

DETERMINANTS OF EMPLOYEE COMMITMENT ON ORGANIZATIONAL PERFORMANCE: A CASE STUDY OF RWANDA REVENUE AUTHORITY (RRA)

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Abstract: This research aimed at establishing the basic determinants of employee commitment on organizational performance in Rwanda and was carried out in Rwanda Revenue Authority at the headquarters in Kimihurura as the case study, the objectives are; to analyze the effect of staff promotions on organizational performance, to assess the role of capacity development on performance of organizations, to analyze the contribution of remunerations on organizational performance and to examine the effect of good working environment on organizational performance. Data was collected using questions and interviews for primary data while for secondary data documentary review was used. The collected data was analyzed using percentages and frequencies in excel program and interpretation was based on percentages and frequencies. The researcher found out that employee commitment in Rwanda Revenue Authority has been so instrumental in making employees get more attached to the organization and hence able to run and maintain its attained goals. The researcher concluded that employee commitment leads to increased sustainability (46%), attainment of organizational goals and making employees more attached to the organization and that the environmental factors affecting organizational performance. The determinants of employee commitment and organisational performance was at the rate of 0.895 meaning that determinants of employee commitment influence organisational performance at the level of 89.5%. This proves a strong correlation between the two variables. Further more, if a null hypothesis is formulated as there is no relationship between determinants of employee commitment and organisational performance. The researcher recommended that working environment should remain favorable in Rwanda Revenue Authority if performance is to persist in RRA.

Keywords: Employee, Affective commitment, Normative commitment Continuance, Organization, Organizational performance.

1. INTRODUCTION

1.1 Background to the study

Commitment is not only a human relation concept but also involves generating human energy and activating human mind. Without commitment, the implementation of new ideas and initiatives will be compromised. Human resource system can facilitate the development or organizational competencies through eliciting employees' commitment to the firm. Hence organizations with a fit business strategy, structure and practices and policy might perform better (Biljana, 2004).

In today's competitive world, every organization is facing new challenges regarding sustained productivity and creating committed workforce. Nowadays, no organization can perform at peak levels unless each employee is committed to the organizations objectives. Hence, it is important to understand the concept of commitment and its feasible outcome. When employees enter into the organization, they are bound to maintain a link with the organization or committed to remain

with the organization because lack of alternative opportunity or awareness of the costs associated with leaving the organization. The cost associated with leaving includes attractive benefits, the threat of wasting time; disrupt personal relationship (Alonso and Niko 2008).

Commitment is a force that binds an individual to a course of action of relevance to one or more targets. Binding refers to the maintenance of the relationship with the commitment object and is seen as the most important outcome of commitment. Thus, committed individuals stick to the values of their commitment. As is the case in private life, many individuals have conflicting commitments in work life, such as those towards work, profession, career, colleagues, department, and the organization as a whole. There are different forces that can compel an individual to a particular course of action (Oguntimehin, 2001).

Employee commitment is important because high levels of commitment lead to several favorable organizational outcomes. It reflects the extent to which employees identify with an organization and are committed to its goals. The commitment of employees is an important issue because it may be used to predict employees' performance, absenteeism and other behaviors. The organizational commitment is the subset of employee commitment, which comprises of work commitment, career commitment and organizational commitment that aid higher productivity. An impressive amount of research efforts have been conducted to understanding the concepts and to identify implications of organizational commitment over the performance of the employees on the workplace.

In many organizations in Rwanda, employee commitment tends to be low due to unfavorable conditions at work, poor motivation and remuneration of employees that all affect performance. Institutions try their level best to have commitment of employees improved but due to increased competition and employee demands; employees are unfairly rewarded for their services and this tends to reduce their moral and affect perception at work, employers are doing less to improve skills of their employees through capacity building, promotions are done unfairly and those who work hard are not fairly rewarded through promotion. Cases of poor working relationships and conditions are also reported in many organizations and tend to affect commitment of employees. Employee commitment has remained a difficult thing to uphold in institutions hence affecting performance.

In 1997, Rwanda Revenue Authority was established as an independent body by the law no 15/97 of 8/11/1997 to administer the various taxes and tax related laws and to assess, collect, administer, and account for Fiscal and Customs revenue collected to the Government through the Ministry of finance in accordance with established procedure. RRA came into existence at a time when public institutions in the nation were either experiencing shortage of qualified staff or bearing the effect of it. Such burden partly linked to the 1994 genocide that caused knowledge and knowledge repatriation. As a tax administration, RRA entered into an environment and niche that concerned with revenue collection. There was a lot of fraud and smuggling in the country and RRA therefore was seen as an enemy threatening peoples' hot business at time.

Rwanda Revenue authority has managed to be one of the most performing institutions in the country due to improved commitment of employees, though employees are not highly motivated in RRA, employees feel much attached to their work and are contributing greatly to performance.

1.2 Problem statement

Employee commitment is one of the job related attitudes which has attracted the minds of scholars and practitioners in the field of Human Resources Management due to the impact it has on organizational performance. All institutions are set up with specific objectives to achieve and these objectives are achieved through improved performance of the organization but this cannot be ensured without improved employee commitment. Many institutions therefore focus on different areas of improving commitment of their employees so that they can improve performance. Organizations with committed employees tend to perform better than those that have less committed employees and yet various organizations are doing less to improve employee commitment. There is a problem of failure to understand how to enhance employee performance through employee commitment, organization are not doing much to enhance employee commitment. Organizations need to understand how they can improve employee commitment using basic commitment factors like promotions, capacity development, remunerations and good working conditions. This is happening because of limited understanding of the determinants of employee commitment. It is against that background that the researcher carried out this research with reference to Rwanda Revenue Authority.

1.3 Objectives of the study: The general objective of this research was to assess the basic determinants of employee commitment on organizational performance.

1.3.1 Specific objectives: The specific objectives include the following;

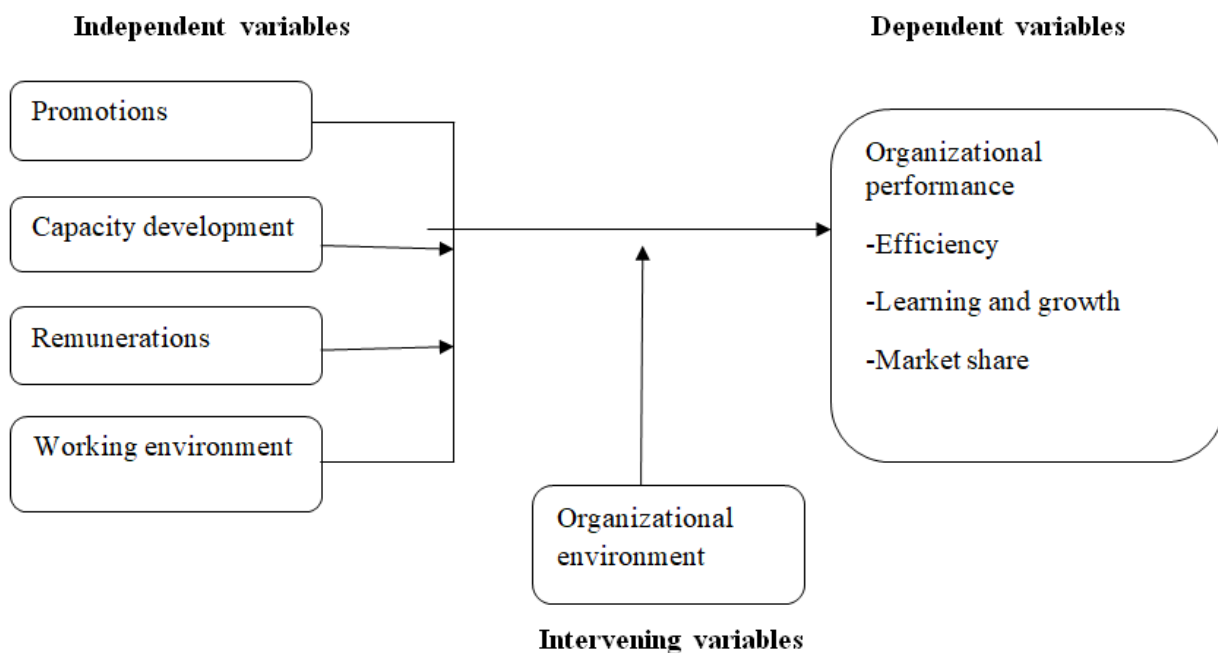
- To examine the relationship between staff promotions and organizational performance
- To assess the role of capacity development on performance of organizations
- To analyze the contribution of remunerations on organizational performance
- To examine the effect of working environment on organizational performance

1.4 Research questions

The research questions included the following;

- What is the relationship between staff promotions and organizational performance?
- What is the role of capacity development on performance of organizations?
- What is the contribution of remunerations on organizational performance?
- What is the effect of working environment on organizational performance?

2. THE CONCEPTUAL FRAMEWORK



Source: Researcher 2015

2.1 Critical review

The researcher made a critical review of existing literature to identify the gap that needs to be filled by the research.

Isyaku (2000), mentioned that most organizations have realized that the performance of their workers plays a vital role in determining the success of the organization, it is important for employers and managers alike to know how to get the best of their workers. One of the antecedent determinants of workers' performance is believed to be employee commitment. As such, it is important for employers and managers alike to know how to get the best of their workers. Employee commitment has become one of the most popular work attitudes studied by practitioners and researchers, one of the reasons why commitment has attracted research attention is that organizations depend on committed employees to create and maintain competitive advantage. The researcher never related attainment of organizational performance with employee commitment hence creating a gap that calls for the research on the basic determinants of employee commitment.

According to Breaugh and Starke (2000), training organizations or training programs within a larger organization most commonly evaluate baseline knowledge, attitudes, and skills and conduct input, process, and outcome evaluations. Needs assessments are done infrequently and are generally conducted for the purpose of designing a new course or for a large-scale, ongoing course. Often, years after an initial needs assessment, the same course is still given, even though changes in the environment would suggest that a new needs assessment be conducted or that the course be revised. An impact evaluation, in spite of its importance, is rarely conducted. The author never clarified how employee training enhances commitment and the relationship between enhanced commitment and performance which led to a gap in understating the contribution of employee commitment on organizational performance. This researcher therefore seeks to close this gap by showing the determinants of employee organizational commitment

2.2 Research gaps

The research will show how employee commitment in organizations can be enhance through identification of the determinants of employee commitment. Identifying the determinants of employee commitment in organization will provide various organizations with different avenues of making their employee more committed.

3. RESEARCH METHODOLOGY

3.1 Research design

A descriptive and analytical research design was used with a purpose of describing and analyzing the views collected from respondents.

3.2 Population, Sample size and sampling techniques

The population of this study was the 244 employees of Rwanda Revenue Authority at the headquarters in Kimihurura, Kigali City and the table below presents the type of respondents.

Table 4.1: Population of the study

Category	Population
Senior managers	40
Junior staff	204
Total	244

Source: Primary data, 2015

3.3 Sample and sampling technique

The sample size of this research was selected using the formula $n = \frac{N}{1+N(e)} 2$ (Kothari, 2004) under this formula n is the sample size, N is the total population and e is the sampling error (0.1) $n = \frac{244}{1+244(0.1)} 2$, $n = \frac{244}{1+244(0.01)}$, $n = \frac{244}{1+2.44}$ $n = \frac{244}{3.44}$, $n = 71$

Therefore, the sample size of the study is 71 respondents including 12 senior managers and 59 junior staff selected from the total population using simple random and purposive sampling technique. Simple random sampling technique was used on junior staff while purposive sampling was used on senior managers.

Table 4.2: The sample size of the study

Category	Population	Sample size
Senior managers	40	12
Junior staff	204	59
Total	244	71

Source: Primary data, 2015

3.4 The Data collection Instruments

The researcher employed the Questionnaires to collect views from the junior staff and interview guide which contained clear and accurate questions in order to receive opinions of the senior managers on the organizational performance because they may not be having enough time to go through questionnaires. Similarly the researcher used documentary review as to get secondary data seeking to gather relevant information on the determinants of employee commitment on organizational performance

3.5 Data Processing and analysis

Data analysis is the process of developing answers to questions through the examination and interpretation of data. The basic steps in the analytic process consist of identifying issues, determining the availability of suitable data, deciding on which methods are appropriate for answering the questions of interest, applying the methods and evaluating, summarizing and communicating the results.

The collected data was presented using tables and figures while interpretation and analysis was done based on percentages and frequencies of respondents' views. Percentages and frequencies were ascertained using statistical methods. Coding of respondents views was done. The information related to the role of staff motivation on organizational performance in Rwanda Revenue Authority, the effects of recruitment policies on organizational performance in Rwanda Revenue Authority, the contribution of employee commitment on organizational performance in Rwanda Revenue Authority and the environmental factors that affect the organizational performance in Rwanda Revenue Authority were put into consideration when making analysis and interpretation of the finding using Pearson correlation analysis.

4. RESEARCH FINDINGS AND DISCUSSION

4.1 Presentation of the Findings

In this section, the researcher presents the findings of the research extracted from the data collection instruments that included questionnaires and interviews.

4.1.1 Profile of respondents

The researcher presents the respondents' profile in relation to age, gender, education and experience. This was done in order to form a basis of making conclusions on the views that respondents gave on the basic determinants of employee commitment on the organizational performance.

Table 4.3: Age of respondents

Age	Frequency	Percent
Less than 30 years	14	20
31 – 40 years	34	48
41 – 50 years	18	25
Above 50 years	5	7
Total	71	100.0

According to Table 4.3, respondents contacted 20% were found to be aged below 30 years while 48% were aged between 31 – 40 years and 25% were aged between 41 – 50 years. Only 7% were aged above 50 years. This led the researcher to the understanding that the respondents contacted were of reasonable age and could therefore be trusted in making necessary and relevant conclusion related to the study topic. Therefore the collected data in this research is more reliable.

Table 4.4: Gender of respondents

Gender	Frequency	Percent
Male	36	51
Female	35	49
Total	71	100

Source: Primary data 2015

Results in Table 4.4, most of the contacted respondents 51% were found to be male as compared to their female counterparts who were only 49%. This led the researcher to the understanding that the gender differences were in relation to the nature of work done in Rwanda Revenue Authority, however, it may also depend on the choice of employers. The views given in this research were therefore from both male and female employee respondents and are therefore multiple and diversified enough to be relied upon in making relevant conclusions.

Table 4.5: Respondents level of education

Level of education	Frequency	Percent
Certificate	12	17
Diploma	19	27
Bachelor's degree	33	46
Master's degree and above	7	10
Total	71	100.0

Source: Primary data 2015

Results in Table 4.5, respondents contacted 46% were holders of bachelor's degrees while 27% of respondents were qualified with diplomas of education, 17% of respondents had certificates of education and 10% were qualified with master's degrees. This led the researcher to the realization that most of the respondents contacted had at least certificates of education and considered to be knowledgeable enough to understand issues related to employee commitment and performance in Rwanda Revenue Authority. The views they gave were considered to have paramount significance in making conclusions related to the study.

Table 4.6: The period respondents have worked in Rwanda Revenue Authority

Period (Years)	Frequency	Percent
Less than 2	16	23
2 – 4	18	25
5 – 7	32	45
Above 7	5	7
Total	71	100.0

Source: Primary data 2015

According to Table 4.6, respondents contacted 23% revealed that they had worked in Rwanda Revenue Authority for the period less than 2 years while 25% said for the period between 2 – 4 years and 45% had worked in Rwanda Revenue Authority for the period between 5 – 7 years. 7% had worked in Rwanda Revenue Authority for the period above 7 years. This led the researcher to the understanding that they had worked with RRA for the period long enough to make them have enough information regarding the contribution of employee commitment on performance of RRA.

Table 4.7: Indicators of employee commitment

Views	Strongly agree		Agree		Neither agree nor disagree		Disagree		Strongly disagree		Total	
	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%
Employee productivity	50	70	10	14	8	11	3	5	0	0	71	100
Cooperation at work	45	63	15	21	10	12	1	4	0	0	71	100
Increased output	60	85	8	11	3	4	0	0	0	0	71	100
Employee retention rate	61	86	9	13	1	1	0	0	0	0	71	100

Source: Primary data 2015

According to Table 4.7, respondents contacted strongly agreed that employee productivity is an indicator of employee commitment (70%) while 14% agreed and 11% said they neither agree nor disagree and 5% said they disagree. 63% strongly agreed that cooperation at work is an indicator of employee commitment while 21% agreed and 12% neither agreed nor disagreed. 4% of respondents disagreed. 85% of respondents strongly agreed while 11% agreed and 4% neither agreed nor disagreed that increased output is an indicator of employee commitment. 86% of respondents strongly agreed that employee retention is an indicator of employee commitment while 13% said they agree and 1% said they neither agree nor disagree. This led the researcher to the realization that employees of Rwanda Revenue Authority are committed and this commitment is likely to be contributing a lot to the institutional performance. Employees are committed because they enjoy the work they do as a result of the work systems in place for example working environment and employment policies.

Table 4.8: Views on whether capacity building enhances employee commitment

Views	Strongly agree		Agree		Neither agree nor disagree		Disagree		Strongly disagree		Total	
	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%
Trainings	40	56	20	28	8	11	3	5	0	0	71	100
Encouraging teamwork	35	49	18	32	10	18	8	1	0	0	71	100
Encouraging employee commitment	55	77	8	16	5	7	3	0	0	0	71	100
Employee engagement	30	42	28	39	10	14	3	5	0	0	71	100

Source: Primary data 2015

According to the opinions of respondents as indicated in Table 4.8, this led the researcher to the realization that capacity building in Rwanda Revenue Authority enhances commitment of employees. This capacity building makes employees more dedicated and focused at the work they do which in turn leads to improved performance of Rwanda Revenue Authority. This is as a result of improvements in employees’ skills, attitude towards work and improved professionalism as well as career development which are attributes of employee performance.

Table 4.9: Determinants of employee commitment in RRA

Working conditions	Strongly agree		Agree		Neither agree nor disagree		Disagree		Strongly disagree		Total	
	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%
Better working environment	50	70	20	28	1	2	0	0	0	0	71	100
Clear job descriptions	37	52	20	28	14	20	0	0	0	0	71	100
Better communication	30	42	8	12	33	46	0	0	0	0	71	100
Team work	30	56	28	39	13	5	0	0	0	0	0	100

Source: Primary data 2015

According to Table 4.9, respondents contacted 70% strongly agreed that better working environment is one of the indicators of better working conditions while 29% agreed and 1% neither agreed nor disagreed. 52% strongly agreed that clear job description is an indicator of better working conditions while 28% agreed and 20% neither agreed nor disagreed. 1% neither agreed nor disagreed. 42% strongly agreed that better communication is an indicator of improved working conditions, 12% agreed and 46% neither agreed nor disagreed. 56% strongly agreed that teamwork is an indicator of better working conditions in RRA, 39% agreed and 5% neither agreed nor disagreed.

Table 4.10: respondents' level of satisfaction with factors of employee commitment

Views	Strongly agree		Agree		Neither agree nor disagree		Disagree		Strongly disagree		Total	
	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%
Promotions	41	71	30	29	0	0	0	0	0	0	71	100
Allowances	47	66	24	34	0	0	0	0	0	0	71	100
Bonus	30	42	30	42	21	16	0	0	0	0	71	100

Source: Primary data 2015

According to Table 4.10, respondents contacted 71% strongly agreed that promotions are one of the ways of employee recognition in RRA while 29% agreed. 66% strongly agreed that allowances is an indicator of employee recognition while 34% agreed. 42% strongly agreed that bonus is an indicator of employee recognition, 42% agreed and 16% neither agreed nor disagreed. This led the researcher to the realization that employee recognition in Rwanda Revenue Authority enhances commitment of employees. The institution values employees and recognizes the good work they do. Recognition is normally expressed in rewards, promotions and appreciation of the work done by the supervisors and managers.

Table 4.11: Respondents views on whether promotions contribute to employee commitment

Views	Frequency	Percent
Strongly agree	30	42
Agree	27	39
Neither agree nor disagree	12	17
Disagree	2	2
Total	71	100.0

According to the views of respondents as stipulated in Table 4.11, this led the researcher to the realization that promotions in Rwanda Revenue authority enhance commitment of employees. This employee commitment makes employees more dedicated and focused at the work they do which in turn leads to improved performance of Rwanda Revenue authority. Since employees are happy with promotions and all the benefits that come along with promotions. They feel happy when promoted and therefore this makes them more committed to work hard for further promotions hence improving organizational performance.

Table 4.12: Respondents views on whether Employee remunerations enhances employee commitment in RRA

Remunerations	Strongly agree		Agree		Neither agree nor disagree		Disagree		Strongly disagree		Total	
	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%	Fr	%
Salary	61	86	10	14	0	0	0	0	0	0	71	100
Wages	42	59	20	28	9	13	0	0	0	0	71	100
Bonus	37	52	30	42	4	6	0	0	0	0	71	100
Allowances	50	70	20	28	1	2	0	0	0	0	71	100

Source: Primary data 2015

According to Table 4.12, respondents' opinions led the researcher to the realization that employee remunerations in Rwanda Revenue authority enhance commitment of employees. This employee commitment makes employees more dedicated and focused at the work they do which in turn leads to improved performance of Rwanda Revenue authority. Employees work hard for better remunerations and want justify their work hence contributing positively to institutional performance.

4.2 The factors necessary for improving performance in RRA

The researcher presented, analyzed and interpreted the views given by respondents in relation to the factors necessary for improving performance of RRA so that relevant conclusions can be made.

Table 4.13: Respondents' views on whether employee commitment leads to increased sustainability of RRA

Views	Frequency	Percent
Strongly agree	33	46
Agree	24	34
Neither agree nor disagree	14	20
Disagree	0	0
Total	71	100.0

Source: Primary Data 2015

According to table 4.13, respondents contacted 46% strongly agreed that employee commitment leads to increased sustainability of Rwanda Revenue authority while 34% agreed and 20% disagreed. This led the researcher to the realization that employee commitment in Rwanda Revenue Authority has been so instrumental in ensuring the institution become so sustainable and hence able to run and maintain its attained goals and strategies as a result of hard work exerted to the institution by committed employees.

Table 4.14: Respondents' perception on whether employee commitment had led to attainment of objectives in RRA

Views	Frequency	Percent
Strongly agree	41	58
Agree	19	27
Neither agree nor disagree	11	15
Disagree	0	0
Total	71	100.0

Source: Primary data 2015

According to views of respondents as stated in Table 4.14, This led the researcher to the realization that employee commitment in Rwanda Revenue Authority has been so instrumental in ensuring that objectives of Rwanda Revenue authority are met and hence able to attain the desired future organizational position through improved performance.

Table 4.15: The environmental factors that affect organizational performance in RRA

Views	Frequency	Percent	
Business	Business environment	22	31
	Attitude of employees	16	23
	Working environment	14	20
	Economic stability	19	26
	Total	71	100

Source: Primary data 2015

According to Table 4.15, the respondents' opinions led the researcher to the realization that economic stability, business environment and working environment are strong reasons that can affect performance of Rwanda revenue authority. However, their influence can be minimized by strong employee commitment.

Table 4.16: The relationship between determinants of employee commitment and organizational performance

Correlations		Employee commitment	Performance
Employee commitment	Pearson Correlation	1	.895
	Sig. (2-tailed)		.05
	N	43	43
Organizational performance	Pearson Correlation	.895	1
	Sig. (2-tailed)	.05	
	N	43	43

Source: Primary data

According to Table 4.16, results prove a strong correlation between the two variables. Further more, if a null hypothesis is formulated as there is no relationship between determinants of employee commitment and organisational performance and the alternative hypothesis is that a strong relationship exists between determinants of employee commitment and organisational performance, when considering the level of significance of 0.05, a significant relationship exists at the level of 5%.

5. SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary of the Findings

This part presents the summary of the research findings in view of the objectives of the research, the findings in relation to the employee commitment and performance of RRA

5.1.1 The relationship between staff promotions and organizational performance

The researcher found out that employees of Rwanda Revenue Authority are committed and this commitment is likely to be contributing a lot to the institutional performance. Employees are committed because they enjoy the work they do as a result of the work systems in place for example working environment and employment policies and that capacity building in Rwanda Revenue authority enhances commitment of employees. This employee commitment makes employees more dedicated and focused at the work they do which in turn leads to improved performance of Rwanda Revenue authority and that there is a positive relationship between determinants of employee commitment and organizational performance.

5.1.2 The role of capacity development on performance of organizations

It was also found out that capacity building through improved working conditions in Rwanda Revenue authority enhances commitment of employees. This means that capacity building through enhancement of employee commitment makes employees more dedicated and focused at the work they do which in turn leads to improved performance of Rwanda Revenue authority. Capacity building facilitates employees to work hard and lead to the overall organizational performance and that employee commitment makes employees more dedicated and focused at the work they do which in turn leads to improved performance of Rwanda Revenue authority.

5.1.3 The contribution of remunerations on organizational performance

The researcher found out that employee remuneration makes employees more dedicated and focused at the work they do which in turn leads to improved performance of Rwanda Revenue authority. Since employees are happy with remunerations and all the benefits that come along with promotions, they feel happy when well remunerated and therefore this makes them more committed to work hard. Employees work hard and together as a team for the better of the institution through increased performance.

5.1.4 The effect of working environment on organizational performance

It was found out that working environment in Rwanda Revenue Authority has been so instrumental in ensuring that objectives of Rwanda Revenue authority are met and hence able to attain the desired future organizational position through improved performance and that working environment in Rwanda Revenue Authority has been so important in making employees get more attached to the organization and hence able to run and maintain its attained goals and strategies as a result of hard work exerted to the institution by committed employees.

5.2 Conclusion

5.2.1 The relationship between staff promotions and organizational performance

The researcher concluded that employee commitment in Rwanda revenue authority has contributed to making employees more attached to the organization, making the institution more sustainable and facilitating the institution to attain its set goals and objectives. The determinants of employee commitment and organisational performance was at the rate of 0.895 meaning that determinants of employee commitment influence organisational performance at the level of 89.5%. This proves a strong correlation between the two variables. Furthermore, if a null hypothesis is formulated as there is no relationship between determinants of employee commitment and organisational performance and the alternative hypothesis is that a strong relationship exists between determinants of employee commitment and organisational performance, when considering the level of significance of 0.05, a significant relationship exists at the level of 5%.

5.2.2 The role of capacity development on performance of organizations

The researcher concluded that capacity building is the basic determinants of employee performance in RRA. Capacity building and recognition as well as valuing employees for their services rendered to the institution and that this employee commitment is reflected in the performance of the institution.

5.2.3 The contribution of remunerations on organizational performance

The contribution of employee remuneration on organizational performance is that remunerations make employees feel considered and appreciated for the services they offer and render to the organization hence increasing their morale to work hard and improve organizational performance.

5.2.4 The effect of working environment on organizational performance

The researcher concluded that the environmental factors affecting performance of institutions are business environment, employee attitudes, working environment and economic stability because the institutions can't survive when they are not favorable.

5.3 Recommendations

- Rwanda revenue authority should continue remunerating its employees well because this is very important in influencing employee commitment and performance.
- Trainings should always be offered because this helps to enhance ability and capacity of employees and they should always be committed towards the work that they do since this will help the institution to attain the desired future position.
- Last but not least, working environment should remain favorable in Rwanda Revenue authority if performance is to persist in RRA.

5.4 Areas for future research

- The researcher suggested that in future research should be carried out on the contribution of employee commitment on organizational success.
- In future research should be carried out on the benefits of employee commitment on sustainability of institutions.

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