



## Research Article

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# The Impact of Training Sessions on Job Performance of Employees at Income Tax and Sales Department in Irbid Province

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## Abstract

*The paper aims to determine the impact of training sessions on job performance of employees at Income Tax and Sales Department in Irbid Province. The researcher used the descriptive analytical method due to its appropriateness with the study nature by returning to previous references and sources that dealt with the study topic, and through the preparation of a questionnaire to collect data from the study sample by distributing it on (53) trained employees. Results showed a statistically significant impact related to the content of training sessions on job performance, where F-value amounted to (32.006). The researcher recommends that Income Tax Department should focus on developing the different skills of employees in the department, due to its positive impact on job performance.*

**Keywords:** Income, tax & Sales Department, Irbid Province, job performance, training sessions

## 1. Introduction

The vocational training in the old societies was simple, immature, suited the requirements of the local community, and met its simple and modest needs at that time. The learning of professions and crafts was achieved through a straightforward, uncomplicated, and unconscious imitating way where fathers passed their careers to their sons, and mothers passed their professions to their girls. Therefore, it's possible to say that the family is the first institution of vocational education and it's one of the oldest types of education in the world. The vocational education had come a long way before the formal education came into existence through the transfer of skills, occupations, and crafts that prevailed in those times among individuals within the same family; since the crafting features were one of the reasons for survival (Dhiabat, 2005).

Regarding the Islamic educational thought, since the beginning of "Al-Da'wah" the Islamic legislation emphasized the importance and value of work. This importance includes all issues related to the Divine Curriculum, whether it's a theoretical or manual work. The Islamic religion promotes the interconnection between the theoretical thought and the practical work, and doesn't agree with the arbitrary separation between science and action or between theory and practice. It rejects the principle of seeking science for itself, instead, it recognizes the principle that science is required to work with it

and to benefit from it to improve human life. Mankind has the ability to combine the capability of thought with the capability of work, and the loss of practical capabilities would delay the civilized advancement of nations. Islam valued the importance of work in building societies (Dhiabat, 2005).

Terminating skills gap currently consider a serious part in developing human resources at enterprise for constantly entering marketplace. Mainly, lack of skills intimidates production and competitiveness both in managerial and operational levels, which forces the HRM specialists to start refining labor force from the enrolment period. However, this is difficult assuming that particular jobs need special skills and that all freshly employed individuals don't won public skills apart from plain skills, which push HR experts to create programs to deal with the problem (Sims, 2006).

Shaping the enterprise is critical for its continued existence, and therefore it should invest in employees by managing the intellectual capital. HR experts can produce training strategies, which would guarantee higher skills, knowledge, and experience to stay in workplace. Long-lasting training directs the enterprise, mainly human resources department, to constantly invest in organizational members and assist them to boost their careers (Sims, 2006).

This study is conducted to identify the effect of training courses and sessions on job performance of employees at the Income and Sales Tax Department in Irbid province, and to identify the different aspects of this topic and its impact on the performance. The study results will be displayed after collecting data from the study's questionnaire and statistically analyzed for the outcomes.

### 1.1 Study Problems & Questions

The problem can be summarized in identifying the effect of training sessions on job performance of employees at Income Tax and Sales Department in Irbid Province. The contemporary change created a gap between old and new methods in the Income Tax and Sales Department, which has a negative effect on performance and efficiency of employees to implement the modern laws relating to the work of the department and the existence of methods that are difficult and makes hard for the employees to perform.

As a result of the innovations that the employees in the department will not be able to use effectively unless they take training courses that qualify them to do so, and because the employees are the main pillar of organizations, it is necessary to upgrade the level of job performance and overcome the obstacles through identifying the training needs of employees and giving them necessary courses and sessions to develop their capabilities, expand the knowledge and reading circle of the employees, and break the limitations which minimize the development of human resources in organizations and government departments in general, and the Income Tax and Sales Department in particular.

The researcher formulated the following questions related to the study:

- Is there an effect of training sessions' content on job accomplishment related to employees at the Income and Sales Tax Department, from their standpoint?
- Is there an impact of policies and procedures used whenever holding sessions at the Income and Sales Tax Department, from standpoint of employees?
- What is the effectiveness level of training sessions' evaluation among the employee conducted by Income and Sales Tax Department, from the standpoint of employees themselves?
- Are there any statistically significant differences that indicate effect level of training sessions on job performance of employees at Income Tax and Sales Department, due to gender, qualification, job rank, and years of experience variables?

### 1.2 Study Importance

The importance of this research comes from addressing an important topic that related to identifying the effect of training sessions on the job accomplishment of employees at Income Tax and Sales Department in Irbid Province, which affects the success of this department to achieve its objectives with the highest effectiveness. The results of this study help to rationalize the management decisions

that aim to train and teach the employees by linking the job performance with the results.

### 1.3 Procedural Terms

**Training:** the process of giving individuals the functional information and knowledge related to their jobs and methods of optimal performance, by refining their skills and capabilities. Training will enable individuals to invest in the energy stored previously, and have not yet found its way to the actual use. In addition, it's the process that will modify behaviors and develop the performance methods issued by individuals to reach the organization's objectives (Al-Barqawi, 2005).

Training is an organized and scheduled effort to improve the knowledge, experiences, and directions of trainees, which make them more efficient in accomplishing their tasks. It's identified as a self-motivated process designed to change information, experiences, and approaches of executing conducts and tendencies of trainees. It's also recognized as a continuous process that focuses on people to accomplish specific spiritual adjustments to reach existing and forthcoming requirements. After reviewing the previous definitions of training, it's possible to introduce the following procedural definition:

HRM is working for the benefit of enterprise, and focuses on recruiting workforces, training, and assessing and pleasing employees. It also controls the management and principles of the organization to guarantee its obedience with employment regulations. Training and development in HRM is recognized as a process implemented by enterprise to improve capabilities and performance related to labor force. A learning mechanism includes facts and rules to make present abilities and experiences much higher and increase job performance. (McDowall, et al., 2010) confirmed that acknowledgement of training power; in recent years was highly affected by competition growth and success of enterprise depends on the investment in employees' training and development.

**Skill Development:** improve and support the different behaviors and skills required for administrative staffs, according to the nature of administrative tasks by conducting training programs, sessions, and courses for employees during working period.

**Training Session Contents:** contents mean the topic, the goal and the reason for conducting and giving training courses for employees, such as the enhancement of a particular aspect of the job.

**Evaluation:** determine the success level of achieving the projected goals by diagnosing the current situation and identifying strengths and weaknesses.

**Policies & Procedures:** steps taken and implemented during the training session, in order to organize it.

**Human Element & Management Development:** (Abu Sheikha, 2014) defined administrative development as a dynamic, continuous, sophisticated, renewed, comprehensive, and integrated process that stands on five balanced pillars, which are: understand the environmental factors that affect the organization and interact with it, find persons who are capable of transforming organizations' objectives into action, design management structures capable of covering and handling organizations' activities, study methods and procedures of existing work, and study and renovate systems that govern the work to make it appropriate for the surrounding environment and keep up with demands of the modern era.

**Training Programs:** (Al-Khateib, 2006) identified a set of factors that contributed to the renewal and development of training programs, such as the cognitive and scientific revolution, technology revolution, changes in the trainer's role, displeasure of pre-service training programs, and apparent training needs in the workplace. (Abu Sheikha, 2014) indicated that training needs on the organization level can be determined by three methods, which are organization analysis, work analysis, and individual analysis.

**Performance:** the result that employees achieve whenever they do any type of work, while others defined it as the interaction of employees' behaviors, which can be determined, by the interaction between employees' efforts and their capabilities.

**Job Performance:** the outcome of employees' effort in the organization to achieve a specific goal,

in association with the individual's behavior and management. It inhabits a distinct area in the organization as the results or outcomes of all related events at employees, businesses and management, and government levels.

**Employees Job Performance:** management literature referred to several levels of performance; there is performance at the level of organization as a whole, at the management level, and at employees' level. (Hilal, 2009) identifies it as the process of accomplishing tasks, jobs, functions, and related activities of organization as anticipated by management or leadership. (Ismail, et al, 2010) described it as the extended capabilities of employees, which help them, reach the ultimate goals of organizations. Additionally, standards should emphasize on the objective aspects, which express the essential elements work nature requires, such as quantity, quality, speed, and skill of production, and achievement level of individual goals. Moreover, it should emphasize on the behavioral aspects, which reveal personal characteristics of individuals (Al-Salem, 2009).

#### 1.4 Literature Review

Several studies have been conducted in the Arab world and in the various countries to identify the most important problems that face the management and help the organizations to overcome those problems by conducting training sessions, courses, and programs to increase the performance and productivity of employees. Studies also tried to identify the shortcomings and weaknesses in its recruitment systems:

(Harb, A., 2019) investigated the impact level of profit and fiscal performance on enhancing the productivity of industrial firms in Jordan, and to reach study objectives the researcher developed a questionnaire and distributed it on the study society of industrial firms in Jordan. Results indicated a statistically significant impact of profit and fiscal performance on enhancing productivity of the Jordanian industrial companies. The researcher recommended that industrial companies should raise its interest in profit and fiscal performance by enhancing productivity.

(Trojanowska, et al., 2018) investigated the industrial efficiency by employing a decision-making approach in the decision-making process and examining it in an industrial company. Results indicated this approach could cut the distribution phase, decrease the amount of conversions and remove mistakes, which affect the profitability of industrial companies.

(Falola, et al., 2014) investigated the influence related to development and training on employees' performance at the Nigerian banking industry. Researchers adopted the descriptive study approach by distributing 223 questionnaires on banks of Lagos State at Southwest part of Nigeria. Results revealed high correlation between training and development, associated with the performance of employees. It also revealed a high correlation between the examined dependent and independent variables.

## 2. Study Objectives

Study goals could be summarized in the following points:

- Identify the existence of impact level for content of training sessions on job performance of employees at the Income and Sales Tax Department, from their standpoint.
- Identify the existence of impact level for policies and procedures used whenever holding sessions at the Income and Sales Tax Department, from employees' standpoint.
- Identify effectiveness level of training sessions evaluation conducted by the Income Tax and Sales Department on employees, from their standpoint.
- Identify the statistically significant differences that indicate impact level of training sessions on employees' job performance at the Income Tax and Sales Department, due to gender, qualification, job rank, and years of experience variables.

### 3. Methods

The researcher used the descriptive survey method to determine the effect of training on the performance of employees' jobs at the Income Tax and Sales Department in Irbid province, due to its appropriateness with the study nature. Researcher implemented the data collection management by using the questionnaire method and distributing it on the selected study sample and population. The researcher relied on the SPSS program to statistically analyze the data in the questionnaire.

#### 3.1 Study Population

The study society consists of all 53 employees who qualified and enrolled in the training course programs at the Income tax and sales department. The study society included administrators from the manager rank, assistant manager, department heads, supervisors, and employees who work at the Income tax and sales department.

#### 3.2 Study Sample

The study sample consists of all 53 employees who qualified and enrolled in the training course programs at the Income tax and sales department with 2 managers, 1 assistant manager, 2 department heads, 3 supervisors, and 45 employees who work at the Income tax and sales department. The study sample selected by the comprehensive method where the researcher took the entire statistical population as a study sample, and the questionnaire distributed on them to collect data for study purposes .

#### 3.3 Study Limitations

They consist of human, spatial, and objective determinants according to the following:

- Human Boundaries: the study limited to employees who work at the Income and Sales Tax Department and passed training courses and sessions offered to them during service (manager, assistant manager, department heads, employees, supervisors).
- Spatial Boundaries: the study limited to the Ministry of Finance/ Income and Sales Tax Department at Irbid Province.
- Temporal Boundaries: the study conducted during the period (10/2019-7/2020).

#### 3.4 Study Variables

The study consists of a set of variables that distributed on questionnaire's items, which are:

Dependent variable: the Job performance.

Independent variables: They include content of training sessions, policies and procedures followed during sessions, and the evaluation after completion of training sessions.

#### 3.5 Study Instrument

It consists mainly from the questionnaire, which was developed by researcher for collecting data about study variables. The researcher adopted the following steps:

- Study previous researches and references related to the study topic.
- Rely on references of previous researches and studies.
- Depend on opinions, thoughts, and ideas of experienced and interested people in the field of scientific research and training.
- Make preliminary adjustments as seen by the arbitrators, where some items were deleted or modified and then rewrite the questionnaire in its final form, which included four areas: the

content of training sessions, policies and procedures, evaluation after the completion of training sessions, and job performance after the completion of training courses. It contains 28 items distributed over these four areas.

- The researcher relied on Likert Fifth Scale to obtain sample members' responses.

### 3.6 Instrument Validity

After preparing the items of survey, the researcher presented it with its areas and items on the arbitrators from Irbid University College in order to know get their opinions and observations about areas and items of the questionnaire, and then some items were deleted, redrafted, or modified in light of those observations or suggestions .

### 3.7 Instrument Reliability

Analyst used Cornbach Alpha Coefficient to measure the reliability of study tool and it was clear that the measurement had a high degree of stability, where Cornbach Alpha Coefficient amounted to (0.84) for items that belong to the variable of training sessions content whereas for items that belong to the variable of policies and procedures it amounted to (0.85), for items of evaluation variable it equaled to (0.85), and for items of performance variable it amounted to (0.95), as shown in table (1)

**Table (1):** distribution of the sample according to Cornbach Alpha Coefficient

Variable	Categories	N. of Items	Alpha
Items	Training Sessions Content	6	0.845
	Policies and Procedures	6	0.850
	Evaluation	6	0.858
	Performance	10	0.955

### 3.8 Instrument Implementation

After confirming the validity and reliability of the study tool, the researcher made the following steps:

- Select the study sample consists of employees at the Income and Sales Tax Department.
- Distribute the questionnaire on employees in the department during working hours and after the end of one training sessions.
- Collect the questionnaire from employees after answering the listed items objectively .
- The total number of distributed questionnaire (67) and the returned (53) with (79%).

### 3.9 Study Hypotheses

#### 3.9.1 First main hypothesis

There is no influence related to training sessions' content on job performance of employees at the Income and Sales Tax department, from their standpoint.

#### 3.9.2 Second main hypothesis

There are no impact of policies and procedures used whenever holding sessions at the Income and Sales Tax department, from the standpoint of employees.

### 3.9.3 Third main hypothesis

There is no impact for effectiveness of training sessions' evaluation conducted by the Income and Sales Tax department on employees at end of sessions, from their standpoint.

### 3.9.4 Fourth main hypothesis

There are no statistically significant variances, which indicate impact level related to training sessions on employees' job efficiency at the Income Tax and Sales Department, due to gender, qualification, years of experience, and job rank variables.

## 4. Analysis and Results

The researcher and analyst used computer applications and SPSS to calculate the arithmetic means, standard deviations, and binary correlation coefficient for study variables. The Cornbach Alpha Coefficient also used to measure the reliability of study instrument and selected the significant level ( $\alpha=0.05$ ), and found that measurement tool has a high degree of reliability. The arithmetic mean and standard deviations for items of study variables calculated separately, and results shown in table (2).

**Table (2):** standard deviations and arithmetic means related to study variables

Variables	Items	Min	Max	Mean	St. Dev.
Training Contents	1	1	5	3.64	0.963
	2	1	5	3.38	0.882
	3	2	5	3.58	0.795
	4	1	5	3.04	0.980
	5	3	5	3.87	0.761
	6	1	5	3.43	0.971
Policies & Procedures	7	1	5	3.45	1.011
	8	1	5	3.32	0.976
	9	1	5	3.40	0.906
	10	1	5	3.00	1.038
	11	1	5	3.68	0.915
	12	2	5	3.55	0.695
Evaluation	13	2	5	3.70	0.890
	14	1	5	3.45	1.011
	15	1	5	3.64	0.879
	16	1	5	3.53	0.912
	17	1	5	3.09	1.131
	18	1	5	4.08	0.997
Job Performance	19	1	5	3.75	0.853
	20	1	5	3.70	0.932
	21	2	5	3.79	0.743
	22	2	5	3.66	0.876
	23	2	5	3.81	0.810
	24	2	5	3.79	0.948
	25	2	5	3.74	0.923
	26	2	5	3.74	0.836
	27	2	5	3.96	0.854
	28	1	5	3.96	0.940

The researcher also used Pearson Correlation Coefficient to examine strength and degree of relation

between variables. The researcher found a strong relationship of (0.621) between variables of performance and training sessions content, and found a strong relationship of (0.625) between variables of policies and procedures and performance, and with the variable of evaluation it reached (0.717), which is the strongest relationships, and results shown in table (3).

**Table (3):** Pearson binary correlation coefficient for study variables

Variables	Correlation Coefficient	Content of Sessions	Policies & Procedures	Evaluation	Performance
Content of Sessions	Pearson	1	0.664 **	0.642 **	0.621 **
	Sig (2 -tailed)		0.00	0.00	0.00
	N	53	53	53	53
Policies & Procedures	Pearson	0.664 **	1	0.728 **	0.625 **
	Sig (2 -tailed)	0.00		0.00	0.00
	N	53	53	53	53
Evaluation	Pearson	0.642 **	0.728 **	1	0.717 **
	Sig (2 -tailed)	0.00	0.00		0.00
	N	53	53	53	53
Performance	Pearson	0.621 **	0.625 **	0.717 **	1
	Sig (2 -tailed)	0.00	0.00	0.00	
	N	53	53	53	53

#### 4.1 Zero Hypothesis

“There is no effect related to training sessions’ content on job efficiency of employees at Income and Sales Tax Department”.

First alternative hypothesis: “there is an effect related to training sessions’ content on job performance of employees at Income and Sales Tax Department”.

To test the zero hypothesis, analyst used linear regression analysis and entered performance as a dependent variable and training courses’ content as an independent variable. Table (4) shows a correlation coefficient of 0.621, R- Squared of 0.386, which means that 38% of the change in performance attribute to the change in training courses’ content. The calculated F-value amounted to 32.006 which greater than its scheduled value, and because the significance value is equal to 0.000, therefore, the zero hypothesis is rejected and alternative hypothesis is accepted which calls for statistically significant impact of training sessions’ content on job efficiency of employees.

In table (4) we use linear regression to explain the relationship between training sessions and performance

**Table (4):** Analysis of linear regression related to impact of training sessions’ content on job performance of employee

Model	Sum of Squares	DF	Mean Square	F	Sig
Regression	10.922	1	10.922		
Residual	17.403	51		32.006	0.000 (a)
Total	28.325	52	0.341		

(a) Predictors: (Constant), Training Evaluation

#### 4.2 Second Hypothesis

“There are no effect of policies and procedures used whenever holding sessions at Income and Sales Tax Department, from the standpoint of employees”.

To test the second zero hypothesis, analyst used linear regression analysis and entered

performance as a dependent variable and policies and procedures as an independent variable. Table (5) shows a correlation coefficient of 0.625, R- Squared of 0.391, which means that 39% of the change in performance attribute to the change in policies and procedures. The calculated F-value amounted to 32.744, which are greater than its scheduled value, and because the significance value is equal to 0.000, therefore, the zero hypothesis is rejected and will accept the alternative, which calls for statistically significant impact of policies and procedures on job performance of employees.

**Table (5):** Analysis of linear regression related to impact of policies and procedures on job performance, the depended variable is performance

Model		Sum of Squares	DF	Mean Square	F	Sig
1	Regression	11.075	1	11.075	32.744	0.000 (a)
	Residual	17.250	51	0.338		
	Total	28.325	52			

(a) Predictors: (Constant), Training Evaluation

Model		Unstandardized Coefficient(s)		Standardized Coefficient (s)		T	Sig.
		Std. Error	B	Beta	B		
1	(Constant)	0.398	1.558	0.625		3.914	0.000
	Policies & Procedures	0.115	0.657			5.722	0.000

### 4.3 Third Hypothesis

“There is no effect for the effectiveness of training sessions’ evaluation conducted by Income and Sales Tax Department”.

To test third zero hypothesis, analyst used linear regression analysis and entered performance as a dependent variable and training sessions’ evaluation as an independent variable. Table (6) shows a correlation coefficient of 0.717, which considers the strongest relationship, R- Squared value amounted to 0.513, which means that 51% of the change in performance attribute to the change in training sessions’ evaluation. The calculated F-value amounted to 53.828 which are greater than its scheduled value, and because the significance value equal to 0.000. Therefore, the zero hypothesis is rejected and will accept the alternative, which calls for statistically significant impact of training sessions’ evaluation on job performance of employees.

**Table (6):** Analysis of linear regression related to impact of training evaluation on job performance

Model		Sum of Squares	DF	Mean Square	F	Sig
1	Regression	14.545	1	14.545	53.828	0.000 (a)
	Residual	13.781	51	0.270		
	Total	28.325	52			

(a) Predictors: (Constant), Training Evaluation (a)

(b) Dependent Variable: Performance

Model		Unstandardized Coefficient (s)		Standardized Coefficient (s)		T	Sig
		Std. Error	B	Beta	B		
1	(Constant)	0.354	1.248	0.717		3.528	0.001
	Training Evaluation	0.097	0.710			7.337	0.000

Model	R value	R-Square value	Adjusted R-Square value	Std. Error of the Estimate
1	0.717 (a)	0.513	0.504	0.51981

#### 4.4 Fourth Hypothesis

“There are no statistically significant differences in the job performance among employees of Income Tax and Sales Department, due to the gender variable.”

Analyst used Samples T-test because the independent variable consists of two groups, and the results appear in table (7). Table (7-a) indicates that the arithmetic mean for male responses related to the performance was 3.85 with a standard deviation of 0.69 while the arithmetic mean for female responses amounted to 3.60 and a standard deviation of 0.84. Table (7-b) indicates that significant level equal to 0.131 which higher than the significant level 0.05 adopted in this study. Therefore, we accept the zero hypothesis that calls for nonexistence of statistically significant differences, due to gender variable.

**Table (7-a):** Arithmetic means and standard deviation of gender variable related to performance

Variable	Gender	No.	Mean	ST. DEV
Performance	Male	39	3.85	0.69
	Female	14	3.60	0.84

**Table (7-b):** Independent samples t-test for performance and gender

Levine's test for equality of variances					T-test for equality of means				
Performance	F.	Sig.	Sig (2-tailed)		Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference		
			t	DF			Upper	Lower	
Equal variances presumed	2.35	0.131	1.08	51	0.283	0.249	0.229	-0.211	1.71
Equal variances not presumed			0.991	19.73	0.334	0.249	0.251	-0.275	7.77

#### 4.5 Fifth Hypothesis

“There are no statistically significant differences in job performance among employees of Income Tax and Sales department, due to qualification variable”.

Analyst used One-Way ANOVA test because the independent variable consists of many groups, and the results appear in table (8) which indicate that significant level equal to 0.232 and it's higher than the significant level 0.05 adopted in this study. Therefore, we accept the zero hypothesis that calls for nonexistence of statistically significant differences, due to qualification variable.

**Table (8):** ANOVA test (One-Way) related to performance variable and qualification

Qualification	Sum of Squares	DF	Mean Square	F.	Sig.
Between Groups	2.348	3	0.783	1.476	0.232
Within Groups	25.97	49	0.530		
Total	28.32	52			

#### 4.6 Sixth Hypothesis

“There are no statistically significant differences in job performance among employees of Income Tax and Sales department, due to years of experience variable”.

Analyst used One-Way ANOVA test because the independent variable consists of many groups, and the results appear in table (9) which indicate that significance level equal to 0.566 and it's higher than the significant level 0.05 adopted in this study. Therefore, we accept the zero hypothesis that calls for nonexistence of statistically significant differences, due to years of experience variable.

**Table (9):** One-Way ANOVA test for performance and years of experience

Qualification	Sum of Squares	DF	Mean Square	F.	Sig.
Between Groups	1.139	3	0.380	0.684	0.566
Within Groups	27.18	49	0.555		
Total	28.32	52			

#### 4.7 Seventh Hypothesis

“There are no statistically significant differences in job performance among employees of Income Tax and Sales Department, due to job rank variable.”

Analyst used One-Way ANOVA test because the independent variable consists of many groups, and the results appear in table (10) which indicate that significance level equal to 0.826 and it's higher than the significant level 0.05 adopted in this study. Therefore, we accept the zero hypothesis that calls for nonexistence of statistically significant differences, due to job rank variable.

**Table (10):** One-Way ANOVA test for performance variable and job rank

Qualification	Sum of Squares	DF	Mean Square	F.	Sig.
Between Groups	0.857	4	0.214	0.375	0.826
Within Groups	27.46	48	0.572		
Total	28.32	52			

## 5. Conclusion and Recommendations

### 5.1 Study Conclusions

Data analysis led to several key findings that will benefit the Income Tax and Sales Department and other government agencies to cope with the changes in training needs of employees in the new business and government environment. Some of those finding is:

- There is an impact of training content on job performance of employees at Income and Sales Tax Department.
- There is an impact of policies and procedures on job performance of employees.
- There is an impact of training evaluation on job performance of employees.
- The nonexistence of statistically significant differences, due to gender variable.
- The nonexistence of statistically significant differences, due to qualification variable.
- The nonexistence of statistically significant differences, due to years of experience variable.
- The nonexistence of statistically significant differences, due to job rank variable.

### 5.2 Study Recommendations

Researcher made the following recommendations:

- Educate trainees at the Tax and Sales Department and in other departments about the importance of career development and the development of performance methods in work styles.
- The need of training programs' content to align with the sessions given to employees in the department.
- Work on raising the efficiency of trainers in charge of training programs at the tax and sales department, and select the best staffs to perform training tasks.
- The need to enroll managers, department heads, and supervisors at the department in advanced training courses to develop their capabilities.

- The need to focus on the practical aspect when designing and implementing training programs, and must keep pace with developments.
- Create committees to take care of training programs by following it up, activating it, benefiting from it, and identifying its obstacles.
- Training programs must include some courses about human relations and general culture, and must contribute to change approaches and behaviors of trainee staffs to reflect positively on the work and organization.
- The need to monitor and evaluate the job performance of employees in the department during official working hours to ensure the effectiveness of given sessions.

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