

**YANGON UNIVERSITY OF ECONOMICS
DEPARTMENT OF COMMERCE**

**EMPLOYEE ATTITUDE TOWARDS
HUMAN RESOURCE MANAGEMENT PRACTICES OF
INTERNAL REVENUE DEPARTMENT IN YANGON**

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**EMPLOYEE ATTITUDE TOWARDS
HUMAN RESOURCE MANAGEMENT PRACTICES OF
INTERNAL REVENUE DEPARTMENT IN YANGON**

This is submitted to the Board of Examiners in Partial Fulfillment of the
Requirements for the Degree of Master of Commerce (M.Com)

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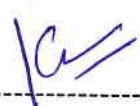
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ABSTRACT

This study mainly focused on employee attitude on Human Resource Management (HRM) practices which was a case study on Internal Revenue Department in Yangon. The objective of the study was to identify current HRM practices and to analyze employee attitude on HRM practices of Internal Revenue Department (IRD) in Yangon. Human resource planning (HRP), recruitment and selection, training and development, performance appraisal, compensation, safety and Health, employee relation which include in HRM practices were covered. Data collection for this study was based on 360 sample of respondents which was stratified 50% of each main department office which under IRD in Yangon. Main offices are Large Tax-Payer Office-1 (LTO-1), Medium Tax- Payer Office-1(MTO-1), Medium Tax-Payer Office-2(MTO-2) and Medium Tax- Payer Office-3 (MTO-3). The collection of data was analyzed using descriptive research method. It observed that HRM practices of corporation are systematic although it lacks in some practices. This study concluded that divisional managers should include in selection process to find suitable employees. Performance appraisal should arrange to feel motivation in employee attitude. Corporation should arrange fair compensation with job responsibility. Training program should arrange in regular and to fix with the job and provide with basis safety practices. In employee relation practice, employee opinion should consider as matter in managerial process. So, corporation should strive effectively to cover the weak points and in addition, strong point of HRM practices should be performed to maintain long term and need to make to be better in future.

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LISTS OF ABBREVIATIONS

HR	Human resources
HRM	Human resource Management
PM	Personal Management
HRD	Human Resource Development
TQM	Total Quality Management
T & D	Training and development
R & S	Recruitment and selection
HRP	Human Resource Planning
HRIS	Human Resource Information System
JD	Job description
JS	Job specification
WHO	World Health Organization
IRD	Internal Revenue Department
LTO	Large tax payer office
MTO-1	Medium tax payer office (1)
MTO-2	Medium tax payer office (2)
MTO-3	Medium tax payer office (3)
SAS	Self-assessment system
OAS	Office-assessment system
TRMS	Tax revenue management system

CHAPTER 1

INTRODUCTION

Organizations' competitions are very wide in across countries due to the Globalization. Nowadays, every institutions and organizations will face many opportunities, challenges and competitions when they drive their organizations to get their market share and other objectives. The ability in competition of the organizations increasingly and heavily depends on their skillful and quality resources that are used in organization. The mobilization and development of human resources (HR), financial resources and raw material resources gives the organization leverage towards the desired end (Rao, 2005). These resources are driven tools for the competitive advantages. Among these resources, best human capital or skillful employees is not imitated by other competitor organization. This meaning means skillful employees are the majority or main resource and an issue of strategic significance in competitive global business. Therefore, Threat of organization success is whether quality human resources or best employees (have or have not) in the organization. One of the key points of the organization's success in competitive business and economy is effectively and efficiently managing human resources.

Therefore, there is strong argument that organization' competitive HR strategy and HR Practices like human resource planning, recruitment and selection, training and development, performance appraisal, compensation, safety and health, employee relation play the vital role of management in competitive environments to get competitive advantages among the organizations which include private and public organizations. Competitive advantages, the ability of an organization to formulate strategies that place offering greater value by providing greater benefits and service than competitors. It is favorable position relative to the organization than other competitor organization, must be achieved to survival in long term by the organization.

Today's business, not only government but also private organizations need to consider long term survival than short term success. Another words, not only government but also private organizations need to try to continues long term survival and long term's success by filling with short term success. (Rao, 2005) also maintains that in general, every organization has pretty much the same kind of resources such as

land, buildings, finance, materials and equipment to work with, only element that differentiates between business organizations is HR factor. To have success and maintain the success, organization needs and demands extraordinary abilities and sustained efforts from its employee satisfaction that mean positive work attitude (Rao, 2008). According to Rao (2005), Muncherji and Dhar (2009) and Snell and Bohlander (2015), to create a satisfied, productive and efficient workforce that has the positive job attitude for any organization, proper human resource management (HRM) policies and practices which drive to attract, select, maintain valuable, unique, rare and talent employees who are difficult to imitate in supporting sustainable competitive advantages are necessary. Therefore, this study aims at to explore employee attitude on HRM practices that need to consider in effective and efficient managing system.

1.1 Rationale of the study

Not only private organizations but also public organizations are organized of and controlled with people to perform jobs and achieve the organization goal. Organizations do not exist if there are no employees or human resources. No organization can achieve its objective without qualified and skill personnel. Since, every organization is necessary human resources. Today, Internal Revenue Department's roles has become one of the most important supporting organization which drives the organization's goodwill and integrity by collecting different type of taxation to support public sectors of Myanmar. Due to globalization, business opportunity between countries are developing and increasing. Nowadays, foreign companies enter the Myanmar economy to invest their money, knowledge and technologies, therefore opportunities to get higher income for Myanmar citizen are increasing. The more increase local and foreign business organizations, the more incomes free flow to the country. Thus, the more incomes free flow to the country, the more requirement of Internal Revenue Department is very boost.

Internal Revenue Department was firstly founded with the direction of Ministry of Planning and Finance (MOPF) 1st October, 1972. Country's finance is mainly collected from the public. Finance that was collected from the public are equally distributed and equally used for development of the country. Country taxation rates are collected with the negotiation with the (Association of South East Asia NATION) ASEAN. According to the Myanmar Citizen Law (378), all citizen and

incomers who live in the country has the responsibilities to paid the income taxation. There are two main responsible departments for collecting the taxation. They are Internal Revenue department and Custom department. These two offices were opened to align with the international standard. In these two department, office assessment system (OAS) was applied but nowadays, self-assessment system (SAS) is applying to accomplish effectively their day to day function. In four main responsible offices of Internal Revenue Department, (Large Tax-payer Office, Medium Tax-Payer Office-1) are using SAS system. Medium Tax-Payer Office-2 and Medium Tax-Payer Office-3 are applying OAS system. To effectively implement SAS at four offices in 2022 are being strived by the Internal Revenue Department (Internal Revenue Department, 2018).

Internal Revenue Department which are offering public service, are promoting the integrity of tax-payer's organization has the responsibility for serving the duties with the aim for "No correction". Human resource and admin department is very responsible for the aim to pin in the heart of organization members. And then, members of Internal Revenue Department are mainly responsibility to increase the tax-payers and to motive the tax-payers for serving their taxation duties willingly. Internal Revenue Department is still facing the many challenges when implement their main mission and objectives. These challenges are (a) declining the ratio of taxation and Gross Domestic Product (GDP) when compare the ASEAN counties (b) slopping down the compliance of Tax-payers upon the Union taxation Acts (c) decreasing workforce skills and performance to fulfill the need of update taxation system (SAS) (d) needing the advanced technology when main the documents (e) occurring the correction on tax-payers and service employees because of using of out of date system (f) becoming the weakness for covering neglect of supporting the SAS system and taxation law and neglect of servicing the tax payers (g) going out of the fashion in servicing and taking an action and (h) using the 0.3 percentage on spending and needing the development spending that is declining 8 percentage when compare the ASEAN countries. To overcome these challenges are directly related to the ability of employees and service ability of employees. Service organization definitely depend on the talent people who can be best relationship between the foreign customer and local customer. Therefore, employee attitude whether employees are satisfied or aren't satisfied is directly related to overcome the challenge, provide the best service to the tax-payers, motive to the tax-payers and to develop organization performance

and integrity. HRM practices such as attracting, selecting and retaining of people highly involve in motivating the tax-payers and in handling challenges of department. Thus, this study covered employee attitude toward HRM practices of Internal Revenue Department which situated in Yangon.

1.2 Objectives of the Study

The main objectives of this study are

1. To identify current various Human Resource Management (HRM) practices carried out on Internal Revenue Department in Yangon
2. To analyze employee attitude toward Human Resource Management (HRM) practices of Internal Revenue Department in Yangon

1.3 Scope and Method of the Study

This research mainly focused on effect of Human Resource Management practices on employee satisfaction. This study was based on the HRM practices of four main office Department of Internal Revenue Department in Yangon. They are Large Tax-Payer Office-3, Medium Tax-Payer Office-1, Medium Tax-Payer Office-2 and Medium Tax-Payer Office-1. In this study, human resource planning, recruitment and selection, performance appraisal, training and development, compensation, safety and health and employee relation that are included in HRM practices were covered.

Descriptive research method was applied in this study. Moreover, this study was done by the using of primary and secondary data. Primary data collected through structured questionnaires in which 360 sample of respondents from total employees 726 and 50 percentages of each main office were used. Simple random sampling method was used to choose the respondents. Selection of respondents were done at all level of employees: Management level, Supervisor level and operational level. Interviewing method was used for the responsible persons like HR manager and Line managers of related main office departments. Secondary data was collected from previous research, libraries, related websites and other relevant texts. Data collection periods were arranged from June, 2018 to August, 2018.

1.4 Organizations of the Study

This study consists of five Chapters. The first one is introduction chapter which contains rationale of the study, objective of the study, scope and method of the study and organization of the study. Chapter two presents the theoretical background of HRM practices. In chapter three, background Information and HRM practices of Internal Revenue Department which situated in Yangon are described. Chapter four includes the analysis the employee attitude on HRM practices of Internal Revenue Department in Yangon. Finally, chapter five shows the conclusions including findings, suggestion, and needs for further studies.

CHAPTER 2

THEORETICAL BACKGROUND

This chapter highlights the theoretical background of Human Resource Management (HRM), employee attitude and HRM practices. This chapter will be expressed from (2.1) to (2.8).

2.1 Human Resource Management

Organization's success directly depends on the resources that are used within their organization. In the organization context, resources are defined as anything which could be thought of as strength or weakness of a given firm including tangible and intangible assets (Wernerfelt, 1984). There are three main organizational resource. They are (1) Human resources (2) financial resources (3) Technological resources. In these resource, human resources play in the vital role in organization success because human resource cannot be imitated like other resources. Therefore, managing of human resources plays in the strategic role of management. The purpose of HRM is to ensure that the employees of an organization are used in such a way that the employer obtains the greatest possible benefit from their abilities and the employees obtain both material and psychological rewards from their work (Graham, 1978).

HRM is a distinctive approach to employment management which seeks to achieve competitive advantage through the strategic deployment of a highly committed and capable workforce, using an array of cultural, structural and personnel techniques (Storey, 1995). HRM is a managerial perspective which argues the need to establish an integrated series of personnel policies to support organizational strategy (Buchanan and Huczynski, 2004). HRM is a strategic approach to managing employment relations which emphasizes that leveraging people's capabilities is critical to achieving competitive advantage, this being achieved through a distinctive set of integrated employment policies, programmes and practices (Bratton and Gold, 2007). The differences in the interpretation of HRM have created two different schools of thought: soft and hard variants of HRM (Storey, 1992). Soft and hard HRM are also often defined as two main models of HRM. Soft HRM focuses on employee training, development, commitment and participation. It is used to define HR

functions aimed to develop motivation, quality and commitment of employees; **hard HRM**, on the other hand, concentrates mostly on strategy where human resources are used to achieve organizational goals (Business Dictionary, 2013). It is also associated with cost control and head count strategies, especially in business processes like downsizing, lowering the wages, shortening comfort breaks, etc (Beardwell and Claydon, 2007).

Human Resource Management emphasizes that employees are critical to achieving sustainable competitive advantage, that human Resource practices need to be integrated with the corporate strategy, and that human resource specialists help organizational controllers to meet both efficiency and equity objectives (Bratton & Gold, 1999). Although many ideas had on HRM, HRM is managing the individual and collective contribution who are in the organization to be effective and efficient when performing the organization mission, vision, goals and objectives or HRM is a systematic process of making the efficient and effective use of human resources so that the set goals are achieved (Mondy and Martocchio, 2016).

2.2 History of Human Resource Management

Human Resource Management also known as Human Resources is advance name of personnel management which has its roots of 1900's i.e. the era of scientific management movement (Bratton and Gold, 2007) During (1914-1939), organization noticed to change their working styles and considered the need to manage complex working of people. Therefore, organization let to be the creation of new job known as "labor manager". Then, the tasks of "Labor Managers" grew during 1945-1979 (after the Second World War), and create a need for a department named as "Personnel Management" having the main focus on employee management and legislation.

According to Batchelor (2011), the creation of Personnel Departments in organizations is due to the requirement of business facts. At first, when an organization realized the value of talented people, this led to the role of a hiring officer. Second, due to the rising unionization of workforce, there was a need for someone who could communicate with them, which created the need for a business toward the role staffing officer. Finally, due to a change in global legislation, employee record keeping become an important task for organizations as well as the awareness about the deduction of tax from employees' pay made business develop "Personnel Departments". This department in business organizations has been

working for about 30 years and performs many functions such as hiring, staffing, firing, performance appraisals, payroll, industrial relations and employee records etc. (Batchelor, 2011).

The term Human Resource Management (HRM) name resulted from many name changes in its history due to a change in the economic and social condition of this world i.e. industrial welfare, which then known as recruitment and selection, then industrial relations, then also owned many other function in its domain such as legislation, flexibility and diversity and information technology etc. (Kaizenlog,2006). Personnel management (PM) refers to a set of functions or activities (e.g. recruitment, selection, training, salary administration, industrial relations) often performed effectively but with little relationship between the various activities or with overall organizational objectives.

In essence, human resource management recasts 'employees' as 'human resources' who are vital organizational 'assets', possessing knowledge, skills, aptitudes and future potential; and who therefore require integrated and complementary management strategies (through, for example, human resource planning, job design, effective attraction and retention techniques, performance management and rewards programs, occupational health and safety systems) in order to assure their individual and collective contributions to the achievement of organizational goals and objectives. Human resource refers to skilled workforce in organization. The meaning of resource refers to limited availability or scarce resources and management refer to how to optimize make best use of such limited and scare resources so as to meet the organization goals and objectives (Batchelor, 2011).

Human resource management in Australia and the Asia Pacific region has progressed along similar lines to its United States and United Kingdom counterparts. HRM has developed through the following general stages in these countries. Stage one during from 1900 to 1940 is administrative stage. During from mid of 1940 to 1970 is welfare and administrative stage. Mid of 1970 to 1990 is Human resource management and strategic human resource management stage. Beyond 2000 strategic human resource management to talent management. In 21st century, HR professional and employer must widely consider Human resource management into the strategic factor for long term survival of organization. In 21st century, organization need to emphasize on Talent Management and critical managing in the HRM practices. These 21st century HRM's trends directly impact on the Myanmar economy like world

economy in the fast changing environment. Therefore, Myanmar business industry such as service and production organizations (profit and non-profit organization etc.) especially emphasize on HRM strategies to get the competitive advantages on global business (Beardwell and Claydon, 2007).

2.3 Importance of Human resource management in 21st Century

Human resource management plays in vital role to overcome the Today's business challenge. Growing globalization impact on HRM in terms of problems of unfamiliar law, languages, practices, competitions, attitudes, management styles, work ethics etc. HR is facing various challenges like globalization; workforce diversity etc. Today, there is need to diversify the HRM strategies due to the knowledge-based economy and to compete with the today's competitors and achieve competitive advantage. Today, organizations face diversity of competition. The trend has shifted from industry-based economy to knowledge based economy for providing value to the customers as well as to the employees at the same time. In industry-based economy, manager focuses on the efficiency of work only but now in knowledge-based economy, the manager's focus is on both the effectiveness and efficiency. In this Era, there is demand of expertise, innovation, entrepreneurial skills and need of diverse workforce. The well-known organizations focus on the skills of workforce and their synergistic power to compete with the dynamic environment. Therefore, Enhancement in creativity & innovation force HRM department to get to attract, recruit and attain the active employee (Rajib, 2010).

In the 21st century, there is also a change in the relationship between employee and employer. Organization work without centralization and operate in the flexible environment. Employees work under friendly environment. In the global competitive environment, employees are loyal to organizations and work with full interest. They easily communicate with the top management about new strategies and trends of global market. Through exchange of ideas, they come to end with new innovative thing which are really helpful for achieving organizational goal. Therefore, employers and employees' relation is very important for the organization success. HR people can overcome these challenges through cross cultural training, motivation of employee, technological and information technological training. Due to all these challenges, it is very difficult for HR people to retain, attract and nurture talented employee. But it can

be possible from motivational techniques, HR executives cannot motivate employee from only financial techniques but they can motivate from non-financial techniques, strategy of HR should be agile, capable of flexing and adaptive to changes in the economy, Human resource information system should be given to the HR managers or HR professional so that they can overcome Information Technology challenges. Proper performance evaluation system and proper career development plans should be used in the organization to reduce professional mobility (Sanchez And Levin, 2000).

HRM plays a vital role in assuring employee satisfaction, improving performance and productivity. HRM department need to bring employee satisfaction, improving performance and productivity. One of the effective process in HRM to drive employee's employee satisfaction is to keep and attract and select employees (Bratton and Gold, 2007). This can further an organization's competitive advantage, and directly contribute to the organization's success. When any organization start to vision their business, their first priority is to hire competent work force means right person on the right job after that this man power decide about other tangible and intangible resources, where to get? How to get? How to manage efficiently? What modification required? Mean that Human resource are mostly and prior important in organization. Essentially, other resources depend on human because they are worthless if there is no human who plan, organize, or monitor the other resources. Therefore, HRM practices and HRM function and strategy and effectively managing of Human resources can solve the difficulties of organization and can get the organization success (Snell and Bohlander, 2015).

2.4 Factors affecting the Human Resource Management (HRM) practices

Every organization need to consider the following factors that impact on HRM practices to survival in competitive environment, 21st century (Hrout and Mohamed, 2014). External factors consist of industry sector characteristics, economic internationally changes, actions of competitors, action of Unions, Globalization, Legislations and Regulations and Technological Changes.

Industry Sector Characteristics: In an organization, HR practices are differentiated by classification based on manufacturing and service organizations. Based on the type of industry whether service or manufacturing organization, decision making on finding and offering salary and training to internal customers are depended on skills and qualifications of necessities employees. Working times can vary based on the

industry natures. Employee's need to trained by differentiating with service and manufacturing industry. However, service organizations need to more understand in customer service (Mathis and Jackson, 2004).

Economic Internationally Changes: HRM practices has become more and more significant due to continuously development of global economy. The scope of HRM practice has taken global and international dimension. This includes examination of the impact of a number of factors on production and survival of organization. Some of the key factors are the scarcity of raw materials and other inputs including power and electricity, encouragement of the culture of consumerism, increasing consumer awareness and demand for quality products, continuing upward trend in the inflationary pressures with decrease in the purchasing power and increasing aspirations of workers for higher wages and other material benefits and mounting costs on the employee welfare and other benefits. Organization need to find out the strength and weakness of economic environment based on global and locally. Especially (living standard, inflation, employment and available supply etc. are importance to consider in the economy changes (Mondy, 2005).

Actions of Competitors or diverse competition: Development of comprehensive human resource management practices depend on competitors which companies can gain a competitive edge or a lasting and sustained advantage over their competitors. In 21st century, business faces diverse competition from 360 dimensions. According to Thomas (1992), effective strategies which aligned with the organization need to formulated in competitive environment. Comparing other organization's HRM practices or benchmark other organization HRM practices is needed for organization. In today business market, organizations operate their operation based on the diverse workforce. This is one of the today business challenges (Mrs. Ekta Srivastava, Dr. Nisha Agarwal, 2015).

Action of Unions: Unionism is another important factor that has a correlation with HR practices of some organization. Labor unions force HR department of the organization to obey the rules and regulations when communication with employees and employer's relations. Managing on whistleblowing is important for the organization. Complaint of employee is needed to manage by management timely. If organization occur oppositely with this situation, labour union's consulting will arrived at the main role. Moreover, HRM practices like offering salary and setting

working hours are practiced with the guidance of labour union (Mondy and Martocchio, 2016).

Globalization: Impact of globalization can affect HR department when implement the HRM practices. This factor forces the organization to perform best HRM practices, strategies and HRM practices when attract, select and retain of best human resource. It refers to an extension beyond national borders of the same market forces that have operated for centuries at all levels of human economic activity (village markets, urban industries, or financial centers). It means that the world become village It means that world trade and financial markets are becoming more integrated. Money, market, information and culture will free flow across the country due to the globalization. Therefore, globalization become challenge for business. Globalization can impact on the managing the human resource management practices and other managing activities (Mrs. Ekta Srivastava, Dr. Nisha Agarwal, 2015). Globalization requires that organization increase their ability to learn and collaborate (Rajib, 2010).

Legislations and Regulations: HR practices directly correlated with Legislations and regulations. Set of regulations of HRM is developed and created by government. Therefore, HRM practices have to be planned and adapted to suit these regulations. Changes in legal and regulations means changes in political parties and rules regulation due to which new laws are come and organizations have to follow all laws while doing business. Many changes taking place in the legal and political framework within which the industrial relation system in the country is now functioning. This is one of the today critical business challenge. In order to adjust the non –stop change, organization must be able to learn rapidly and continuously political environment. This factor affects HRM practices which are used in organization (Buchanan and Huczynski, 2004).

Technological Changes: Technology affects the dimension of Human resource management practices. Organization need to modify the HRM practices due to performance and perspective of technological development. The degree of interaction between technology and HR affect the ways of working in the organization. Business can get the many opportunities for carrying the HR department works. There has been and in the future, there will be impact of revolutionary computerized information system in the management. It covers two primary areas Application of computer in the managerial decision making process. Two areas, (1) using electronic computers in managerial decision making process and (2) using computerized information system

that impact at the strategic levels of organization, are considered (Mrs. Ekta Srivastava and Dr. Nisha Agarwal, 2015).

2.5 Practices of human resource management

HRM practices is a set of planned strategies and policies implemented by an organization to ensure organization's human capital efficiently and effectively contributes to the achievement of organizational objectives (Mondy and Noe, 2008). At the organization level, HRM practices have been identified as a source of business revenue (Mathis and Jackson, 2004). Human resource management practices include Human resource planning, Recruitment and Selection, Performance appraisal, Training and Development, Compensation, Safety and Health and Employees relation.

Human resource planning: Human resource planning links with strategic planning process. Human resource planning is the systematic process of matching the internal and external supply of people with job openings anticipated in the organization over a specific period of time (Mondy and Martocchio, 2016). Human resource planning is the process of assessing the organization's human resource need in light of organization goals and making plans to ensure that a competent, stable work force is employed (Yu Lai Lai Kyaw, 2011). Human resource planning is the process for ensuring that the human resource requirements of an organization are identified and plans are made for satisfying those requirements (Bulla and Scott, 1994). Human resource planning is a process in which an organization attempts to estimate the demand for labour and evaluate the size, nature and sources of supply which will be required to meet the demand (Reilly, 2003). The planning process involves an analysis of skill levels among employees and in the external labour market, of current and expected job opening and a plan for expanding and reduction staff throughout the organization. Human resource planning process should be settled out and implement effectively and efficiently (Mondy and Martocchio, 2016).

HR planning consists of two components: requirement and availability forecast. Employment forecasting is the key component of HRP, is the HR activity of estimating in advance the number and type of people needed to meet organization objective, requirement forecast involves determining the number, skill and location of employees who will be need at the future date of organization to meet its goals. The determination of whether the firm will be able to secure employees with the necessary skills and from what source, is called an availability forecast. When two key

components have been analyzed, the firm can determine whether it will have a surplus or shortage of employees. If a surplus is projected, way must be found to reduce the number of employees (Mondy and Martocchio, 2016). There are two approaches to HR forecasting, quantitative and qualitative. Quantitative approach is also called Top - down approach that use statistical and mathematic techniques. For example, trend analysis can be used in Quantitative approach. Methods of forecasting that determine employment growth based on some organization index. Qualitative approach, bottom -up approach, it focuses on fixing the interests, abilities and aspiration of individual employee with current and future staffing needs of an organization. Expert focus can be used in forecasting. Expert focus come from opinions and judgments of management person. If worker shortage is forecast, the firm must obtain proper quality and quantity of workers from the outside. These reason appear "Recruitment and Selection". Therefore, employment forecasting lead to supply analysis which result in balancing supply and demand consideration. Comparing requirement and availability lead to know whether demand and supply are equal, demand is higher than supply and supply is greater than demand. When demand is supply are equal, there is no action for HR department. If demand is higher than supply, HR professional must practice recruitment and selection for shortage workers. Otherwise, Supply is higher than demand, HR professional must practice necessary action such as restricted hiring, early retirement, layoffs and downsizing etc. (Amtrongs, 2006).

Recruitment and Selection: Recruitment process are necessary to keep a pool of qualified applicants. Recruitment is the process of attracting individual on timely basis, in sufficient numbers, and appropriate qualifications to apply for jobs with an organization (Mondy and Martocchio, 2016). (Boxall, Purcell and Wright, 2007) highlight five different questions an organization has to answer to have an effective recruitment strategy in order to pursue its survival and success. Those questions are "Whom to recruit?", "What recruitment sources to use?" "When to recruit?", "Where to recruit?" and "What message to communicate?". Those questions are very necessary and important for organization to implement the recruitment process. Employee recruitment is practices and activities carried on by an organization for the purpose of identifying and attracting potential employees" (Amtrong, 2006). A well-planned and well-managed recruiting effort will result in high quality applicants. Searching the appropriate way of encouraging qualified candidates to apply for employment is extremely important because recruitment cost is expensive. Properly

functioning recruitment program must be created to attract and select qualified candidates (Ei, 2016).

Recruitment process include to determine the recruitment source and recruitment methods that are very important to get the best candidates. Determining whether qualified employees are available within the firm (internal source) and is looking for from the outside are (external source) are very important or vital for the organization because recruitment cost is very high. Therefore, Organization need to use most productive recruitment source and recruitment method available (Mondy and Martocchio, 2016). Recruitment source are place where qualified candidates are located such as colleges, competitors. Recruitment methods are specific means used to attract potential employees to the firm, such as online recruiting. Employees can be recruited from the outside and within the organization. The methods which are computerized information system such as building recruitment website and application, Job posting and bidding (Such as vacancy notices and special announcement handouts and advertising on Official page etc. and recalling from layoffs (such down-sizing based on seniority, ability, project) can be used by the organization when recruit employees from within organization. Methods which are calling from public employment agencies (such as labour office), Private employment agencies (such as job in Yangon, job net), educational institution (such as job fair, YUeco and other college and university), employee referrals and employee exchange can be used for recruiting from outside organization. These two methods may have advantages and disadvantages for the organization. Organization must choose suitable methods which are necessary and useful for them.

When recruitment process is satisfied, the next step is to choose or select best candidate who are mostly suitable with job description and specification or job requisition. Selection is the choosing of best candidates among people who apply for work in organization. Selection program is important for both HR department and managerial personnel and supervisor in all department (Mondy and Martocchio, 2016)). When an adequate number of applications/names of interested candidates have been collected through the recruitment exercises the selection process starts. Selection refers to the process of choosing the most suitable person from among the list of interested candidates. It involves going through the qualification and experience of all candidates and matching them with the expectation for the job so as to decide on the most suitable ones for the job. The entire process goes through a number of steps

which may be called as selection procedure (Rajib, 2013). According to Mullins (1999), organizations must offer equal employment opportunities, justice and treatment for all applicants when make text, interview screening and selection applicants. The objective of selection functions is to get right person to the right job, establish and maintain as a good employer and maintain the selection process as cost effective as much as possible. Source of information about job candidates may be obtained from application forms, reference check, physical examination, test and interview. There are specific skills for the employers is looking in recruitment and selection process. These skills are interested in learning, demonstration in good communication, problem solving skills, actives, positive attitude, self-confidence and understanding on importance of team work (Cameron, 1996). These skills can be tested with from application forms, reference check, physical examination, test and interview. Interview can be arranged on the job interview, group interview and Panel interview (Coffey, J. 2016). Selection techniques seek to measure differences between different applicants in order to select the most appropriate candidate. Commonly used selection techniques are interviews, psychometric testing and assessment centers (Bratton & Gold, 2003). Organization must arrange different interview methods such nondirective interview (freedom), Depth interview and patterned interview (Highly structured) interview, arrange guideline for interviewer must establish scope and objectives of interviews to be justice testation. Recruitment and selection that HRM practices are very important to get best employees in the organization.

Training and Development: Training and development is the process of developing the human resource working in an organization by modernizing their knowledge and upgrading their skills, attitudes and perceptions in order to meet out the changing trends of the globalized economy and also to utilize those developments for the attainment of the organizational goals (Yuki, 1992). Training and Development aims at assisting people to acquire competencies that are being required to perform their duties in an efficient manner and to let the organization ripe the fruits of their know-how and talents (Deb, 2010). Training and development is a process which is needed to make the people grow continuously and growth of people will ultimately lead to the growth and development of the organization (Rao and Pereira, 1986). Due to the knowledge based economy, training and development are highly involving in business (Rajib, 2010).

According to job' need and started training needs, training is designed to provide learners with the knowledge and skills needed for their present job (Mondy and Martocchio, 2016). Training lead to be effective workplace and productivities. Training play an important role in the effectiveness of organizations and to the experiences of people in work. Training has implications for productivity, health and safety at work and personal development (Goldstein I. L. & Ford K. 2002). Training is defined by (Ahmad, 2011) as the transfer of knowledge, skills and competencies through training course that related specific job skills or knowledge. Training can be divided into on- the – job and off-the –job training by (Batanieh, 2011). On the job training provides training to employee during the office hours whereas as off-the-job training provides training to employee by putting them away from their workplace. Common types of on-the-job training are job rotation and understudy assignment. On other hand, organization can organization classroom lectures, films and simulation exercise as off-the –job training program for employees (Tabassi et al., 2009). All these training programs improve employee's skill and knowledge.

Development involves learning that learning that goes beyond today's job and have more long term focus. Development activities focus on the career development. In this section, career planning is highly related with the development activities. Career planning & development is a key component for employee attraction & retention strategy. Career planning is an ongoing process whereby an individual sets career, goals and identifies the means to achieve goals. Career development is a formal approach used by the organization to ensure that people with the proper qualifications and experiences are available when needed (Mondy and Martocchio, 2016). Career development should be considered from two perspectives both organization and employees. These are for organizations, what skills and knowledge do organizations require to achieve their business long terms goals and for employees, what are skills and knowledge that employees think for the current and future career goals (Ahmad, 2011). Individual careers and organizational needs are not separate and distinct. Organization should assist employees in career planning so the needs both will be satisfied. HRD activities will help to improve organization and employees (Mondy and Martocchio, 2016).

Performance appraisal: Efficiency of organization is highly depending on reviewing and feedback of workforce performance. HR professional must provide the framework to evaluate and improve the capability of company's employees to know

the weak points and necessary function on the HRM practices. Performance management is one of the important Human Resource practices of the organization (Sudarsan, 2009). Performance appraisal is a technique that enables supervisor to provide comment to its subordinate regarding their performance over a specific period of time (Billikopf, 2010). Performance appraisal system is a process of establishing performance standard, providing feedback to subordinate as well as utilizing information of performance appraisal to benefit every organization member (Cho, 2004). Performance appraisal is formal system of review and evaluation of individual or team performance. Critical point of this definition is the word of formal because, in actually, managers should be reviewing an individual's performance on continuing basis (Mondy and Martocchio, 2016). Performance appraisal may be arranged into two appraisals, formal and informal appraisal. Supervisor evaluate their subordinate on the job that is informal appraisal. There are two important purposes that organization perform performance appraisal in the organization, that is, developmental and administrative purpose (Kondrasuk, 2011).

Goals of Performance Appraisal are to help supervisors to observe their subordinates more closely and to do a better coaching job, to motivate employees by providing feedback on how they are doing , to provide back-up data for management decisions concerning merit increases, promotions, transfers, dismissals, and so on , to improve organization development by identifying people with promotion potential and pinpointing development needs and to establish a reference and research base for personnel decisions. In performance appraisal, appraising by supervisor, subordinate, peer and team members, self-appraisal and customer are used by the organization. 360-degree feedback is very popular in business today. 360 Degree Feedback is a system or process in which employees receive confidential, anonymous feedback from the people who work around them (Mondy and Martocchio, 2016). Moreover, rating sealers, essay method, management by objective (MOB) methods, check list methods and appraisal interviews methods can also be used in performance appraisal. MOB method is very popular in organization. MOB methods is assessing methods on achieving objective by consulting with superior (Billikopf. G, 2010). (Steven etal. ,2001) subjects that what should be appraised in performance appraisal that is Quality, Quantity, Timeliness, Cost effectiveness, Need for supervision.

In performance appraisal, setting the performance standards is very important. To be useful standards should relate to the desired result of each job. The standards

set should be clear, easily understandable and in measurable terms. Communicating the standards is very important in performance appraisal. There are two parties involved in performance appraisal: appraiser and appraise. Appraiser is one who does the appraisal and the appraise is the one whose performance is evaluated. This will help them to understand appraise's roles and to know what exactly is expected from them. The most difficult part of the performance appraisal is measuring actual performance of the employees i.e. the work done by the employees during a specified period of time. It is a continuous process which involves monitoring the performance throughout the year. This stage requires careful selection of the appropriate techniques of measurement such as personal observation, statistical reports, and written reports for measuring the performance. Actual performance is compared with the desired performance or performance standards. Comparison reveals deviations in the performance of the employees from set standards. This comparison can show actual performance being more than the desired performance or, actual performance being less than the desired performance. It includes recalling, evaluating and analysis of data related to the employees' performance. Result of the appraisal is communicated and discussed with the employees on one-to-one basis. The results, problems and possible solutions are discussed with the aim of problem solving and reaching consensus. The feedback should be given with a positive attitude. Organization will link its appraisal system with the compensation, training and development, hiring. Organization able to achieve a better organizational performance by integrating these human resources practices (Mondy and Martocchio, 2016).

Compensation: During qualified employees are being selected to perform the organization goals, organization need to consider to offer effective compensation and benefit system to get valuable employees. (Alleyne, 2006) propose that companies should link their selection practices of hiring with their appraisal and reward system. Moreover, compensation system purpose is to attract candidates, retain and motivate existing employees. Organization's growth is highly depending on employees. Compensation are the motivation factors for the employees. Compensation is very important for the growth of organization (Mondy and Martocchio, 2016). (Sturman, 2006) have stated both amount of the reward and "how" the money is paid will giving influence future performance of employees in company. Potential employees will first consider on compensation when they are looking for employment. Individuals perceive compensation not only how they are paid, but also how they are valued by

companies. Important of compensation system are important especially in service industries like manufacturing industry (Williams, C.L, 2006). Well-designed compensation systems strategically enhance organizational performance as it able to attract and retain more talents in companies.

Compensation is the total of rewards provided in return for their service. A total compensation policy comprises of three key components that are direct financial compensation, indirect financial compensation and non-financial compensation. (Mondy,2005). Different terms such as total pay, compensation package were used in many research done previously (Milkovich and Newman, 2008). There are three forms in compensation which are direct financial compensation, indirect financial-compensation and non-financial compensation. Direct financial compensation (core compensation) consist of the pay that a person receives in the form of wages and salaries, commissions and bonuses. Direct financial compensation includes pay and financial incentives. When employees perform their works, they will receive a pay from employment (Khan, 2010). Financial incentives are variable pay given to employees, it can be given in term of bonuses, profit sharing, team-based or volume-based Organizational Performance pay, and others. (Sturman, 2006) suggest that base pay is a critical component of total compensation, and many employers using high pay levels to attract, retain and motivate their employees.

Indirect financial compensation (employee benefits) consists of all financial rewards that are not included in direct financial compensation. This form of compensation includes a normally received indirectly by the employed such as paid vacation, medical care (Mondy and Martocchio, 2016). Indirect financial compensation includes a wide variety of reward which receives indirectly by the employee. These benefits including health insurance, retirement programs, paid leave, flexible working schedules and many more which may be legally required or organization provide voluntarily. Research by Sturman (2006) has proven that health insurance is one of the most important benefits as it able to secure assets of each individual employee. Nonfinancial compensation consists of the satisfaction that a person receives from the job itself or from the psychological or physical environment in which a person works (Mondy and Martocchio, 2016). Nonfinancial compensation is often neglected by organizations historically. This form of compensation including any benefit an employee receives for job or employer that does not involve tangible value. Generational differences occur among Baby Boomers, generation X, and

Millennials. Each generation possess different work value (Cho, 2004). Companies have to include different nonfinancial compensation in employee total compensation plan to motivate employees. In 21st century, employer must create competitive compensation strategy for long term survival.

Compensation program that does not include safety and health program will not attractive to recruit, attract, select and maintain of employees (Mondy and Martocchio, 2016). The next section will be shown Safety and health practice that is one of the HRM practices. Therefore, HRM practice are correlated with each other.

Safety and health: Health and safety is one of the functional areas within any human resources management system and its operation cuts across various aspects of human resource management practices like recruitment and selection, induction and orientation, training and development, job design, wellness initiative, attendance management, reward compensation and performance management. There are numerous compelling reasons for being concerned about health and safety practices in organization. These involve humanitarian ethics, labour relations, legal and contractual compliance, cost and organization's reputation. Occupational health should aim at the maintenance and development of the highest degree of physical, mental and social well- being of workers in all occupation. These many reasons force employer to create occupational health and safety standard.

Health and safety is defined by the World Health Organization (WHO) and International Labour Organization (ILO) as "Occupational health should aim at the promotion and maintenance of the highest degree of physical, mental and social wellbeing of workers in all occupations; the prevention among workers of departures from health caused by their working conditions; the protection of workers in their employment from risks resulting from factors adverse to health; the placing and maintenance of the worker in an occupational environment adapted to his physiological and psychological capabilities and; to summarize: the adaptation of work to man and of each man to his job (WHO,1995, pg.3). Safe and healthy is a basic human right. Every person within organization has the right to work under satisfactory, safe and healthy conditions. Safety involves protecting employees from injuries caused by work- related accidents. Health refers to the employees' freedom from physical or emotional illness. These aspects of job are important because employee who work in safe environment and enjoy good health are more likely to be

productive and yield long - term benefits to the organization (Mondy and Martocchio, 2016). Health and safety is also defined as the physical and psychological conditions of organization's work force that result from the work environment provided by the organization (Schuler, 1995). HR department arrange not to have workplace bullying and violence in the workplace.

Accident prevention is the major goal of the management due to Occupational health and safety act. This act establishes safety and health standards affecting most organization and provides for the inspections that can lead to citations and penalties. Both employers and employees have certain rights under the act. Occupational Health and safety standards and programs are stated by employers and management and apply rightly this standard. Organizations carry out inspection around the workplace. The purpose of OSHA is to ensure every working person a safe and healthful workplace. OSHA standards are very complete and details and are enforced through a system of workforce inspections (Wiskow, 2003). Most organization provide safety training to both supervisors and employees. Some used personal safety devices are earplugs, hard hats, safety goggles or glasses, safety boots, gloves, face shields, hairnets, safety belts, respiratory equipment and protective clothing. Supervisors play a key role in monitoring workers for safety. Worker in turn have a responsibility to act safety. A commitment to safety on the part of top management is important. When Safety and Health program are effectively practiced in organization, employees' positive attitude will be affected on organization (Mondy and Martocchio, 2016).

Employee relation: Internal employee relation comprises the HRM activities associated with the movement of employees within the organization such as promotion, demotions, termination and resignation (Mondy and Martocchio, 2016). Employment at will and termination notice is important in this section. Employment at will is legal doctrine that specifies that employment may be terminated by either by employer and employee for any reason. an employee accepts an at-will employment contract, they are able to leave their company at any time without notice. Employers are also not required to provide notice or explanation when terminating an at-will employee and the court would deny any claim attempting to seek benefits for losses as a result of termination. At-will employment has grown increasingly more popular over time. This type of employment involves a great deal of flexibility for both the employer and the employee. It allows both parties to engage in a fair, comfortable work environment without any major commitments from either side. Employers, for

example, can change the terms of an employment contract (such as wages, benefit plans, or paid time off) without notice or consequence. Employment contract and Psychological contract are very important in employee relation. HR manager must understand employees right. They should manage not to occur whistleblowing from the internal. Employee relation program must be arranged carefully to have the good relation with employee and to effectively manage on promotion, demotion, resignation and termination (Michael, V.P. 1995).

In this section, Management right and Grievance must be clearly understood by the organization. Labour union' role is guided to the employee relation. Labour union negotiates between employees and managements with the collective bargaining agreement. Labour union refer to the organizations that exist to represent the interests of employees in the workplace and to ensure fair treatment when conflict arise between one or more employees and management. Labour union must be trustee between employees and management. Labour union leadership serves as a good faith management representative over terms of employment such as work hours, pay, and job security. This process of negotiation between employees and management is referred to collective bargaining. The result of successful collective bargaining process is the collective bargaining agreement or contract, in which the negotiated terms of employment are written. Labour union are a good faith representative between management and employees. Labour relation stand to solve the problem such as job security, right quality compensation and benefit and to solve the problem cause of traditional management attitude.

In employee relation section, Labor union set the laws and procedures not to treat the employees beyond the management right. Management rights sections will vary by industry, company and union. Management right involve three areas, Freedom to select the business objective of the company, freedom to determine the uses to which the material assets of enterprise will be devoted and power to take disciplinary action for objective. Employee relation problem will escalate or highly occur when supervisor cannot handle grievances. HR manager needs to recognize that the grievances may not reflect the real problem. HR manager and management has the responsibility not to occur labour union problem (Michael, V.P. 1995). In employee relation section, labour union and collective bargaining are important considerations in the Human resources (HR) field which is the business function of managing people. Business are required by law to recognize a union and bargain with it in good faith if

the firm's employees want the union to represent them. When a labour union represent a firm's employees, the human resource activities are referred to labour relation which handles the job of collective bargaining. To build best communication between employees and employer is very important in employee relation section (Mondy and Martocchio, 2016).

2.6 Employee attitude

In organization, employee attitude dealing with HRM practices must be considered as important topic in managerial decisions of organization to get keep, retain and attract the employees (Martin, 2017). Employee attitude is persistent tendency to feel and behave in a favorable or unfavorable way toward some object, person, or ideas. Employee Attitudes are the feeling and beliefs that determine how employees will perceive the environment and ultimately behave. Success of organizations lie in attitudes and behavior of men and women that work for them (Jenifer. J, 2011). Attitude is a mental and neural state of readiness organized through experience, existing a directive or dynamic influence upon the individual's response to all objects and situations with it is related to these situations (Martin, 2017). Types of attitudes include two forms which are positive attitude (favorable or satisfied) and negative attitude (unfavorable or dissatisfied). The result of positive attitude leads to employee satisfaction or high performance etc. The result of negative attitude leads to employee dissatisfaction, strike, work slowdown, absence and employee turnover etc. Components of attitude based on tripartite view include cognitive, affective and behavioral characteristics. Cognitive component is opinion or beliefs about objects. Affective component emphasizes emotion and feeling about objects. Behavioral component supports the reaction toward objects (Ostroff et al, 2007). Employee attitude can be changed due to the dissonance or not on the case of matter.

Employees can have attitudes about various aspects of their jobs such as the kind of work they do, their peers, superiors or subordinates and their pay (Armstrong, 2006). According to Martin (2017), attitude does not cause behavior which include how manage the managerial practices while behavior causes attitudes in self-perception theory. Employee satisfaction is an important work attitude in organization because it affects a wide range of behavior and contributes to worker's well-being (Wright, 2013). Additionally, satisfied employees will have more pride in their jobs. Mahmood (2013) writes that satisfied employees are more motivated and

hardworking than dissatisfied employees. Additionally, satisfied employees will have more pride in their jobs and employee dissatisfaction can be influenced by communication and working condition (Mahmood, 2013). Employees' satisfaction is a measure of how happy workers are with their job and working (Aswathappa, 2008). There are two important sources to determine satisfaction which are intrinsic and extrinsic. Intrinsic sources rely on the individual characteristics of the person, such as attitudes, behavior and trait. However, extrinsic sources are situational and depend on the environment or working condition, such as organization culture and practice (Luchak, 2003). Employee's satisfaction measures the degree to which employee are happy with their jobs (Wright, 2013).

In organizations, negative or dissatisfied or bad employee attitude can cause depending upon feeling unappreciated by supervisors (superior) on workers, poor bad relation with the subordinate and superior, disliking on the job, lacking the respect for management on the supervisor or lacking the respect on staff's opinion and burnout with the workloads that mean burden on work for staffs. Therefore, every organization keep in mind to avoid the cause of bad employee attitude to maintain and the employees. The goal of understanding employee attitude is to enhance the employee morale and productivity as well as provide organizations with the improvement (Martin, 2017).

2.7 Previous Studies of Employee attitude towards Human Resource Management practices

Previous studies on employee attitude on HRM practices are presented to be the framework to understand systematically Several studies have pointed out the relationship HRM practices and employee attitude.

Jenifer. J and Saranh. S, (2011) study entitled: "Workplace attitudes on Organization Performance: A Unit-Level, Longitudinal Study". This study addresses the issue of whether positive employee attitudes and behaviors influence business outcomes or whether positive business outcomes influence positive employee attitudes and behaviors. It hypothesized that employee satisfaction, organizational citizenship behavior, and employee turnover influence profitability and customer satisfaction.

Majumder, (2012) study entitled; "Human Resource Management Practices and Employees attitude towards Private Banking Sector in Bangladesh". The study

aimed to gain an insight into the current HRM practices and its impact on employee's satisfaction on the private banking sector in Bangladesh. 100 bank employees were selected from chosen banks and out of these 88 employee's response properly, the response rate was 88 percent. The study revealed that all HRM dimensions exercised in the private banking sector of Bangladesh does not satisfied to the employees equally. Most of the employees are dissatisfied with compensation package followed by reward and motivation, career growth, training and development, management style, and job design and responsibilities.

Hassan, (2013) study entitled "Human Resource Management Practices and its impact on employee attitude on loyalty": "An empirical study of government owned public sector bank in Pakistan". This study aims to find the relationship between employee empowerment, employee compensation, employee satisfaction, appraisal system and employee loyalty. Results of the study show that employee compensation is strongly correlated with employee satisfaction which indicates that compensation is a vital factor for generating satisfaction in employees of government owned public banks in Punjab. On the other hand, employee empowerment is found to be strongly positive correlated with employee loyalty. This concluded that employee compensation is a vital factor for creation of loyalty among employees.

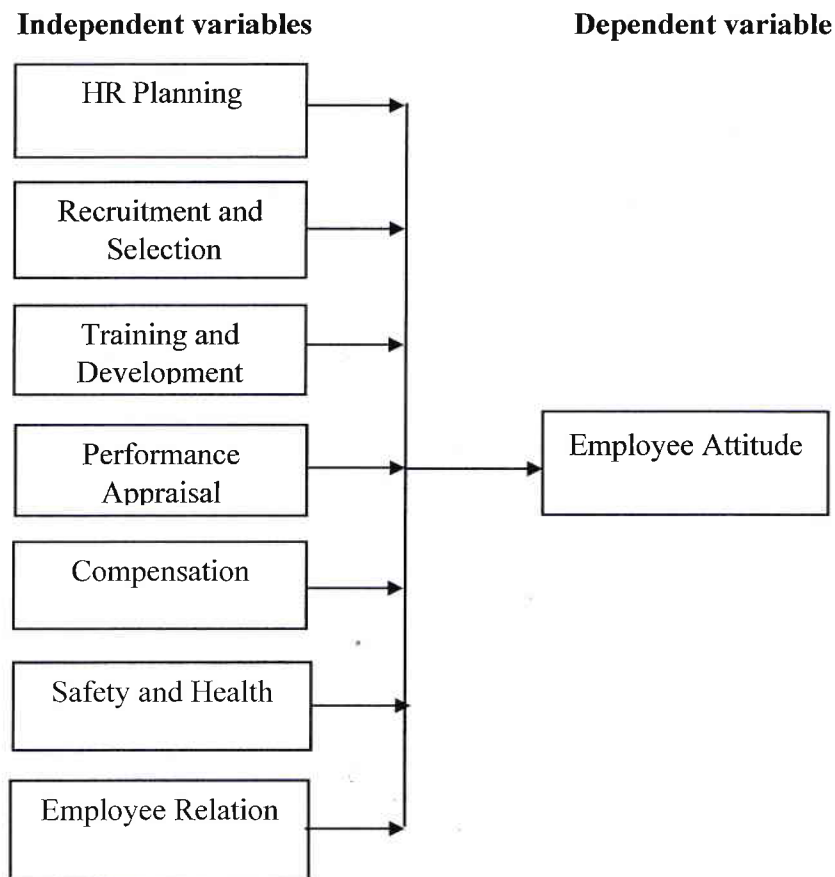
Munir. S, (2017) study entitled "Job attitude and Employee performance: An empirical study of Non-Academic Staff of Bauchi State University Gadau Nigeria". This study's main aim is to search positive relation on job attitude on employee performance. 270 employees of university staff were selected from chosen banks and out of these 250 employees' response properly. The result indicates that job attitude is positively and significantly correlated to employee performance. This study concluded that employee should prioritize important motivational factors that will bring about positive job attitude so as to achieve highest performance level of an employee.

2.8 Conceptual framework of the study

The theoretical and empirical examination revealed that Employee attitude on HRM practices that include human resource planning, recruitment and selection, training and development, compensation, performance appraisal, safety and health and employee relation. Previous studies suggest that there is limited empirical evidence on employee attitude in the developing countries like Myanmar hence there

was the research gap. According to above conceptual diagram or this study seeks to fill this research gap by investigating employee attitude toward human resource management practices of Internal Revenue Department. In this framework, employee attitude on Human Resource Management practices of Internal Revenue Department was consider on seven HRM practices which are Human Resource Planning, Recruitment and Selection, Training and Development, Performance Appraisal, Compensation, Safety and Health and Employee Relation.

Figure (2.1) Conceptual framework of the study



Source: Own compilation

CHAPTER 3

BACKGROUND INFORMATION AND HUMAN RESOURCE MANAGEMENT PRACTICES OF INTERNAL REVENUE DEPARTMENT

3.1 Brief History of Internal Revenue Department

Internal revenue department is the Societal exchange business that was appeared with the ancient of Burma history. In early previous year, operations of internal revenues and taxation (Custom) are different. According of Rule of Burma's Kings that govern the Bagan Empire, internal revenues is the fiscal revenue which are apply in the managing of the country. Moreover, Taxation is money and things that are collected from the import product of the foreign countries. The major aim of Burma' kings for collecting internal revenue and taxation was to defense the country and to be safety for the country. The King of Burma who was not consider to trade with the foreign country was not formed the internal revenue department which directly with foreign trade. However, Bayinnaung who founded the Second Empire of Burma posted to form the internal revenue department. At that time, Internal Revenue Department of Burma was the organization which did not collected taxation on the foreign trade. It is the organization that only emphasize on the miscellany.

In 1885 when Burma was colonized in the British Empire, (8/ 1878) and (19/ 1924) Sea-surface taxation act and Road-way taxation act was initially used in Burma according to the rule of Indian Empire. During colonized year, Internal revenue department was also called "Imperial Customs". It was renamed to "Burma Custom" in 1937. After the time of independence from the British (1948, January,4), the colonized custom department became Burma Custom. The Republic Union of Myanmar's existing administrative system based on the British colonial administrative system which was installed in the country in life only slightly modified system implies that the benefit of our country. Indigenous peoples can act effectively to bear fruit. Such a new system in order to carry out administrative and the need to identify with the Revolutionary administration reorganization to impose new working methods which union order No (97) in 1972, (March 15).

In 1972, the notification No (97) was announced. The notification No. (97) of the planning and finance administration in developing the new system, programs that

are previously separate Department of revenue, Commercial department, Excise Tax Department, Aung Ba lay Thein tax Department, Department of Stamp duty, Department of General Administration in the collaboration with the office of tax and store king assess various tax collecting functions in a single department responsible for transfer activities (1.10.1972) founded Department of internal revenue. In 1976, Internal revenue department reformed to operate and negotiate with the foreign country. Therefore, extendable office of internal revenue department was opened at state, division and township.

The first opened offices in the Department of Internal Revenue Office (Head Office) one branch office, six office of State/ Divisional offices, fourteen township offices and 250 offices which are total 271 office and headquarters was opened in Yangon. Organized by the position of head of the Department was named chairman. The name was changed by the Director in the future. It was established by the department of internal revenue taxes (10). Income taxes Revenues, Commercial excise duty, Aung Bar Lay Thein tax, stamp tax, Land tax, Water tax, embankment tax, Late tax and Weak tax (Shan crops include taxes are separate). Until 1988, that the state has practices a socialist economy kingdom military regime since the 1988 market was applied to change the economic system. Enough to improve the tax system more efficient tax (5) was transferred to the relevant departments. Land tax, water tax embankment tax Excise duty, Tax Administration Department and minerals the lake, tax DOF promoted was transferred on (1.4.1989).

Governors government significant reforms in various sectors of the integrated programs of the Department of Internal Revenue of the tax reform process, starting from the 2011-2012 fiscal year to intensify the process of the first stage from 2012 to 2017 fiscal year tax. The success of a reform program for the support received and the second phase of the tax reform program based on the lessons learned from the 2017-2018 fiscal year until fiscal year 2012-2022 drafted implemented. Internal Revenue Department negotiated with the world bank. The world bank and Development partners are sponsored the responsibility of the public financial management reform strategy program of the Department of Internal Revenue tax policy and tax reform process management (tax policy and tax administrative reform). Therefore, Internal Revenue Department is the organization that operate their system to alignment approximately with the international tax and revenue policy for supporting Myanmar Society and Myanmar Economy.

3.2 Background Information of Internal Revenue Department

The Ministry of Finance and Planning(MOPF) are mainly serving for the economics development of the Republic Union of Myanmar. There are five Department and seven Public organizations under the control of Ministry of Finance and Planning (MOPF). The name of departments which are founded under the control of Ministry of Finance and planning are Budgetary Control Department, Internal Revenue Department, Custom Department, Revenue Appellate Tribunal and Pension Department. The name of Organizations which are controlled under the Ministry of Finance and Planning are Myanma Agricultural Development Bank, Central Bank of Myanmar, Myanma Economics Development Bank, Myanma foreign Bank, Myanma Investment Bank, Myanma Small –Medium Corporation and Myanma Insurance Corporation. Among these organization, Internal Revenue Department is mainly highlighted. According to the new transform system administration of the country, the ministry of Finance and Planning (MOPF) founded the Internal Revenue Department at 1.10.1972 (1, October, 1972). Internal Revenue Department must collect other variety of tax except from Custom tax. There are Four Authorized Tax-Player offices in Internal Revenue Department. These are Large Tax-Player Tax Office (LTO), Medium Tax-Player Tax Office-1 (MTO -1), Medium Tax-Player Tax Office-2 (MTO -2) and Medium Tax-Player Tax Office-3 (MTO -3)

Small Tax- Player Tax Office (STO) was founded under the control of Medium Tax-Player Tax office. Internal Revenue Department is one of the 21st department under the Ministry of Planning and finance. At the starting date, Internal Revenue Department has consisted of eight departments at its headquarters, fifteen Region or State Offices, one large tax-payer office, one office dealing with companies circles and 271 Township offices, collecting revenue and taxes regulated by Union Government. The director general of Internal Revenue Department is U Min Htut. According to the decision of agenda record of Union government of Myanmar (8/2017) that holding at (27.4.2017), the structure of Internal Revenue Department include number of 2101 staffs and number of 7077 officers and so there are 9178 operational members totally. In 2018, number of Tax-payers who are above 700 are being served by Large tax-payer office. Moreover, 1870 Tax payers, above 15000 Tax payers and 6226 Tax- payers are being served by MTO-1, MTO-3 and MTO-2 respectively. The service years of Internal Revenue department of Myanmar when is

from the starting operation date are forty-six years which is between 1972 to 2018.

Locations of Tax-player offices are

LTO - No (576/577), Corner of Merchant and Mahar Bundala Road, Kyuatadar Township, Yangon.

MTO (1)- No (59/61), Pansoetan Road, Kyuatadar Township, Yangon.

MTO (2)- No (59/61), Pansoetan Road, Kyuatadar Township, Yangon.

MTO (3)- 37 Road, Kyuatadar Township, Yangon.

3.3 Mission, Vision, Objectives, Core Values and Motto of Internal revenue department

Mission of Internal Revenue Department: "To make taxpayers willingly pay tax as good citizens, by delivering quality service in order to maximize revenue for the prosperity of the people."

Vision of Internal Revenue Department: "We will be a modern organization that acts with integrity and is recognized internationally as a highly effective tax administration."

Objectives of Internal Revenue Department: it includes to maximize revenue, to broad the tax base, to maintain and to improve compliance and to modernize Tax administration.

Core Values of Internal Revenue Department: Internal Revenue Department preforms their function with the six main values. They are serving Duties and Responsibilities with proficiency, implementing our mission and vision with the honesty, communicating with our partners when operate duties, responsibilities and missions. serving our Tax-Payer with prepared, on time, reality, approachable, balance with time and easy service, valuing our internal customer and promote them with the necessary training and making strong decision making to effectively implement our functioning and mission, vision and objectives.

Motto of Internal Revenue Department: According to the Myanmar Citizen Law (No-389), all Myanmar citizen have the responsibility to pay for tax payment. According to the address of General Aung San that was announced at (21.3.1947), any governments who stand on the world cannot line without money. Therefore, if citizens

will pay self- government full-taxation willingly, it will be the foundation for the independent citizen. Moreover, General Aung San spoke out that “if citizens don’t want to serve their responsibility on tax payment, this country cannot be call real independent country and if the country doesn’t have strong financial foundation, this country cannot remark independent country.

3.4 Main Responsibilities and Policies of Internal Revenue Department

Internal revenue department and its offices operate their functions with the three main responsibility. These three main responsibilities are For striving to fully collect the worthy taxation without deregulate on taxation law, For reforming to develop taxation system with alignment with the economic changes and For organizing the currency that are used in country market not to be inflation and not to be higher consume goods. As the three main responsibilities, each offices units are mainly functioning to operate tax collection system with the eight policies smoothly and uncomplicatedly. Policy (1)- Implementation the strong taxation Law which can support the effective tax collection system, Policy (2)- Reforming the Internal Revenue Department which align with the effective and efficient managing System according to the environmental change, Policy (3)- Modernization the tax-managing and tax-collection system, Policy (4)- Fully utilization of technology, planning policy and procedure simply and attainably and implementing as the policy and procedure, Policy (5)- Fully utilization of services to customer and acting upon refusal on taxation agreement to solving risk that can occur, Policy (6)- Effective utilization of employees by managing the employee development and career development, Policy (7)- Planning and implementing leadership style and and effective management style which can adopt changing, Policy (8)- Developing the Managing style in all tasks with the accountability and transparency. Internal revenue department is striving hard to reform revenue system to transform department centered exaction into voluntary exaction, imposing commercial Tax into VAT system and the turning the process of revenue exaction computerized e-RTS system. Internal Revenue Department are operating their function with the Two system (Official Assessment System-OAS and Self-Assessment System-SAS) to effectively accomplish their tasks and responsibility. Large Tax Payer Office that is opened at 1st April, 2014 and Medium Tax Payer Office-1which are opened at 11th June, 2015 are using SAS that started introduce at 1st April, 2017. However, MTO-2 which started at 11th June, 2015 and

MTO-3 which lunched at 10th March, 2016 are using OAS system but they have the plan to operate SAS system at 2022.

3.5 Services Provided by Internal Revenue department

Internal Revenue Department was constituted on the 1st October, 1972. Internal revenue department collected ten categories during 1st October, 1972 from 31st March, 1989. These was (1) Excise Tax, (2) Commercial Tax / Good and service Tax, (3) State Lottery Tax, (4) Stamp Duty Tax, (5) Income Tax, (6) Profit Tax, (7) Land Tax, (8) Water Tax, (9) Fisheries Tax and (10) Mineral Tax. However, five types of services are provided by Internal Revenue department. They are Income tax, commercial tax, special good tax, Stamp duty tax and state lottery tax. Type of service that are not included in Five type are transferred to the respective Ministry by Internal Revenue Department. Among the five type of taxation, Commercial Tax, Special Good Tax and Income Tax rate are being collecting with the union taxation act at 2014 yearly.

Table (3.1) Information related with Taxation Revenues

No	Type of Taxation Revenue	Related Law Name	Registered Law Number and date	Affective Date
(a)	Income Tax	Income Act	7/1974 23.2.1974	1974-1975 Exaction year
(b)	Commercial Tax	Commercial Act	8/1990 31.3.1990	1.4.1990
(c)	Special Goods Tax	The special goods Rules	11/2016 18.1.2016	1.4.2016
(d)	Stamp Duty Tax	Office taxation Act	7/1870 1.4.1870	1.9.1935
		The Burma Stamp Act	2/1899 1.7.1899	1.9.1935
(e)	State Lottery Tax	Union Government pointed out at 1.6.1938		

Source: Internal Revenue Department's Head Office, 2018

(a) Income Taxation Revenue: Type of Income Taxation Revenues that are collected by Internal Revenue Department, LTO, MTO 1, MTO 2 and MTO 3 will be shown at table (3.2). Rate of taxation on income tax are from 1 kyat to 20 lakhs is zero percentage. Income from above 20 lakhs to 50 lakhs must be paid five percentages. 10

percentages must be charged between above 50 lakhs to 100 lakhs. Between Above 100 lakhs and 200 lakhs' rates are 15 percentages. Between above 200 lakhs and 300 lakhs must be charged with 20 percentages and above 300 lakhs must be charged with 25 percentages. Factors consideration on saving for Income Taxation by Income Act No (6) are basis saving (total income's 20% -maximum 100 lakh), parent saving who must live together (can save 10 lakhs for each), mate saving for only one (can save 1lakh), Child saving (can save for 5 lakh), Life insurance premium (for Tax-payer and mate) and Citizen welfare or social security board saving (only Tax-payer).

(b) Commercial Taxation revenue: Commercial Taxation Act is regulated at 1990. Private Sector, Public Sector and Thama-waryama Sector are governed by Commercial Taxation Act. It is kind of Indirect Taxation that Producers of goods, Trader of goods, Seller who make import and servicers must charge commercial tax by together collecting taxation money from service-accepter or consumer of goods and services. They are business Producing and distributing the goods and services at own country, Imposing, Trading and Servicing. 10 percentage penalty must be charge when they absent their responsibility. Free goods and services from the exaction of Commercial Tax Revenue are (86) goods with regulated Union Taxation Act 14/ A and (30) services regulated with 14/ D. Goods and services that need to incur Commercial Taxation Tax percentages are 5% for Exporting crude oil, 8% for Exporting electricity charges, 1% for Selling Income Gold, Gem and Jewels, 3% for Selling construction income and 5% for Goods and services expect from Free goods and services with Union Taxation Act.

(c) Special Goods Taxation Revenue: Special Goods Taxation Act is affected in Private sector, Public Sector and Thama-waryama Sector at 1st April, 2016. According Union Taxation Act 2018. Kinds of Business which need to charge the special goods tax are business that are producing (1) various kind of Cigarette, (2) Cheroot (3) Potent Drug (4) Tabaco Leaf (5) Pipe smoking article (6) various kind of Alcoholic drinks liquor, (7) various kind of Beer, (8) various kind of wine and (9) log, wood and timber (10) Rude Jade , Ruby, Sapphire and Other precious materials (11) smooth textured fabric of Jade , Ruby, Sapphire and Other precious materials (12) Model number above 1501 CC Luxury and Office-used cars except from Double Cab 4 Door Pick Up (13) Kerosene, Petrol, Diesel oil and air-plane oil and (14) Natural Gas are recognized kind of special goods. Importer who impose special good is responsible for special goods which are impose from foreign countries. Producers

who produce special good is responsible for producing the special goods at local country. Exporting the special goods to foreign countries associate with exporter who expose special goods. Owner of special goods are responsible for handing the special goods that aren't paid tax. Rate of taxation may be different upon the type of special goods. If Tax-Payers forgot to registration, Tax- Payers will need to charge 50 lakhs for penalty amount. If person own special good that is un-paid tax, penalty amount will be 100 percentages of special goods and confiscate the special goods from public own. If Taxation can't pay at the regulated period, tax-payer will be collected original amount and added 10 percentages. If Form of 3-month advertising taxation can't be submitted at specific date, Tax payer must incur 10 percentage of exaction amount. When stamp can't stick, 50 percentage of special goods amount must be incurred.

(d) Stamp Taxation Revenue: Stamp Taxation Act is regulated with Indian Act No. 7 at 1st April,1870 and Burma Stamp Act No. 2 at 1st July,1899. There are two type of stamp. They are type of stamp that used court of justice and type of stamp that aren't used court of justice. Period paid for Stamp Taxation Revenue is presented. According Burma Stamp Act No.17, any agreement which sign in local must stick stamp before sign in at the agreement or during sing in at the agreement. According to Burma Stamp Act No.18 any agreement except form written note and paid legal agreement which sign in at the outside the local must incur the stamp taxation during 3-months when have been accepted in local. Stamp can buy freely at the Internal Revenue department and center of stamp by submitting the engagement letter which want to incur stamp taxation.

(e) State Lottery Taxation Revenue: Aung Bar Lay Lottery owned by Myanmar Government was firstly inaugurated at 1938 and then winner of lottery was selected 1 time in 2 months from 1938 until 1989. After that, Winner of Lottery are selected 1 time in one month from 1990 to Now. Other gambling like Aung Bar Lay Lottery is closed with the Burma Gambling Act by Internal Revenue Department. 60 percentages of income from selling lottery tickets are charged for selection of winners and other amount that are detected 60 percentages must be taken as State lottery taxation Revenue. Lottery ticket is sold by State and division Deputy staff office. Trying on lucky is tested at central office unit of Aung Ba lay department or from other agents. Opening congratulation ceremony is celebrated at first day of the waxing of the moon in front of the public by connecting the media by Aung Ba Lay lottery

department. All type of rewards can be taken out at Yangon and Mandalay. Rewards which below 10 lakhs can be taken out from the state deputy staff office.

3.6 Organization structure of Internal Revenue Department

Internal Revenue Department is organized with four main Office Departments. There are six department sections in four main Office departments. It is shown in Figure (3.1). They are Compliance Section, Audit Section, Processing Section, Administration Section, Tax Collection Management Section and Tax's payer service Section. Management and Administration is headed by General Director. The title of General Director was transformed from the President. General Director is a person who has the responsibility in managing on effective performance, setting the rules and major policy of department and making decision on reforming the system of taxation which need to align with the environmental changes. He is a main Leader of Internal Revenue Department. General Director, Assistant General Director, Director, second-Director, Assistant Director, Deputy staff officer, Second Deputy Staff officer, High level clerk and Low level clerk are operating their day to day functioning with the Team work and effectively communicate with each other.

Functions of Compliance Section: It is one of the backbone of Internal revenue department. This is section which help the tax-payers to charge taxation correctly. This section tests the tax-payer's integrity and compliance with Union Taxation Act. This section is also responsible for collecting the data of tax-payers, analyzing and researching the compliance by using the available information and managing tax appealing.

Functions of Audit Section: This is one of the main willpower of Internal revenue department. This section is mainly responsible to make audit consulting and to explain the extract question of government auditing. And then, work related laws and update laws are distributed to the department and law training is offered to the associated person. This is main performance controller of main office department.

Functions of Processing Section: Processing section like the veins of the body. This is one of the important section for main office departments. This section serves putting the cheques (Pre- paid, exception and debt) to the tax revenue management system (TRMS), accepting and checking the taxation announcement and putting declaration to the TRMS system.

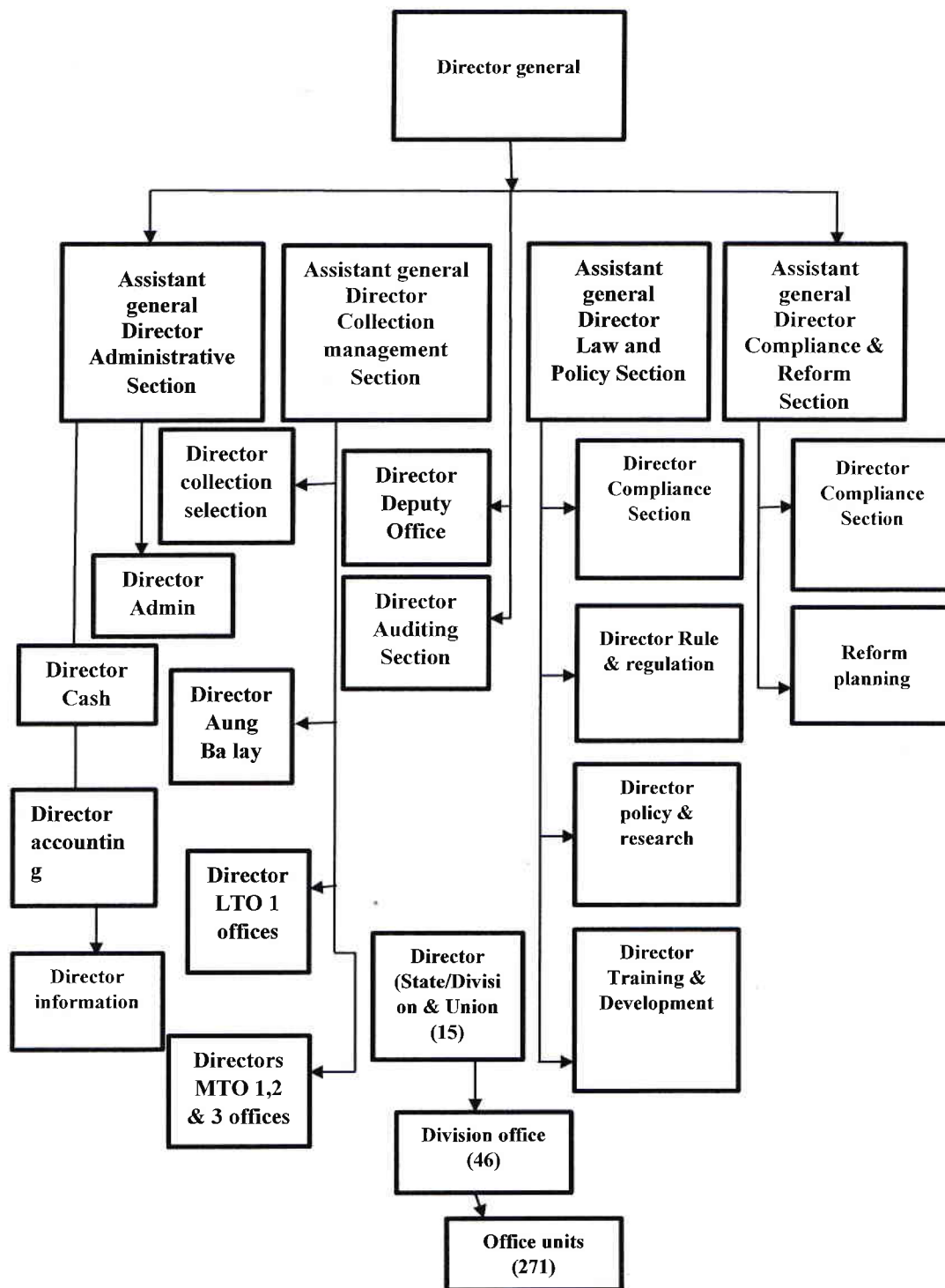
Functions of Administrative Section: This section is to support to office members. This section appraises the worker performance. This section supports decision on the promotion and demotion functions. Selection the trainees to attend on the job training, attend the expert course, attend the central government staff course and other department' course is mainly served by Administrative Section.

Functions of Tax collecting management Section: This section is mainly responsible for collecting the type of taxation. This section is managing the self-assessment system (SAS) and office assessment system (OAS). Registration, paid taxation amount and submitting the declaration are supported by tax collecting management section.

Function of Tax's payer service Section: This section is also information center for people who want to paid the taxation. And People who want to know the information about the internal revenue department and types of taxation are welcome explained by tax' payer service Section. This section is one of the section which make the convenience for the Tax- Payers.

Performance of these sections are closely monitor Assistant Directors. Functional controlling and Providing the Performance result are always presented to the Assistant General Directors. General Directors and assistant general directors are closely negotiated on their day to day functioning. Effective decision making and valuable information communicate to the whole office. The person who are serving in Internal Revenue Department for the public benefit need to be honest and keep their best integrity. All internal revenue department's main office department which are Large tax-payer office, Medium tax payer office 1, Medium tax payer office 2 and Medium tax payer office 3 must be "No Correction" Department office.

Figure (3.1) Organizational Structure of Internal Revenue Department



Source: Internal Revenue Department's Head Office, 2018

3.7 Human resource management practices of Internal Revenue Department

Internal Revenue Department is functioning seven human resource management practice. Today, HRM practices is very important and essential function for every institution or organization. Human resource department function is organized under the administrative department in Internal Revenue Department. Human resource manager and administrative manager are responsible for corporation's HRM activities. Admin department's staffs are under the control of Admin or HR manager.

Human Resource Planning: Human resource planning of corporation is arranged yearly but sometime, HR planning is drawn at necessary year or half-quarter based on situation. Sometime, HRP writing is organized with the Board of Director meeting. In corporation Supply analysis between Internal and External and demand analysis always arranged. If the requirement for future are appropriate within the firm, corporation decide to fulfill from the internal employees. If not, the firm recruit from the outside of the corporation. Selecting the employee, offering the compensation and programming training are connected with HR planning. Union of government sets the budget of HR planning depending on the Ministry which need to use the amounts.

Recruitment and Selection: Recruitment and selection is one of the important practices for the corporation. Job opening and Job vacancies are announced by the corporation's HR department. Recruitment and selection practices are organized or conducted by HR or admin department's responsible person, line departments' responsible person and Union Selection of Public servant. Only new paper that are published from the government is used recruitment method. General director and Director are responsible in selecting managerial position. Managerial positions are recruited and selected from the internal source and assistant deputy officer and Second deputy officer are recruited and selected from the external source. Written test, oral test and Psycho test are arranged in selection test method. Selection criteria based on Talent, honest and merit skills. Selection results are informed Corporation's official Notice Board.

Training and Development: HR or Admin manager gives the formal orientation program. Training program objectives that are given by corporation include to promote skill and knowledge, to understand the rule and regulations settled by governments. Coaching and Job rotation is used by corporation when practices the On the job training. Seminar, workshop and offering certification are arranged by the

organization in off the job training. Career development training is arranged by jointing all Myanmar Ministry. Decision to offer study abroad and offering special training are arranged by competition with the sixteen Ministry. Training and development result is measured by Examinations and Complement.

Performance appraisal: Corporation has performance appraisal program. Corporation appraise performance of staffs with appraisal program. Personal documents of (WaPa) is assessed by corporation yearly. Performance are assessed with the absenteeism records. Based on the ten facts remarks ten marks when practices the performance appraisal (example, absenteeism, complement of job, best communication with customer, best communication between peers, superiors and subordinates, basing on correction, integrity etc.). Performance appraisal is made with direction of Department head. Director, assistant director and second director are mainly responsible person in performance appraisal system. Performance appraisal results directly communicate to the staffs. These results are applied in promotion, performance development and reducing the absence. Performance appraisal is arranged by yearly.

Compensation: Salary range of each position varies according to their job description. Salary is charged by union government with the Myanmar currency (Kyats). Travel allowance and study on abroad in Financial benefit. Ferry is arranged for the non-financial benefit. Leave policy are arranged with alignment with the Union Labour Act. There are ten form of leave in corporation. They are causal leave, Communicable disease leave, leave calculated on length of service, leave calculated on medical certificate, leave calculated with unpaid leave. maternity leave, abnormal leave, hospital leave, sick leave and leave calculated on study on abroad and local. Punishments are arranged for illegal person or staff. Every permeant staff are able to enjoy 30 days earned leave a year. Promotion of employees are based on their performance and obtained mark from Assistant director, director. When staffs make mistake, the punishment is give according with Union Labor Act by Department head. According to the problem's size, temporary termination and permanent termination are arranged.

Safety and Health: Safe Health practices are few in the corporation. For safety program, all personal are not supported with the instructions regarding the wearing PPE (Personal Production Equipment). Corporation practice to fresh working environment with lighting fresh air and cleaning. Cleanser is rented from the

department with own budgets. For prevention for fire, fire extinguisher is used by corporation. Safety and health training program is not conducted by corporation. Safety practice and Health practices that effected on actual problem is not conducted by government.

Employee relation: Corporation build to be best relationship between employees and superiors. Whistle blowing is warmly welcome by superiors. Negotiation the employee according to the problem face and communicate one by one. Department head is responsible for solving the complaint. To best communication on employees and superiors, emotional test is arranged by Department Head. Building effective employee relation are linked with the interpersonal skills training which is offered by the Corporation. Formal meeting for solving complaint is arranged by department head at one month for one time. Thus, this practice supports internal corporation integrity. These HRM practices are conducted by Corporation with the valuables objectives.

CHAPTER 4

RESEARCH METHODOLOGY

This chapter presents the results of the study. This chapter focus on the analysis on employee attitude toward HRM practices of Internal Revenue Department (IRD) in Yangon. Among the issues the discussed one are the demographic characteristic of respondents and employee attitude toward HRM practices. To analyze employee attitude toward HRM practices, descriptive analysis is performed. The mean values and standard deviation are calculated from data gathered with questionnaires. The questionnaires were used to set up with Likert's type five point scales.

4.1 Research design

Research design focused on employee attitude toward Human Resource Management practices in IRD which situated in Yangon. To support the assessment, the required data were collected through sample survey with detective approach. As a survey instrument, a structured questionnaire for primary data was used. The questionnaires are divided into two parts such as Section A and Section B. Questions included in section A are about the demographic characteristics of sampled employees in Internal Revenue Department which include in Ministry of Planning and Finance. Section B was designed to sampled employee attitude about HRM practices (Human resource planning, recruitment and selection, training and development, performance appraisal, compensation, safety and health and employee relation). There are total 64 questions under this section. This is made up of Likert scale (ranking from "strongly agree=1, agree=2, neutral=3, disagree=4 and strongly disagree=5") which consisted of Likert scale on the questions to collect the data. Interview method was conducted. In this study, descriptive research method was applied to complete research objective. Simple random sampling technique was employed in selection of respondents. By this way a sample of 360 samples which are stratified with 50% four main offices which are Large taxpayer office, Medium taxpayer office (1), Medium taxpayer office (2) and Medium taxpayer office (3) of Internal revenue department were selected. The chosen sampled were requested to complete the questionnaire. All responsible person and employees from Internal Revenue department kindly responded to the

questionnaires. After collecting data, data are analyzed using the SPSS software with descriptive analysis.

4.2 Demographic profile of Respondents

In demographic characteristic of respondents in surveyed corporation, the gender, education level, age, experience at the current job, monthly income and position level are shown in follow.

(a) Gender of respondents

Gender of respondents are shown in Table (4.1). female respondents are greater than the number of male respondents. 41% which consist of 146 respondents are Male and 59% that included 214 respondents are female employees.

Table (4.1) Gender of Respondents

No	Gender	No. of Respondents	Percent
1	Male	146	41
2	Female	214	59
Total		360	100

Source: surveyed data, 2018

(b) Education level of respondents

Education level is classified in three group as graduated from high school, Bachelor holders and Master Holders. The result is shown in Table (4.2). It is founded that 89%, percentage of 322 respondents, are bachelor holder, 9% are master holders which included 31 respondents. Percentage for seven respondents who graduated from high school is 2 %.

Table (4.2) Education level of respondents

No	Education level	No. of Respondents	Percent
1	Bachelor	322	89
2	Master	31	9
3	High School	7	2
Total		360	100

Source: surveyed data, 2018

(c) Age level of respondents

Age level of respondent are categorized with the four group. They are between 20 and 30 years, between 31 and 40 years, between 41 to 50 years and Above 50 years. According to Table (4.3), the main level is obtained from respondents between 20 to 30 years with 34%

which consisted of 123 respondent surveyed by the 31 to 40 years with 30% which included 109 respondents, 41 to 50 years with 24% which covered 86 respondents and above of 50 years with 12% which embodied 42 respondents.

Table (4.3) Age level of respondents

No	Age (years)	No. of Respondents	Percent
1	20-30	123	34
2	31-40	109	30
3	41-50	86	24
4	Above 50	42	12
Total		360	100

Source: surveyed data, 2018

(d) Experience of respondents

The following Table (4.4) is presented the service year of respondents who work in Internal Revenue Department.

Table (4.4) Experience of respondents

No	Service years	No. of respondents	Percent
1	1-10	169	47
2	11-20	90	25
3	21-30	88	24
4	31-40	13	4
Total		360	100

Source: surveyed data, 2018

As Table (4.4), experience levels are categorized in four group which are between 1 to 10 years, between 11 to 20 years, between 21 to 30 years and between 31 to 40 years. The result formed that 47% for between 1 to 10 years which included 169 respondents, 25% for between 11 to 20 years that indicated for 90 respondents ,24% for between 21 to 30 years which showed for 88 respondents and 4% for between 31 to 40 years which pointed out for 13 respondents.

(e) Monthly income of respondents

Table (4.5) Monthly income of respondents

No	Monthly income(Kyats)	No. of respondents	Percent
1	150,000-200,000	76	21
2	200,000-300,000	262	73
3	300,000-400,000	22	6
Total		360	100

Source: surveyed data, 2018

Above Table (4.5) is presented the income levels of respondents who work in Internal Revenue Department. As the results of Table (4.5), Monthly income levels are stratified with three level that are 21 % which included 76 respondents for between 150000 to 200000Ks, 73 % which included 262 respondents for between 200000 to 300000 and 6% which included 22 respondents for 300000 to 400000 Ks.

(f) Position of respondents

As Table (4.6) is shown with positioning level of employees who work in IRD. As the results of Table (4.6), Manager levels, Supervisor level and Operational level are stratified. Involvement percentages for managerial level is 48% which is result for 171 respondents. Percentage for supervisor level is 35% for 125 respondents and percentage for operational level is 17% for 64 respondents.

Table (4.6) Position of respondents

No	Positioning level	No. of respondents	Percent
1	Manager Level	171	48
2	Supervisor Level	125	35
3	Operational Level	64	17
Total		360	100

Source: surveyed data, 2018

4.3 Analyzing the Human Resource Management practices

In this section, employee attitude on seven dimension of human resource management (HRM) practices are analyzed. These seven dimension of human resource management namely human resource planning, recruitment and selection, training and development, performance appraisal, compensation, safety and health and employee relation are measured with 77 statements to observes the research objective. The mean score is ranked that 1 is the highest satisfied level, between 2 to less than 3 are medium high satisfied level, 3 is medium satisfied, above 3 to 4 are medium low satisfied level and 5 is the lowest satisfied level.

(a) Employee attitude toward Human Resource Planning

Human resource planning has been recognized one of the managerial tools to enhance employee satisfaction and to meet the organization objectives. In this study, employee attitude on human resource planning are measured by 6 questions statement.

Table (4.7) Employee attitude toward Human Resource Planning

No	Items	Mean	Standard deviation
1	Aim to adopted with External environment	2.11	0.825
2	Commit the HRP in performing HRM function	2.35	0.984
3	Plan the human resource to align with objective	2.53	0.948
4	Have clear objective and plan	2.62	0.953
5	Understand the developing and setting of HRP	2.84	0.968
6	Allow the staff in planning of human resource	3.26	0.980
Overall mean		2.62	

Source: surveyed data, 2018

According to Table (4.7), the result from the statement of “allow the staff in planning of human resource” is obtained the largest mean score which is 3.26 with the standard deviation of 0.980. This result stands at above 3 to 4 which show medium low satisfied level. So, most respondents are not satisfied on this statement. Moreover, the result from the statement of “aim to adopted with external environment” is obtained the lowest mean score of 2.11 with the standard deviation of 0.825. This result stands between 2 to less than 3 that is medium high satisfied level. This statement is not being satisfied by most of respondents.

(b) Employee attitude toward Recruitment and Selection

Employee attitude on recruitment and selection is shown in Table (4.8). In this study, employee opinion on human resource planning are measured by 9 questions statements.

Table (4.8) Employee attitude toward Recruitment and Selection

No	Items	Mean	Standard deviation
1	Inform the applicant about the qualification	2.06	0.972
2	Check the CV, Reference and Qualification	1.85	0.872
3	Undergo or perform the medical test	1.89	0.884
4	Fill the vacancy from the internal source	2.08	0.977
5	Perform the formal job testing	2.11	0.978
6	Select candidate base on competency and skills	2.81	0.985
7	Allow to report in the irregularities of selection	2.53	0.981
8	Allow to participate in selection process	3.30	0.997
9	Use job advertising in print ,social media and online	1.87	0.897
Overall mean		2.28	

Source: Surveyed data,2018

As shown in table (4.8), the result of statements “use job advertising in print, social media and online and check the CV, Reference and Qualification” obtained the lower mean score 1.85 at standard deviation of 0.872 and 1.87 at standard deviation of 0.897 which stands between 2 to less than 3 are medium high satisfied level. It can be assumed that respondents’ opinion is satisfied. And then the statement of “allow to participate in selection process” achieved the higher mean score 3.30 with standard deviation of 0.997 which exists at medium low satisfied level. Thus, it is assumed that the respondents are not satisfied.

(c) Employee attitude Training and Development

Employee attitude on Training and development is measured with 10 questions. This results are shown in Table (4.9).

Table(4.9) Employee attitude Training and Development

No	Items	Mean	Standard deviation
1	Have training opportunity to learn and grow	2.01	0.978
2	Get training to do job well	2.33	0.981
3	Get promotion training	2.18	0.989
4	Get training that fix with performing job	2.20	0.976
5	Fulfill the expected need from training programs	2.46	0.968
6	Make practical and problem solving training	2.35	0.892
7	Perform training regularly to enhance job skills	2.67	0.973
8	Encourage to extent abilities from the superior	2.51	0.971
9	Pay job based training that fix with need of staffs	3.26	0.985
10	Commit training at work by the organization	2.36	0.955
Overall mean		2.34	

Source: Surveyed data,2018

As the result of Table (4.9), it states that the statement “Perform training regularly to enhance job skills” is greatest mean score 2.67 with standard deviation with 0.973. That stands at medium high satisfied level. Rather than, the statement of “have training opportunity to learn and grow” is lowest mean score 2.01 at standard deviation with 0.978. This result exists at between 2 to less than 3. This results stands medium high satisfied level.

(d) Employee attitude toward Performance Appraisal

Employee attitude on Performance appraisal is measured with 9 questions. Results are shown in Table (4.10). Performance appraisal has been recognized one of the managerial tools to enhance performance and supports other related HRM function like Compensation, training and development, promotion and demotion of employees.

Table (4.10) Employee attitude toward Performance Appraisal

No	Items	Mean	Standard deviation
1	Practice fair appraisal system	2.16	0.896
2	Formulate formal and written appraisal system	2.39	0.984
3	Serve promotion based on performance evaluation	2.23	0.889
4	Orientate staffs by performance appraisal procedure	2.11	0.847
5	Inform staffs how do performance appraisal system	2.44	0.979
6	Promote staffs based on performance and need analysis and manage to know as important	2.51	0.996
7	Perform appraisal by supervisor	2.16	0.936
8	Receive feedback of performance evaluation results	2.67	0.989
9	Feel motivation as performance appraisal system	3.01	1.201
Overall mean		2.40	

Source: Surveyed data, 2018

According to Table (4.10), it describes that the results from the statement “Orientate staffs by performance appraisal procedure” obtained the lowest mean score 2.11 at standard deviation of 0.847. It exists at medium high satisfied level. Most of respondents are satisfied. After that, the result on statement of “feel motivation as the organization’s performance appraisal system” are highest mean score 3.01 with standard deviation at 1.201. It stands at the medium low satisfied level. Most of respondents aren’t satisfied this statement.

(e) Employee attitude toward Compensation

Employee attitude on compensation is measured with the 10 questions. Compensation is one of managerial factors that support the corporation performance. Employee attitudes are shown in following Table (4.11) which related with the compensation.

Table (4.11) Employee attitude toward Compensation

No	Items	Mean	Standard deviation
1	Perform the merit pay system	2.37	0.984
2	Determine the pay raise on job performance	2.23	0.979
3	Use form of rewards like pay, promotion and bonus	2.21	0.896
4	Receive fair salary with duties and responsibilities	3.20	0.885
5	Count more earning cause of doing job well	2.48	0.996
6	Perform the punish system	2.20	0.891
7	Achieve praise and recognitions from the superiors	2.57	0.988
8	Provide equitable external salary	2.83	0.926
9	Provide flexible working hours	2.53	1.181
10	Receive sufficient health care, vacation and sick leave	1.99	0.988
Overall mean		2.46	

Source: Surveyed data, 2018

As shown in Table (4.11), it describes that the results from the statement of “receive fair salary with duties and responsibilities” obtained the greatest mean score 3.20 at 1.185 for standard deviation, this stands at medium low satisfied level. Most of respondents are not satisfied in this statement.

Moreover, the result of statement “receive sufficient health care, vacation and sick leave was obtained the lowest mean score at 1.99 at 0.988 for standard deviation which stands at the medium high satisfied level. Most of respondents are satisfied on this statement.

(f) Employee attitude toward Safety and Health

Employee attitude on Safety and Health is measured with the 10 questions. Compensation is one of managerial factors that support the corporation performance. Employee’ opinions are shown in following Table (4.11) related with the Safety and Health practices.

Table (4.12) Employee attitude toward Safety and Health

No	Items	Mean	Standard deviation
1	Enjoy in working condition and environment	2.18	0.963
2	Provide healthy working environment	1.99	0.841
3	Feel safety	1.92	0.951
4	Support the well-being of employees	2.28	0.986
5	Have program that prevent workplaces accidents	2.56	0.996
6	Provide basis benefit (eg. Health care, transportation and food aid	3.47	1.121
7	Support the healthy and quality of life	2.65	0.987
8	Provide the comfortable facilities and physical conditions	2.35	0.985
9	Plan for suitable and sufficient fire warning	2.71	0.997
10	Provide practical health and safety practices and program regularly.	3.20	1.093
Overall mean		2.53	

Source: Surveyed data,2018

Corporation's safety and health practices is measured with the 10 statements. According to Table (4.12), it indicates that the results from the statement Provide basis benefit (eg. Health care, transportation and food aid obtained the greatest mean score 3.47 at standard deviation of 1.121. This exist at medium low satisfied level. Respondents aren't satisfied this statement.

And, result of statement "Feel safety" show that the lowest mean score 1.92 at standard deviation of 0.951 which stands at medium high satisfied level. Respondents are satisfied this statement.

(g) Employee attitude toward Employee relation

Employee attitude practices is very important in communication with employee and employers. Therefore, employee opinion on employee relation is presented in Table (4.13).

Table (4.13) Employee attitude toward Employee relation

No	Items	Mean	Standard deviation
1	Support material and equipment to do job efficiently	2.17	0.989
2	Receive information and communication to do job well	2.41	0.980
3	Receive praise and recognition for going good	2.48	0.969
4	Offer fair and reasonable benefit	2.32	0.989
5	Have co-operative and present work behaviors	2.04	0.791
6	Encourage the development of staffs by superior	1.85	0.877
7	Seem to matter opinion of staffs	3.32	0.988
8	Support feedback and guidelines by superior	2.09	0.884
9	Help to know what expected from the staffs by superior	2.23	0.866
10	Care staffs as a valuable person by superior	2.12	0.877
Overall mean		2.30	

Source: Surveyed data, 2018

Employee relation practices is measured with 10 statements. As the result of Table (4.13), the statement of “seem to matter opinion of staffs” indicated the highest mean score 3.32 with the standard deviation for 0.988. This result exists at medium low satisfied level which show that most respondents are not satisfied this statement.

And then, the statement of “have co-operative and present work behaviors” show that the lowest mean value 2.04 at 0.791 for standard deviation. This stands at medium high satisfied level which show that most of respondents are satisfied this statement.

- (h) Employee attitude on Human resource management practices (Overall average)

Table (4.14) Employee attitude on HRM practices (Overall average)

No	Practices	Mean
1	Employee attitude toward HRP	2.62
2	Employee attitude toward recruitment and selection	2.28
3	Employee attitude toward training and development	2.34
4	Employee attitude toward performance appraisal	2.40
5	Employee attitude toward compensation	2.46
6	Employee attitude toward Safety and Health	2.53
7	Employee attitude toward Employee relation	2.30
Overall mean		2.42

Source: Surveyed data,2018

Table (4.14) represents the average mean value of employee attitude toward HRM practices. It shows that overall mean value of employee's opinion toward HRM practices exists at overall mean score value is 2.42 which stands at medium high satisfied level. Therefore, it can be assumed that most of respondents are satisfied on Human Resource Management practices which are human resource planning, recruitment and selection, training and development, performance appraisal, compensation, safety and health and employee relation practices.

CHAPTER 5

CONCLUSION

This chapter demonstrates conclusion of study which involve three main sections with finding, suggestion and need for further study. Finding and suggestion are drawn on the analysis employee attitude toward Human Resource Management Practices of Internal Revenue Department.

5.1 Findings

This study investigated employee attitude on Human Resource Management practices. In Internal Revenue Department and its system applying office (Large tax-payer office and Medium tax-payer office which include in Self-assessment system and Medium tax-payer office 2 and Medium tax-payer office 3), Human resource management practices are used in step by step and being done systematically. Corporation practices Human Resource Planning (HRP) to estimate demands in the near future and surplus of employees. However, HRP is not sufficient for their corporation. Offering Recommendation and suggestion of employee is weak in corporation's human resource planning process. Employees' understanding on the developing and setting of HRP isn't strong in corporation. Allowing the staff in planning of human resource is very less in corporation. HRP of corporation adopt with the external environment. Therefore, managements consideration of Internal Revenue Department occurs as weak point in consideration that Human Resource planning is important part for managing the workforce effectively.

Employee data keeping of the corporation is in proper way. It all expresses right quantities of employee with type being appointed. Most of employees from the Internal Revenue Department are experienced persons and well-trained persons. Selecting the right quality employees at the right position for respective department may have the weak point because participation of divisional managers is very less in recruitment and selection process. But, it has also prepared for standard Job analysis but a little weak point in presenting the job description (duties) at the job opening. Legal system on selection irregularity is weak point for the corporation. Curriculum vitae (CV), reference and qualification are carefully check at the corporation. The responsibility of Admin department to recruit the candidate from the external source

and internal source. Advertisement in newspaper and advertisement on notice board are offered for recruitment and selection parts. Office interview are offered in selection process. Candidate who don't pass the interview are not being appointed. Therefore, there has a formal selection process and it is done by Admin or HR (human resource) department. Sometime, Department head perform the informal selection process (example, employees are promoted and internal transfer according to the only idea of department head). But social media using in recruitment and selection process is not used by Internal Revenue Department. Only of the deputy officer and assistant deputy officer are recruited from the external source. To recruit director, assistant director and other Board of Directors are selected from the internal source.

Training programs that offer by corporation include on the job and off the job training. Training program are provided for not only current needs but also future needs to upgrade employee's performance. Employee attitude on the training and development are medium high level and employee feel satisfaction on training and development practice that offered by Internal Revenue Department. However, consideration as the important part on performing the training program to enhance the job skills is weak point in Corporation. Training program offer by corporation doesn't fix with work. Training program that can promote the job skills is not conducted regularly.

Corporation applies the performance appraisal system as the important part to support the corporation objective which is serving the public service with good reputation without correction. Sometime, Performance is being appraised by Director and Assistance Director. And the report back to general director and department. Performance appraisal criteria are not understood by employees or staffs. Communication the result of appraisal is weak point in corporation. The perception on the motivation as the result of performance appraisal is not satisfied because of employees don't know the performance appraisal as the jewel to enhance the job performance.

Offering compensation present official procedure based on position. Other financial benefit like bonus, commission are not supported for employee motivation. Offering fair salary in duties and responsibility is also weak points in corporation. There is also reward and punishment system for employees. In rewards system, offering study on abroad is mostly occur. But compensation package of Internal revenue department includes travel allowance and preparing hostel. Employees can

take leave such as casual leave, earned leave, medical leave and maternity leave and leave not pay. Equality on duties with compensation is weak point when compare consideration with private organization. Not equitable with the external private organization is seen at corporation.

Safety and health training and practical program are not applied in corporation. Conducting safe health practical training program like fire prevention training and Natural Desersa precaution and first aid training in corporation is weak. Working condition such as physical facilities that supported to employees is very good. Preventing on accident program is less in corporation. Corporation is managing the employee relation practices effectively and efficiently. However, considering the employee's opinion is very weak in IRD and its offices which apply two systems. According to the survey result most employee feel satisfaction on HRM practices at IRD and its offices which apply two systems which mean values stands at medium high satisfied level. In brief, employees who work at Internal Revenue Department are satisfied HRM practices which are carrying out in corporation.

5.2 Suggestions

To get better improvement in the HRM practices of Internal Revenue, Department following ways are needed to take action in considerations. IRD and its offices which apply two systems should take proper human resource planning to get balance in matching demand and supply of employees because right amount of employee with right quality at the right position are needed to acquire to support quality of work for corporation. The importance part of HRP should be considered as the strategic approach by management to get Long term success of corporation because HRP is first step of HRM which can drive corporation objective by recruit, select, develop and retain human resource for corporation. In Human Resource planning, staff participation should be promoted to know the requirement forecasting effectively.

In the selection test, computer or human resource information system (HRIS) should be applied because the gap of time limitation is covered and save afford like cost for arrange interview and to cover the error on bias selection and line manager or divisional manager should include in selection process because the need of respective department are known by divisional manager detail. This can support selecting and recruiting necessary employee for respective department. Therefore, by collaboration

HR manager and divisional manager select the necessary employees who achieve organization objective. Job description should be informed to candidates because informing the duties of work support the understanding of work behavior for candidates. Line managers should include in recruitment and selection process to achieve and acquire the right employee at the right position and should maintain effective training program to fill up ever growing career development need and to overcome the international challenges. Formal selection process should be announced transparency because this can support organization integrity will be promoted between internal employees and interested candidates. Corporation appoint management person from internal so corporation should also appoint the expert from external by compare internal and external because expert from external can bring the valuable experience, skills, idea and knowledge for corporation.

To promote staffs, not only HR department but also the respective departmental heads should involve in the promotion of middle levels employees in order to maintain career development. Internal Revenue Department should adopt various training methods that fix with the real job and should conduct regularly because information technology and external environment face 24//7 changes so to overcome these challenges and continuous improvement. Corporation should consider the performance appraisal as important part because other HRM practices and managerial function are depending on this results. When it done effectively, other sectors done effectively or only can occur few weak point. Get feedback on appraisal system can support correct action so the objective of performance appraisal should be informed to the employee at that time employee feel motivation from appraisal system.

Moreover, Internal Revenue Department should focus not only on financial and non-financial rewards or benefits like vacation and parties etc. Performance appraisal practices should be informed or communicate to all staffs. Performance base pay should offer to staffs because this lead to motivation for employees. Corporation should serve to equality the external salary because next generation mind self on work is changing. This lead to occur retention problem. Safety and health program should be prepared for accident and fire prevention to solve employees themselves when occur unexpected accident that will occur any time. Natural calamity prevention program should be arranged because everything face the problem of global warming that lead to be abnormal for weather. By preparing, corporation lead to save the cost

of destroy. For Best communication between staffs and superiors should be built because best communication lead to support best relation that supported truths. Within people organization, trusty turn to unity that is the key for organization success. Corporation should respect and seem to matter the opinion of staff cause of motivation and ideal is expensive to buy. Thus, to achieve higher performance and employee's satisfaction, it is suggested that the above HRM practices should be performed in corporation effectively. Effective HRM practices in current should be maintain, promote and strive to be better in the future.

5.3 Needs for further study

The first of all research on HRM practices and employee attitude toward HRM practices significant area due to the importance of human resources. However, most of the studies was carried out private organization.

The scope of this study was focused on human resource management practices in Internal Revenue Department's main offices, which is one of the public service corporation. And this study intended to examine employee attitude in managing on HRM practices such as Human resource planning, recruitment and selection, training and development, compensation, performance appraisal, safety and health and employee relation. This research was done on 2018, further research should perform at this corporation because of time gap. In further studies, it also should be taken in other public organization and private organization. Furthermore, this study observed only emphasis on the measurements of HRM practices. Therefore, it should also include not only HR field but also administrative and financial conditions to get better understanding of Internal Revenue department and other organizations.

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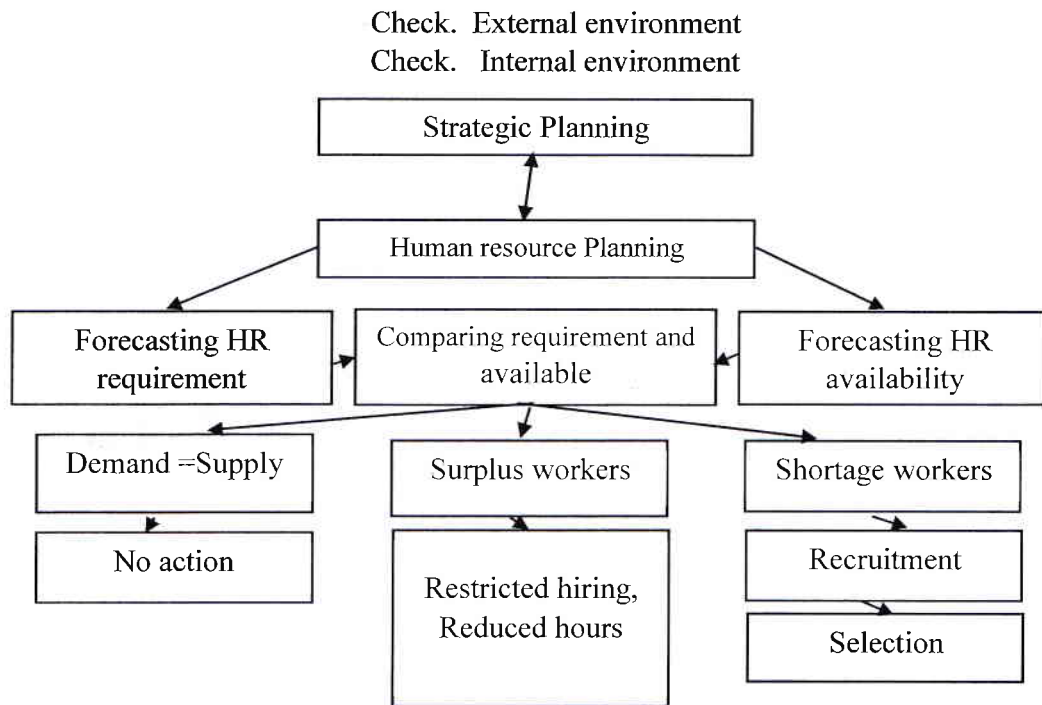
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APPENDICES

APPENDIX A

Human resources Planning process



Source: Human resource management 14th edition

APPENDIX B

Human resource management practices in the Corporation

Questionnaires for HR manager

Male ☐ female ☐

Age ☐

Position _____

Department _____

Service year of experience in Corporation _____

- (1) Does Corporation has separated department for carrying out the Human Resource management functions?

Yes ☐ No ☐

- (2) If there is no HR department, describe the reasons and which department and corporations handles the Human resource management functions.

ministry of planning and finance ☐

Union labour-management team ☐

Other _____

Human resource planning

- (1) Is HR plan carried out in Corporation?

Yes ☐ No ☐

- (2) If yes, which kinds of plan is it?

Yearly ☐ two yearly ☐ three yearly ☐

Other _____

- (3) Does Corporation decide the decision making on Human Resource management functions with the official Board of director Meeting?

Yes ☐ No ☐

Other _____

- (4) Does performing HRM functions align with the setting HR plan?

Yes ☐ No ☐

Recruitment and Selection

- (1) Which way does corporation use to recruit the employees?
Newspaper ☐ Television ☐ Radio ☐
Social media ☐ Notice board of corporation ☐
Other -----
- (2) Does the corporation reveal or state Job description and Job specification when announce the job opening and job vacancies?
Yes ☐ No ☐
- (3) Which place does the corporation more choice from when the employees are recruited?
Within the corporation ☐ outside the corporation ☐
- (4) Which situation does the corporation select appropriate candidates from within of the corporation?

- (5) Which situation does the corporation select appropriate candidates from outsides of the corporation?

- (6) What kind of position are mostly appointed from the corporation?

- (7) Which kinds of selection methods and criteria are corporation using for selection the appropriate candidate?
Written test ☐ psycho test ☐ oral test ☐
Rating criteria ☐ mark criteria ☐ Qualification ☐
Talent ☐ Honest ☐
Other -----
- (8) Where do corporation inform the selection results?
Notice board ☐ Social Media ☐ Newspaper ☐
direct cconnecting from corporation ☐
Other -----
- (9) Who decide whom will be appointed?

Training and development

- (1) Please rank orderly the objective of training?
Improve the staff's quality ☐

Promote the position ☐

Fill to the individual needs ☐

Fill to the organization needs ☐

Other

- (2) Which kind of training are corporation offering to the employees?

Induction training ☐

Customer service training ☐

Soft skills training ☐

Promotion training ☐

Technical training ☐

Other

- (3) Which kind of training methods does the corporation hold within the working hours?

Coaching ☐ Job Rotation ☐ Demotion ☐

Mentoring ☐

Other

- (4) Which kind of training methods does the corporation hold outside the working hours?

(5)

Seminar ☐ Workshop ☐ Teaching ☐

Certification ☐

Other

- (6) How does corporation test the training result?

.....

Performance appraisal

- (1) Does the corporation have the performance appraisal system?

- (2) Does the corporation appraise the performance of employees?

- (3) How does corporation perform the appraisal system?

6 months ☐ yearly ☐ 4 months ☐

Monthly ☐

Other

- (4) Who is mainly responsible in performance appraisal?

.....

- (5) Which appraisal methods are used by the corporation?

Rating scale ☐ Ranking method ☐ Peer Method ☐

360° feedback ☐

Other

- (6) Where place does corporation use the result of performance appraisal?

To promote and salary ☐

To enhance the performance ☐

To reduce the absence ☐

Other

Compensation

- (1) Which currency does the corporation provide the employees?

\$ ☐ FEC ☐ Kyats ☐

- (2) Please tick the financial benefits provided to employees.

Tea allowance ☐ free medical care ☐ bonus ☐

overtime ☐ Travel allowance ☐ study on abroad ☐

personal loan ☐ Insurance ☐

Other

- (3) Please tick the non-financial benefit to employees?

Meal ☐ phone ☐ ferry ☐ hostel ☐

Other

- (4) How does the corporation take action the person who obeys the disciplines?

Promotion ☐ ceremony ☐ none ☐ rewards ☐

Certificate ☐

Other

- (5) Does corporation apply the leave policy that are drawn by government?

.....

- (6) Which kinds of leave are offered by corporation?

.....

Safety and Health

- (1) How does the company prevent the employees to safe within working hours?

.....

- (2) Does the corporation fire safety programs and practical safety training program?

Yes ☐ No ☐

- (3) Does the corporation have special nurse and doctor and clinic?

Yes ☐ No ☐

(4) Is there plan for good lighting and fresh air?

Yes ☐ No ☐

(5) Is there cleanser at the corporation?

Yes ☐ No ☐

(6) How does the corporation make cleaning within the working place?

Daily ☐ Weekly ☐ Monthly ☐ yearly ☐

Other -----

Employee relation

(1) Does corporation train the employees to have a good relationship with superior?

Yes ☐ No ☐

(2) Who is the responsible person to solve the complaint from employees?

(3) Does the corporation solve the labor problem and correction problem? If Yes, which methods are used?

Union labor act ☐

Demotion ☐

Termination ☐

Other -----

APPENDIX C

Questionnaire for the demographic profile of employees and Human Resource Management Practices of Internal Revenue Department

SECTION ONE

Please complete the following section which asks for about you and your work.

1. Name of your Organization -----
2. Name of your Department -----
3. Gender (Please tick): Male ☐ female ☐
4. Age (Please State): -----
5. Job title (please tick): Manager ☐ Supervisor ☐ Senior Staff ☐
Junior Staff ☐ Driver ☐ Security ☐
Other (please specify): -----
6. Total year of organization' service -----
7. Total year of your service in organization -----
8. Please select the highest educational qualification you achieved:
Bachelors ☐
Masters ☐
Ph. D ☐
Other Diploma ☐
Other (please specify) -----
9. Monthly income: 150,000-200,000 ☐ 300,000-400,000 ☐
200,000-300,000 ☐ 400,000above ☐
Other -----

SECTION TWO

1= Strongly Agree (SA)

2= Agree (A)

3= Neutral (N)

4= Disagree (D)

5= Strongly Disagree (SD)

No	Using the scale above (1-5) please tick (A) the levels of agreement in each of the items below with regards to the HRM Practices of Your Banks	SA	A	N	D	SD
		1	2	3	4	5
Human Resource Planning						
1	Human resource planning at my organization aims to achieve adaption with the changes in the external environment.					
2	Human resource management in my organization is committed to planning for the human resources.					
3	My organization plans for human resources to develop their vision and strategic objectives.					
4	There is clarity in the objectives and plans of the human resources in my organization.					
5	I have a clear understanding of the development of human resource plans.					
6	My organization allows the staff in planning the human resources.					
Recruitment and Selection						
1	Applicants are fully informed about the qualifications required to perform the job before being hired.					
2	The curriculum vitae, references and qualifications are checked thoroughly before appointing a candidate.					
3	Applicants undergo a medical test before being hired.					
4	Vacancies are filled from qualified employees who are working in my organization.					
5	Applicants for this job take formal test (written or work sample) for selecting applicants for vacancies.					
6	Candidates are selected on the basis of their competency and qualification.					

7	Irregularities regarding the selection of candidates can be freely reported without fear of victimization.					
8	We are involved in a selection process.					
9	Job advertisements in newspapers and media are used by the bank to recruit people.					
Training and Development						
1	I have training opportunities to learn and grow.					
2	I get training I need to do my job well.					
3	I get the training from the bank for my next					
4	Available training match with my job.					
5	Most training programs able to fulfill my expectation of needs.					
6	Most of training programmes are practical and do relate to the actual problems at work.					
7	We are trained on regularly to enhance our job					
8	My employer encourages me to extend my abilities.					
9	My work pays for any work-related training I want to undertake.					
10	My organization is committed to the training of its employees.					
Performance Appraisal						
1	Performance appraisal is fair.					
2	There is a formal and written performance appraisal system.					
3	Performance evaluation serve on the basis					
4	We are Orientate the employees by performance appraisal procedure.					
5	I am informed that how my performance appraisal system.					
6	Staff is promoted to higher positions according excellent performance and needs analysis.					
7	Performance appraisal is done by supervisor and management.					
8	I received feedback of performance evaluation results about myself.					
9	I felt motivated due to our organization's performance appraisal.					
Compensation						
1	My organization is committed to a merit pay system.					

2	In my organization, pay raises are determined mainly by our job performance.					
3	Pay, promotion and bonuses are forms of rewards used to reward employees.					
4	If I do work well, I can count on earning more money (bonuses and commission).					
5	My salary is fair for my tasks, duties and responsibilities of my job.					
6	Employees who are lazy and don't deliver on their targets are punished.					
7	Employees receive praises and recognition from their employers.					
8	The bank provide equitable external salary.					
9	The bank provides flexible work hours to accommodate my personal needs.					
10	In my organization, amount of health care, vacation and sick leave are sufficient.					
Safety and Health						
1	My working conditions here are good.					
2	My health has not suffered as a result of working for my organization.					
3	I always feel safe working here in these conditions.					
4	My organization ensures the well-being of its employees.					
5	The organization I work for has programs or processes to prevent workplace accidents.					
6	The organization I work for provides basic benefits (eg. Healthcare, transportation assistance, food aid, etc.)					
7	The organization I work for is concerned with my health and quality of life.					
8	The facilities and physical conditions (lighting, ventilation, noise and temperature) are comfortable in my organization.					
9	Our organization have suitable and sufficient fire warning.					
10	Practical related with health and safety practices are held regularly in my workplace.					
Employee relation						
1	I have the materials and equipment I need to do my job efficiently.					
2	I receive the information and communication I need to do my job.					

3	I regularly receive recognition/praise for doing good work.					
4	The benefits offered here are fair and reasonable.					
5	The people here are pleasant and co-operative to work with.					
6	There is someone at work who encourages my development.					
7	My opinions and ideas seem to matter.					
8	My supervisor provides me with feedback and guidance.					
9	My supervisor helps me know what is expected to me.					
10	My supervisor cares about me as a person.					