

**COMPETENCIES, EMPOWERMENT AND ORGANISATIONAL CITIZENSHIP
BEHAVIORS (OCBs) AMONG PUBLIC SECTOR ACCOUNTANTS IN UGANDA**

ASAPH KATARANGI KABURURA

(BIOP, MUK)

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DECLARATION

I, **Asaph Katarangi Kaburura** do declare that the work presented in this research is my original work. It has never been presented to any other university or institution of higher learning for the award of any academic qualification.

Signature: Date

ASAPH KATARANGI KABURURA

(STUDENT)

APPROVAL

This is to certify that this dissertation has been submitted in partial fulfillment of the requirements for the award of Masters of Human Resource Management Degree with our approval as university supervisors.

Signature: Date

Prof. J.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 parents; Mr. Erickson Katwesiime and Mrs. Queen Katwesiime, brothers and sisters, relatives and friends.

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LIST OF ACRONYMS

ACCA	Association of Certified Chartered Accountants
ANOVA	Analysis of Variance
ATC	Accounts Technician Certificate
CAT	Certificate in Accounting Technician
CIMA	Certified Institute of Management Accountants
CPAU	Certified Public Accountants of Uganda
CPA	Certified Public Accountants
CPD	Continuing Professional Development
IES	International Educational Standards
IFAC	International Federation of Accountants
ICPAU	Institute of Certified Public Accountants of Uganda
ICSA	Institute of Chartered Secretaries and Administrators
KPC	Key Personal Competencies
KRAs	Key Result Areas
MFPEd	Ministry of Finance, Planning and Economic Development
NCHE	National Centre for High Education
OCAP	Operant Competence Analysis and Profiling
OCB	Organizational Citizenship Behaviors
PILA	Partners in Learning and Action
SPSS	Statistical Package for Social Scientists
URA	Uganda Revenue Authority
IFMS	Integrated Financial Management System
ICT	Information and Communication Technology

ABSTRACT

The study examined the relationship between Competencies, Empowerment and Organizational Citizenship Behaviors (OCBs) among public sector accountants. The study was guided by the specific objectives which were to identify core competencies of public sector accountants, establish relationship between competencies and OCBs and to establish the relationship between empowerment and OCBs of public sector accountants.

A conceptual framework was developed by the researcher from the available literature relating to the study variables. A cross sectional survey designed was used basing on the sample size of 86 respondents who were certified public sector accountants from Uganda government ministries. Closed ended questionnaires were used to collect data. Cross tabulations were used to describe the professional qualifications of the respondents with regard to their ages, position, level of education and sex. Using OCAP framework (Munene *et al* 2005), competencies for public sector accountants were profiled. Analysis of variance (ANOVA) test was used to compare the differences in perception of the study variables with regard to the demographic characteristics of the study respondents and to establish other findings that may be useful. Data was analyzed using SPSS to capture sample characteristics, correlation and chi square tests.

Findings from the (ANOVA) test showed a significant difference between key personal competencies and the positions of the respondents. It also revealed a significant difference between the age of respondents and organizational citizenship behaviors of public sector accountants. It was further indicated that there was a significant difference between the level of education of respondents and operant competencies.

Further more, findings from the bivariate correlation showed that competencies and empowerment were not significantly related to OCBs of public sector accountants, though it has been inconsistent with the findings of the available literature as it was noted. It was concluded that enhancing the study variables would therefore lead to more OCBs of public sector accountants as it is effective functioning of the institution.

The researcher recommended that public sector accountants need to be assisted to make their roles clear through competence profiling. They should also be given the opportunity to utilize their competencies so as to achieve high OCBs in an institution.

CHAPTER ONE

1.0 Introduction

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

1.1 Back ground

In an increasingly global competitive economy, the main ways by which central governments can influence the success of the domestic economy is by ensuring both public and private sectors operates efficiently (www.icas.org.uk). This has led to a competitive pressure by the public sector organizations for the best employees with required competencies and empowerment that enable them perform beyond the call of duty (Honold, 1997). The particular focus is on the kind of skills and competencies, which the accountants would require to be a success in a transformed public sector (Institute of chartered accountants of Scotland report, 2008). For example, the International Federation of Accountants (IFAC) has issued an International Educational Standard (IES) calling on every professional accountant to develop and maintain competencies relevant and appropriate for their work and professional responsibilities (New York News report, 2004). Also, a program of life long learning and continuing development of professional competencies, emphasizes the profession's commitment to serving the world wide public interest and presents Continuing Professional Development (CPD) as a key means of meeting this commitment. It also calls on International Federation of Accountants (IFAC) member bodies to facilitate access to continuing professional development opportunities and resources to assist professional accountants

in meeting their responsibilities as well as their careers (www.ifac.org/media center). The public rightfully expects all professional accountants involved in any area of the economy to be competent.

Dennison (as cited in Kagaari & Munene, 2007) argues that once employees are empowered they will psychologically perceive meaningfulness, competence, self determination and impact, which will lead to organizational effectiveness (Lee and Koh, 2001). Empowerment in both private and public sectors is another way to give rise to the intensity of effort (Kim, 2004). Empowerment behaviors would increase job satisfaction and sales team potency, subsequently resulting in more OCBs (Ahearne *et al* 2004). The perception of high level autonomy and influence on work with the possibility of using one's competencies have a strong influence on mobilization of discretionary behaviors of public sector accountants (Tremblay, 2000). Public sector accountant's work needs OCBs as it can be triggered off by a work environment that allows autonomy because accountants who are clear about the competencies required for their roles react positively to the work place (Nabanenya, 2008).

Despite poor working conditions in public sector, accountants with OCBs are reported to be satisfied with participation in decision making, express confidence in performance, encouraging autonomy and maintaining competencies at their work places (Rwemigabo, 2005). In the Ugandan public sector however, a number of ministries and other government departments cannot give full accountability of government funds at the end of financial year contrary to the Public Finance and Accountability Act (2003) as evidenced by increasing accounting malpractices and interdiction cases (Auditor

General's report, 2008). This has led to improper preparation of accounting books, poor auditing procedures and failure to interpret financial statements. Also, a number of cases like unaccounted for funds, doubtful accountability, poor stores and mismanagement of cash were exposed (Public accounts committee, 2009). This may indicate lack of necessary competencies and empowerment among public sector accountants that largely influence their organizational citizenship behaviors (OCBs).

Therefore, the challenge is for public sector to explore competencies of its accountants, initiate empowerment if organizational citizenship behaviors (OCBs) are to be improved.

1.2 Statement of the problem

Whereas the government is attempting to improve public sector accounting through introduction of professional courses like ACCA, CIMA, CPA and ICOSA, a number of cases have been cited about frauds, uncounted for funds, mismanagement of cash, embezzlement and other accounting malpractices (Auditor General's Report, 2008). This could be due to failure by the public sector to initiate potential competencies and create empowerment of its accountants. It has continued to hinder the opportunities for the development of organizational citizenship behaviors (OCBs) among public sector Accountants. Unless this problem is addressed, the Uganda public sector will still fail to achieve effective performance as suggested by Kakaire (2009) that, organizational citizenship behaviors contributes to the effective and efficient functioning of the institution.

1.3 Purpose of the study

The study seeks to establish the relationship between competencies, empowerment and organizational citizenship behaviors (OCBs) among public sector accountants.

1.4 Objectives of the study

The study aimed at the following objectives:

1. To identify core competencies of public sector accountants.
2. To establish relationship between competencies and organizational citizenship behaviors (OCB) of public sector accountants.
3. To establish the relationship between empowerment and organizational citizenship behaviors (OCB) among public sector accountants.

1.5 Research Questions

1. What are the core competencies of public sector accountants?
2. What is the relationship between competencies and organizational citizenship behaviors (OCBs)?
3. What is the relationship between Empowerment and organizational citizenship behaviors (OCBs)?

1.6 Significance of the study

1. The study contributes to the understanding of the relationship between competencies, Empowerment and organizational citizenship behaviors (OCB) of public sector accountants.
2. The academicians will use this research study to sensitize students of business,

economics and management courses.

3. The study generated competencies for public accountants, which may be used in recruitment and selection, job design, staff development and performance appraisal.

4. The study may be used as a benchmark for further studies on competencies, Empowerment and OCB among public sector accountants.

5. The study added the existing literature about the finding on the variable under study.

1.7 The Scope

1.7.1 Subject Scope

The study comprised of competencies, empowerment and OCBs of accountants in Ugandan public sector.

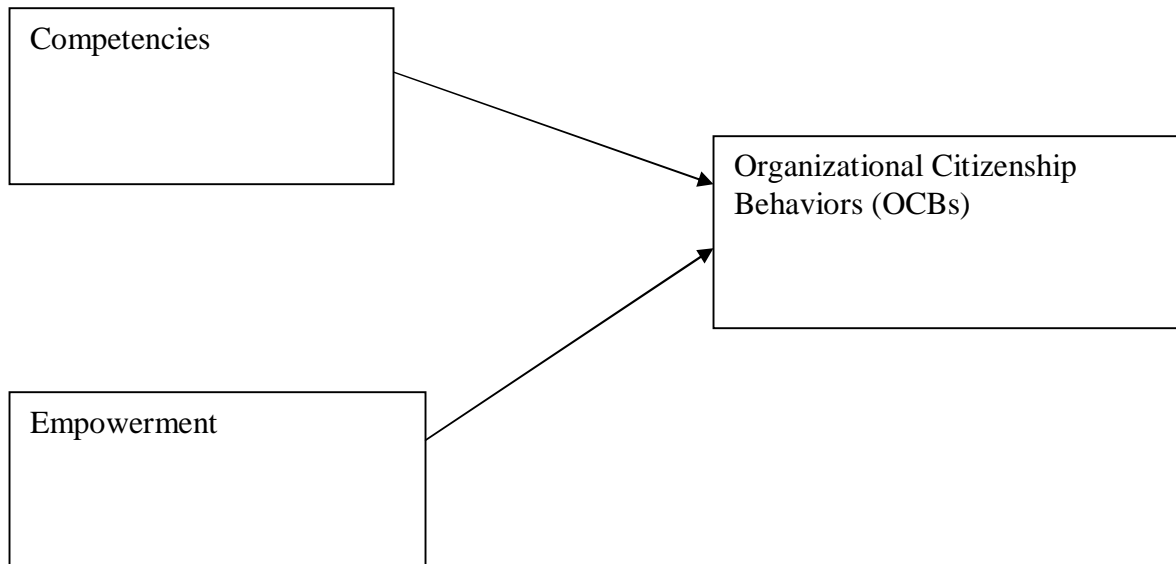
1.7.2 Content Scope

The study was based on identifying competencies of accountants and establishing the relationship between competencies, empowerment and OCBs among accountants in Ugandan public sector. In analyzing competencies, the study was limited to competency models (KRA and KPC) that are possessed by the accountants in public sector. In handling Competencies, empowerment the study was focused on how they influence organizational citizenship behaviors (OCBs) among public sector accountants.

1.7.3 Area Scope

The study focused on public sector accountants in Ugandan government ministries basically in Kampala. This was mainly because, all Government ministries are located in Kampala and also its where most certified public sector accountants are found.

1.8 The Conceptual Framework



Source: Literature Review

This conceptual frame work was adopted from the literature by showing that with the presence of the required competencies, empowerment may lead to employees or Accountants exhibit discretionary behaviors (OCBs) which are recognized to be effective functioning of an institution (developed by the researcher with the guidance of supervisors). However, in establishing the relationship between competencies, empowerment and OCBs the research findings perceived that competences, empowerment are not significantly related to OCBs of public sector accountants. This implies that accountants dealing with public funds couldn't reveal their OCBs which recommend a further research to establish more findings about the variables under study.

1.9 The Profile of Uganda Public Sector Accountants

The Accountants act (1992) describes an Accountant as certified public accountant or an associate Accountant that is, a person who has attained Full qualification status. According to Accounting Generals report from Ministry of Finance Planning and Economic Development (MFPED) revised schemes of service for accounts cadre (2009) which is applicable both in central and Local Governments as a basic source instrument to guide recruitment, promotion, and appraisal, training staff development, career growth and performance reviews. The Accounts cadre is classified into eight job grades. These grades are; Accountant General, Commissioner/Accounts, Assistant Commissioner/Accounts, Chief Finance Officer, Principal Accountant/ Principal Treasurer, Senior Accountant/Senior Treasurer, Accountant/Principal Accounts Assistant/Treasurer, Senior Accounts assistant/Senior Assistant Treasurer and Accounts Assistant/Treasurer Assistant in their descending order.

1.9.1 Objectives of the Scheme of Service

The scheme of service, including that of Accounts cadre, was generally last reviewed in 1995. In view of development including reforms that have since taken place, the main objectives of revising the existing scheme of service (1995) for the Accounts cadre had been:

- To provide a responsive career structure to professional growth and development as well as facilitate appropriate career planning and succession management.
- To provide a framework that attracts competent and effective officers with a consistent and professional approach on the basis of competence, merit, diligence and ability.

- To motivate and enable officers acquire necessary professional training, on-job staff development and a culture of self advancement initiatives.
- To provide for clearly defined job descriptions and specifications with clearly delineated duties and responsibilities at all levels within the career structure that will ensure proper deployment and utilization of the human resource.
- To establish standards able to appropriately guide recruitment, training and advancement within the career structure.

1.9.2 Grading Levels

From the scheme the grading levels of the nomenclatures (job titles) and the salary scale is applied across the service and they are summarized in a matrix form (see appendix A). This is where during consultation with Local Government a general consensus to harmonize nomenclatures (job titles) is stipulated as single and uniform (post- titles) are used across the service for posts that bear same salary scale and entry requirements. For example, job titles like Assistant Commissioner/ Accounts and Chief Finance Officer are re-designated as Deputy Commissioner amongst others.

According to this revised scheme of service there is also variance in nomenclatures harmonized. This is where Head of Finance/ Accounts in District Local Governments, Municipalities and Town Councils are harmonized and varied as in the centre, ranging from Senior Accountant to Assistant Commissioner/ Accounts as the case may be in accordance with set criteria. The “Accounts” classification is retained due to the establishments falling in the other units other than specifically at treasury. Also, a new post of Director/ Treasury was created to harmonize and, fill administrative and structural gap between Accountant General and Commissioner Position.

The entry point for Assistant Accountant was revised from salary scale U7 to U6. And the post of Accountant General was graded and remunerated at U1S salary scale clout in consonance with status scope of responsibilities attached to the office: which include amongst others being an Accounting Officer for the consolidated Fund (National Treasury) and mandated roles as enshrined under S.7 of the Public Finance and Accountability Act (2003).

In this revised schemes of service for Accounts cadre (2009) from Ministry of Finance, Planning and Economic Development, Auditor General's report, pointed out specific job role/ purpose on different grading posts of Accountant with their salary scales, minimum qualifications and experiences, competences both key technical and key behavioral competences where competences was defined as a cluster of behaviors skills and knowledge which are needed to undertake a job effectively. The review exercise also revealed key duties and responsibilities of public sector accountants as it is elaborated in appendix A

Conclusion

The revised scheme of service for accounts cadre (2009) from the ministry of finance, planning and economic development is an assurance for Ugandan public sector to use knowledge derived from the international federation of accountants (IFAC). In order to enhance and develop the accounting profession to enable it provides services of consistently high quality in the public interest. This can be achieved through competence profiling of its accountants and by carrying out training services in all government departments to initiate knowledge and skills of its accountants in order for them to perform effectively in a global competitive economy.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This part of the research gives an insight or knowledge that is already available about the subject. It examines competences of accountants, the relationship between competencies, Empowerment and organizational citizenship behaviors (OCBs).

2.1 Competencies of Accountants

According to Beardwell & Holden (2001), competencies are the knowledge and skills that employees require to perform a job satisfactorily. Examples include customer awareness, commitment and contribution, team work, initiative, productivity, leadership, concern for quality, developing and empowering others. Mansfield (1999) defines competency as under-lying characteristics of a person that results in effective or superior performance. Rankin (2002) describes competency as the definitions of skills and behaviors that organizations expect their staff to practice in their work.

The Ministry of Finance Planning and Economic Development (MFPED) revised scheme of accounts cadre (2009), defined competencies as cluster of behaviors, skills and knowledge which are needed to undertake a job effectively. This review exercise from the Accounting General's office has pointed out competences of Accountants which are divided into two, that is, key Behavioral competencies that include; interpersonal relations, effective communications, ethics and integrity innovative and proactiveness, decision making and problem solving, strategic thinking and leadership. Technical Competence factors include; planning and budgeting, Expenditure management and

budgetary control, financial reporting, financial record keeping/accounting, risk management and assurance, change management and information and communication technology (Revised scheme of service for accounts cadre, 2009)

Apolot (2008) further states that employees while executing duties must be given ample time to acquire and apply competencies such that competence analysis establishes competence profiles that act as yardsticks for individuals to assess their performance against the organizations expectations in the roles that they have been assigned.

The Canadian institute of chartered accountants (CICA) states that to become a chartered accountant one has to undergo a professional competency process that includes significant body of knowledge and skills, values and attitudes needed to analyze, synthesize and apply that knowledge effectively. To become a competent accountant one must have skills to perform at a defined proficiency level and in a manner that reflects the professional ethics, skills, knowledge and attitudes. Some of the competencies outlined by the Canadian institute of chartered accountants include; Pervasive qualities and skills, Ethical behaviour and professionalism, personal attributes such as accountability, adaptability to change and the ability to self manage, take initiative, and add value and professional skills such communication, problem solving and management.(www.cica.ca)

The American Institute of Certified public accountants (AICPA, 2000) and the institute of management accountants concluded from their research that all corporate accountants need good communication and interpersonal skills (IMA, 1996). And that although accounting literature has given little attention to behaviour issues in the past, today many

organizations and researchers are recognizing that emotional intelligence skills are critical to success.

Mohamed & Lashine (2003) asserts that communication skills are a must for a successful entry level for the accounting profession. They include presenting and defending views orally and in writing, listening effectively and locating and organizing information from both human and electronic sources (Higgins, 1993). An accountant is therefore expected to effectively communicate in common global languages, negotiate, work in teams using new communication technologies, understand the psychology of people learning at different ages with different learning stages and counsel them through listening and encouragement.

Higgins (1993) argues that analytical ability is another basic skill that an accountant should possess. This includes the ability of a person to ask the right questions so as to collect accurate and complete information, the ability to recognize the importance of information and implications of the information and the ability to apply logic reasoning to clarify the relationship between different objects, events, individuals or methodology. Therefore a competent accountant should have the ability to collect the right information, analyze the business, problem solving using logical reasoning and apply the problem solving methodologies to real business problems. Intellectual skills include identifying and anticipating problems, finding acceptable solutions, developing inductive thought processes and assigning priorities (Higgins, 1993).

Mohammed & Lashine (2003) stipulates that a competent accountant should be

knowledgeable about international issues such as legal, ethical and standards or information sources. A basic knowledge of local and international financial regulations such as import/export regulations, customs dues and immigration laws are a necessity for an accountant. The ability to keep updated about the social, cultural and political changes in a global environment is vital and affects the self determination and identification capabilities of individuals. Globalization has placed international accounting into the accounting curriculum. It was also noted that many accountants involved with multinational companies encounter different accounting standards and that these standards are influenced by the culture in each country and the objectives placed on accounting information in each country. This is due to globalization that has placed international accounting into the accounting curriculum (Mohammed & Lashine, 2003).

Barac (2009) stipulate that accountants should be able to perform the tasks and roles expected of them. Whether newly qualified or experienced to the standards by the employers and the general public, Barac (2009) state that, accountants should in their work for example, formulate recommendations or implement strategic action plans of their employers.

Kiberu (2009) argues that accountants require competences in budgeting, Human Resource, systems management and inter personal skills. He further noted that specifically accountants should demonstrate abilities in communication, team work, data collection, budget analysis, planning, report writing, organizational skills systems analysis, performance management and decision making. Where by the majority of these

competences are neither included in the generic list of accountants competences in public sector appraisal forms and competency dictionary nor the schemes of service for the accounting cadre (Kiberu, 2009).

2.2 Competencies and Organizational Citizenship Behaviors (OCBs)

Organizations that have used competencies tend to define those competencies in their own terms, tailored to their own unique situations (Edward, 2001). The National park service, for example, defines its competencies as a combination of knowledge, skills and abilities in a particular career field which when acquired, allows a person to perform a task or a function at a specifically defined level of proficiency (Cofsky and Tucker, 1994). Competencies assist employees to accomplish assigned tasks (Lock wood et al, 2000). Competencies are a product of analyzing a job. Once generated, they link work, people and strategy for improving performance (Mc Lagan, 1997). According to some for example scholars (Podsakoff, MacKenzie, Paine & Bachrach (2002) many of these contributions, aggregated over time and persons, considerably enhance organizational efficiency and effectiveness. Cheng et al, (2004) argued that the establishment of the competency of individuals is crucial for further development of an organization.

Organ (1998) defined organizational citizenship behaviors as discretionary, not directly or explicitly recognized by the formal reward system and that in aggregate promotes the effective functioning of the organization. They are often described as behaviors that “go above and beyond the call of duty”. Organ observed that citizenship is enforceable requirement of the role or a job deception but the behavior is a matter of personal. The behavior is voluntary and not presented as part of individual’s job responsibility, is

largely unconstrained by the organization systems, has positive consequences and the organization is beneficiary of such behavior (as cited in Nassozi, 2008). It was further asserted that Organ's work on organizational citizenship behaviors showed that these are behaviors which often internally motivated arising and sustained by an individual's intrinsic need for a sense of achievement and competency use (Nassozi, 2008).

Munene et al, (2004) argued that operant competencies are accessible to six senses. They clearly explain what competencies should be depicted by the role holder in order to develop organizational citizenship behaviors (OCBs) at the work place. An environment that continually withholds positive reinforcements or generates negative ones will eventually result in the extinction of the competence. This may justify the fact that operant competencies have influence on employee behaviors (OCBs), work environment and are self reinforcing (skinner (1956) as cited in Munene et al, (2004). Operant competencies are identified through competence analysis and profiling (Munene *et al*, 2004). It is therefore a systematic procedure for obtaining specific knowledge that in turn may influence employee behaviors at work (OCBs).

Podaskoff (2000) asserts that failure for the managers to reward employees' behaviors through acts like expressing satisfaction or appreciation for good performance results in the decline of OCBs and subsequent effective organizational performance. An employee's motivation and ability is influenced by the ability of a leader to engage in OCBs through the leader's own behavior or by shaping employee's environment. Team leadership as a managerial competence has an inevitable influence on an employee's willingness to practice OCBs (Piwang, 2009). She further asserts that a leader can do a

number of things to influence the extent to which employees want to or feel they ought to engage in OCBs.

Tremblay (2000) suggested that the possibility of using one's competencies have a strong influence on development of discretionary behaviors at place of work. Also those competencies can be both liberating and empowering, and this creates an opportunity for OCBs to be developed among employees (Gravan and Mc Guire, 2001).

Tien (2003) stipulates that employees' competencies desirable in workers include skills such as adaptability, personal development, bring effectiveness and influential skills. He further argued that interpersonal skills like helping others to learn (altruism) serving customers and participating in a key work place, competencies were deemed as essential to learn. Other skills identified include independent thinking (initiative) communication and sharing information, team work and corporate building relationships and problem solving. It was also observed that it's extremely important to note that while organizations may not explicitly demand OCBs with in the firm, they may be indirectly requiring such behavior of their employees through the utilization of their competencies (Nassozi, 2008).

Organ (1998) as cited in Nassozi (2008) identified categories of organizational citizenship behaviors like altruism where employees voluntarily help the less skilled employees who need to be trained and guided by the competent staff with better skills, knowledge, and experience in order to realize organizational effectiveness. Employees exhibit a helping hand which encourages workers to develop their careers through

improvement of their skills, talents and abilities. And through consciousness employees are able to carry on their duties beyond the required minimum (Nassozi, 2008).

Bolino & Turnley (2003) argued that an important part of managerial effectiveness is the ability to influence people and to motivate them in order to contribute beyond expectations. Consequently, managerial competence is critical in influencing the ability and willingness of employees to exhibit OCBs. These competencies can influence the environment because they generate consequences (Munene, Bbosa & Eboyu, 2004). This has a relationship with OCBs since OCBs generate consequences to the environment in which they are practiced (Podsakoff et al, 2000).

2.3 Empowerment and Organizational Citizenship Behaviors (OCBs)

Menon (2002) defined empowerment as a sociological sense reflects the process by which the less powerful employee are given the opportunity to gain more power and control over specific life expectations.

Moye and Henkin (2005) examined the relationship between employee behavior and empowerment. According to the outcomes of the study, once employees are empowered, they are much happier and ready to their best; however the opposite is true, the employees who are not let to participate will have no intention of being more productive than they are because they will not trust their managers enough to be satisfied. Further more; Moye and Henkin (2005) are of the view that empowering subordinates will serve objectives leading to organizational effectiveness. OCBs can be referred to as some kind of effective performance (Wat & Shaffer, 2005).

The relationship between empowerment and OCBs is further supported by Greasley et al, (2004), according to them, it is inevitable for employees to exhibit extra role behaviour once the organization goes out of its way and involves employees in decision making and increases on their participation. According to them, employees will feel a little obligated to the organization and as a result will be more committed to performing extra role (OCBs).

Cardan, Lawrence and Bentler (2004) are of the view that social exchange relationship influence OCB. These positive social relationships can be as a result of empowering staff and involving them in the organizational decision making process. Somech and Bogler (2002) found a positive relationship between employee OCB and participation (empowering and involving employees in decision making). According to their study, once employees are empowered and involved in the process of setting ideas, they are likely to feel like apart of the organization and are likely to exhibit extra role behaviors at work (OCBs).

Sinner, et al (2003) are of the idea that many organizations are taking up the aspect of empowerment due to the nature of competitiveness that they need to meet by encouraging individual performance. Long (1996) is of a similar view suggesting that the major reason for empowering staff is because organizations want to encourage extra role behaviors in them. And to do this, management has to get employee support for their goals through empowering staff.

Honeggar & Applebaum (1998) argued that empowerment is in two forms namely; organizational and individual. Under organizational empowerment, the employing institution creates structures and opportunities for people to exercise more control over their tasks. The individual form of empowerment relates to an increased sense of self-efficacy (Conger & Kanugo, 1988 as cited in Kiberu, 2009). In considering Conger & Kanugo (1988) and Hui (1994) the researcher notes that empowerment behaviors include enhancement of the meaningfulness of the work, and fostering participation in decision making, expressing confidence in high performance and encouraging autonomy. It is suggested that empowerment behaviors are positively related to OCBs through a variety of mechanisms. For example, when employees gain confidence in their work as a result of competence based interventions, their perception of self-efficacy could increase which would result in an increased motivation to exert extra effort in form of OCBs (Conger & Kanugo, 1988). On the other hand, when employees gain autonomy as part of empowerment and fostered to participate in decision making, their sense of ownership and responsibility for work outcomes could increase which would subsequently increase the likelihood that they will be willing to do whatever it takes to make the organization successful (Kiberu, 2009). Also, enhancing the meaningfulness of work could result in greater job satisfaction, which could lead to more OCBs. Thus, to the extent that empowerment behaviors cause employees to become more satisfied with their jobs, more confident in their ability to perform and to have greater sense of responsibility for their work, they will be willing to work harder and go beyond job-prescribed roles to make the organization perform effectively (Kiberu, 2009).

According to Ahearne et al (2004) it is hypothesized that leader empowerment behaviors would increase job satisfaction and sales team potency, subsequently resulting in more

OCBs. They further found that encouraging autonomy, enhancing the meaningfulness of work, and expressing confidence in performance all had significant indirect effects on OCBs that accounted for 58% of the variance in group level citizenship behaviors. The effects on OCBs of enhancing the meaningfulness of work and expressing confidence in high performance was mediated by both perceptions of group potency and group job satisfaction. In contrast, the effect of encouraging autonomy on OCBs was mediated by job satisfaction only. Thus, this study posits that empowerment of employees may have important effects on OCBs.

Hackman et al (2009) argued that participation in decision making is one of the characteristics of employee empowerment that has been found to lead to engagement in OCBs in various contexts. Participation in decision making is a joint decision making that is a product of shared influence by a superior and his or her employee (Koopman & Wierdsma, 1998). It was found to affect job satisfaction (Rice & Schneider, 1994) and as such, it is reasonable to assume that employees' satisfied with their jobs will, among others, exhibit more OCBs. For example, where there is presence of good superior-subordinate relationship has some how increased bearing to wards making the subordinates perform better OCBs (Pawing, 2009).

According to Bell & Mengue (1998), they perceived an empowered work environment as essential for the performance of OCBs. Watt & Shaffer (2005) also proposed that empowered employees are encouraged and enabled to exercise initiative and perform OCBs. Redding (2000) also supports the above notions and asserts that highly empowered employees are more opt to produce novel, creat solutions than lower

empowered employees. Empowerment increases task motivation resulting from individuals' positive orientation to their work role.

Podsakoff et al; 2000; Tepper & Taylor (2003) suggested that employees perform OCBs with greater frequency when they perceive as fair the means by which organization and their representatives make allocation of decisions. Cheng (2004) also noted that the major factors influencing employees' OCBs are the quality of the relationship with the management of the organization, the degree of job support, the justice of rewards from the organization and the degree of job satisfaction. Thus employees who view their organization as behaving in their interest should not only experience greater job satisfaction, but also act to return the favour by exhibiting more OCBs. When employees are empowered their individual efficacy expectations are strengthened, and they believe in their ability to exert a positive influence on organizational productivity by adopting new practices (OCBs). Empowerment enhances feelings of self efficacy among organizational members (Conger & Kanungo, 1988), and organizational members may reciprocate by performing OCBs. Their opportunity to participate in the process of decision making enhances their sense of empowerment which in turn encourages them to engage in OCBs (Bogler & Somech, 2005).

Conclusion

From the review, the study indicates that to become an effective public sector accountant one has to undergo a professional competency process that includes knowledge, skills, values and attitudes. The literature also revealed that there could be a significant relationship between competencies, empowerment and OCBs. Though the research findings showed negative relationship between the variables mentioned under study. The researcher recommends other research so as to investigate more about the study findings.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the methodological aspects that were used in conducting the study on Competencies, Empowerment and organizational citizenship behaviors (OCBs) among public sector accountants. It describes the research design, study population, study unit, sampling strategies, sample size, study measurement, sources of data, study instruments, data quality control, reliability, validity, ethical considerations and study limitations

3.1 Research Design

The study is a cross-sectional which used a mix of both qualitative and quantitative methods. The study first identified core competencies of public sector accountants (PILA framework, Munene *et al*, 2003, model 1998). This research was performed in two separate phases. Phase one was a qualitative study, whereby the 32-item interview guide (Munene *et al.*, 2003), model 1998) was used by the author to tap most of the competencies possessed by the respondent as expected by the guide from a small sample representing all the sections of the public sector accounting departments. At least seven key result areas (KRAs), competencies both knowledge and behavioral, critical outputs and each key result area each with a standard were identified.

Phase two was a quantitative study. The items from the generated competencies in phase one, were amalgamated with adapted empowerment and OCB items to a test instrument that was administered to the public sector accountants.

The purpose was to identify core competences of public sector accountants (knowledge and behavioral competences). This was achieved through analyzing qualitative data using OCAP framework. .

3.2 Study Population

The study population comprised of accountants in Ugandan government ministries who had finished professional courses like ACCA, CIMA and CPA. They include; Accountants, senior Accountants, Assistant Accountants and Principal Accountants.

3.2.1 Study Unit

Public sector Accountants in the following central governments departments were studied; Accountant General's office in the ministry of Finance, Planning and economic Development, Central Accounts units of: Ministry of Agriculture, Animal husbandry and Fisheries, Ministry of Education and Sports Ministry of Water and Environment, Ministry of Local Government, Public service, Ministry of Information, Communication and Technology, Ministry of Foreign Affairs, Internal Affairs, Ministry of Gender, Labour and Social Development, Ministry of Justice and Constitutional Affairs and Ministry of Lands and Urban Development.

3.2.2 Sampling Strategies

Both convenience sampling combined with stratified proportionate random sampling was used to select the study sample. The sample was stratified basing on the levels of seniority of the accounting cadre. From the created strata, a proportionate sample was randomly selected.

3.2.3 Sample Size

The study was based on a population of 110 certified public sector accountants in Uganda of which, eighty six Accountants were randomly selected to participate in the study. This figure was based on the Krejcie & Morgan (1970), a table determining needed sizes of a randomly chosen sample from a given finite population of N cases such that the sample proportion P will be within # .05 of the population proportion P with a 95 percent level of confidence. This table indicates that if the population size is 110, a statistically representative sample size should be 86 respondents.

3.3 Study Measurement

The competence profile and analysis Framework introduced by Munene *et al*, (2005) was used to profile competencies of Accountants. After competence profiling, a quantitative questionnaire for KPC's and KRA's was developed with the help of supervisors and was measured using a 6 point likert scale ranging from (1) This is very much like me to (6) This is not like me at all.

Empowerment

This was measured using a 5 point likert scale ranging from (1) strongly agree to (5) I strongly disagree. The item that was adopted from Menon Sanjay, (2001) were used. For example respondents were asked to answer questions like, (1) I can influence decisions taken in my department. (2) I have the authority to make decisions at work.

Organizational citizenship behaviors (OCBs)

OCBs was measured by using a 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, an instrument developed by Munene & Kagga (2002) was used. Forexample respondents were requested to rate themselves on the different practices and behaviors by comparing themselves to an

imaginary individual described in the item. For example respondents were asked to answer questions like,

(1) He/ she perform competently under pressure. (2) He/She makes innovative suggestions to improve the organization.

3.4 Sources of Data

Both primary and secondary sources of data were used in this study.

3.4.1 Primary Data

Primary sources of data collection were used. Particularly the study used questionnaires to get responses from participants (as it is elaborated in appendix B and D).

3.4.2 Secondary Data

Secondary sources of data were used to generate, analyze and make comparisons of the data. These included academic and professional journals and performance reports.

3.5 Study Instruments

Qualitative and quantitative, structured and semi structured instruments were used to collect data. These included an operant competence profiling questionnaire and a self-administered questionnaire (as in appendix B and D).

3.6 Research Procedure

The researcher obtained an introductory letter from graduate research centre, Makerere University and from the head of Human Resources of the targeted institution to be presented to the respondents, seeking their permission to participate in the research. The introductory letter was to permit the researcher to carry out research in the specified institution. The researcher conducted in-depth interviews with accountants in public sector to articulate their competences and this enabled the researcher to develop items

that were used in measurement of competences. The items derived from the interview constituted the self-administered questionnaires. The questionnaires were then administered to accountants in public sector

3.7 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 as below.

3.7.1 Reliability of Instruments

The Cronbach alpha with a measure of 0.5 and above average as invented by Lee Cronbach was used to measure reliability of instrument during pre-testing as indicated in the table 1 below. There fore, any variable with cronbachs Coefficient Alpha test value of less than 0.5 was not used in the final analysis and conclusion as in table 1 below.

Table 1: Reliability Coefficient Analysis

Item	mean	Std deviation	Cronbach's alpha value	No. of items
Operant competencies	3.55	1.70	.597	76
Key Personal Competencies	2.61	3.57	.858	34
Empowerment	2.87	2.17	.621	16
Organizational Citizen Behaviour	4.59	11.84	.978	27

Source: primary data

The alpha coefficients above show that the instrument used was a reliable measure of these variables since each section had an alpha greater than 0.5. (Cronbach, 1951) as it is cited in (Nassozi, 2008).

3.7.2 Validity of Instruments

The research instruments were tested for validity. Face validity was sought by sending the instrument to the experts for modification and suggestions. Content validity was established by subjecting the amended instrument to my academic supervisors for modification. Construct validity was tested using SPSS correlation analysis.

3.8 Data Analysis

SPSS was used to analyze data. Information obtained from the in-depth interviews was coded to reduce the population of potential items in the measurement. The differences in levels and perception of research variables were analyzed using (ANOVA) test.

Correlation analysis was used to determine relationship objectives which include;

1. Relationship between competencies and organizational citizenship behaviors.
2. Relationship between empowerment and organizational citizenship behaviors.

3.9 Ethical Considerations

The researcher was protected by the statutory rights of the participants investigated and was avoided undue intrusion, obtain informed consent and protect their privacy rights. The researcher framed research questions objectively so as to widen the scope of the study and maintain confidence in the research process. The researcher was sensitive of social and cultural differences and considers conflicting interests. Lastly the researcher has endeavored to report all findings completely, and objectively with full information on methodologies to allow research work to be assessed by colleagues and to increase public confidence and reliability.

3.10 Anticipated Study Limitations

1. Resource constraints in form of human, time and technical but the researcher worked hard for the success of the research studied.
2. Inadequate cooperation of respondents in form of refusal and delays in completing questionnaires. However a number of respondents tried to bring back the questionnaires in time and the researcher tried to be patience enough to the respondents who delayed in completing questionnaires.
3. Respondents felt insecure to reveal that they were not empowered but the researcher assured them that their responses were to be treated with much confidentiality.

CHAPTER FOUR

PRESENTATION AND INTERPRETATION OF FINDINGS

4.0 Introduction

In this chapter, results are presented and interpreted according to the objectives and hypotheses of the study. The presentation begins with a description of the demographic characteristics of the respondents or descriptive findings. The second section of the chapter presents identified competencies of public sector accountants, the third section presents inferential statistics that explains the relationships between the variables under study and the fourth section presents other findings of the study.

4.1 Demographic characteristics of respondents

Table 2: Professional qualifications and age of the respondents

course		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%
Total	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 results showed that the majority (52.9%) of the respondents had ACCA, 28.6% had CPA, 10% had CIMA and 1.4% had ICSA as their professional qualifications.

Majority of the respondents were aged between 45-59 years as out of 37 respondents who had ACCA, 43.2% had 45-59 years, 35.1% were between 35-44 years of age and 16.2% were between 20-34 years. Also, of the 20 respondents who had CPA, the majority (50%) were between 35-44 years of age, 30% were between 20-30 years of age, 20% were between 45-59 years. Respondents who had CIMA were only 7 in number and the majority (71.4%) was between 45-59 years of age, 28.6% were between 35-44 years of age and .0% was between 20-34 years while only one respondent had ICSA and was aged between 35-44 years.

The results further indicated that there is no significant relationship between the professional qualifications of respondents and their age (Chi-square value =12.432, df=12, sig=.412).

Table 3: Professional qualifications and position of the respondents

		Position of the respondent			Total
		Senior Accountant	Accountant	Ass. 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%
Total	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 results showed that out of 37 respondents who had ACCA, the majority or a significant proportion (62.2%) of the study sample were at the position of accountant, while 27% were at the position of senior accountant and 5.4% were assistant accountants. Among the 20 respondents who had CPA, a significant proportion (65%) of the study sample were accountants, while 30% were senior accountants and none of the respondents was at the level of assistant accountants. Also, of the 7 respondents who had CIMA as their professional qualification, the majority (57.1%) were at the position of accountant while 28.6% were senior accountants and only one respondent had ICSA.

The findings also indicated that there is no significant relationship between professional

qualifications and the position of respondents (Chi square value =3.890, df =12 and sig =.985).

Table 4: Professional qualifications and the level of formal education

Level		Highest level of formal education attained				Total
		Undergraduate Diploma/Advanced Education Level	Bachel or	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 results indicated that out of 37 respondents who had obtained ACCA, the majority (54.1%) had bachelors' degree while 35.1% had masters' degree, 5.4% had undergraduate diploma/ advanced education level and 5.4% had other qualifications. The results further showed that out of 20 respondents who had CPA as their qualification, the majority (60%) had bachelors degree while 20% had undergraduate diploma/advanced education level, 15% had masters degree and 5% had other qualifications. In the table also out of 7 respondents who had CIMA as their professional qualification, 42.9% had

bachelors' degree, 14.3% had masters degree and 28.6% had other qualifications. The results indicated only 1 respondent with ICSA who had a bachelor's degree.

The results revealed that there is no significant relationship between professional qualifications of the respondents and their level of formal education (Chi square=17.883, df=16 and sig=.331).

Table 5: Professional Qualifications and Marital status of the respondents

		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 results showed that the majority (94.6%) out of 37 respondents who had ACCA were married, while only 5.4 were single. Also it revealed that the majority (85%) out of the 20 respondents who had CPA were married compared to the minority (15%) who were single. The results continued to show that respondents who had CIMA and ICSA were all

married (100%).

The results continued to show that there is no significant relationship between professional qualifications of the respondents and their marital status (Chi square value =7.312, df = 4, sig =.120).

4.2.0 Core competencies of public sector accountants

Using OCAP framework Questionnaire adopted from Munene (2005) as presented in Appendix B, competencies for public sector accountants were profiled. There fore, this objective of identifying core competences of public sector accountants was not answered by inferential statistics except using the PILA model to profile the competencies of public sector accountants. From competence profiling analysis frame work, six key result areas (KRAs) for public sector accountants were identified and also both operant and key personal competences were identified as indicated in Appendix C.

A key result area refers to an output oriented statement which describes an area where a role incumbent must get results. It can also be defined as a population of behavioral instance or competences which accumulate over time as a result of positive and negative reinforcement. Competencies are defined by Armstrong (1998) as the ability to perform activities with in an occupational arena to a particular standard.

Key personal competences refer to individual attributes that help some to perform a duty. Operant competencies on the other hand refer to the relationships between the actor, the task acted upon and the environment surrounding the task. (Munene *et al* 2004).

4.2.1 Key Result Areas (KRAs)

The study identified six key result areas (KRAs) for public sector accountants where both knowledge (what you need to know) and Behavioral (what you need to be able to do)

competencies were developed as elaborated in Appendix C. These include;

1. Initiate, monitor and review timely quality preparation and submission of financial reports, management accounts, and financial statements and forecasts in accordance with statutory and non-statutory obligations.
2. Initiate, develop, and implement business plan and review their performance against budgets in liaison with other heads of department for optimal utilization of institution resources in line with the institution's mission and objectives.
3. Review and institute effective financial control systems and procedures to maintain financial discipline in line with the institution's mission.
4. Evaluate, appraise, support and maintain a competent accounting team through giving constructive feedback, coaching and mentoring, in accordance with Human Resources manual.
5. Develop, review, implement and monitor the expenditure accounting and financial system, payroll, manage and approve resources in line with Uganda's approved plans, the financial policies and regulations.
6. Periodically advise management on financial performance on all aspects of the institution in line with the institutions mission and objectives.

4.2.2 Key personal competencies (KPCs) of public sector accountants

The following key personal competences of public sector accountants were identified as it is illustrated in Appendix C.

1. Ability to use time effectively and efficiently to accomplish all work-related activities and meets deadlines.
2. Ability to communicate effectively and possess interpersonal skills.
3. One who is honest, consistent in performing accounting work.
4. Ability to possess good analytical and problem solving skills
5. One who dedicates to accounting activities and ensures work is accomplished using the modest means.
6. One who is self driven, does work independently without being supervised.

4.3.0 Inferential statistics

The results in this part of the study are presented according to the research objectives except the first objective which seeks to identify core competences of public sector accountants that was covered before using OCAP framework.

The inferential statistics covered the second objective that aims at establishing the relationship between competences and Organizational Citizenship Behaviors and the third was about establishing the relationship between empowerment and Organizational Citizenship Behaviors among public sector accountants.

Table 6: Bivariate correlation between competencies, empowerment and OCB among public sector accountants

Variables	Operant Competences	Key Personal Competences	Empowerment	Organizational Citizenship Behaviors
Operant Competences	1			
Key Personal Competences	.586**	1		
Empowerment	.000	.002		
	.241*	.984	1	
Organizational Citizenship Behaviour	.045	.070	.013	1
	.217	.187	.917	.070
	.071	.122	.917	.070
	.70	.70	.70	.70

Source: Primary data.

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

* . Correlation is significant at the 0.05 level (2-tailed).

4.3.1 Relationship between competencies and organizational citizenship behaviors of public sector accountants

The results revealed that there is no significant relationship between operant competencies and organizational citizenship behaviors of public sector accountants (sig = 0.217). Also, that there is no significant relationship between key personal competences and organizational citizenship behaviors among public sector accountants (sig = 0.187). Consequently, it has showed that there is no significant relationship between competencies and OCBs of public sector accountants.

4.3.2 Relationship between empowerment and organizational citizenship behaviors of public sector accountants

Though the researcher had aimed at establishing the relationship between empowerment

and organizational citizenship behaviors of public sector accountants, the results revealed that there is no significant relationship between them (Sig = 0.013).

Table 7: Regression analysis showing the relationship between competencies, empowerment and organizational citizenship behaviors of public sector accountants

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	R ²	Adjusted R ²	F	sig
	B	Std. Error	Beta						
(Constant)	-.151	3.45		-.044	.965	.053	.010	1.24	.303 ^a
empowerment	-.138	.592	-.029	-.232	.817				
key personal competences	.280	.501	.084	.559	.578				
operant competences	1.22	1.08	.175	1.13	.263				

Source: Primary data.

The table revealed that, the adjusted R² value is 1% (i.e. Adjusted R² value = 0.01). This has implied that 1% of variance in OCBs of public sector accountants can be attributed to both competences and empowerment. It has also revealed that both competences and empowerment of public sector accountants appear as statistically insignificant predictors of organizational citizenship behaviors (sig =0.303). From the table, this showed that there is a need for thorough research to establish more on the antecedents of OCBs among public sector accountants.

4.3 Other Findings

Analysis of variances (ANOVA) test

This was carried out to compare the differences in perception of the study variables with regard to the demographic characteristics of the study respondents and to establish other findings that may be useful. Below are the results;

Table 8: Position of the respondents by the variables

Variables	Positions	N	Mean	df	f	sig
Operant Competences	Senior Accountant	20	3.20	3	1.48	.229
	Accountant	44	3.57	66		
	Assistant. 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		
	Assistant. Accountant	2	1.41	69		
	Total	70	2.64			
Organizational Citizenship Behaviour	Senior Accountant	20	2.63	3	.421	.738
	Accountant	44	5.10	66		
	Assistant. Accountant	2	3.52	69		
	Total	70	4.59			
Empowerment	Senior Accountant	20	2.44	3	.569	.638
	Accountant	44	3.06	66		
	Assistant Accountant	2	1.86	69		
	Total	70	2.86			

Source: Primary data.

There was a significant difference between key personal competences and the position of the respondents (Sig = 0.001). However, results from the same table have revealed no significant difference between positions of the respondents and operant competences (sig = 0.229). Further analysis of the results have found no significant difference between the position of the respondents and both OCBs and empowerment.

Table 9: Age of the respondents and the variables

variables	age	N	Mean	df	f	sig
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		
	Total	70	2.64			
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			
Empowerment	20-34	14	3.34	3	.334	.801
	35=44	28	2.69	66		
	45-59	26	2.84	69		
	Total	70	2.86			

Source: Primary data.

The results showed that there is a significant difference between the age of the respondents and organizational citizenship behaviors of public sector accountants (sig = 0.000). However, further scrutiny of the results from the same table, has revealed that there is no significant difference between the age of the respondents, operant competencies (sig. = 0.909), key personal competencies (sig. = 0.843), and empowerment (sig. =0 0.801).

Table 10: Level of education 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	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	6	2.49			
	Total	70	2.64			
Organisational Citizenship Behaviour	Undergraduate Diploma/Advanced Education Level	7	6.95	4	.259	.903
	Bachelor	38	5.19	65		
	Masters'	17	2.35	69		
	Others	6	5.17			
	Total	70	4.59			
Empowerment	Undergraduate Diploma/Advanced Education Level	7	2.08	4	.505	.732
	Bachelor	38	2.81	65		
	Masters'	17	3.36	69		
	Others	6	2.97			
	Total	70	2.86			

Source: Primary data.

Findings indicated that there was a significant difference between the level of education of the respondents and operant competences (sig. = 0.009). However, key personal competences were found not to be significantly different from the respondents' level of

education (sig. = 0.081).

Further analysis of the results has revealed that there was no significant difference between the respondents' level of education, OCB (sig. = 0.903) and empowerment (sig. = 0.732) of public sector accountants.

Table 11: Professional qualifications and the variables

Variables	Courses	N	Mean	df	f	sig
Operant Competences	ACCA	37	3.31	4	1.74	.151
	CPA	20	4.25	69		
	CIMA	7	2.92	65		
	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			
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			
Empowerment	ACCA	37	3.15	4	1.05	.389
	CPA	20	2.39	65		
	CIMA	7	2.78	69		
	ICSA	1	5.95			
	Total	70	2.86			

Source: Primary data.

The table above, has revealed that all variables under study were not significantly different from the professional qualifications of the respondents (sig. = 0.151, 0.739, 0.960, 0.389).

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the discussion of the findings observed and inferred from the data presented in chapter four. The chapter is presented in three parts. Part one deals with the discussion of the results in chapter four derived from both the inferential and demographic characteristics. Part two deals with the recommendations and conclusion and part three with suggestions for further research.

5.1.0 Discussion

The study objectives included;

- Core competencies of public sector accountants.
- Relationship between competencies and organizational citizenship behaviors.
- Relationship between empowerment and organizational citizenship behaviors.

5.1.1 Core Competencies of public Sector Accountants

The research findings showed that the range of competencies needed for public accounting profession has been changing following the global trends. The Ministry of Finance Planning and Economic Development (MFPED) revised scheme of accounts cadre (2009), revealed that there is a need for new competences of public sector accountants in which competences are defined as a cluster of behaviors, skills and knowledge which are needed to undertake a job effectively. The review exercise pointed out competences for public sector accountants for example, key behavioral competences that include; intra-personal management, inter-personal relations, effective

communication, ethics and integrity, innovative and proactiveness, decision making and problem-solving, strategic thinking and leadership. It also noted technical Competences which are; planning and budgeting, expenditure management and budgetary control, financial record keeping, financial reporting risk management and assurance, change management and information and communication technology (ICT). The researcher noted that most of these competences from the revised scheme of service for accounts cadre appear in OCAP frame work in understanding both knowledge and behavioral competences of public sector accountants. This calls for the vivid insight of OCAP frame work as it helps in identifying the core competences of accountants in public sector.

5.1.2 Relationship between competencies and organizational citizenship behaviors of public sector accountants

The study revealed that there was no statistically significant relationship between competences and organizational citizenship behaviors of public sector accountants. This implies that much as the public sector accountants possess the required competencies (skills, knowledge and experience), they do not engage in extra role behaviors (OCB). Consistent with Nassozi (2008), competencies do not correlate significantly with OCB. Organ (1998) as cited in Nanssozi (2008) observed that OCB is not an enforceable requirement of the roles or job description but rather the behaviour which is a matter of personal choice (a go above beyond the call of duty). Organ stresses that the behaviour is voluntary and not presented as part of an individual responsibility. Employees may not practice altruism as much as they are competent to help the less skilled ones. However, many scholars are not in line with the study findings for example, Tremblay (2002) suggested that the possibility of using one's competencies have a strong influence on development of organizational citizenship behaviors at place of work. He further noted

that those competencies can be both liberating and empowering, and this creates an opportunity for OCBs to be developed among employees (Gravan and Mc Guire, 2001).

The research findings were also inconsistent with (Munene *et al*, (2004) who argued that operant competencies are accessible to six senses. They clearly explain what competencies should be depicted by the role holder in order to develop organizational citizenship behaviors (OCBs) at the work place. It was further stipulated that an environment that continually withholds positive reinforcements or generates negative ones will eventually result in the extinction of the competence. This may justify the fact that operant competencies have influence on employee behaviors (OCBs), work environment and are self reinforcing (skinner, 1956). Also, that operant competencies are identified through competence analysis and profiling (Munene *et al*, 2004). It was therefore argued that competences refer to a systematic procedure for obtaining specific knowledge that in turn may influence employee behaviors (OCBs).

Tien (2003) stipulates that employees' competencies desirable in workers include skills such as adaptability, personal development, bring effectiveness and influential skills. He further argued that interpersonal skills like helping others to learn (altruism) serving customers and participating in a key work place, competencies were deemed as essential to learn. Other skills identified include independent thinking (initiative) communication and sharing information, team work and corporate building relationships and problem solving. It was also observed that it's extremely important to note that while organizations may not explicitly demand OCBs with in the firm, they may be indirectly requiring such behavior of their employees through the utilization of their competencies (Nassozi, 2008).

5.1.3 Relationship between empowerment and organizational citizenship behaviors of public sector accountants

The results from the findings revealed that there was no significant relationship between empowerment and organizational citizenship behaviors of public sector accountants. Particularly, empowerment outcomes did not correlate significantly with organizational citizenship behaviors. This could be because some respondents failed to provide accurate information thinking that it might not be treated with utmost confidentiality by the researcher as they felt insecure to reveal that they were not empowered. However, this is not in line with the findings from the research study conducted by Somech and Bogler (2002) who found a positive relationship between employee OCB and participation (empowering and involving employees in decision making). According to their study, once employees are empowered and involved in the process of setting ideas, they are likely to feel that they are part of the organization and this makes them exhibit extra role behaviors at work (OCBs).

The relationship between empowerment and OCBs is further supported by Greasley *et al.*, (2004). According to them, it is inevitable for employees to exhibit extra role behaviors once the organization goes out of its way and involves employees in decision making and increases on their participation. According to them, employees will feel a little obligated to the organization and as a result will be more committed to performing extra role (OCBs).

Cardan, Lawrence and Bentler (2004) are of the view that social exchange relationship influence OCB. These positive social relationships can be as a result of empowering staff and involving them in the organizational decision making process. Somech and Bogler

(2002) found a positive relationship between employee OCB and participation (empowering and involving employees in decision making). According to their study, once employees are empowered and involved in the process of setting ideas, they are likely to feel like part of the organization and are likely to exhibit extra role behaviors at work (OCBs).

Sinner, *et al* (2003) are of the idea that many organizations are taking up the aspect of empowerment due to the nature of competitiveness that they need to meet by encouraging individual performance. Long (1996) is of a similar view suggesting that the major reason for empowering staff is because organizations want to encourage extra role behaviors in them. And to do this, management has to get employee support for their goals through empowering staff. This implies that there is a need for thorough research to establish more on the antecedents of OCBs among public sector accountants.

5.1.4 Other findings

The study revealed other findings that were not part of the objectives.

Findings from the Analysis of variance (ANOVA) test indicated that there was significant difference between key personal competences and positions of the respondents (table 12). This implies that though accountants require personal attributes to perform the job effectively, they can easily still perform without relating themselves with the work and work environment. This could also be because public sector accountants at different levels interact with different people with different degrees of influence on their jobs and therefore need different key personal competences.

Results further showed that there is a significant difference between the age of the

respondents and organizational citizenship behaviors of public sector accountants (see table13). This implies that employees behave differently according to their age in organizations. Also, this could mean that respondents who had higher age indicated higher levels of education and felt they had a sense of belongingness to their respective organizations.

Findings revealed a significant difference between the level of education of the respondents and operant competences. The implication of this was that the level of education could have been influenced by the training that takes place in the institution where public sector accountants acquire technical skills and knowledge on the job.

5.1.5 Conclusion

Competencies generated from operant competence profiling were utilized to find out whether all accountants in public sector have the same competences to help them perform organizational citizenship behaviors. The study revealed that there was no positive relationship between competences, empowerment and organizational citizenship behaviors. However, these research findings have been inconsistent with different research studies that found a significant relationship between competencies, empowerment and organizational citizenship behaviors. This means that whereas the study has predicted the relationship between competences, empowerment and OCBs among public sector accountants it has not been able to find it therefore, a further research is needed to discover and change what has been studied.

The study further emphasizes that the traditional role of accountants in public sector has been changing. This is due to an increase in global competitive economy that has been in

existence. For example, it has been noted that initially, accountants used to collect financial data, manual work with spread sheets, verify expenses, produced inventory reports and standardized financial statements, and ensured that bills and receivables were paid. However, every thing has changed with the introduction of automated accounting systems, especially IFMS and enactment of the new financial regulations derived from IFAC which is the global organization for the accountancy profession, dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. There has been also an introduction of professional courses like ACCA, CIMA and CPA with support from the IFAC to introduce professionals who can work in cross functional teams in increasingly government policy and operational issues. This has shown a significant shift from their role and hence treated as equals involved in decision making.

5.1.6 Recommendations

In establishing whether competencies, empowerment had a relationship with OCBs, it was revealed that both competencies and empowerment were not significantly related to OCBs. It is therefore being suggested that a further research should take place to discover, advance and improve what has been studied.

Public sector in Uganda should endeavor to recruit accountants with those identified competencies in order to improve their business objectives. However, this can easily be obtained through the process of competence profiling and analysis framework.

5.1.7 Suggestions for further research

The study has emphasized on the relationship between competencies, empowerment and OCBs among public sector accountants. It has not bothered to find out other variables that can lead to OCBs among public sector accountants as they were not part of the study. Therefore, research can be instituted to find out the other variables that can lead to OCBs among public sector accountants other than competences and empowerment.

Research needs to be instituted to establish whether responses given by the public sector accountants through rating themselves are similar to that given when supervisors rate them. This is because findings revealed no significant relationship between competencies, empowerment and OCBs among the accountants in Ugandan public sector contrary to the findings in the literature. Therefore, further research should be done to find out other factors that could contribute to the relationship between competencies, empowerment and OCBs of accountants in public sector.

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Appendix A: The Revised Scheme of Service for accounts cadre, 2009

Roles of Public sector Accountants

Post and Scale	Job/Purpose
1. Accountant General, U1S	To prescribe, enforce and review Public Financial Management systems and procedures and, report on Consolidated Accounts and Financial Statements of Government.
2. Director/ Treasury services, U1SE	To provide strategic guidance on implementation of Treasury functions and oversee administrative support services on the Accountant General's office.
3. Commissioner/Treasury,U1E	To implement and appraise Financial Management Systems, practices and policies for effective for effective utilization of public resources and Professional Development of Financial Management cadre in Government.
4. Deputy Commissioner/Treasury,U1E	To provide professional and technical support in the implementation and appraisal of financial management systems, practices and policies to ensure effective budgeting, disbursement, accountability and utilization of public resources.
5. Principal Accountant, U2	To provide technical support in budget formulation, execution and accountability to ensure sound management of financial resources.
6. Senior Accountant, U3	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.
7. Accountant, U4	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.
8. Senior Assistant Accountant, U5	To carry out basic accounting processes involving receipting revenue, keeping custody of transaction records and, support processing of general payments.
9. Assistant Accountant, U6	To perform routine accounting work, carry out initial data entry, sorting documents, filing and keeping custody of accounting and financial transaction records.

Minimum qualification and experiences of public sector Accountants

Post	Minimum qualifications
1. Accountant General, U1S	<p>Should have or be a;</p> <ul style="list-style-type: none"> • Qualified or chartered Accountant (holder of full professional qualification in accountancy) obtained from a recognized institution/ body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU). • Member of a recognized Accounting body • A minimum of a Masters degree in relevant financial management and or accounting field, business administration or, management related discipline obtained from a recognized institution. • A minimum experience of ten (10) years of working in Government, three years of which should have been served at least as Commissioner/Treasury or, an equivalent level of experience in accounting work from a reputable organization.
2. Director/ Treasury, U1SE	<p>Should have or be a;</p> <ul style="list-style-type: none"> • Qualified or chartered accountant (holder of full professional qualification in accountancy) obtained from a recognized institution/ body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU). • Member of a recognized Accounting body • A minimum of a Masters degree in relevant financial management and or Accountancy, business administration or, management related discipline obtained from a recognized institution accredited by NCHE. • A minimum experience of ten (10) years of working in Government, three years of which should have been served at least as Commissioner/Treasury or, an equivalent level of experience in Accounting work from a reputable organization.
3. Commissioner/ Treasury, U1E	<p>Should have or be a;</p> <ul style="list-style-type: none"> • Qualified or chartered accountant (holder of full professional qualification in accountancy) obtained from a recognized institution/ body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU). • Member of a recognized Accounting body • A minimum of a Masters degree in relevant financial management and or accounting field, business administration or, management related discipline obtained from a recognized institution. • A minimum experience of ten (10) years of working, three years of which should have been served as Deputy Commissioner/Accounts in Government or, an equivalent level of experience in Accounting work from a reputable

	organization.
4. Deputy Commissioner/ Accounts, U1E	<p>Should have or be a;</p> <ul style="list-style-type: none"> • Qualified or chartered Accountant (holder of full professional qualification in accountancy) obtained from a recognized awarding institution/ body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU). • Member of a recognized Accounting body • A minimum of a Masters degree in relevant business administration or, management related discipline obtained from a recognized institution. • A minimum experience of nine (9) years of working, , three years of which should have been served at least as Principal Accountant in Government or, an equivalent level of experience in Accounting work from a reputable organization.
5. Principal Accountant, U2	<p>Should be in possession of;</p> <ul style="list-style-type: none"> • 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 • A minimum experience of 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.
6. Senior Accountant, U3	<p>Should be in possession of;</p> <ul style="list-style-type: none"> • 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. • A minimum of (3) years of working experience as an Accountant in Government or, an equivalent level of experience in Accounting work from a reputable organization.
7. Accountant, U4	Should be in possession of;

	<ul style="list-style-type: none"> • Either; An Honours Bachelors degree in Finance and Accounting; <u>or</u> 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 with out an Honours award. • Nil for direct entrants or, A minimum experience of (3) years of working as Assistant Accountant or Senior Assistant Accountant in Government on attainment of higher qualifications or an equivalent level of experience in Accounting work from a reputable organization.
8. Senior Assistant Accountant, U5	<ul style="list-style-type: none"> • Either; A Diploma with a bias either in Accounting or Financial management or, Business studies/Administration with Accounting and / or Financial management as a subject obtained from a recognized awarding institution ; • Or; pre- professional Accountancy qualification in accounts Technician Certificate (ATC) or, certificate in Accounting Technician (CAT) obtained from a recognized institution/ body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU). • A minimum experience of three (3) years of working as Assistant Accountant in Government or, an equivalent level of experience in accounting work from a reputable organization.
9. Assistant Accountant, U6	<ul style="list-style-type: none"> • Either; A minimum of Diploma with a bias in either accounting or, Financial management or, Business studies/ Administration with Accounting or Financial management as a subject obtained from a recognized awarding institution ; • Or; A certificate in pre-professional accountancy qualification like: Accounts Technician Certificate (ATC) or, Certificate in Accounting Technician (CAT) awarded from a recognized professional body accredited by the Institute of Certified Public Accountants of Uganda (ICPAU). • Nil experience

Key Technical Competences of public sector Accountants

	DEFINITION
1. Planning & Budgeting	Planning is the processes of forecasting activities to be undertaken in the predetermined period to achieve the organization's mandate; while budgeting is a process of expressing plans in monetary terms.
2. Expenditure Management & Budgetary Control	Expenditure management and budgetary control is about ensuring availability of funds to execute organizational priorities and obligations.
3. Financial Record Keeping/ Accounting	Is the documentation of transaction, filing, custody and retrieval of financial information
4. Financial Reporting	Is the compilation, production, analysis and review of financial information or data in line with the financial reporting framework (i.e. an organizations financial position, operating performance and funds flow for an accounting period).
5. Risk Management and Assurance	Accounting Risk management and assurance involves identification, assessment/ analysis of the organizational environment for weaknesses and threats, development of mitigating measures and taking appropriate action in relation to the organization's objectives and risk tolerance.
6. Change Management	Is the ability to initiate, support and cope/respond with change in individuals, teams and an organization that enables the transition from a current state to the desired future state in a structured approach.
7. Information & Communications Technology (ICT)	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.

Key Behavioral competences of Public Sector Accountants

COMPETENCE FACTOR	DEFINITION
1. Intra-personal management	Intra-personal management is a coherent ability to exercise self control and management of oneself in an orderly and acceptable manner. Is an integrative competence embracing: self organisation and control; time management, result-oriented ness, stress management, soberness, ethical conduct, etc
2. Inter-personal relations	Is about ability to relate well with others through amalgamation of competences including team work, assertiveness, networking, hospitality, good listening and

	affirmative attitude
3. Effective communication	Is about the ability to send and receive information effectively to ensure that communication is clear and understood.
4. Ethics and integrity	Moral soundness, honesty and behaving in accordance with accepted principles that govern conduct of the accounting profession.
5. Innovative & pro-activeness	Being able to think creatively, research, imitate best practices, and generate new ideas and; act in advance to deal with unexpected difficulty to accomplish given task by taking initiative to act rather than reacting.
6. Decision making and problem-solving	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.
7. Strategic thinking	Conceptualizing issues, understanding strategy, constrains, priorities and channeling them into overall strategy of the organisation as a whole and deliver effectively on own work area and management. Having ability to scan the environment and link long range visions and concepts to daily work.
8. Leadership	Is the ability and desire to influence others toward a specific cause of action or, goal.

Key Duties and Responsibilities of Public Sector Accountants

According to Auditor Generals report from the ministry of Finance, Planning and Economic Development, the revised scheme of service for accounts cadre (2009) postulates the following key duties and responsibilities of the specific job titles as they are presented below. For purposes of this study the researcher concentrated on the job titles that were under the research study which include;

Assistant Accountant

Key Duties and Responsibilities

- To prepare voucher according to payment requested.
- To assign invoice numbers to transactions for further processing.
- To record and capture data on the system
- To provide information on Electrical Funds Transfer and, execute payments beneficiaries.
- To prepare payment advice forms, receive-non tax revenue collections, compile returns and prepare monthly accountability.
- To post vote books and subsidiary ledgers.
- To receive, sort, file accountability returns and keep custody of accounting documents.

Senior Assistant Accountant

Key Duties and Responsibilities

- To provide custody for accounting records and documents
- To process deferred tax payments, tax returns and keep records thereof.
- To post financial transactions, cash books, subsidiary ledgers, general ledgers, and maintain up to date records of books of accounts
- To prepare pay change report forms and reconcile pay role transaction reports
- To enter transactions into the commitment control register
- To prepare, draft monthly reconciliation reports.
- To keep custody of cash, effect payments and maintain up to date cash book records

Accountant

Key Duties and Responsibilities

- To examine correctness of payment requests, completeness of documentation, and satisfy requisition or, transactions for further processing.
- To verify receipts match and undertake online reconciliation of invoices and Local Purchase orders for goods and services procured prior to effecting payments.
- To compile accountability returns, verify and retire advance ledgers.
- To maintain primary financial records and update books of accounts.
- To prepare periodic reconciliations of financial records and carry out monthly cash book reconciliations to bank statements.
- 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.

Senior Accountant

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.

Principal Accountant

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.

Appendix B: OCAP Framework Questionnaire:

PART 1: KEY RESULT AREAS

Note: Kindly give this questionnaire the time and attention it deserves as it may form a basis for your job description in the Public Sector. If you have a problem, consult your supervisor or the researcher on phone.

1. Name of job holder Department -----
2. Job Title -----
3. Current Grade/ Level -----
4. Length of Time in the Job -----
5. Educational qualifications attained. **Please tick in the box below all qualifications attained**

Educational qualifications attained	O- Level	A-Level	Bachelors	Masters Degree	PhD	Any other: Specify
Tick all those are true						

6. Professional qualifications attained (if applicable)

Highest professional Qualifications: e.g. ICSA (Write in the space below)	Write in Full	Date and Institution

7. What is the minimum educational qualification for the post you occupy?

Please suggest -----

8. What is the minimum professional qualification for the post you occupy? Please suggest -

9. What is the minimum experience in terms of years required in the job you occupy? Please suggest -----

10. The role of a (Please re-state your title as above)

- a) Can you tell me, in one sentence, the purpose and role of
.....(Please repeat the job title).

- b) What is the unique contribution of this role that distinguishes it from other roles in Public sector?

- c) How would you summarise the overall accountability or responsibility of individuals in this role. -----

SECTION B

11. Key Performance/ Results Areas

A key performance area is given in one sentence beginning with an active verb such as prepare, produce, plan, schedule, test, maintain, develop, monitor or ensure. It points clearly to performance measures.

Examples: **Provides technical support to field staff and partners during implementation of health related projects/programs.**

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

The Context of and Key Responsibilities in Each Performance /Results Area

The context or work environment surrounding the area describes the climate under which the performance area is accomplished. It describes the factors influencing the attainment of results in each performance area. Work climate for each performance area should be discussed separately and under several aspects namely people you interact with, what you talk about to accomplish the performance area, flexibility you have to perform the area, hard or difficult decisions you make, and regular problems you encounter. Now please take each performance area one by one.

Key Performance Area 1 (Please restate in order to remain focused on this performance area). -----

a) Interaction with other people

Please list the people you interact with when accomplishing this performance /performance area

- 1.
- 2.
- 3.

b) Describe the nature of your interaction with each above (provide real life episode or indicate your experience in the interaction). **What do you talk about?**

- Person 1. -----
- Person 2. -----
- Person 3. -----

b) Flexibility

Describe the amount of flexibility you need to accomplish this performance area. Narrate the most memorable experience where the importance of flexibility was demonstrated in carrying out the performance area.

a) Flexibility: -----

b) What happened? (Real life episode).

bi) **CHOOSE ONE OF THE SCENARIOS OF FLEXIBILITY** and rate yourself by ticking against a statement that best describes your own flexibility in this Performance Area

Scenario on supervision:	Tick in one level of flexibility IN ONLY ONE SCENARIO
1. I have strict instructions and work under direct supervision (cannot complete a task without consulting supervisor)	
2. I follow established work routines but work under close supervision	
3. I follow standard instruction with minimal supervision	
Scenario on standardization of routines and procedures	
4. I follow standardized practices and procedures without opportunity to vary them	
5. I follow procedures with opportunity to diverge from them and choose appropriate action	
6. I can develop my own practices and procedures as long as I work within a given policy	
Scenario on directives	
7. I can give directives to several other people	
8. I can give directives that influence departmental policies	
9. I can give directives that influence organisational policies and objectives	
10. I can give strategic direction that can re-orient the broader organisational goals and policies	

c) Common Problems:

- a) What kind of problems do you regularly encounter while accomplishing this performance area?-----

d) Decision Making: (If applicable)

- a) Describe decisions you have to make in accomplishing this performance area.

13) **KEY RESPONSIBILITIES** required in achieving results in the performance area you have just discussed.

Please describe everything you need to know in order to achieve results here

Can you now describe what you actually do to achieve results? How do you do what you do?

PART 2: KEY PERSONAL COMPETENCES OF PUBLIC SECTOR ACCOUNTANTS

SECTION A

Who is a public sector Accountant?

.....

Think of four accountants you know well. Two of them should be those you admire because they impress you for being successful. Two others should be those you do not admire because in your opinion, they are not doing as well as they should be doing or because they failed where they should not have failed.

Write down the names of the two successful Accountants

Write down the names of the less successful or the failed accountants.

NOW STARTING WITH THE FIRST SUCCESSFUL PUBLIC SECTOR ACCOUNTANT:

Why do you say that she/he is successful? What does she do that you think make her/he successful? Here describe behaviours or actions such as giving credit to credit worthy customers only, or coming early at work or staying late etc. List as much behaviour as possible.

- 1
- 2.
- 3.

Give one real life example you heard of or you witnessed that demonstrated one or more of those behaviours. What happened? What did she or he do? Be as detailed as possible.

Continuing with the first successful entrepreneur, can you now describe her /his characteristics? Characteristics are the different aspects of one's

- 1
- 2.
- 3.

Give one real life example you heard of or you witnessed that demonstrated one or more of those characteristics. What did she/he do? Please be as detailed as possible. In other words tell a story that describes what he/she did.

NOW LET US MOVE ON TO THE FIRST PUBLIC SECTOR ACCOUNTANT THAT YOU DO NOT CALL SUCCESSFUL

Why do you say that she/he is unsuccessful? What does she do that you think makes her/he unsuccessful? Here describe behaviours or actions such as giving too much credit and so on or coming late and leaving early or drinking too much etc.. List as many behaviours as possible.

- 1
- 2.
- 3.

Give one real life example you heard of or you witnessed that demonstrated one or more of those behaviours. What happened? What did she or he do? Be as detailed as possible.

Continuing with the first unsuccessful public sector Accountant, can you now describe her /his characteristics? Characteristics are the different aspects of one's

- 1
- 2.

Give one real life example you heard of or you witnessed that demonstrated one or more of

those characteristics. What did she/he do? Please be as detailed as possible. In other words tell a story that describes what he/she did.

Why do you want to be like her/him? What are her characteristics that you admire?

- 1.
- 2.

Give one real life example you heard of or you witnessed that demonstrated one or more of those characteristics. What did she do?

SECTION B

1. Do you consider your self as one the successful entrepreneur?
(Please tick only one of the appropriate boxes)

Yes or No

2. If the answer is yes why do you consider yourself to be a successful entrepreneur?

- a)
- b)
- c)

3. If the answer is not quite why do you consider your self to be not quite successful as an entrepreneur (mention a few indicators of your lack of success)?

- a)
- b)
- c)

SECTION C

1. What does someone *need to know* (knowledge competence) in order to become and remain a successful accountant?

- a)
- b)
- c)

2. What does someone *need to be able to do* to (behavioural competence) become and remain a successful public sector accountant)

- a)
- b)
- c)

Appendix C: Competence Analysis and Profiling Framework of Public Sector Accountants

KRA	COMPETENCES	
	Knowledge Competences	Behavioural Competences
1. Initiate, monitor and review timely quality preparation and submission of financial reports, management accounts, and financial statements and forecasts in accordance with statutory and non-statutory obligations.	<p><i>What you need to know:</i></p> <ol style="list-style-type: none"> 1. The format of the report 2. Who is responsible for preparing financial report and statements 3. Where to get information to use in drafting the reports 4. The deadline for submitting financial reports. 5. The statutory and non statutory obligations. 6. The financial control measures 7. Forecasting techniques 	<p><i>What you need to be able to do:</i></p> <ol style="list-style-type: none"> 1. Disseminate the format to relevant parties. 2. Follow up to ascertain whether the format has been adhered to. 3. Identify the responsible parties from different departments. 4. Pick the financial reports from responsible parties 5. Review these reports with them. 6. Retrieve cash books 7. Extract financial statements from banks and reconcile them. 8. Draft a time table to be followed 9. Ensure timely drafting reports 10. Giving a quality time for reviewing the reports before submission 11. Keep versed with the current changes regarding the statutory and non statutory obligations. 12. Apply the statutory and non statutory obligations to expenditure before any payment. 13. Disseminate information on the financial control measures to people drafting the reports 14. Look out to see whether the financial control measures have been met. 15. Analyze the institution's financial performance

KRA	COMPETENCES	
	Knowledge Competences	Behaviourial Competences
2. Initiate, develop, and implement business plans and review their performance against budgets in liaison with other heads of department for optimal utilization of institutional resources in line with the institution's mission and objectives.	<p><i>What you need to know:</i></p> <ol style="list-style-type: none"> 1. The institution's mission and objectives 2. The business plans 3. Who is responsible for budget allocations 4. Departmental budgets. 5. Organizational budgets. 6. Institution's resources 7. Performance procedures 	<p><i>What you need to be able to do:</i></p> <ol style="list-style-type: none"> 1. Review the institution's overall business strategy 2. Institute control measures geared towards achieving the mission 3. Review the institution's strategic plans and the future business prospects 4. Examine the viability of the alternative plans 5. Identify the responsible parties from different departments. 6. Give them rules and guidelines to follow while drafting the tentative budgets 7. Pick the departmental budgets from heads of department 8. Review the budgets in line with the available departmental resources 9. Combine all departmental budgets. 10. Study the institution's financial statements. 11. Look at alternative sources of funding 12. Prioritize allocation of the resources to the budget. 13. Look at the company's prevailing policies to extract the performance procedures 14. Examine the procedures to see how well they are meeting the company's mission. 15. Analyze the extent to which these procedures are followed.

KRA	COMPETENCES	
	Knowledge Competences	Behaviourial Competences
3. Review and institute effective financial control systems and procedures to maintain financial discipline in line with the Institution's mission.	<p><i>What you need to know:</i></p> <ol style="list-style-type: none"> 1. Financial control systems and procedures 2. Prevailing procedures 3. Institution's financial status 4. How to institutionalize those control measures 5. Institution's mission and vision 	<p><i>What you need to be able to do:</i></p> <ol style="list-style-type: none"> 16. Ensure that the financial control systems and procedures are observed 17. Make modification of systems and procedures to improve performance 18. Review institution's accounting policies 19. Inform accounts assistants of these policies 20. Review and streamline the accounting policies 21. Checkout for financial statements and review them. 22. Evaluate the extent to which the existing financial control systems and procedures are achieving a better financial stand 23. Involve staff in designing those control systems and procedures 24. Ensure that the procedures are used on a daily basis 25. Revise institution's profile 26. View the institution's overall business strategy 27. Institute control measures geared towards achieving the mission

KRA	COMPETENCES	
	Knowledge Competences	Behavioral Competences
4. Evaluate, appraise, support and maintain a competent accounting team through giving constructive feedback, coaching and mentoring, in accordance with Human Resources manual.	<p><i>What you need to know:</i></p> <ol style="list-style-type: none"> 1. The rating scale in performance appraisal 2. Innovative measures on how to monitor and improve accounting teams 3. Good communication skills 4. The relative worthiness of the job 5. Human resource practices such as coaching and mentoring. 6. Accounting skills 7. Financial rules and regulations 8. You need to know some computer skills 	<p><i>What you need to be able to do:</i></p> <ol style="list-style-type: none"> 1. Financially support departments 2. Evaluate fairly without any bias 3. Inform the appraised staff of how well they are fairing 4. Look at the current performance gaps. 5. Set standards for performance 6. Monitor any improvements towards the desired standards 7. Communicate after performance appraisal is done 8. Keep people posted on their performance 9. Attach value to employees work through reward of incentives. 10. Carrying out relevant training 11. Appraise immediately once the appraisal process has been completed 12. Control, coordinate and plan for development of teams 13. Use accounting skills to coach and mentor staff. 14. Evaluate how well the staff is conversant with the account skills. 15. Keep versed with the current rules and regulations of the institution. 16. Coach and train staff in accounting computer knowledge. 17. Check and update all the accounting programmers' in the computers. 18. Coach and avail institution information to the staff.

KRA	COMPETENCES	
	Knowledge Competences	Behaviourial Competences
5. Develop, review, implement and monitor the expenditure accounting and financial system, payroll, manage and approve resources in line with Uganda's approved plans, and the financial policies and regulations.	<p><i>What you need to know:</i></p> <ol style="list-style-type: none"> 1. Institution's financial status 2. Financial systems 3. Payroll 4. Organizational plans. 5. Computer skills 6. National financial policies regulations 	<p><i>What you need to be able to do:</i></p> <ol style="list-style-type: none"> 1. Study the institution's financial statements 2. Analyze the institution's assets and their viability. 3. Review and update the financial systems 4. Train the accounting team on the system use. 5. Monitor the use of the financial systems. 6. Find out the number of employees in the institution and their pay grades. 7. Update the payroll system. 8. Compute the employees' salaries in line with the National policies. 9. Examine the institution's current strategic plan 10. Analyze the institution's plan in line with the national policies. 11. Read templates about Accounting packages and software. 12. Update the existing accounting packages and or acquire the latest accounting software. 13. Train the Accounting team on how to use the accounting systems. 14. Keep updated and posted on the changes in the national financial policies and regulation. 15. Pick and revise the national financial policies and regulations 16. Incorporate these financial policies and regulations in the institution's policies and regulations.

KRA	COMPETENCES	
	Knowledge Competences	Behaviourial Competences
6. Periodically advise management on financial performance of all aspects of the institution in line with the public sector's mission and objectives.	<p>What you need to know:</p> <ol style="list-style-type: none"> 1. Mission and objectives of the institution 2. Financial status of the institution. 3. Current strategy of the institutions. 4. Departmental contribution to the organizational profitability 5. The future budgetary allocations for departments. 6. Viability of some business units. 	<p>What you need to be able to do:</p> <ol style="list-style-type: none"> 1. Read the institution profiles. 2. Ensure that the Accounting department works in line with the mission and objectives of the public sector. 3. Analyze the institution's financial statements 4. Look at the trend of the institution's financial status over time. 5. Predict what is likely to be the future performance. 6. Review the institution's strategic plan 7. Find out how well the strategic plan is achieving the institution's mission and objectives 8. Make recommendations on how the strategy can better meet the institution's future prospects. 9. Collect financial statements from each department. 10. Analyze the proportion of the departmental output to the overall institution's productivity. 11. Get tentative budgets for different departments 12. Review the budgets in relation the institution's financial status 13. Make adjustments in the budgets to suit future plans. 14. Review the departmental contribution to the overall profitability. 15. Look at future prospects of improving the departmental productivity

Tally sheet

No.		Operant competences	Personal competence
1.	Is Knowledgeable and follow international, professional accounting standards and the company's stipulated accounting procedures	//// //	
2.	Teaches the subordinates how to use new packages and applications.	///	
3.	Backs up team members while carrying on accounting activities	///	
4.	Committed to organizational work for the benefit of the company	///	
5.	Self driven and motivated towards excellent performance	////	
6.	Uses time effectively and efficiently to accomplish work and meets deadlines		//// //
7.	Has good communication and interpersonal skills		//// //
8.	Objective and follows procedures while executing all organisational tasks	///	
9.	Respects other people's rights and views.		////
10.	Possesses good management styles.	//	
11.	Ably analyses financial statements and reports and thereafter advices management	//	
12.	Is trustworthy and faithful		////
13.	Highly Intelligent when executing tasks		/
14.	Patient when performing complex and demanding tasks		/
15.	Is innovative and keeps updated on the new accounting packages, procedures and standards.	///	
16.	Can easily adopt to the changing environment through learning with and from others		//
17.	Ably takes on challenging tasks in the organization.		/
18.	Documents information accurately and keeps records well	///	
19.	Does work methodically and sequentially for company's benefit.	//// /	
20.	Knows accounting principles, and statutory and non statutory obligation	///	
21.	Allocates company funds effectively or personal funds.	/	
22.	Lacks respect and neglects his accounting assignments/ organization's work.		///
23.	Uncooperative with colleagues and disregards their views at the workplace.		////

24.	Lacks understanding of accounting packages and procedures.	///	
25.	Unsystematic and unprofessional when carrying out accounting duties	////	
26.	Poorly communicates and disrespects subordinates and does not consult them in decision making		///// /
27.	Resistant to change and is not informed on new ideas in accounting principles and procedures.		/
28.	Dishonest among colleagues at the workplace		//
29.	Compromises and fails to follow accounting standards and procedures	///// /	
30.	Uncommitted to the organization's work and absconds from work regularly		//
31.	Failure to transfer skills to the work setting.	//	
32.	Does not meet expectation of the organization	///	
33.	Poorly drafts financial report and fails to interpret them to advice management on the implications	///	
34.	Subjective while carrying out assignments		///
35.	Does not advise people on how to use accounting systems and improve on their functions.	/	
36.	Does not draw and follow work plans	//	
37.	Misappropriates company funds of the organization	///	
38.	Selfish and does not allow knowledge flow in the organization		//
39.	Easily succumbs to pressure.		///
40.	Requires strict supervision.	/	
41.	Easily manipulated by the subordinates and line managers.		
42.	Poor at records keeping and management.	////	
43.	Is a poor time manager		////
44.	Does shoddy work without details	//	

Appendix D: QUESTIONNAIRE

MAKERERE UNIVERSITY BUSINESS SCHOOL

A Research Survey on Competences, Empowerment, and Organisational Citizenship Behaviors among public sector accountants.

Dear respondent,

You have been selected to participate in a research survey on the relationship between Public sector Accountants Competences, Empowerment and Organisational Citizenship Behaviour. 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)

- | | | | |
|-------------|--------------------------|-------------|--------------------------|
| I. Under 20 | <input type="checkbox"/> | V. 35-39 | <input type="checkbox"/> |
| II. 20 – 24 | <input type="checkbox"/> | VI. 40-44 | <input type="checkbox"/> |
| III. 25-29 | <input type="checkbox"/> | VII. 45-49 | <input type="checkbox"/> |
| IV. 30-34 | <input type="checkbox"/> | VIII. 50-59 | <input type="checkbox"/> |

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

- | | | | |
|-------------------------------|--------------------------|-------------------------------|--------------------------|
| I. Primary level | <input type="checkbox"/> | V. Bachelor level | <input type="checkbox"/> |
| II. Secondary level | <input type="checkbox"/> | VI. Masters level | <input type="checkbox"/> |
| III. Advanced education level | <input type="checkbox"/> | VII. PhD level | <input type="checkbox"/> |
| IV. Under graduate Diploma | <input type="checkbox"/> | VIII. Others (please specify) | <input type="checkbox"/> |

.....

3. Professional qualification attained (please tick where appropriate)

- | | |
|----------------------------------|--------------------------|
| I. ACCA | <input type="checkbox"/> |
| II. CPA | <input type="checkbox"/> |
| III. CIMA | <input type="checkbox"/> |
| IV. ICSA | <input type="checkbox"/> |
| V. Others (please specify) | |

4. Marital status

- | | |
|-------------|--------------------------|
| I. Single | <input type="checkbox"/> |
| II. Married | <input type="checkbox"/> |
| Others..... | |

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 futures of the financial statements and significant audit issues arising	1	2	3	4	5	6

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 computers.	1	2	3	4	5	6
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 institutions’s financial statements	1	2	3	4	5	6
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 institution’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
1	2	3	4	5	6

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 fro 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

L		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	1	2	3	4	5	6
2.	S/he develops trusting relationships with colleagues and supervisors	1	2	3	4	5	6
3.	S/he captures all details in his accounting work	1	2	3	4	5	6
4.	S/he is patient when performing complex and demanding tasks	1	2	3	4	5	6
5.	S/he documents all information accurately and keeps records well	1	2	3	4	5	6

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

J		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	1	2	3	4	5	6
2.	S/he ably analyses and interprets figures presented before his/her desk	1	2	3	4	5	6
3.	S/he identifies and anticipate problems	1	2	3	4	5	6
4.	S/he ably understands and handles a wide range of other complex information	1	2	3	4	5	6
5.	S/he solves work related problems with ease and utmost care	1	2	3	4	5	6
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.

M		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.	1	2	3	4	5	6
2.	S/he works with minimum supervision	1	2	3	4	5	6
3.	S/he sets personal goals and meets them	1	2	3	4	5	6
4.	S/he exhibits a positive attitude towards work	1	2	3	4	5	6
5.	S/he reports early to work so as to organize and get set to meet institution's work.	1	2	3	4	5	6

SECTION 4: EMPOWERMENT;

Empowerment is a process whereby employees develop the competence to take charge of their own growth and resolve their own problems. Please tick the best appropriate box that best presents your feelings regarding the state of empowerment

I strongly agree	I agree	I am not sure	I disagree	I strongly disagree
1	2	3	4	5

1.	I can influence the way work is done in my department	1	2	3	4	5
2.	I can influence decisions taken in my department	1	2	3	4	5
3.	I have the authority to make decisions at work	1	2	3	4	5
4.	I have authority to work effectively	1	2	3	4	5
5.	Important responsibilities are part of my job	1	2	3	4	5
6.	I have the capability required to do my job	1	2	3	4	5
7.	I have the skills and abilities to do my job well	1	2	3	4	5
8.	I have the competencies to work effectively	1	2	3	4	5
9.	I can handle the challenges I face at work	1	2	3	4	5
10	I am enthusiastic about the contribution of my work mates to the institution	1	2	3	4	5
11	I am inspired by the goals of the institution's department	1	2	3	4	5
12	I am inspired by what we are trying to achieve as an institution in emergencies	1	2	3	4	5
13	I am enthusiastic about working towards the institution's objectives	1	2	3	4	5
14	I am keen on our doing well	1	2	3	4	5
15	I have lots of control over my work	1	2	3	4	5
16	If I need help, it is usually easy to get others to help	1	2	3	4	5
17	I am sure of what others expect of me in the working situation	1	2	3	4	5
18	I keep my innovative ideas to myself because they would be ignored	1	2	3	4	5
19	The simplest decision must always be checked before I go ahead	1	2	3	4	5
20	I can assist my co-workers in improving their performance	1	2	3	4	5
21	I think I am able to say what I want to say to my supervisor	1	2	3	4	5
22	I am confident my co-workers and I will be able to work	1	2	3	4	5

SECTION 6: ORGANISATION CITIZENSHIP BEHAVIOURS:

Organisational Citizenship Behaviours refer to contributions individuals make to their organisations 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
1	2	3	4	5	6

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

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