

**OPERANT COMPETENCIES, DISTRIBUTIVE JUSTICE AND  
ORGANISATIONAL CITIZENSHIP BEHAVIOURS (OCBs)  
AMONG PUBLIC SECTOR ACCOUNTANTS**

**TWIKIRIZE EMANUEL  
(BIOP, MUK, DIP EDUC, ITEK)**

**2008/HD10/14069U**

**A RESEARCH DISSERTATION SUBMITTED IN PARTIAL  
FULFILMENT OF THE REQUIREMENTS FOR THE  
AWARD OF MASTERS DEGREE OF HUMAN  
RESOURCE MANAGEMENT OF  
MAKERERE UNIVERSITY**

**JUNE, 2011**

## **DECLARATION**

I, Emanuel Twikirize hereby declare that this research dissertation is my own original work and has never been presented to any other University or institution for academic purposes or otherwise.

Signature.....Date.....

EMANUEL TWIKIRIZE

(STUDENT)

## **APPROVAL**

This serves to certify that this research dissertation has been submitted to Makerere University in partial fulfilment of the requirements for the award of masters of Human Resource Management degree with our approval as university supervisors.

Signature.....Date.....

Prof. John. C Munene

Makerere University Business School

Makerere University

(Supervisor)

Signature.....Date.....

Ms. Jolly K. Byarugaba

Makerere University Business School

Makerere University

(Supervisor)

## **DEDICATION**

I dedicate this work to my dear parents; Ms. Irene Prikeria Kemigisha and the Late David John Karyarugokwe Rushenya, My wife Ms Olivias Bikwogwomuhangi, our family, relatives and friends.

## **ACKNOWLEDGEMENT**

In a special capacity, I wish to acknowledge and thank my supervisors; Prof. John. C Munene and Ms. Jolly K. Byarugaba for their technical guidance provided to me in and during the compilation of this work.

Special and unique thanks go to the late beloved brother Julius Benon Turyaheebwa whom we sat and encouraged me to join this course. God bless his soul, wife and children.

I am grateful to my wife Olivias Bikwogwomuhangi for her special encouragement and mutual support provided to me in order to make this work a success. Also sincere thanks go to my children Mantra Aine and Vision Atwine whose parental care was tampered with in reference to time and other entitlements for the sake of this course.

In a sincere way I wish to express my sincere thanks to the family of my brother Brigadier Samuel Turyagyenda Bankobeza, Deputy Commander and chief of Uganda Air force for their extra-ordinary support provided to me in form of finance, counselling and guidance that restored hope in me up to the completion of this course. God bless you abundantly.

In a related note I also acknowledge the support received from my father in-law, Mr. John Turyamureeba, Mr. Promise Ambrose, Dr. Grace Milly Kibanja, Ivan Asimwe, Doreen Kihika Police, Dez Zintazy, Rwaguma Ben, Enock Tugumahabwe, Johnson Tusimegye, Brother Henry Turyasingura, Alfred Chemutai, Jotham Tugumisirize, Sam Kacucu and Salison Akampa.

A vote of thanks go to my friends; Hanning Tumwebaze who encouraged me and gave a hand during the editing of this work, Asaph Katarangi, John Kissa, Edgar Mutakirwa, Ivan Nuwagaba, Santrine Nasiima, Dorothy Adong, Rusia Asimwe, David Kwesiga, Edward Mugarura, Roland

Tusasirwe, Jackline Kyomugisha, David Turyamureeba, James Oryoroba, Alex Warugaba, and Ms Evelyn.

Thanks to Evas Naturinda, Wilber Tumuranze, Joyce Musimenta, Talent Arinda, Edison Tumuhimbise, Mariote Nayebale, Clinton Turyaheebwa, Prime Ahereza, Merit Amanyanya and Allan. Also thanks go to my brother Robert Kamugisha, Tweheyo, Rovence Tukamushaba, Varianta Tukajunwa, Bright Nkesigamukama and Ronah Ayebare, Ezra Muhwezi, Misiel Anguyi, and Miriam Nabulya for their mutual support that enabled me reach this far.

## TABLE OF CONTENTS

Content	Page
DECLARATION .....	ii
APPROVAL .....	iii
DEDICATION .....	iii
ACKNOWLEDGEMENT .....	iv
TABLE OF CONTENTS .....	vi
LIST OF TABLES .....	ix
LIST OF ACRONYMS .....	x
ABSTRACT.....	xi
 <b>CHAPTER ONE: INTRODUCTION</b> .....	 1
1.0 BACKGROUND.....	1
1.1 STATEMENT OF THE PROBLEM.....	3
1.2 PURPOSE OF THE STUDY .....	3
1.3 OBJECTIVES OF THE STUDY .....	4
1.4 RESEARCH QUESTIONS .....	4
1.5 SIGNIFICANCE OF THE STUDY .....	4
1.6 SAMPLING SCOPE .....	5
1.7 A CONCEPTUAL FRAME WORK.....	5
1.8 THE PROFILE OF ACCOUNTANTS IN UGANDA.....	6
DESCRIPTION OF ACCOUNTANTS .....	6
 <b>CHAPTER TWO: LITERATURE REVIEW</b> .....	 8
2.0 INTRODUCTION.....	8
2.1 OPERANT COMPETENCIES AND ORGANIZATIONAL CITIZENSHIP BEHAVIOURS (OCBs).....	8
2.2 DISTRIBUTIVE JUSTICE AND ORGANIZATIONAL CITIZENSHIP BEHAVIOURS (OCBs).....	13

<b>CHAPTER THREE: METHODOLOGY .....</b>	<b>19</b>
3.0 Introduction .....	19
3.1 Research Design .....	19
3.2 Sources of Data .....	19
3.2.1 Primary Data .....	20
3.2.2 Secondary Data.....	20
3.3 Study Unit .....	20
3.3.1 Study Population .....	20
3.3.2 Sampling Strategies .....	21
3.3.3 Study Sample .....	21
3.4 Data Collection Methods .....	21
3.4.1 Study Instruments .....	21
3.4.2 Data Quality Control .....	21
3.5 Data Analysis .....	23
3.6 Study Measurement. ....	23
3.7 Ethical Considerations .....	24
3.8 Study Limitations .....	24
 <b>CHAPTER FOUR: PRESENTATION AND INTERPRETATION OF FINDINGS .....</b>	 <b>25</b>
4.0 INTRODUCTION.....	25
4.1 DEMOGRAPHIC CHARACTERISTICS OF THE SAMPLE .....	25
4.2 INFERENTIAL STATISTICS.....	30
4.2.1 Relationship between operant competencies and Organisational Citizenship of public sector accountants .....	30
4.2.2 Relationship between distributive justice and organisational citizenship behaviours of public sector accountants.....	31
4.3 OTHER FINDINGS .....	32
 <b>CHAPTER FIVE: DISCUSSION OF INDINGS .....</b>	 <b>36</b>
5.1 Introduction.....	<b>Error! Bookmark not defined.</b>



5.1.1 Relationship between operant competencies and organizational citizenship behaviours (OCBs) of public sector accountants.....	37
5.1.2 Relationship between distributive justice and organizational citizenship behaviours (OCBs) of public sector accountants.....	38
5.1.3 OTHER FINDINGS FROM THE STUDY .....	40
5.2.0 CONCLUSION .....	41
5.2.1 RECOMMENDATIONS .....	41
5.3 SUGGESTIONS FOR FURTHER RESEARCH.....	42
REFERENCES .....	43
APPENDENCES .....	48
APPENDIX A: PROFILE OF ACCOUNTANTS.....	48
APPENDIX B: QUESTIONNAIRE .....	71

## LIST OF TABLES

<b>Table 1: Reliability coefficient analysis .....</b>	<b>22</b>
<b>Table 2: Distribution of respondents by their professional qualifications and age. ....</b>	<b>26</b>
<b>Table 3: Distribution of respondents by their professional qualifications and position .....</b>	<b>27</b>
<b>Table 4: Distribution of respondents by their professional qualifications and level of formal education .....</b>	<b>28</b>
<b>Table 5: Distribution of respondents by their professional qualifications and marital status .....</b>	<b>29</b>
<b>Table 6: Bivariate Correlation between Operant Competencies, Distributive Justice and Organizational Citizenship Behaviours of public sector accountants .....</b>	<b>30</b>
<b>Table 7: Regression analysis showing the effect of operant competencies, distributive justice and organisational citizenship behaviours of public sector accountants .....</b>	<b>31</b>
<b>Table 8: Position of respondents by the variables.....</b>	<b>32</b>
<b>Table 9: Age of the respondents and the variables .....</b>	<b>33</b>
<b>Table 10: Level of formal education qualifications and the variables.....</b>	<b>34</b>
<b>Table 11: Level of professional course and the variable .....</b>	<b>35</b>

## **LIST OF ACRONYMS**

ACCA	Association of Certified chartered Accountants
ANOVA	Analysis Of Variance
CIMA	Certified Institute of Management Accountants
CPA	Certified Public Accountants
ICSA	Institute of Chartered Secretaries and Administrators
KPCs	Key Personal Competencies
KRAs	Key Result Areas
MPED	Ministry of Finance, Planning and Economic Development
OCBs	Organizational Citizenship Behaviours
SPSS	Statistical Package for Social Scientists
ICT	Information and Communication Technology
ICPAU	Institute of Certified Public Accountants of Uganda
GoU	Government of Uganda
URA	Uganda Revenue Authority
MIS	Management Information Systems

## **ABSTRACT**

The study examined the relationship between operant competencies, distributive justice and organizational citizenship behaviours (OCBS) among public sector accountants. The study was guided by specific objectives which were to establish the relationship between operant competencies and organizational citizenship behaviours (OCBs) and to establish the relationship between distributive justice and organizational citizenship behaviours (OCBs) of public sector accountants.

A theoretical frame work was developed from the available literature that relates the study variables of concern in this regard. In the study, a cross sectional survey design was used by the researcher and this was based on the sample size of 86 respondents who were certified public sector accountants from various government ministries of Uganda. The researcher used close ended instruments to collect data. Cross tabulations were used to describe the data in terms of the respondents' professional qualifications in reference to their position, age, sex and level of education. Analysis of variance (ANOVA) test was used by the researcher to compare data in order to cater for variations in the study variables in reference to demographic characteristics of the study respondents. SPSS was used to analyse data.

Study findings from (ANNOVA) indicated that key personal competencies of public sector accountants can be affected by their positions. It also showed a positive relationship between OCBs and the age of public sector accountants.

Findings from the bivariate correlation revealed that operant competencies and distributive justice were not significantly related to OCBs of public sector accountants; however its findings

are to some extent incongruent with some findings of the available literature. It was concluded that integrating study variables would create fertile grounds for OCBs to be generated amongst public institutions.

Basing on research findings, the researcher recommended that a number of motivational strategies need to be employed in order to assist public sector accountants utilize their operant competencies to maximumly generate OCBs in their respective institutions of service.

## **CHAPTER ONE**

### **1.0 INTRODUCTION**

This chapter presents the background to the study, statement of the problem, purpose of the study, objectives of the study, research questions, significance of the study, scope of the study, the conceptual framework, as well as the profile of public sector accountants in Uganda.

### **1.0 BACKGROUND**

Human resources are vital if the institutions are to achieve a competitive edge over global competitors (Strebler, Pollard, Millar, and Akoryd, 2005). Organizations need to equip their human resources in accounts department with the required competencies in order to spear head organizational citizenship behaviours that lead to organizational development (Sewava, 2002). There is strong evidence that employees with required competencies and belief that they have been treated fairly can respond positively to a variety of environmental changes and initiatives that in totality reflect efforts beyond the call of duty (Coyle-Shapiro, 2004). Perceived fairness in the distribution and allocation of resources by employees influences vital employee attitudes and behaviours such as OCBs. These behaviours can be reflected in form of organizational commitment, job satisfaction, and reduced turn over intentions (Wayne, Shore, Boomer & Tetrick, 2002; Pack, 2005). Perceived distributive justice is a road map towards perceived organizational support that results into OCBs (Loi, Hang-Yue, & Foley, 2006; Moorman Blakely, & Niehoff, 1998, 2005). According to Greenberg & Colquitt, 2005, distributive justice is a major component of organizational justice since distribution and allocation of resources like

salary, bonuses, facilities, and travel allowances can influence employee behaviours at work (OCBs).

Amidst poor working conditions in Ugandan public sector, accountants with OCBs are reported to be satisfied with decisions surrounding resource allocation, salaries, and exhibit competencies at work (Rwemigabo, 2005). Some of the public sector accountants behave courteously and respectfully to clients regardless of pay, they report for work in time, attend daily, and usually submit their reports in time (Consultant report, 2002).

However, some of employees in accounts departments, on many occasions demonstrate negative behaviours such as embezzlement, forgery that can be attributed to lack of OCBs and inappropriate operant competencies. Operant competencies focus on the relationship between work environment and the individual (Munene, Bossa, and Eboyu, 2004). Lack of the required operant competencies coupled with perception of lack of fairness in regard to resource allocation and distribution undermine the opportunity to display organizational citizenship behaviours among public sector accountants.

For example, according to The Daily Monitor of Monday, September 7, 2009, a former accountant of Uganda national medical stores on September 6, 2009 was sentenced to 21 years in jail for embezzlement of over UGX 1.5 billion. He was charged with cases of embezzlement, causing financial loss, forgery and was found guilty on eight counts. This could be due to inadequate operant competencies, perceived injustices in resource allocation and distribution by

public sector accountants that in turn hinder the development of OCBs and professional practices.

The challenge is therefore, for managers in the public sector to put in place proper mechanisms for operant competence profiling, introduce and implement fairness in allocation, and distribution of resources if OCBs are to be manifested among public sector accountants.

### **1.1 STATEMENT OF THE PROBLEM**

A number of public sector accountants in Uganda find it increasingly difficult to dedicate efforts beyond the call of duty in and during execution of their duties. Many public sector accountants report late for work, embezzle public funds, some forge signatures, others fail to submit reports in time (Rwemigabo, 2005). The problem might be attributed to failure of managers to introduce and apply competency models such as key result area (KRA), and key personal competence (KPC) models. Specifically there is observed lack of proper application of competency models and perceived distributive justice among public sector accountants. This has continued to hinder development of OCBs among public sector accountants (Rwemigabo, 2005).

### **1.2 PURPOSE OF THE STUDY**

The study sought to establish the relationship between operant competencies, distributive justice, and organizational citizenship behaviours among public sector accountants.



### **1.3 OBJECTIVES OF THE STUDY**

The study sought to;

1. Establish the relationship between operant competencies, and organizational citizenship behaviours.
2. Establish the relationship between distributive justice, and organizational citizenship behaviours.

### **1.4 RESEARCH QUESTIONS**

1. What is the relationship between operant competencies, and OCBs?
2. What is the relationship between distributive justice, and OCBs?

### **1.5 SIGNIFICANCE OF THE STUDY**

The study findings help managers, accountants in public sector to acquire knowledge in regard to the relationship between operant Competencies and organizational citizenship behaviours (OCBs) and could be reviewed by managers in decision making.

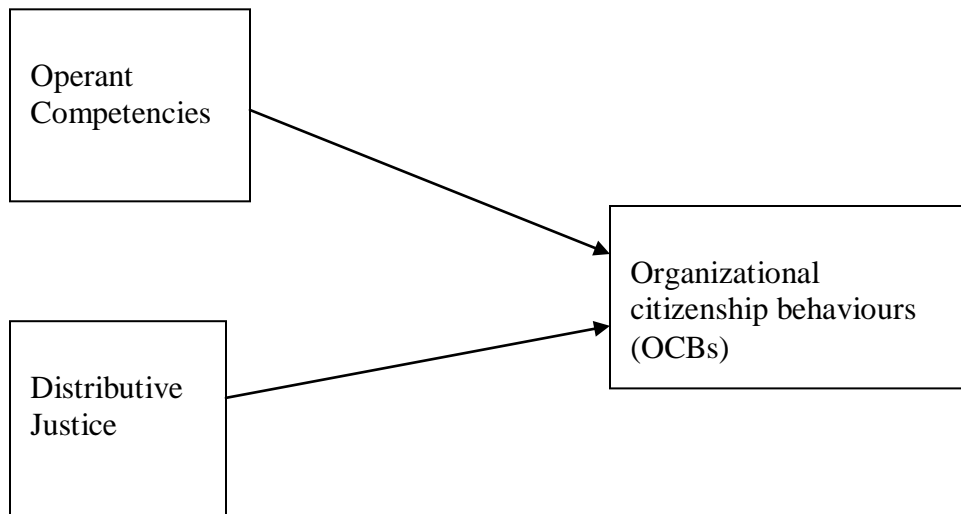
The study equips managers, future researchers with knowledge of the relationship between distributive justice and organizational citizenship behaviours.

Finally, the study added on the existing body of knowledge about operant competencies, distributive justice and organizational citizenship behaviours.

## 1.6 SAMPLING SCOPE

The study focused on public sector accountants from various ministries in Kampala district. This was due to the fact that most of the ministries' head quarters are based in Kampala. It confined itself to establishing the relationship between operant competencies, distributive justice, and organizational citizenship behaviours among public sector accountants.

## 1.7 A CONCEPTUAL FRAME WORK



**Source: (Munene *et al.*, 2004, Trembley 2002, & Moorman Blackely, & Niehoff, 1998; 2005).**

### DESCRIPTION OF THE ABOVE MODEL

This conceptual model was adopted from (Munene *et al.*, 2004, Trembley 2002, & Moorman Blackely, & Niehoff, 1998; 2005) on the prediction that operant competencies and distributive justice may influence or lead public sector accountants develop organizational citizenship

behaviours (OCBs) in and during execution of their duties in their respective offices and be able to exhibit such positive behaviours in order to deliver efficiently and effectively.

## **1.8 THE PROFILE OF ACCOUNTANTS IN UGANDA**

### **DESCRIPTION OF ACCOUNTANTS**

An accountant refers to one who is a professional in auditing and inspection of financial records for individuals, business concerns and prepares financial and tax reports. The word “accountant” was derived from a French word computer which took its origin from the K. Rautenback Latin word computare. In the Middle East, the word used to be written as “accomptant”, later it began to be pronounced by dropping “P”, and it became accountant. Therefore, a public sector accountant is one who is skilled in the practice of accounting and is in charge of accounts in any public institution. A public sector accountant is responsible for reporting financial results in accordance to government rules and regulations. Accounting is a noble profession that calls for mastery of skills if one is to deliver and meet demands of public sector (Frenkel, 2006).

In the Ugandan public sector, to be regarded as a professional accountant, in addition to a degree or diploma in accounts one must do a professional course either in ACCA, ICSA, CIMA or CPA. According to Mohamed & Lashine, 2003 an accountant is expected to have knowledge and skills such as knowledge of global issues, personal characteristics such as self esteem, good computer skills, analytical skills, multi-disciplinary and inter-disciplinary skills, emotional intelligence, team work, professional ethics, critical thinking, pass exams related to financial analysis,

investigation and problem solving in order to be able to manage risks and frauds in and during execution of their duties.

Public sector accountants must make sure that records under their jurisdiction are right. Therefore, public sector accountants are practitioners of accountancy profession who are charged with the responsibility of helping managers, investors, tax authorities and other decision makers to make allocation decisions rightly. According to Muwanga 2009, competencies are a platform for an accountant to perform up to and beyond the required standards. An accountant's skills and competencies are not static; they are subject to changes depending on the new needs of the society and technological advancements (Palmer, Pinsker & Ziegenfuss 2004). As a result, professional accountants have to be evaluated, and acquisition of new skills prepares them a fertile ground to exploit their maximum potentialities in and during execution of their duties.

In Uganda the ministry of Finance developed a summarized competence framework on job cadre for accountants (current report 2009) meant to up lift accountants to deliver and be able to meet their performance expectations. This report clearly stipulates both technical and behavioral skills, duties and responsibilities all aimed at improving the work of accountants in Uganda.

**Accountants profile is attached in Appendix A**

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 INTRODUCTION**

This chapter provides the already existing knowledge by a number of scholars about the subject. It examines the relationship between operant competencies, distributive justice and organizational citizenship behaviours (OCBs).

#### **2.1 OPERANT COMPETENCIES AND ORGANIZATIONAL CITIZENSHIP BEHAVIOURS (OCBs)**

In reference to works of Munene *et al.*, (2004), there is a perceived relationship between operant competencies and work environment. This is justified by the fact that operant competencies have influence on employee behaviours, and work environment it self and are self reinforcing (Skinner, 1956; Himeline, 1992 cited in Munene *et al.*, 2005). A number of writers have come up with a variety of definitions of a competence. According to Mirabile (1997), a competence is defined as a skill, knowledge, ability, or characteristic associated with reinforcing behaviours at work (OCBs).

According to Munene *et al.*, (2004) operant competences are accessible to five senses. They clearly articulate what competencies should be depicted by the role holder in order to develop organizational citizenship behaviours (OCBs) at the place of work. Operant competencies are identified through operant competence analysis and profiling (OCAP) (Munene *et al.*, 2004). It is

a systematic procedure for obtaining specific knowledge which in turn is likely to influence employee behaviours at work (OCBs) (Munene *et al.*, 2004).

According to Edward (2002) different organizations have on many occasions used their own terminologies to define operant competencies. Operant competencies are a combination of key competencies and special knowledge, skills and abilities in any given career that enables the role incumbent to perform a given task ( Cofsky & Tucker 1994). Operant competencies are the special and unique key behaviours that a person must display in order to achieve the required outputs on the given job ( Akatunga, 2003). Nuwagaba, 2003 asserts that competencies help the job holder to achieve organizational goals and objectives.

Harrison & Mc Peak 2004 further assert that professionals like accountants should be able to exhibit competence in and during execution of their tasks in order to meet their performance expectations. Munene *et al.*, (2009) stipulates that an out put oriented statement where a role incumbent is expected to get results need to be clearly stated to avoid role ambiguity. Operant competence provides tools that simplify measurement rather enabling competence that generates methodologies as well as casual ambiguity (Munene, 2004). In and during execution of their duties, managers in different organizations need to devise means on how to influence development of organizational citizenship behaviours (OCBS) amongst employees in order to achieve organizational goals and objectives ( Bolino & Turnley 2003).

According to Munene, Bbosa & Eboyu (2004) competencies can influence the environment and it bears an impact on employee's behaviours. Podsakoff *et al.*, (2000) further asserts that

organizational citizenship behaviours (OCBs) among the workforce can greatly be influenced by the environment in which the worker operates. Tien (2003) further argues that operant competencies and key personal competencies can enable or hinder the worker to adapt and excel at any given work. He found out that personal development and adaptability to work situations is a roadmap towards achieving effectiveness and influential skills. According to Nakalema (2008), employees with high degree of organizational citizenship behaviours (OCBs) tend to perform up and beyond work expectations as compared to their counterparts with low degree of organizational citizenship behaviours (OCBs).

Operant competences refer to the relevant work dimensions that cover key output areas in a given role that reflects performance expectations in terms of standards and specific results required in those areas (Woodruffe, 1998). Operant competences enable workers to perform a number of activities at the place of work (Pickett, 1998). This is because competencies enable a variety of professionals for instance accounts to achieve the required outputs Harrison & McPeak (2004). In accordance to works of Munene *et al.*, (2004), an operant competence is a relationship between the actor, the task acted up on, and the environment surrounding the task. Organ (1998) asserts that a variety of positive behaviours like altruism are dependent on the competency levels of the role incumbent and such behaviours can be born among employees basing on the environment where the worker operates.

Beardwell & Holden (2001) further assert that employee competencies can be manifested through employee productivity, individual initiatives, customer care, desire to produce quality work, and commitment at work. According to Mills *et al.*, (2002) operant competencies can be

viewed in terms of results on the job. In their argument they put much emphasis on competencies in form of organizational resources for example organization's ability to maximize the use of available resource such as man power, technology, and raw materials among others. According to Arvery & Murphy (1998) a competent workforce leads to achievement of results in any given work place. Palmer, Pinsker & Ziegenfuss, (2004) articulate that accountants with the required competencies are likely to disregard bad practices like fraud, and theft unlike their incompetent counterparts. Nakimuli, (2003) argues that employees with operant competencies who are well versed with what to do are likely to develop unique positive behaviours such as daily attendance, reporting in time, and commitment at work unlike their incompetent counterparts who tend to report late and attend once in a while.

Sewava (2002) asserts that organizations need to equip their employees in accounts department with the required competencies in order to spear head development of organizational citizenship behaviours (OCBs). Organ (1988) reveals that clear examples of OCBs include behaving courteously and respectfully to clients, regular attendance and participation in meetings, actively promoting organization's products and services to people, and diligently following work rules and instructions.

Trembley (2002) further asserts that the possibility of using one's competencies have a strong positive influence on development of discretionary behaviours at work place. Competencies can be both liberating and empowering, and this creates a platform for OCBs to be born among employees (Garavan & McGuire, 2001).



According to Organ (1990) organizational citizenship behaviours represent individual behaviours that are discretionary, not directly or explicitly recognized by formal rewards, and in aggregate promote effective functioning of an organization/institution. Operant competence profiling increases psychological empowerment among incumbents. This justifies the fact that if an employing organization/institution creates structures and opportunities for people to exercise more control over their tasks, (Honegger & Applebaum, 1998), employees will demonstrate positive behaviours at work (OCBs). Empowerment behaviours include enhancement of meaningfulness of work, expression of confidence at work, participation in decision making and encouraging autonomy which is a platform for OCBs to be manifested in a multiple of respects at work Conger & Kanungo (1988). Employee empowerment behaviours are positively related to OCBs, because if employees gain confidence in their work as a result of competence based interventions, their perceptions of self-efficacy are likely to increase employee extra efforts in execution of their duties beyond the call of duty as per their job descriptions.

There is strong evidence that operant competencies help to remove role ambiguity, improve role clarity, increase employee empowerment and enhances reflective learning (Munene *et al.*, 2005). Role clarity and empowerment have positive correlations with OCBs; role clarity perceived by public sector accountants has a lot to do with customer satisfaction, job satisfaction, and organizational commitment that in turn are likely to result into positive behaviours such as altruism, consciousness among employees (De Ruyter *et al.*, 2001). Lack of role clarity has a negative impact on employee behaviours since some employees may not be clear of what they are required to do at work (Bauer, 2002), role clarity is vital since it is positively associated with OCBs as a result of job satisfaction. Employees who are clear of what they are required to do are

likely to develop organizational citizenship behaviours (OCBs) and can deliver beyond the call of duty.

Through use of competencies, individuals and organizations may be able to determine when to act and when not to depending on circumstances at hand (Rummler, 1997). In order for individuals to be in position to respond appropriately to various situations, they need underlying attributes in order deliver beyond the call of duty (OCBs). According to Organ (1990) employees who develop positive behaviours are likely to engage in a number of duties that are beyond those stipulated in their job descriptions.

## **2.2 DISTRIBUTIVE JUSTICE AND ORGANIZATIONAL CITIZENSHIP BEHAVIOURS (OCBs)**

Distributive justice focuses on fairness perceived by employees in regard to allocation and distribution of resources (Greenberg & Colquitt, 2005). Distributive justice is a major component of organizational justice that focuses on allocation of resources to individuals and their units or groups. These resources might include salary, bonuses, facilities, and travel allowances among others (Greenberg & Colquitt, 2005). Perception of fairness in resource allocation and distribution is likely to result into organizational citizenship behaviours (OCBs). Organ, (1990) has proposed that distributive justice may influence organizational citizenship behaviours (OCBs). Adams, (1965) OCBs are concerned with the willingness to walk an extra- mile according to predictions derived from equity theory. However, as a response to perceived inequity in resource allocation and distribution an employee may even respond by terminating the employment relationship voluntarily (Dess & Shaw, 2001).

Williams *et al.*, (2002) employees are concerned with fairness of the outcomes they receive and fairness of treatment they receive within an organization. In circumstances where employees believe or feel that their boss or their firm has treated them unfairly or broken their expectations in regard to resource allocation and distribution, career opportunities and work expectations they feel less committed to the organization and sometimes their job satisfaction levels fall (Williams *et al.*, 2002). This in turn hinders organizational citizenship behaviours (OCBs) as a result of perception of unfair treatment by employees.

Existing literature reports that perceived allocation and distribution of resources among employees is positively correlated with organizational citizenship behaviours (OCBs) (Rhoades, Eisenberger, & Armeli, 2001). Similarly, Loi *et al.*, (2006) showed that perceived distributive justice affects organizational citizenship behaviours (OCBs) among employees in the organization. According to Fasolo, 1995; Loi, Hang-Yue, & Foley, 2006; Moorman Blackely, & Niehoff, 1998; 2005; Wayne Shore, Boomer, & Tetrick, 2002 employees who perceive distributive justice in regard to resource allocation and distribution are likely to develop positive behaviours (OCBs) compared to their counterparts who perceive otherwise.

Konousky (2000) asserts that distributive justice deals with perceived fairness in allocation of outcome/or reward as it is stated in the equity theory that rewards should be directly proportional to one's inputs in regard to the referent group. Outcomes are the items or privileges received in a social exchange for example rewards, money, increased status, promotions, recognition, authority, enjoyable work, assignment or duties among others (Nyangoma, 2003). According to

Goodman *et al.*, (1999) inputs in a social exchange include but are not limited to; qualities, personal characteristics such as age, social status, education, skill, effort, ability or seniority. Both outcomes and inputs influence organizational citizenship behaviours (OCBs) depending on employee perceptions. Positive employee perceptions are likely to lead to OCBs and vice-versa.

Cropanzano (2001) has revealed that distributive justice emphasizes accuracy of evaluation appropriateness of the hiring decisions. Applicants tend to judge whether their skills and abilities were assessed accurately by the selection procedures. An evaluation of such a kind reflects applicants' self perceived qualifications. According to Williams & Wong, (1999) distributive justice arises from an evaluation of hiring decision and whether or not the most qualified person was hired for instance applicants tend to compare their qualifications with those of competitors. Kamukama (2003) asserts that even the successful applicants can feel that they were unfairly treated by the hiring decisions made by the board. In instances where successful candidates perceive fairness, lay fertile grounds for OCBs to develop among employees.

Perceptions of fairness have a lot to do with common themes or dimensions of OCBs, and include altruism or helping behaviours, conscientiousness, organizational compliance, individual initiative and civic virtue (Podsakoff *et al.*, (2000)). Employees who perceive fairness in regard to resource allocation, distribution, and treatment tend to develop OCBs and in turn the employers receive the benefits associated with OCBs. A wide range of employee tasks, organizational and leader characteristics are consistently found in multiple types of OCBs across a range of occupations (Podsakoff *et al.*, (2000)).

Podsakoff *et al.*, (2000) reveals that leadership styles perceived to be fair by employees are more likely to influence development of organizational citizenship behaviours (OCBs) among employees. Once employees perceive their leaders to be unfair in regard to resource allocation and distribution they tend to develop negative behaviours instead of organizational citizenship behaviours (OCBs). According to Goodman *et al.*, (1999) fairness in reward allocation and distribution need to be enforced by managers in all organizations if OCBs are to be developed among employees. For example fairness needs to be perceived in incentive schemes, profit sharing, and commissions if OCBs are to emerge among employees.

Distributive justice is positively correlated with organizational citizenship behaviours (OCBs). Literature supports that recognition for extra effort put in by employees in and during execution of their duties increases the probability that such behaviours will reoccur (Walsh & Tseng, 1998; Turnipseed & Murkison, 2000). Therefore, psychological rewards need to coexist in order to spear head development of organizational citizenship behaviours among employees. Managers at all levels need to be conscious of the procedures taken in reward allocation and distribution if OCBs are to be an order of the day in the organization. According to Moorman (1991) organizational citizenship behaviours (OCBs) are a result of employee perceptions of whether decisions are equitably made or not. Once employees perceive that they are rewarded in accordance to their levels of training, tenure, responsibility or work load are in position to produce desired behaviours (OCBs) at the place of work. Katz (1964) asserts that it is important for management to recognize organizational citizenship behaviours (OCBs), and argues that

organizations where there are perceptions of lack of distributive justice members tend to confine themselves to formal behaviours, and most of the organizations are likely to break down.

Podsakoff *et al.*, (2000) argues that competencies alone can not influence employees in a given organization to deliver up and beyond expectations with out other factors like perception of fairness in resource allocation. He emphasized that perception of justice is key as far as generation of organizational citizenship behaviours (OCBs) are concerned. According to Cheng (2000), the quality of relationship between employees and management plays a fundamental role in determining the nature of behaviours to be born amongst employees. He emphasized that good relationship between the employee and employer in reference to perception of justice creates a fertile ground for organizational citizenship behaviours (OCBs) to be born among employees.

According to Neuman and Bennet (2006), perception of justice in reference to resource allocation and distribution influences development of organizational citizenship behaviours among employees. Rwemigabo, (2005) further asserts that employee perception of un fairness in reward allocation and distribution can directly or indirectly hinder the development of organizational citizenship behaviours (OCBs) amongst employees in an industrial setting of any kind. Organ, (1990) also asserts that perception of distributive justice by employees leads to development of organizational citizenship behaviours (OCBs) among employees and can make them deliver up and beyond the call of duty. He emphasizes that employees who perceive fairness in resource allocation and distribution are fond of developing positive behaviours such as daily attendance, helping their colleagues at work and reporting in time un like their counterparts who perceive un fairness at the place of work.

## **Conclusion**

In reference to a variety of findings by a number of scholars operant competencies coupled with distributive justice can lay fertile grounds for Organizational citizenship behaviours to be born amongst employees.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

This chapter provides various methodological aspects used by the researcher during the study on operant competencies, distributive justice and organizational citizenship behaviours (OCBs) among public sector accountants. It describes the research design, sources of data, study unit, study population, sampling strategies, study sample, data collection methods, study instruments, data quality control, reliability, validity.

#### **3.1 Research Design**

The study was cross-sectional, exploratory and case based. Quantitative and qualitative methods were used to collect data from respondents. Data collected was on all study variables of concern in regard to public sector accountants who had completed professional courses. The researcher identified competencies of public sector accountants using survey method (Pillar framework, Munene, 2005). The survey enabled the researcher to identify KRAs of public sector accountants required in regard to achieving institutional goals and objectives. The researcher used structured questionnaires to collect data on operant competencies, distributive justice and OCBs of public sector accountants.

#### **3.2 Sources of Data**

Primary and secondary sources of data were used by the researcher.



### **3.2.1 Primary Data**

A Structured questionnaire was used to collect data from respondents. This included data on accountants who had finished professional courses such as ACCA, ICSA, CIMA and CPA. This was developed by the researcher with the help of the supervisors to collect data on KRAs and KPCs, distributive justice and OCBs of public sector accountants.

### **3.2.2 Secondary Data**

Secondary sources of data were used to generate, analyze and compare data. These included data from academic documentations and journals.

## **3.3 Study Unit**

Public sector accountants in the following departments were studied and these included the Accountant General's Office in Ministry of Finance, Planning and Economic Development, central accounts units of Ministry of Local Government, Animal husbandry and Fisheries, Education and Sports, Justice and constitutional Affairs, Water and Environment, Lands and Urban Development, Foreign Affairs, Labour and social Development, Information, Communication and Technology and Ministry of Education and Sports.

### **3.3.1 Study Population**

The study comprised of 110 public sector accountants in line ministries and Government departments who had finished professional courses like ACCA, ICSA, CIMA and CPA. Those included senior accountants, accountants and assistant accountants.

### **3.3.2 Sampling Strategies**

Convenience sampling combined with cluster sampling was used. The sample was stratified according to the accountants' levels of seniority in the accounting profession.

### **3.3.3 Study Sample**

Eighty six accountants were selected to participate in the study. This figure was dependent on the Krejcie & Morgan's (1970) sample determination table that determines the needed sizes of randomly selected samples from a given finite population of N cases such that the sample proportion P will be within 0.05 of the population proportion P with a 95% level of confidence. Accordingly, the table indicates that if the population size is 110, a statistically representative sample size should be 86 respondents.

## **3.4 Data Collection Methods**

### **3.4.1 Study Instruments**

Quantitative, structured and semi instruments were used to collect data. These included a self-administered questionnaire.

### **3.4.2 Data Quality Control**

Data quality control methods were employed by the researcher to ascertain reliability and validity of findings. Study instruments were tested and cross checked. Cronbach Alpha was used to test validity.

**Table 1: Reliability coefficient analysis**

Sekaran, (2003) asserts that in cronback's Alpha reliability analysis, the closer cronback's Alpha to 1.0, then the higher the internal consistency, and that when it is less than 0.6 is considered poor. Results of the cronback's Alpha coefficient on study variables of concern in this regard are presented below;

Item	Cronback's Alpha
operant competences	.60
key personal competences	.858
Distributive justice	.959
Organizational citizenship behaviours	.978

The alpha coefficient analysis indicate that the study instrument used was a reliable measure of the study variables since each of the sections in the table above had an alpha not less than 0.6. According to Sekaran, (2003) the instrument used was of a reliable measure since variables in all sections had coefficient greater than 0.6 and therefore closer to 1.0 in particular.

#### **Validity of study instruments.**

The research instruments were tested for validity. Face value was sought by consulting experts for modifications and suggestions, content validity was established by the researcher by subjecting the research instrument to his academic supervisors for amendment and modification, and construct validity was tested using statistical package for social scientists (SPSS) correlation analysis.

### **3.5 Data Analysis**

Statistical package tool for social scientists (SPSS) was used to analyze data. Correlation analysis was used to measure relationship objectives which included;

1. Establishing the relationship between operant competencies, and organizational citizenship behaviours.
2. Establishing the relationship between distributive justice, and organizational citizenship behaviours.

### **3.6 Study Measurement.**

A quantitative questionnaire for key result areas (KRAs) and key personal competencies (KPCs) was developed by the researcher with the help of the supervisors, and was measured using a six (6) point likert scale ranging from (1) this is very much like me to (6) this is not like me at all (Adopted from Kagaari & Munene 2003).

#### **Distributive Justice**

This was measured using Deutsche (1998) on a four point likert scale ranging from (1) this is very fair to (4) this is very un fair.

### **Organizational citizenship behaviours (OCBs)**

OCB was measured using a six (6) point likert scale ranging from (1) this is very much like me to (6) this is not like me at all. To measure OCBs, the researcher used an instrument that was developed by Munene & Kagga ( 2002).

### **3.7 Ethical Considerations**

The researcher kept and protected the statutory rights of participants by obtaining an informed consent from the ethical body and kept information confidential. Research items were framed objectively by the researcher in order to widen the scope of the study and maintain n confidence in the research process. The researcher has tried as much as possible to report all the study findings in a complete and an objective manner. Information on methodologies used in and during the study was reported in totality so as to create fertile ground for the researcher's counterparts to assess this research work for increased public confidence and reliability.

### **3.8 Study Limitations**

- Unlike long-tudinal studies, the study was cross section in design and this limited the researcher to study the variable of concern in details
- Study findings to a large extent were incongruent with available literature and this calls for future scholars to research more on study variable to enable future line managers, government institutions make comparisons, contrasts and decision for planning purposes.

## **CHAPTER FOUR**

### **PRESENTATION AND INTERPRETATION OF FINDINGS**

#### **4.0 INTRODUCTION**

This chapter presents the analyzed data in three categories. The first one presents demographic characteristics of the sample, the second presents inferential data findings while the third presents other findings that might be of use to the study.

#### **4.1 DEMOGRAPHIC CHARACTERISTICS OF THE SAMPLE**

The demographic characteristics of the sample studied were, age, marital status and professional qualifications, and level of formal education.

**Table 2: Distribution of respondents by their professional qualifications and age.**

Professional Qualification		Age of the Respondents			Total
		20-34	35-44	45-59	
ACCA	Count	6	13	16	37
	%Row	16.2%	35.1%	43.2%	100.0%
	% column	42.9%	46.4%	61.5%	52.9%
	% of Total	8.6%	18.6%	22.9%	52.9%
CPA	Count	6	10	4	20
	% Row	30.0%	50.0%	20.0%	100.0%
	% column	42.9%	35.7%	15.4%	28.6%
	% of Total	8.6%	14.3%	5.7%	28.6%
CIMA	Count	0	2	5	7
	% Row	.0%	28.6%	71.4%	100.0%
	% column	.0%	7.1%	19.2%	10.0%
	% of Total	.0%	2.9%	7.1%	10.0%
ICSA	Count	0	1	0	1
	% Row	.0%	100.0%	.0%	100.0%
	% column	.0%	3.6%	.0%	1.4%
	% of Total	.0%	1.4%	.0%	1.4%
<b>Total</b>	Count	14	28	26	70
	%Row	20.0%	40.0%	37.1%	100.0%
	%column	100.0%	100.0%	100.0%	100.0%
	% of Total	20.0%	40.0%	37.1%	100.0%
Chi-square=12.432 df=12 sig=.412					

**Source: Primary data**

The table indicates that majority of respondents with ACCA were between 45-59 years. The table also shows that majority of the respondents with CPA were between 35-44 years. The table also indicates that majority of the respondents with CIMA were between the age range of 54-59 and majority of the respondents had no ICSA. The table also shows that respondents with in age range of 20-34 years had limited chances to attain professional qualifications compared to their counter parts between the age range of 35-44 and 45-49.

**Table 3: Distribution of respondents by their professional qualifications and position**

Professional qualification		Position of the respondents			Total
		Senior Accountant	Accountant	Assistant Accountant	
ACCA	Count	10	23	2	37
	% row	27.0%	62.2%	5.4%	100.0%
	% column	50.0%	52.3%	100.0%	52.9%
	% of Total	14.3%	32.9%	2.9%	52.9%
CPA	Count	6	13	0	20
	% row	30.0%	65.0%	.0%	100.0%
	% column	30.0%	29.5%	.0%	28.6%
	% of Total	8.6%	18.6%	.0%	28.6%
CIMA	Count	2	4	0	7
	% row	28.6%	57.1%	.0%	100.0%
	% column	10.0%	9.1%	.0%	10.0%
	% of Total	2.9%	5.7%	.0%	10.0%
ICSA	Count	0	1	0	1
	% row	.0%	100.0%	.0%	100.0%
	% column	.0%	2.3%	.0%	1.4%
	% of Total	.0%	1.4%	.0%	1.4%
<b>Total</b>	Count	20	44	2	70
	% row	28.6%	62.9%	2.9%	100.0%
	% column	100.0%	100.0%	100.0%	100.0%
	% of Total	28.6%	62.9%	2.9%	100.0%
Chi square= 3.890                      df = 12                      sig=.985					

**Source: Primary data**

The table indicates that majority of the respondents with ACCA were in the position of accountant (62.2%) and majority of the respondents with CPA were senior accountants (65%). The table also shows that the majority of the respondents with CIMA were in the position of accountant.

Therefore, majority of the respondents within the position of accountants had professional qualifications as represented by 62.9% as compared to their counterparts in the position of senior accountant and assistant accountant represented by 28.6% and 2.9%.



**Table 4: Distribution of respondents by their professional qualifications and level of formal education**

Professional Qualification		Highest level of formal education attained				Total
		Undergraduate diploma/Advanced education level	Bachelor	Masters'	Others	
ACCA	Count	2	19	13	2	37
	% row	5.4%	51.4%	35.1%	5.4%	100.0%
	% column	28.6%	50.0%	76.5%	33.3%	52.9%
	% of Total	2.9%	27.1%	18.6%	2.9%	52.9%
CPA	Count	4	12	3	1	20
	% row	20.0%	60.0%	15.0%	5.0%	100.0%
	% column	57.1%	31.6%	17.6%	16.7%	28.6%
	% of Total	5.7%	17.1%	4.3%	1.4%	28.6%
CIMA	Count	0	3	1	2	7
	% row	.0%	42.9%	14.3%	28.6%	100.0%
	% column	.0%	7.9%	5.9%	33.3%	10.0%
	% of Total	.0%	4.3%	1.4%	2.9%	10.0%
ICSA	Count	0	1	0	0	1
	% row	.0%	100.0%	.0%	.0%	100.0%
	% column	.0%	2.6%	.0%	.0%	1.4%
	% of Total	.0%	1.4%	.0%	.0%	1.4%
	Count	7	38	17	6	70
	%row	10.0%	54.3%	24.3%	8.6%	100.0%
	%column	100.0%	100.0%	100.0%	100.0%	100.0%
	% of Total	10.0%	54.3%	24.3%	8.6%	100.0%
Chi square= 17.883                      df= 16                      sig=.331						

**Source: Primary data**

The table shows that majority of the respondents with bachelor's degrees had ACCA and CPA as represented by 51.4%, and 60% respectively. The table also shows that majority of the respondents with bachelor's degree had CIMA (42.9%). The table also indicates that none of the respondents with undergraduate diploma had ICSA and 1 respondent with a bachelor's degree had also attained ICSA. The results indicate that the level of formal education is not significantly related to professional qualifications as justified by the fact that majority of the respondents with

bachelors degrees had attained professional qualifications as compared to their counter parts with master's degrees represented by 54.3% & 24.3% respectively.

**Table 5: Distribution of respondents by their professional qualifications and marital status**

Professional Qualification		Marital status		Total
		Single	Married	
ACCA	Count	2	35	37
	% row	5.4%	94.6%	100.0%
	% column	28.6%	55.6%	52.9%
	% of Total	2.9%	50.0%	52.9%
CPA	Count	3	17	20
	% row	15.0%	85.0%	100.0%
	% column	42.9%	27.0%	28.6%
	% of Total	4.3%	24.3%	28.6%
CIMA	Count	0	7	7
	% row	.0%	100.0%	100.0%
	% column	.0%	11.1%	10.0%
	% of Total	.0%	10.0%	10.0%
ICSA	Count	0	1	1
	% row	.0%	100.0%	100.0%
	% column	.0%	1.6%	1.4%
	% of Total	.0%	1.4%	1.4%
	Count	7	63	70
	% row	10.0%	90.0%	100.0%
	% column	100.0%	100.0%	100.0%
	% of Total	10.0%	90.0%	100.0%
Chi square= 7.312      df= 4      sig=.120				

**Source: Primary data**

The table indicates that majority of the respondents with professional qualifications were married as represented by 90% and 10% respectively.

## 4.2 INFERENCE STATISTICS

This section provides the results of the study in relation to the research study objectives.

**Table 6: Bivariate Correlation between Operant Competencies, Distributive Justice and Organizational Citizenship Behaviours of public sector accountants**

	operant competences	key personal competences	distributive justice	OCB
Operant competences	1 70			
key personal competences	70	70		
distributive justice	-.021 .862 70	-.032 .796 70	70	
organizational citizenship behaviour	.217 .071 70	.187 .122 70	-.032 .789 70	1 70

**Source: Primary data**

\*\*. Correlation is significant at the 0.01 level (2-tailed).

### 4.2.1 Relationship between operant competencies and Organisational Citizenship of public sector accountants

Bivariate correlation results have shown no significant relationship between competencies and organisational citizenship behaviours (0.217).

#### 4.2.2 Relationship between distributive justice and organisational citizenship behaviours of public sector accountants

Results from the bivariate correlation showed no significant relationship between distributive justice and organisational citizenship behaviours.

**Table 7: Regression analysis showing the effect of operant competencies, distributive justice and organisational citizenship behaviours of public sector accountants**

	Unstandardized Coefficients		Standard ized Coefficients	t	Sig.				
	B	Std. Error	Beta			R <sup>2</sup>	Adjusted R <sup>2</sup>	F	sig
(Constant)	-.174	3.440		-.051	.960	.053	.010	1.24	.304 <sup>a</sup>
Operant Competence	1.147	1.034	.164	1.11	.271				
Key Personal Competence	.299	.493	.090	.606	.546				
Distributive Justice	-.032	.147	-.026	-.219	.828				

**Source: Primary data**

Findings from the Regression analysis showed that there is no relationship between operant competences, key personal competences and distributive justice, and OCBs among public sector Accountants. These statistical findings reveal that operant competencies, key personal competences and distributive justice do not influence any degree of variance in organizational citizenship behaviours of public sector accountants.

### 4.3 OTHER FINDINGS

**Table 8: Position of respondents by the variables**

<b>Variables</b>	<b>positions</b>	<b>N</b>	<b>Mean</b>	<b>df</b>	<b>F</b>	<b>Sig.</b>
Operant competences	senior accountant	20	3.20	3	1.48	.229
	Accountant	44	3.57	66		
	Ass. accountant	2	3.45	69		
	Total	70	3.55			
key personal competences	senior accountant	20	2.14	3	6.14	.001
	Accountant	44	2.32	66		
	Ass. accountant	2	1.41	69		
	Total	70	2.64			
Distributive justice	senior accountant	20	1.99	3	6.67	.001
	Accountant	44	2.05	66		
	Ass. accountant	2	2.33	69		
	Total	70	3.18			
organizational citizenship behaviour	senior accountant	20	2.63	3	.42	.738
	Accountant	44	5.10	66		
	Ass. accountant	2	3.52	69		
	Total	70	4.59			

**Source: Primary data.**

Results of the ANOVA indicate that there is a significant difference between key personal competencies and the position of public sector accountants. Results further indicate a significant difference between distributive justice and position of public sector accountants.

**Table 9: Age of the respondents and the variables**

<b>Variables</b>	<b>age</b>	<b>N</b>	<b>Mean</b>	<b>df</b>	<b>F</b>	<b>Sig</b>
Operant competences	20-34	14	3.62	3	.181	.909
	35 = 44	28	3.59	66		
	45-59	26	3.42	69		
	Total	70	3.55			
key personal competences	20-34	14	2.43	3	.276	.843
	35 = 44	28	2.28	66		
	45-59	26	3.07	69		
	Missing	2	3.60			
	Total	70	2.64			
Distributive justice	20-34	14	8.17	3	1.59	.199
	35 = 44	28	2.05	66		
	45-59	26	1.83	69		
	Total	70	3.18			
organizational citizenship behaviour	20-34	14	2.39	3	21.15	.000
	35 = 44	28	3.34	66		
	45-59	26	3.43	69		
	Total	70	4.59			

**Source: Primary data.**

Results have shown a significant difference between OCB and the age of respondents (Sig. = 0.00).

**Table 10: Level of formal education qualifications and the variables**

variables	qualifications	N	Mean	df	f	Sig
Operant competences	undergraduate diploma/advanced education level	7	5.68	4	3.68	.009
	bachelor	38	3.24	65		
	masters'	17	3.32	69		
	others/primary and sec school	6	3.68			
	Total	70	3.55			
key personal competences	undergraduate diploma/advanced education level	7	6.21	4	2.18	.081
	bachelor	38	2.24	65		
	masters'	17	2.03	69		
	others/primary and sec school	6	2.49			
	Total	70	2.64			
distributive justice	undergraduate diploma/advanced education level	7	2.24	4	.186	.945
	bachelor	38	4.11	65		
	masters'	17	1.97	69		
	others/primary and sec school	6	2.31			
	Total	70	3.18			
organizational citizenship behaviour	undergraduate diploma/advanced education level	7	6.95	4	.259	.903
	bachelor	38	5.19	65		
	masters'	17	2.35	69		
	others/primary and sec school	6	5.17			
	Total	70	4.59			

**Source: Primary data.**

Results have shown a significant difference between the level of qualifications and operant competencies of the respondents (Sig. = 0.009).

**Table 11: Level of professional course and the variable**

<b>Variables</b>	<b>courses</b>	<b>N</b>	<b>Mean</b>	<b>df</b>	<b>f</b>	<b>Sig</b>
operant competences	ACCA	37	3.31	4	1.74	.151
	CPA	20	4.25	65		
	CIMA	7	2.92	69		
	ICSA	1	1.51			
	Total	70	3.55			
key personal competences	ACCA	37	2.33	4	.496	.739
	CPA	20	3.56	65		
	CIMA	7	1.85	69		
	ICSA	1	1.65			
	Total	70	2.64			
Distributive justice	ACCA	37	4.23	4	.226	.923
	CPA	20	1.97	65		
	CIMA	7	1.79	69		
	ICSA	1	2.00			
	Total	70	3.18			
organizational citizenship behaviour	ACCA	37	5.60	4	.155	.960
	CPA	20	3.85	65		
	CIMA	7	3.26	69		
	ICSA	1	1.56			
	Total	70	4.59			

**Source: Primary data.**

Results have shown no significant difference between the variables and the level of professional course.



## **CHAPTER FIVE**

### **DISCUSSION OF FINDINGS AND RECOMMENDATIONS**

#### **5.0 INTRODUCTION**

This chapter is divided into three distinct sections. The first section is about discussion of research results got from the demographic statistics in the previous chapter. It also presents the study variables in line with the study problem and objectives. Second section provides conclusion and recommendations. Third section provides suggestions for further research.

This study was meant to establish the relationship between operant competencies, distributive justice and organizational citizenship behaviours among public sector accountants. It is also vital to note that a number of scholars have also conducted a variety of studies in regard to accountants. In and during their studies, the sampled accountants would be given a number of items to respond to depending on the researcher and the type of research problem being investigated. For the sake of this study, the respondents rated themselves on a number of items in the questionnaire used by the researcher to collect data.

Research results of this study are to be discussed in reference to research items set by the researcher in the structured questionnaire.

### **5.1.1 Relationship between operant competencies and organizational citizenship behaviours (OCBs) of public sector accountants.**

Correlation results revealed that there was no significant relationship between operant competencies and organizational citizenship behaviours of public sector accountants. This meant that operant competencies had no influence on organizational citizenship behaviours (OCBs) of the respondents. Thus basing on the study findings, it is suggested that organizational citizenship behaviours of public sector accountants are more likely to be influenced by other factors other than operant competencies a case in point being the environment in which one operates. This is also in line with Rwemigabo's (2005) assertion that people's perceptions of justice in distribution of resources differ and can be attributed to a variety of factors.

However, some of the previous study findings revealed significant relationship between operant competencies and organizational citizenship behaviours (OCBs). Sewava (2002) asserts that organizations need to equip their employees in accounts department with the required competencies in order to spear head development of organizational citizenship behaviours (OCBs). Organ (1988) reveals that clear examples of OCBs include behaving courteously and respectfully to clients, regular attendance and participation in meetings, actively promoting organization's products and services to people, and diligently following work rules and instructions.

Trembley (2002) further asserts that the possibility of using one's competencies has a strong positive influence on development of discretionary behaviours at work place. Competencies

can be both liberating and empowering, and this creates a platform for OCBs to be born among employees (Garavan & Mc Guire, 2001).

According to Organ (1990), organizational citizenship behaviours represent individual behaviours that are discretionary, not directly or explicitly recognized by formal rewards, and in aggregate promote effective functioning of an organization/institution. Operant competence profiling increases psychological empowerment among incumbents. This justifies the fact that if an employing organization/institution creates structures and opportunities for people to exercise more control over their tasks, (Honegger & Applebaum, 1998), employees will demonstrate positive behaviours at work (OCBs). Empowerment behaviours include enhancement of meaningfulness of work, expression of confidence at work, participation in decision making and encouraging autonomy which is a platform for OCBs to be manifested in a multiple of respects at work (Conger & Kanungo (1988).

### **5.1.2 Relationship between distributive justice and organizational citizenship behaviours (OCBs) of public sector accountants.**

The study revealed that there was no significant relationship between distributive justice and organizational citizenship behaviours of public sector accountants. This meant that perceptions of fairness in distribution of resources by public sector accountants in isolation of other factors could not influence development of organizational citizenship behaviours of respondents.

Absence of a positive relationship between the study variables was confirmed by the regression analysis results which revealed that only 1% of the variance in organizational citizenship behaviours (OCBs) of respondents could be attributed to their competencies and

distributive justice. This was a justification that 99% Of the variance in organizational citizenship behaviours (OCBs) of the respondents was attributed to other factors a part from operant competencies and distributive justice. This may be attributed to the abstract nature of the dependent variable “organizational citizenship behaviours (OCBs)” of respondents given the fact that respondents values and perceptions of fairness differ content wise and contextually.

The study findings are incongruent with some of the previous scholars whose findings revealed a positive relationship between distributive justice and organizational citizenship behaviours (OCBs). Konousky (2000) asserts that distributive justice deals with perceived fairness in allocation of outcome/or reward as it is stated in the equity theory that rewards should be directly proportional to one’s inputs in regard to the referent group. Outcomes are the items or privileges received in a social exchange for example rewards, money, increased status, promotions, recognition, authority, enjoyable work, assignment or duties among others (Nyangoma, 2003). According to Goodman *et al.*, (1999) inputs in a social exchange include but are not limited to; qualities, personal characteristics such as age, social status, education, skill, effort, ability or seniority. Both out comes and in puts influence organizational citizenship behaviours (OCBs) depending on employee perceptions.

Cropanzano (2001) has revealed that distributive justice emphasizes accuracy of evaluation appropriateness of the hiring decisions. Applicants tend to judge whether their skills and abilities were assessed accurately by the selection procedures. An evaluation of such a kind reflects applicants’ self perceived qualifications. According to William & Wong (1999), distributive justice arises from an evaluation of hiring decision and whether or not the most qualified person was hired for instance applicants tend to compare their qualifications with

those of competitors. Kamukama (2003) asserts that even the successful applicants can feel that they were unfairly treated by the hiring decisions made by the board.

The study findings above therefore, call for the need for public sector accountants and other future researchers to investigate further and find out those factors that influence organizational citizenship behaviours (OCBs) of public sector accountants. Further studies would also find out factors that might motivate public sector accountants to develop organizational citizenship behaviours (OCBs).

### **5.1.3 OTHER FINDINGS FROM THE STUDY**

According to the Analysis of variance (ANOVA) that was carried out, it was found out that there was no significant difference between the position of respondents and operant competencies (4.3). Further analysis of the ANOVA tests revealed that there was a significant difference between key personal competencies and position of respondents.

Results also showed a significant difference between position of respondents and distributive justice.

However, ANOVA results revealed that there was no significant difference between the dependent variable (OCBs) and position of respondents. According to the study findings, the position of respondents had influence on operant competencies and key personal competencies.

Further more, results have shown a significant relationship between OCB and the age of respondents (Sig. = 0.00). However, they have further revealed no significant difference between other variables and the age of respondents.

Results have shown a significant difference between the level of qualifications and operant competencies of the respondents (Sig. = 0.009). However, they have revealed no significant difference between the level of qualification and other variables.

Results showed no significant difference between operant competencies, distributive justice, organizational citizenship behaviours (OCBs) and the level of professional course.

### **5.2.0 CONCLUSION**

This research study's findings indicated that operant competencies do not significantly influence organizational citizenship behaviours (OCBs) among public sector accountants. Distributive justice does not influence organizational citizenship behaviours (OCBs) among public sector accountants. This was confirmed by multiple regression analysis which indicated that there was no significant difference between the study variables. In reference to the study findings therefore, study variables in isolation of other factors can not influence organizational citizenship behaviours (OCBs) among public sector accountants.

### **5.2.1 RECOMMENDATIONS**

In influencing OCBs for public sector accountants, operant competencies and distributive justice need to be considered. However, study findings indicated that independent study variables single handedly do not significantly influence OCBs among public sector accountants. Therefore;

Public sector departments in collaboration with public accountants should employ various motivational strategies if organizational citizenship behaviours are to be generated amongst public sector accountants.

Public sector accountants and other players like government institutions need to find out factors which can influence organizational citizenship behaviours of public sector accountants.

### **5.3 SUGGESTIONS FOR FURTHER RESEARCH**

Study findings indicated that there was no significant relationship between the independent variables and the dependent variable. Therefore, further research should be conducted to find out factors that can influence organizational behaviours (OCBs) of public sector accountants.

Also, the studies about private sector accountants may also reveal more information in the accounting profession.

## REFERENCES

- Adams, J. S. (1965), "Inequity in Social exchange" In L. Ber Kowitz (ed.) *Advances in experimental psychology*. Vol. 2, York, Academy press, 267-299.
- Armstrong Michael, (2007). *Human Resource Management Practice 10<sup>th</sup> edition* Kogan page limited
- Bauer, J.C. (2002). *A Longitudinal Evaluation of the impact of Organizational Structure on Role Ambiguity and Work Group Performance*. University of Sarasota
- Bauer, J. & Simmons. P, (2002): *Role Ambiguity: A Review and Integration of the Literature* *Academy of management Journal*, 16(3) pp 512-534.
- Beardwell & Holden (2001). *Human Resource Management a contemporary Approach* Pearson Education limited.
- Bossa, R., (2004). *Reflective learning Interventions, Employee Empowerment and Organizational Citizenship Behavior*. Un Published Dissertation.
- Boyatzis, R. (1982) *The Competent Manager: A model for effective performance*, Wiley, New York, NY.
- Clark, M.T. (Translator) (1984), *Augustine of Hippo: selected Writings (the classics of Western Spirituality)* Paulist Press.
- Cole-Shapiro (2004) Cole-Shapiro J, Kessler I and Purcell J. (2004) *Exploring Organizationally directed citizenship behaviour: Reciprocity or it's my job?* *Journal of Management Studies*, 41 (1) 85-106.
- Conger J and Kanungo R (1988) *The Empowering process: Integrating theory and practice*. *Academy management review*. 13(3) pp471-482
- Daily monitor of Monday, September 7, 2009
- Deutsch, M (1985) *Distributive Justice: A Social psychological perspective*. New Haven and London, Yale University press.



- Grant, R.M, (1991). *The Resource based theory of competitive Advantage: Implications for strategy formulation*, California management review, vol 33, no.3
- Horte' (1995). *Competence Accounting Methods for measuring and valuing key competences*. Lulea University of Technology Division of industrial organisation. 977187 Lulea Sweden
- Greenberg, J., & Colquitt, J. A. (2005) Hand book of Organizational Justice. Integrating Justice and Social Exchange.
- Harrison & Mc Peak (2004). *Validating competencies underlying a professional Accounting Credential*, Paper presented at the ABER 3<sup>rd</sup> Global Conference on Business and economics, Amsterdam, Netherland, July 9-11
- Higgins & Messer (1993). *Improving instruction using statistical process control*, Journal of Engineering Education, May-June pp, 466-469
- Horte' (1995). *Competence Accounting Methods for measuring and valuing key competences*. Lulea University of Technology Division of industrial organisation 977187 Lulea Sweden.
- Kagaari, J. & Munene, J.C. (2007). Engineering Lecturers Competencies and Organizational Citizenship Behaviours at Kyambogo University. *Journal of European Industrial Training*, Vol. 31 No.9, pp706-726.
- Kamukama, D. (2004). Organizational Justice, Psychological Contract, Organizational Commitment and OCBs in URA. Un Published Dissertation.
- Konovsky. M A (2000), Understanding Procedural Justice and its impact on Business Organizations. *Journal of Management*, 26,486-512. 'Organizational effectiveness in limited menu restaurants' *Academy of Management Best papers proceedings*, George Southern University, Statesboro, pp.304-311.

- Krejcie, R.v., & Morgan, D (1970). Determining Sample Size for Research Activities. *Educational and psychological measurement*, 30,607-610.
- Lule .R., (2004). Competence Based Job Evaluation, Organizational Justice, Empowerment, Commitment and OCB. Un published Master's Dissertation Makerere university.
- Mansfield B., (1999) .*What is competency all about?* competency.6 (3), pp 24-28
- Mbabazi, T., (2008) Human Resource Managers, Operant Competencies, Role clarity, Empowerment, Strategic Salience and Organizational Citizenship Behaviour.
- McClelland, D.C (1973). *Testing for competence rather than for 'intelligence'* American Psychologist. 28, 1-14
- Mills e'tal. (2002).*Strategy and performance-competing through competences*, Cambridge University.
- Mohammed & Lashine (2003). *Accounting knowledge and skills and the challenges of a global Business Environment*.Vol 29 Emerald publishing Ltd
- Moorman, R.H., Blackely, G. I. & Niehoff, B.P (1998). *Does perceived organizational support mediate the Relationship between procedural justice and OCB?* *Academy of Management Journal*, 41(3), 351-357.
- Munene e'tal., (2009). *Teacher Operant Competences and Organisational citizenship behaviour in performance of primary schools in Africa*. Emerald publishing limited.
- Munene J.C; Bossa, R., &Eboyu, F. (2004). Operant Competence Management Framework for Enhancing Competence Management and Development in Organizations in Africa. Un Published.
- Nabanenya F.N., (2008). Human Resource Practices, Empowerment, Procedual Justice, Commitment and Teacher OCB in Schools. A case of selected public secondary schools in Kampala and Wakiso Districts. *Journal of Management studies*, 41(1) 85-106.

- Nakalema, J., (2008) Operant Competencies, Emotional Competencies, Role Clarity and Perceived Performance of Executive Directors.
- Nakimuli. L., (2003), The Organizational climate, Psychological contract, Burnout and Performance of teachers. A case of Government Universal primary Education schools in Kampala District.
- Nyangoma, A. (2003) Organizational Justice, Organizational Climate, Psychological Contract, Organizational Commitment and Organizational Citizenship Behaviour in Tropical Africa Bank Limited.
- Organ D. W. and Kovtsky M. (1989). Cognitive versus Effective Determinants of Organizational Citizenship Behaviour. *Journal of Applied Psychology*.
- Organ, D. W. (1988). Organizational Citizenship Behaviour: The Good Soldier Syndrome, Massachusetts, Toronto and Lexington.
- Organ, D. W. (1990): The motivation basis of organizational citizenship behaviour. Research in Organizational Behaviour.
- Organ, D.W., Podsakoff, & Macdkenzie, S.B., (2006). Organizational Behaviour.
- Palmer, Pinsker & Ziegenfuss (2004). *International Knowledge, skills and abilities of Accountants*. Managerial accounting journal vol 19 No 7 pp 889-896 Picket Emerald Group publishing Ltd.
- Rwemigabo, T., (2005): Distributive Justice, Competencies, Organizational Social Capital, Counter-Productive Behaviour and OCBs in the office of the President.
- Sewava. M (2002), the task environment, burnout psychological contract and primary teachers' performance in Uganda.
- Spencer, L.M.JR & Spencer S.M (1993). *Competence at work. Methods for superior performance*. Wiley, USA. The Canadian institute of Chartered accountants, [www.cica.ca](http://www.cica.ca) *how to become a competent accountant*. Retrieved 30.11.2009 Monday.

Strebler. M, Pollard.E, Miller. L and Akroyd K, (2005), Recruitment and Retention of staff in Higher Education 2005. Institute for Employment studies publication.

Tien, C.J., (2003). Using the problem. Basic learning to enhance staff's key competencies.

*The Journal of American Academy of Business*, 2, 454-9.

Tunmer (2002). *Human Resource Forecasting and Planning*.Chartered Institute of Personnel and Development.

Waltz. S M and Niehoff (2000), Organizational Citizenship behaviours and their effect on Performance.

## **APPENDENCES**

### **APPENDIX A: PROFILE OF ACCOUNTANTS**

#### **Accountant**

**Salary scale: U4 Upper**

**Reports to Senior Accountant**

**Directly supervises Senior Assistant Accountant**

#### **The job role/purpose**

To perform general accounting duties involving tracking accountability, vouching for completeness, up-dating and, maintaining books of accounts and, producing routine financial statements and reports.

#### **Key duties and responsibilities:**

1. To examine correctness of payment requests, completeness of documentation, and satisfy requisition or, transactions for further processing.
2. To verify receipts match and undertake online reconciliation of invoices and Local Purchase orders for goods and services procured prior to effecting payments.
3. To compile accountability returns, verify and retire advance ledgers.
4. To maintain primary financial records and update books of accounts.
5. To prepare periodic reconciliations of financial records and carry out monthly cash book reconciliations to bank statements.
6. To verify pay roll change requests and reports to ensure correctness of computations, payments and deductions; satisfy and follow up approval and payment to beneficiaries.

### **Minimum qualification**

- ***Either;*** An Honours Bachelors degree in Finance and Accounting; or an Honours Bachelors degree with a bias in Accounting option obtained from recognized institution;
- ***Or*** Full professional qualification in accounting obtained from a recognized institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU) (in case of direct entrants into the profession or Bachelors degree holders without an Honours award.

### **Work experience**

Nil for direct university graduate entrants

In case of attaining higher qualification, at least, three (3) years of working experience as Assistant Accountant or Senior Assistant Accountant in Government on attainment of higher qualifications or an equivalent level of Accounting or Auditing work experience from a reputable organization.

### **Key competences required**

#### **a) Technical competences**

##### **1. Expenditure management and budgetary control -level 2**

Expenditure management and budgetary control is about ensuring availability of funds to execute organizational priorities and obligation.

- Analyses accountability in line with controls
- Understands the warrant, virement and release process
- Understands and applies the commitment Control

- Knowledge and application of GoU Circular Standing Instructions and other statutory requirements on payments, (prevailing, codes, salary scales, tax rates etc)
- Understands GoU accounting procedures, including the regulatory and legal framework for PFM
- Conversant with the GoU Chart of Accounts.
- Understands the principles of Government financial management framework: financial statements budget estimates, role of Treasury, government cash handling and management systems government accounting regulations and systems

## **2. Financial record keeping (Accounting/book keeping)-level 2**

It is the documentation of transactions, filing, custody and retrieval of financial information

- Has adequate knowledge, able to interpret and apply GoU Chart of Accounts classification systems
- Has through understanding of posting procedures in accounts
- Understands the basic accounting concepts and principles about application of record keeping requirements.
- Is able to retrieve accounting records in a timely manner.

## **3. Financial reporting- level 1**

Is the compilation production, analysis and review of financial information or data in line with the financial reporting framework (i.e. an organization's financial position, operating performance and funds flow for an accounting period)

- Is able to extract and balance the trial balance

- Is able to prepare draft financial statements
- Is knowledgeable and able to apply financial reporting standards and the Public Financial Management regulatory framework.

#### **4. Risk management and assurance- level 1**

Accounting risk management and assurance involve identification assessment/analyses of the organizational environment for weakness and threats, development of mitigating measures and taking appropriate action in relation to the organization's objectives and risk tolerance.

- Is able to identify potential weakness in systems and procedures and identify associated risks.
- Able to assess and report on the impact on organization business process.
- Is able to profile risk by nature, effect and mitigation strategies
- Is able to implement of risk management strategy
- Understands the principles of identification assessment and management of risks
- Is aware of and understands the organization risk management strategy.

#### **5. Planning and budgeting –level 1**

Planning is a process of forecasting activities to be undertaken in the pre-determined period to achieve the organization's mandate, while Budgeting is the process of expressing plans into monetary terms

- Collects basic data necessary for budget input.
- Has basic knowledge about GoU budget cycle and appropriate documentation
- Has basic awareness of GoU Circular Standing Instructions (Budget, Accounting, Rates etc)
- Awareness of the GoU Chart of Accounts



## **6. Information and Communication Technology (ICT)- level 2**

In financial management, ICT is about computer literacy and its related technology. It involves having satisfactory functional knowledge and being able to use and apply it efficiently and effectively to enhance routine financial operation.

- Is able to generate reports on-line using technology
- Is able to apply accounting and computer knowledge to summarize and reconcile data and produce reports

### **b) Behavioural competences**

#### **1. Ethics and integrity-level 1**

Moral soundness, honesty and behaving in accordance with accepted principles that govern conduct of the accounting profession.

- Modifies behaviour in order to hold to ethical standards
- Takes pride in being a person of integrity
- Observes cardinal principles and code of conduct in the public service
- Pursues compliance with ethical standards.

#### **2. Innovativeness and proactiveness-level 2**

Being able to think creatively, research, imitate best practices and generate new ideas and act in advance to deal with an expected difficulty to accomplish a given task by taking initiative to act rather than reacting

- Able to think ahead and put in place plans for better performance
- Takes action to implement and follow up new ideas
- Takes action to update cash book with releases

### **3. Inter-personal relation-level 2**

Is about ability to relate well with others through amalgamation of competences including team work, assertiveness, networking hospitality, good listening and affirmative attitude

- Team player – provides support to other staff and promotes team work in understanding and executing their work
- Easily gets into discussion of areas of mutual interest

### **4. Decision making and problem solving- level 1**

Being analytical, investigative creative, self started and being able to make appropriate decision and solve complex problems timely in the procurement and disposal of assets management process Being analytical, investigative creative, self starter and being able to make appropriate decision and solve complex problems timely in the procurement and disposal of assets management process

- Is able to comprehend and describe issue(s)
- Negotiation: Is inquisitive and willing to identify tasks

### **5. Effective communication-level 1**

Is about ability to send and receive information effectively to ensure that communication is clear and understood.

- Good listener: Is able to listen actively to others in order to learn and understand the ideas or views being expressed.
- Able to choose and use appropriate media of communication
- Able to speak or write effectively
- Is able to establish and maintain good working relationship with all staff

## **6. Intra-personal management**

Intra-personal management is a coherent ability to exercise self control and management of one's self in an orderly and acceptable manner. Is an integrative competence embracing: Self organization and control, time management, results oriented ness, stress management, soberness, and ethical conduct.

- Reliable and executes instructions in a timely manner.
  - Uninfluenced by emotions or personal prejudices and is able to use available information without bias.
  - Exerts affirmative self control and stress management.
  - Promotes ethical practices
  - Patient and tolerant with ability to work under pressure and handle tight deadlines.
  - Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame.
  - Maintains written short and long term goals and related work activity plans.
  - Integrates sustainability into work process by setting actions that encompass building coalitions and capacity support systems that ensure sustainability
- Organizational – Follows up enquiries, complaints and keeps customers updated of progress

**Senior Accountant**

**Salary scale: U3 Upper**

**Reports to Principal Accountant**

**Directly supervises Accountant**

### **The job role/purpose**

To provide routine financial management and accounting support relating to budget execution, preparing financial statements, tracking accountability and supervision of day-to-day operations within accounts unit.

### **Key duties and responsibilities;**

- To verify completeness of payment requisitions, justification and documentation of financial transactions.
- To supervise periodic reconciliation of: ledgers and cash books to accounts statements; non tax revenue to URA provisional returns, and provide advice on appropriate actions.
- To produce routine financial management information and, draft periodic financial statements and reports for management use.
- To prepare draft periodic statements and reports for compilation of final accounts
- To coordinate preparation of draft responses to audit activities of queries and oversight issues.
- To prepare request for funding
- To oversee day to day operations of accounts units.
- To perform any other incidental issues assigned or delegated.

### **Minimum qualification**

- ***Either;*** an Honours Bachelors degree ***plus*** full professional qualification in Accountancy obtained from a recognized awarding institution ;
- ***Or;*** Full professional qualification in accountancy obtained from a recognized institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU) ***plus***

at least a post graduate Diploma in management related field obtained from a recognized awarding institution.

### **Work experience**

At least three (3) years of working experience as an Accountant in Government or, an equivalent level of experience in Accounting work from a reputable organization

### **Key competences required**

#### **a) Technical competences**

##### **1. Planning and budgeting –level 2**

Planning is a process of forecasting activities to be undertaken in the pre-determined period to achieve the organization's mandate, while Budgeting is the process of expressing plans into monetary terms

- Has knowledge of GoU Circular standing instructions and financial regulations.
- Has detailed knowledge of the GoU Chart of Accounts
- Has adequate knowledgeable about GoU budgeting process
- Is able to prepare work-plans, expenditure forecast, costing and analysis

##### **2. Expenditure management and budgetary control -level 3**

Expenditure management and budgetary control is about ensuring availability of funds to execute organizational priorities and obligation.

- Able to analyze and prepare warrants releases and virements.
- Design and implements expenditure management controls (internal controls).
- Has ability to understand, apply and interpret accounting and regulatory framework relating to public financial Management

- Understanding procurement and contract procedures
- Is able to enforce commitment Control System
- Able to identify and prioritize Institutional requirements
- Is able to match resources with plans and monitor institutional financial performance, analyses and monitors expenditure trends
- Understands the role of the Auditor General and Public Accounts Committee in accountability cycles

### **3. Financial record keeping (Accounting/book keeping)-level 3**

It is the documentation of transactions, filing, custody and retrieval of financial information

- Monitors proper rerecords keeping and ensures safe custody of financial records, data and information
- Recognizes exceptional transactions and provides guidance on treatments
- Able to analyze and review correctness of entries and accounting reconciliations
- Has satisfactory knowledge about application of accounting concepts and principles

### **4. Financial reporting- level 2**

Is the compilation production, analysis and review of financial information or data in line with the financial reporting framework (i.e. an organization's financial position, operating performance and funds flow for an accounting period) a minimum need for editorial changes

- Analyses, interprets and relates financial reports for compliance with the Public Financial Management legal and regularity framework

- Has satisfactory knowledge of legal and regulatory framework for financial reporting
- Is able to interpret financial statements
- Is able to prepare financial statements to specific standards including format, style and timeless with a minimum need for editorial changes

## **5. Risk management and assurance- level 1**

Accounting risk management and assurance involve identification assessment/analyses of the organizational environment for weakness and threats, development of mitigating measures and taking appropriate action in relation to the organization's objectives and risk tolerance

- Is able to identify potential weakness in systems and procedures and identify associated risks.
- Able to assess and report on the impact on organization business process.
- Is able to profile risk by nature, effect and mitigation strategies
- Is able to implement of risk management strategy
- Understands the principles of identification assessment and management of risks
- Is aware of and understands the organization risk management strategy

## **6. Information and Communication Technology (ICT)- level 3**

In financial management, ICT is about computer literacy and its related technology. It involves having satisfactory functional knowledge and being able to use and apply if efficiently and effectively to enhance routine financial operation.

- Has demonstrated advanced computer skills

- Understands appropriate Computerized Management Information Systems (MIS) in his/her field of operation
- Able to review exiting system and generate options of changes to enhance the efficiency of the MIS

## **b) Behavioural competencies**

### **1. Ethics and integrity-level 2**

Moral soundness, honesty and behaving in accordance with accepted principles that govern conduct of the accounting profession.

- Does not require external monitoring to observe ethical standards.
- Monitors own action for consistency with accepted values

### **2. Innovativeness and proactiveness-level 2**

Being able to think creatively research, imitate best practices and generate new ideas and act in advance to deal with an expected difficulty to accomplish a given task by taking initiative to act rather than reaching;

- Able to think a head and put in place plans for better performance
- Takes action to implement and follow up new ideas
- Takes action to update cash book with releases.

### **3. Inter-personal relation-level 3**

Is about ability to relate well with others through amalgamation of competences including team work, assertiveness, networking hospitality, good listening and affirmative attitude;

- Assertive team player, able to interact with others



- Is able to network and ensures staffs are together understands group dynamics, team building process and is able to be persuasive to stakeholders
- Available, accessible and approachable at all times

#### **4. Decision making and problem solving- level 2**

Being analytical, investigative creative, self starter and being able to make appropriate decision and solve complex problems timely in the procurement and disposal of assets management process;

- Able to make prompt identification of causes of problems and recommend appropriate action.
- Comprehend and implement decisions and recommendations.
- Provide feedback on implementation
- Easily and quickly identifies causes and makes recommendations to solve problems

#### **5. Effective communication-level 2**

Is about ability to send and receive information effectively to ensure that communication is clear and understood;

- Has understanding and application of good communication skills that enhances development of relationships.
- Seeks thoughts of others in an effort to better understand them.
- Responds by giving clear, concise and accurate information/data.
- Able to translate and comprehend issues.
- Is able to adapt communication style to suit the needs and understanding of different audiences.

- Is able to use technology and presentation styles to enhance quality and impact of reports
- Is able to communicate advice and assistance to management in the establish as appropriate

## **6. Intra-personal management–level 1**

Intra-personal management is a coherent ability to exercise self control and management of one's self in an orderly and acceptable manner. Is an integrative competence embracing: Self organization and control, time management, results oriented ness, stress management, soberness, ethical conduct etc.

- Reliable and executes instructions in a timely manner
  - Uninfluenced by emotions or personal prejudices and is able to use available information without bias
  - Exerts affirmative self control and stress management
  - Promotes ethical practices
  - Patient and tolerant with ability to work under pressure and handle tight deadlines.
  - Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame.
  - Maintains written short and long term goals and related work activity plans.
  - Integrates sustainability into work process by setting actions that encompass building coalitions and capacity support systems that ensure sustainability
- Organizational – Follows up enquiries, complaints and keeps customers updated of progress

## **7. Leadership-level 2**

Is the ability and desire to influence others towards a specific cause of action or goal

- Practices effective delegation and encourage team members to take action and accept personal accountability
- Demonstrate openness with others, sharing own values and beliefs in an effort to guide them
- provide supportive feedback
- Uses formal authority and power in a fair and equitable manner
- Uses strategies to promote morale and productivity
- Empowers and encourages others to express their point of view
- Good presentation skills – Able to present ideas or concepts, written and/or verbal in a clear, precise and articulate manner

### **Principal Accountant**

**Salary scale: U2 Upper**

**Reports to Deputy Commissioner/Accounts**

**Directly supervises Senior Accountant**

### **The job role/purpose**

To provide technical support in budget formulation, execution and accountability to ensure sound management of financial resources.

### **Key Duties and Responsibilities**

- To coordinate preparation of work plans, budget process, consolidation and facilitate budget execution.
- To supervise timely preparation of routine and periodic financial statements and reports, review and approve correctness of the statements.

- To verify and approve micro procurement requisitions and advises the Accounting Officer on transactions of higher thresholds.
- To review responses and advice on oversight issues, including Audit queries relating to financial management and accountability.
- To supervise accounts operations, monitor and evaluate staff performance.
- To ensure up to date books of accounts, financial records and, assets register are properly maintained.
- To provide technical advice and guidance on financial management matters to ensure compliance.
- To develop sound internal financial management control system and mechanisms for monitoring to ensure compliance with regulations and, efficient and effective management of financial resources.
- To ensure value for money compliance, verify and approve payment prior to authorization.
- To maintain an up to date Calamazoo.

#### **Minimum qualification**

- ***Either;*** an Honours Bachelors degree ***plus*** full professional qualification in Accountancy obtained from a recognized awarding institution ;
- ***Or;*** full professional qualification in accounting obtained from a recognized institution/body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU) ***plus*** a minimum of a Masters degree in management related field (non first degree holders).
- Member of a recognized Accounting body

## **Work experience**

At least six (6) years of working three years of which should have been served as Senior Accountant in Government or an equivalent level of experience in accounting work from a reputable organization

## **Key competences required**

### **a) Technical competences**

#### **1. Planning and budgeting –level 3**

Planning is a process of forecasting activities to be undertaken in the pre-determined period to achieve the organization's mandate, while Budgeting is the process of expressing plans into monetary terms

- Has in-depth knowledge and understanding of the relevant financial management Regulatory framework
- Is able to confidently interpret and apply GoU Chart of Accounts
- Is able to correlate Work-plans to MTEF, SWAP and BFP, interpret, analyze and present budget
- Have ability to formulate clear BFPs and have necessary negotiation skills to influence resource allocation during budget preparations process

#### **2. Expenditure management and budgetary control -level 4**

Expenditure management and budgetary control is about ensuring availability of funds to execute organizational priorities and obligation.

- Monitors budget and compares with actual costs and revenues.
- Able to formulate, review and enforce public financial
- Provides advice on public expenditure management and controls.

- Appreciates wider implication for to National Treasury management
- Understands, interprets, applies and is able advice in the accounting and regulatory framework relating to public financial management.
- Understands the principles of the Constitution, roles of Parliament and cabinet

### **3. Financial record keeping (Accounting/book keeping)-level 4**

It is the documentation of transactions, filing, custody and retrieval of financial information

- Is able to formulate, review and enforce compliance of financial record keeping.
- Has broad understanding of necessary records to ensure adequate financial records for effective financial reporting

### **4. Financial reporting- level 3**

Is the compilation production, analysis and review of financial information or data in line with the financial reporting framework (i.e. an organization's financial position, operating performance and funds flow for an accounting period)

- Possesses in-depth knowledge and experience on consolidation of financial reports
- Able to review and advice on financial performance
- Able to formulate, review and enforce compliance of financial reporting framework
- Is able to produce accurate annual accounts with detailed explanatory notes

## **5. Risk management and assurance- level 4**

Accounting risk management and assurance involve identification assessment/analyses of the organizational environment for weakness and threats, development of mitigating measures and taking appropriate action in relation to the organization's objectives and risk tolerance

- Provides appropriate risk mitigation and implementation strategy
- Approves and disseminates risk management strategy and provides leadership on risk mitigation.
- Develops and deliver business risk solutions in support of business objectives
- Understand and is able to assess the balance between managing risks and taking risks
- Has wide experience of suitable controls to manage risks
- Understands the principles of results oriented management, performance measurement and output targets designed to deliver objectives
- Is able to coordinate and facilitate risk assessment exercises.

## **6. Information and Communication Technology (ICT)- level 3**

In financial management, ICT is about computer literacy and its related technology. It involves having satisfactory functional knowledge and being able to use and apply if efficiently and effectively to enhance routine financial operation.

- Has demonstrated advanced computer skills
- Understands appropriate Computerized Management Information Systems (MIS) in his/her field of operation
- Able to review exiting system and generate options of changes to enhance the efficiency of the MIS.

## **b) Behavioural competences**

### **1. Ethics and integrity-level 2**

Moral soundness, honesty and behaving in accordance with accepted principles that govern conduct of the accounting profession.

- Does not require external monitoring to observe ethical standards.
- Monitors own action for consistency with accepted values

### **2. Innovativeness and proactive-ness-level 3**

Being able to think creatively research, imitate best practices and generate new ideas and act in advance to deal with an expected difficulty to accomplish a given task by taking initiative to act rather than reaching

- Identify and take into account important government interest in policy making process
- Understands and address political forces that affect the organization
- Able to suggest and implement new ways to doing work.

### **3. Inter-personal relation-level 4**

Is about ability to relate well with others through amalgamation of competences including team work, assertiveness, networking hospitality, good listening and affirmative attitude

- Uses network to identify opportunities gather information and seek input to problems with a view to sustaining public services excellence.
- Decisive and takes action that in long run will build relationships and support current and future endeavors.



#### **4. Decision making and problem solving- level 3**

Being analytical, investigative creative, self starter and being able to make appropriate decision and solve complex problems timely in the procurement and disposal of assets management process

- Take leading role in arriving at a decision
- Is committed to and stands by the decision made
- Possess ability to solve range of simple to complex problems – is creative and a self starter
- Demonstrate eloquence, consistency and persuasiveness

#### **5. Effective communication-level 3**

Is about ability to send and receive information effectively to ensure that communication is clear and understood.

- Understands the necessity to provide complete information.
- Commands clarity and persuasiveness
- Uses language as a tool for communication rather a means to display education, insider knowledge or status.
- Demonstrates networking skills and ability to develop and sustain effective working relationships with wide range of stakeholders.
- Demonstrating ability to lead, motivate and empower people to achieve results and realize their potential
- Is able to contribute to the facilitation of workshops and make presentations

#### **6. Strategic thinking-level 2**

Strategic thinking is about Conceptualizing issues, understanding strategy, constraints, priorities and channelling them into overall strategy of the organization as a whole and deliver effectively on own work area and management. As well, it is having ability to scan the environment and link long range visions and concepts to daily work

- Understand institutional vision and is able to interpret and align it to mandate and functions
- Uses analytical skills to review individual submissions for compliance with established formats and procedures
- Is able to link organizational strategic plans to the department and individual performance plans

## **7. Intra-personal management**

Intra-personal management is a coherent ability to exercise self control and management of one's self in an orderly and acceptable manner. Is an integrative competence embracing: Self organization and control, time management, results oriented ness, stress management, soberness, ethical conduct etc.

- Reliable and executes instructions in a timely manner
- Uninfluenced by emotions or personal prejudices and is able to use available information without bias
- Exerts affirmative self control and stress management
- Promotes ethical practices
- Patient and tolerant with ability to work under pressure and handle tight deadlines.
- Result oriented: Able to prioritize work and make decisions that facilitate achievement of set objectives within a predetermined time frame.
- Maintains written short and long term goals and related work activity plans.

- Integrates sustainability into work process by setting actions that encompass building coalitions and capacity support systems that ensure sustainability
- Organizational – Follows up enquiries, complaints and keeps customers updated of progress

## **8. Leadership-level 3**

Is the ability and desire to influence others towards a specific cause of action or goal

- Practices effective delegation and encourage team members to take action and accept personal accountability
- Demonstrate openness with others, sharing own values and beliefs in an effort to guide them
- Provide supportive feedback
- Uses formal authority and power in a fair and equitable manner
- Uses strategies to promote morale and productivity
- Empowers and encourages others to express their point of view
- Good presentation skills – Able to present ideas or concepts, written and/or verbal in a clear, precise and articulate manner.

**APPENDIX B: QUESTIONNAIRE**  
**MAKERERE UNIVERSITY BUSINESS SCHOOL**  
**GRADUATE AND RESEARCH CENTRE**  
**P.O. BOX 1337 KAMPALA**

**A Research Survey on Public sector Accountants Competences, Empowerment, Distributive Justice, Organisational Citizenship Behaviour and Performance Management**

**Dear respondent,**

You have been selected to participate in a research survey on the relationship between Public sector Accountants Competences, Distributive Justice, and Organisational Citizenship Behaviours (OCBs). Your response will be treated with utmost confidentiality.

Kindly respond appropriately to the questions.

**There is no wrong or correct answer but try to be very honest in all your responses.**

**Thank you for your kind cooperation.**

Part 1.0

**SECTION 1**

**PERSONAL DATA**

Name of respondent (optional) .....

1. Age (please tick in the appropriate box)

Under 20	<input type="checkbox"/>	35-39	<input type="checkbox"/>
20 – 24	<input type="checkbox"/>	40-44	<input type="checkbox"/>
25-29	<input type="checkbox"/>	45-49	<input type="checkbox"/>
30-34	<input type="checkbox"/>	50-59	<input type="checkbox"/>

2. Highest level of formal education attained (please tick where appropriate)

Primary level	<input type="checkbox"/>	Bachelor level	<input type="checkbox"/>
Secondary level	<input type="checkbox"/>	Masters level	<input type="checkbox"/>
Advanced education level	<input type="checkbox"/>	PhD level	<input type="checkbox"/>
Under graduate Diploma	<input type="checkbox"/>	Others (please specify)	<input type="checkbox"/>

.....

3. Professional qualification attained (please tick where appropriate)

ACCA	<input type="checkbox"/>
CPA	<input type="checkbox"/>
CIMA	<input type="checkbox"/>
ICSA	<input type="checkbox"/>

Others (please specify) .....

4. Marital status

Single	<input type="checkbox"/>
Married	<input type="checkbox"/>
Others .....	<input type="checkbox"/>

## SECTION 1: OPERANT COMPETENCES

**An operant competence is the relationship between the actor, the task acted upon and the environment surrounding the task.**

For each of the following statements in this section, on a scale of **1-6** where **1** is **This is very much like me** and **6** is **This is not like me at all**, please rate yourself to an imaginary individual described below. Circle one number that you think is most appropriate. Kindly be as objective as possible.

**KRA 1:** When initiating, monitoring and reviewing timely quality preparation and submission of financial reports, management accounts, and financial statements and forecasts in accordance with statutory and non-statutory obligations, how do you rate your self compared to the imaginary individual described below?

SN	Competence	This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he disseminates the financial report formats to relevant parties.	1	2	3	4	5	6
2.	S/he follows up to ascertain whether the financial report format has been adhered to.	1	2	3	4	5	6
3.	S/he retrieves cash books to register all transactions that are registered by the institution that may not be registered by the bank	1	2	3	4	5	6
4.	S/he extracts bank statements from banks and reconcile them	1	2	3	4	5	6
5.	S/he reconciles information from different sources	1	2	3	4	5	6
6.	S/he drafts a financial statements in accordance to the accepted format	1	2	3	4	5	6
7.	Prepare a memorandum explaining key	1	2	3	4	5	6

	futures of the financial statements and significant audit issues arising						
8.	S/he ensures timely drafting of financial reports	1	2	3	4	5	6
9.	S/he gives quality time for reviewing financial reports before submission	1	2	3	4	5	6
10.	S/he keeps versed with the current changes regarding the statutory and non statutory obligations	1	2	3	4	5	6
11.	S/he applies the statutory and non statutory obligations to expenditure before any payment	1	2	3	4	5	6
12.	S/he disseminates information on the financial control measures to people by drafting the reports	1	2	3	4	5	6
13.	S/he analyzes the institution's financial performance	1	2	3	4	5	6
14.	S/he reviews the institution's financial trends	1	2	3	4	5	6
15.	S/he follows institutions policies, regulations, procedures and timescales in preparing all financial reports.	1	2	3	4	5	6

**KRA 2:** When initiating, developing, and implementing business plan and reviewing their performance against budgets in liaison with other heads of departments for optimal utilization of institution's resources in line with the institution's mission and objectives, how do you rate yourself compared to the imaginary individual described below?

SN	Competence	This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he reviews the institution's overall business strategy	1	2	3	4	5	6
2.	S/he institutes control measures geared towards achieving the mission	1	2	3	4	5	6
3.	S/he reviews the institution's strategic plans and the future business prospects	1	2	3	4	5	6
4.	S/he examines the viability of the alternative plans	1	2	3	4	5	6
5.	S/he identifies the responsible parties from different departments.	1	2	3	4	5	6
6.	S/he gives responsible parties rules and guidelines to follow while drafting the tentative budgets	1	2	3	4	5	6
7.	S/he picks the departmental budgets from heads of department	1	2	3	4	5	6
8.	S/he combines all departmental budgets	1	2	3	4	5	6
9.	S/he revises the budgets in line with the institution's mission and available resources.	1	2	3	4	5	6
10.	S/he studies the institution's financial statements	1	2	3	4	5	6
11.	S/he looks at alternative sources of funding	1	2	3	4	5	6

12.	S/he prioritizes allocation of the resources to the budgets.	1	2	3	4	5	6
13.	S/he looks at the institution's prevailing policies to extract the performance procedures	1	2	3	4	5	6
14.	S/he examines the procedures to see how well they are meeting the institution's mission	1	2	3	4	5	6
15.	S/he analyzes the extent to which these procedures are followed	1	2	3	4	5	6

**KRA 3:** When reviewing and instituting effective financial control systems and procedures to maintain financial discipline in line with the institutions mission, how do you rate yourself compared to the imaginary individual described below?

SN	Competence	This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he identifies areas of weaknesses or risk in the system	1	2	3	4	5	6
2.	S/he makes modification of systems and procedures to improve performance	1	2	3	4	5	6
3.	S/he reviews institution's accounting policies	1	2	3	4	5	6
4.	S/he informs accounts staff about accounting policies	1	2	3	4	5	6
5.	S/he ensures that the financial control systems and procedures are observed	1	2	3	4	5	6
6.	S/he makes contingency plans	1	2	3	4	5	6
7.	S/he checks and updates all the accounting programmes in the	1	2	3	4	5	6



	computers.						
8.	S/he monitors the use of the financial system	1	2	3	4	5	6
9.	S/he involves staff in designing those control systems and procedures	1	2	3	4	5	6
10.	S/he institutes control measures geared towards achieving the mission	1	2	3	4	5	6

**KRA 4;** When evaluating, appraising, supporting and maintaining a competent accounting team through giving constructive feedback, coaching and mentoring, in accordance with Human Resources manual, how do you rate yourself compared to the imaginary individual described below?

SN	Competence	This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he financially supports departments of the institution	1	2	3	4	5	6
2.	S/he makes rational judgment when evaluating	1	2	3	4	5	6
3.	S/he evaluates how well the staff is conversant with the account skills.	1	2	3	4	5	6
4.	S/he sets standards for performance	1	2	3	4	5	6
5.	S/he identifies current performance gaps	1	2	3	4	5	6
6.	S/he monitors any improvements towards the desired standards	1	2	3	4	5	6
7.	S/he give feed back to the accounts staff after performance appraisal is done	1	2	3	4	5	6
8.	S/he attaches value to employees' work through reward of incentives.	1	2	3	4	5	6

9.	S/he recommends relevant training to accounting staff	1	2	3	4	5	6
10.	S/he plans, controls and coordinates for development of teams	1	2	3	4	5	6
11.	S/he remunerates the teams adequately according to their performance.	1	2	3	4	5	6
12.	S/he uses accounting skills to coach and mentor staff.	1	2	3	4	5	6
13.	S/he coaches and avails institution's information to the staff.	1	2	3	4	5	6

**KRA 5:** When you are developing, reviewing, implementing and monitoring the expenditure accounting, payroll, managing and approving resources in line with Uganda's approved plans, the financial policies and regulations, how do you rate yourself compared to the imaginary individual described below?

SN	Competence	This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	s/he verifies invoices, purchase requisitions, vouchers and interoffice memorandums for payments	1	2	3	4	5	6
2.	S/he makes accurate calculation of payments in accordance with invoices or supplier statements	1	2	3	4	5	6
3.	s/he forecasts cash payments and receipts to ensure sufficient cash is available	1	2	3	4	5	6
4.	S/he finds out the number of employees in the institution and their pay grades.	1	2	3	4	5	6

5.	S/he computes the employees' salaries in line with the National policies.	1	2	3	4	5	6
6.	S/he schedules and obtains authorization for payments	1	2	3	4	5	6
7.	S/he analyzes the institution's plan in line with the national policies.	1	2	3	4	5	6
8.	S/he picks and revises the national financial policies and regulations	1	2	3	4	5	6
9.	S/he incorporates financial policies and regulations in the institution's policies and regulations	1	2	3	4	5	6
10.	Reviewing the cash book and vouchering unusual payments (audit)	1	2	3	4	5	6
11.	Ensure financial regulation and security arrangements are followed	1	2	3	4	5	6
12.	Verify funds and balances (audit)	1	2	3	4	5	6

**KRA 6:** when you are periodically advising management on financial performance of all aspects of the institution in line with the institution's mission and objectives, how do you rate yourself compared to the imaginary individual described below?

SN	Competence	This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he gathers relevant background information.	1	2	3	4	5	6
2.	S/he records information accurately.	1	2	3	4	5	6
3.	S/he analyzes the institution's assets and their liabilities	1	2	3	4	5	6
4.	S/he analyzes the company's financial	1	2	3	4	5	6

	statements						
5.	S/he looks at the trend of the institution's financial status over time.	1	2	3	4	5	6
6.	S/he predicts what is likely to be the future performance.	1	2	3	4	5	6
7.	S/he identifies control weakness	1	2	3	4	5	6
8.	S/he finds out how well the institution's strategic plan is achieving its mission and objectives	1	2	3	4	5	6
9.	S/he makes recommendations on how the strategy can better meet the institution's future prospects.	1	2	3	4	5	6
10.	S/he analyzes the proportion of the departmental output to the overall company's productivity.	1	2	3	4	5	6
11.	S/he looks at future prospects of improving the departmental productivity	1	2	3	4	5	6

## Section 2: KEY PERSONAL COMPETENCES

**A Key Personal Competence (KPC) is an attribute that helps some one to perform a task.** Please rate yourself on the following practices and behaviors in this section (KPCs) by comparing yourself to an imaginary individual described below. Circle one number that you think is most appropriate. Kindly be as objective as possible.

This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

**Key Personal Competence1: Ability to use time effectively and efficiently to accomplish all work-related activities and meets deadlines**

		This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he drafts a working time table and abides by it	1	2	3	4	5	6
2.	S/he does work systematically	1	2	3	4	5	6
3.	S/he is objective and follows procedures while executing all organisational tasks	1	2	3	4	5	6
4.	S/he collects all required information in time	1	2	3	4	5	6
5.	S/he communicates in time.	1	2	3	4	5	6

**Key Personal competence 2: Ability to communicate effectively and possess interpersonal skills**

		This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he provides relevant information to colleagues and supervisors	1	2	3	4	5	6
2.	S/he ably respond effectively to any queries raised from all departments	1	2	3	4	5	6
3.	S/he presents and defends views both orally and in writing	1	2	3	4	5	6
4.	S/he locates and organises information from both human and electronic sources	1	2	3	4	5	6
5.	S/he listens empathetically to colleagues	1	2	3	4	5	6
6.	S/he provides feedback in time.	1	2	3	4	5	6

**Key Personal competence 3: One who is honest, consistent in performing accounting work**

<b>L</b>		This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he exhibits honesty when executing accounting tasks	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2.	S/he develops trusting relationships with colleagues and supervisors	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
3.	S/he captures all details in his accounting work	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
4.	S/he is patient when performing complex and demanding tasks	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
5.	S/he documents all information accurately and keeps records well	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

**Key Personal Competence 4: Ability to possess good analytical and problem solving skills**

<b>J</b>		This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1	S/he collects accurate and correct information	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2	S/he ably analyses and interprets figures presented before his/her desk	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
3	S/he identifies and anticipate problems	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
4	S/he ably understands and handles a wide range of other complex information	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
5	S/he solves work related problems with ease and utmost care	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

6	S/he assigns priorities and finds acceptable solutions	1	2	3	4	5	6
7	S/he respects other people rights and appreciates them	1	2	3	4	5	6

**Key personal competence 5: One who dedicates to accounting activities and ensures work is accomplished using the modest means.**

K		This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he is innovative and keeps updated on the new accounting packages, procedures and standards	1	2	3	4	5	6
2.	S/he easily adopts to the changing environment through learning with and from others	1	2	3	4	5	6
3.	S/he takes on challenging tasks in the organization	1	2	3	4	5	6
4.	S/he spends valuable time in finding about new techniques and learning how to use them	1	2	3	4	5	6
5.	S/he solicits for other peoples contribution and values them	1	2	3	4	5	6
6.	S/he ably works under pressure to beat deadline	1	2	3	4	5	6

**Key Personal competence 6: One who is self driven, does work independently without being supervised.**

<b>M</b>		This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
1.	S/he is able to extend working hours to ensure that all work is properly done and recorded.	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2.	S/he works with minimum supervision	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
3.	S/he sets personal goals and meets them	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
4.	S/he exhibits a positive attitude towards work	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
5.	S/he reports early to work so as to organize and get set to meet institution's work.	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

### **SECTION 3: DISTRIBUTIVE JUSTICE;**

**In the following section, please state the extent to which you agree /disagree with the statements concerning the fairness in pay and benefits.**

Extremely fair	Very fair	Unfair	Very unfair
4	3	2	1



1. How fair has the institution been in rewarding you when you consider the responsibilities you have?

4	3	2	1
---	---	---	---

2. How fair has the institution been in rewarding you when you take into account the level of education and training you have?

4	3	2	1
---	---	---	---

3. How fair has the institution been in rewarding you when you consider the amount of effort you have put forth?

4	3	2	1
---	---	---	---

4. How fair has the institution been in rewarding you when you consider the stress and strains of your job?

4	3	2	1
---	---	---	---

5. How fair has the institution been in rewarding you when you consider the work you have well done?

4	3	2	1
---	---	---	---

6. How fair has the institution been in providing you with others privileges such as housing, transport, entertainment and medical care?

4	3	2	1
---	---	---	---

#### **SECTION 4 : ORGANISATION CITIZENSHIP BEHAVIOURS:**

**Organizational Citizenship Behaviours refer to contributions individuals make to their organizations freely and spontaneously outside their formal job descriptions.**

Please rate yourself on the following practices and behaviors by comparing yourself to an imaginary individual described below. Circle one number that you think is most appropriate. Kindly be as objective as possible.

This is very much like me	This is like me	This is somewhat like me	This is a little like me	This is not like me	This is not like me at all
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

1. S/he seeks and accepts responsibility at all times	1	2	3	4	5	6
2. S/he gets a great deal done within a set time frame	1	2	3	4	5	6
3. S/he readily accepts more work	1	2	3	4	5	6
4. S/he is always in position to start any engagement at the appointed time	1	2	3	4	5	6
5. S/he is reliable and comes on time every morning and every after break	1	2	3	4	5	6
6. S/he does more work than expected	1	2	3	4	5	6
7. S/he is always ready to teach others what to do including colleagues	1	2	3	4	5	6
8. S/he is not in the habit of taking days off without planning for them	1	2	3	4	5	6
9. S/he does not use institution time to attend burial services except for nuclear family deaths	1	2	3	4	5	6
10. S/he makes up institution time when s/he attend burial service during a working day	1	2	3	4	5	6
11. S/he never works below his/her best even without supervision	1	2	3	4	5	6
12. S/he is considered outstanding and effective in dealing with clients	1	2	3	4	5	6
13. S/he anticipates problems and develops solutions in advance	1	2	3	4	5	6
14. S/he assists his/her superior with his/her work	1	2	3	4	5	6
15. S/he helps others who have heavy work load	1	2	3	4	5	6
16. S/he is concerned with standard of performance	1	2	3	4	5	6
17. S/he keeps making innovative suggestions to improve the institution	1	2	3	4	5	6
18. S/he is willing to work extra hours without being rewarded	1	2	3	4	5	6
19. S/he keeps all personal meetings with relatives and friends outside of office hours	1	2	3	4	5	6
20. S/he gives advance notice if unable to come to work	1	2	3	4	5	6
21. She volunteers to do things not required by his/her office but necessary for the institution	1	2	3	4	5	6
22. S/he keeps personal meetings held in his/her office very brief if s/he can not avoid them	1	2	3	4	5	6
23. S/he does not keep clients and co-workers waiting through over-talking on phone or with other co-workers or doing other activities	1	2	3	4	5	6

24. S/he discourages idle conversation with fellow managers and friends during office hours	1	2	3	4	5	6
25. S/he keeps institution resources such as institution vehicle outside personal business	1	2	3	4	5	6
26. S/he keeps up with any new development in the institution	1	2	3	4	5	6
27. S/he stays at work longer hours than the work day even without compensation	1	2	3	4	5	6

Thank you very much for your time and cooperation towards this research