with organizational climate. In addition, the model also describes the relationship between climate and job outcomes such as job satisfaction. The vital role that climate plays in an organization was also investigated and it was concluded that climate has a significance influence on employee's job satisfaction in particular and an organizations performance in general.

The research was also aimed to investigate whether a relationship exists between organizational climate and job satisfaction in Ethiopian Ministry of Revenue and was presented in chapter 4. From the results presented in table 8 it can be concluded that there was a strong positive correlation between organizational climate and job satisfaction.

This study is crucial in order to give a strong conclusion regarding the effect organizational climate by minimizing different limitations of this study. The results presented in this study provide a great opportunity to the company to focus on all aspects of OC in order to build up its operational performance. Finally, the results of this study revealed that organizational climate dimensions implementation influences the job satisfaction of employees. Hence, it can be concluded that job satisfaction of an employees in the arena under consideration was not admirable due to low practice of organizational climate dimensions.

5.3 Recommendations

On the basis of the findings of this study, the following recommendations are forwarded

- Organizational climate (OC) is a primary activity in any organization. Ministry of revenue should have to give a critical emphasis on alignment among departments and creating continuous contact among internal and external functions. It is better for the organization to give due consideration to all aspects of OC in order to further improve its operational performance. Above all, the enterprise should have to equip itself with modern technologies like enterprise resource planning systems (ERP) which benefits the company through better integration.
- Managers who are serving in the bank should put into practice the behavior that they want their followers to follow or do at work, and also leaders should respect the followers(employees) in order to improve good reporting system and to strengthen the relationship between employee and management staff and consequently to achieve organizational goal.
- The organization need to identify, differentiate and plan training need assessment before conducting (giving) training and development opportunity for the employees though currently few encouragements is seen. Hence, Job based (needs) provision of training and development with rational, transparent way system should be applied.

Generally the organization has to reconsider majority of its climates namely those which are poorly perceived such as salary and benefit package as well as moderately perceived by the respondents like, training, performance appraisal, and communication

5.4 Future Research Direction

- The scope of the present study was geographically limited to branch office, Jimma; thus further studies should expand this scope by incorporating several of the branches in the organization to make generalizations applicable to the country as a whole.
- In addition, future studies should expand the domain of OC practices by bringing some contextual variables into the model, such as geographical proximity, crossfunctional coordination, and logistics integration, which have not been considered in this study.
- Finally, further studies should attempt to collect data from a larger population to improve the reliability and validity of the instrument, and generate a more meaningful results from the perspective of suppliers and customers

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APPENDIX

APPENDIX_I Questionnaire

JIMMA UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS

DEPARTMENT OF MANAGEMENT

Dear Respondent,

My name is Kaba Mokonen. I am a student in the post graduate program of Jimma University studying for Masters of Business Administration (MBA) degree. This questionnaire is designed to collect information from selected respondents for the master thesis on the topic "Organizational Climate and Job Satisfaction in Ethiopian Revenues and Customs Authority (EMR) at Jimma branch", to fulfill the partial requirements of the Master of Business Administration (MBA) degree in Management. The purpose of this study is to investigate the relationship between organizational climates and employees' job satisfaction. There is no "right" or "wrong" responses, only the expression of your real thoughts and feelings is important. Please respond to each question by indicating the extent to which you regard the statements as Strongly Agree, Agree, I am not sure, Disagree and Strongly Disagree." Your participation is of

great value for the success of this study, and therefore, I would like to thank you in advance for

S	Statements	1	2	3	4	5	
n							
	Turining and Development						
	Training and Development						
1.	The organization provides me necessary						

	training for doing my job			
	The organization provides me with training opportunities based on my job and profession			
2	Necessary information and training is provided for new employees.			
3	I believe that I have the opportunity for career advancement			
4	I am satisfied with the opportunities of get training			
5	Clear promotion criteria are available in the organization			
	Communication			
6	I receive all information required to carry out my job			
7	My immediate leader carefully listens his/her employees concern			
8	The organization spends too much time on unessential issue/problems			
9	The organization supports honest two-way communication			
1	The organization's strategy has been clearly			

0	communicated to the employees	
	Performance Management	
1	My immediate supervisor regularly provides me with feedback concerning my Performance	
1 2	I am satisfied with the way my work is evaluated	
1 3	My performance is evaluated as per personnel policies of the organization	
1 4	I am satisfied with the recognition given to my good work	
	Good work results are readily noticed and awarded	
	Team Work	
1 5	My team focuses on fixing the problem rather than blaming people	
1 6	My team members help me whenever I ask them	
1 7	I feel needed in my team	
1 8	My team members participate in decision making	

1	I solve problems with my team			
9				
	Salary Package			
2 0	I am fairly paid for my position			
2 1	I am satisfied with my salary package			
2 2	My salary package is fair in comparison with similar positions in the market			
	Work Load			
2 3	Jobs that do not pertain to me are sometimes allocated to me			
2 4	I am often overloaded with work because my colleagues do not properly do their jobs			
2 5	Jobs allocated to me do not often match with my educational level and my experience			
2 6	The work load allocated to me is not fair with the available time			
	Quality of Services			
2 7	I am proud of the organization addresses complaints of customers in the organization			
2	I am proud of organization addresses			

8	complaints of customers in the organization at		1
	my department		
2	Employees get recognition and promoted		-
9			
-			
	Job Satisfaction		_
3	I find the organization cares for its employees		_
0	I I I I I I I I I I I I I I I I I I I		
3	.I find the organization retains its best and		-
2	experienced employees		
3	I find my work interesting		
3			
3	I find my work challenging		
4			
3	I feel my future in the organization is bright]
5			

your kind cooperation in responding to this questionnaire. The information you provide will be kept confidential. Hence, it is not necessary to write your name.

Please attempt all the questions. To indicate your answer put a tick mark ($\sqrt{}$) in appropriate box/space.

Thank you,

Kaba Mekonen

Part I socio-demographic variables

1. Gender; 1. Male 2. Female

2. Marital status, 1. Single 2. Married 3 divorced 4 widowed

3. How long have you been employed in EMR? 1. 1-5yrs, 2. 6-10yrs, 3. 11-15yrs, 4.> 15yrs

4. Your highest level of education, 1 . Diploma, 2. Bachelors, 3 . Masters, 4. PhD and above

5. What is your current position, . Junior Officers,. Senior officer. Managements

Part II

Rate the following statements by putting a tick mark " $\sqrt{}$ " where,

1=Strongly Disagree, 2=Disagree, 3=Not sure, 4=Agree,5 strongly agree