

UNIVERSITY OF GHANA

**EMPLOYEES' PERCEPTION OF ORGANIZATIONAL MERGER
AND ITS IMPACT ON THEIR JOB SATISFACTION AND
TURNOVER INTENTION**

BY

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**THIS THESIS IS SUBMITTED TO THE UNIVERSITY OF GHANA, LEGON IN
PARTIAL FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF
MPHIL HUMAN RESOURCE MANAGEMENT DEGREE**

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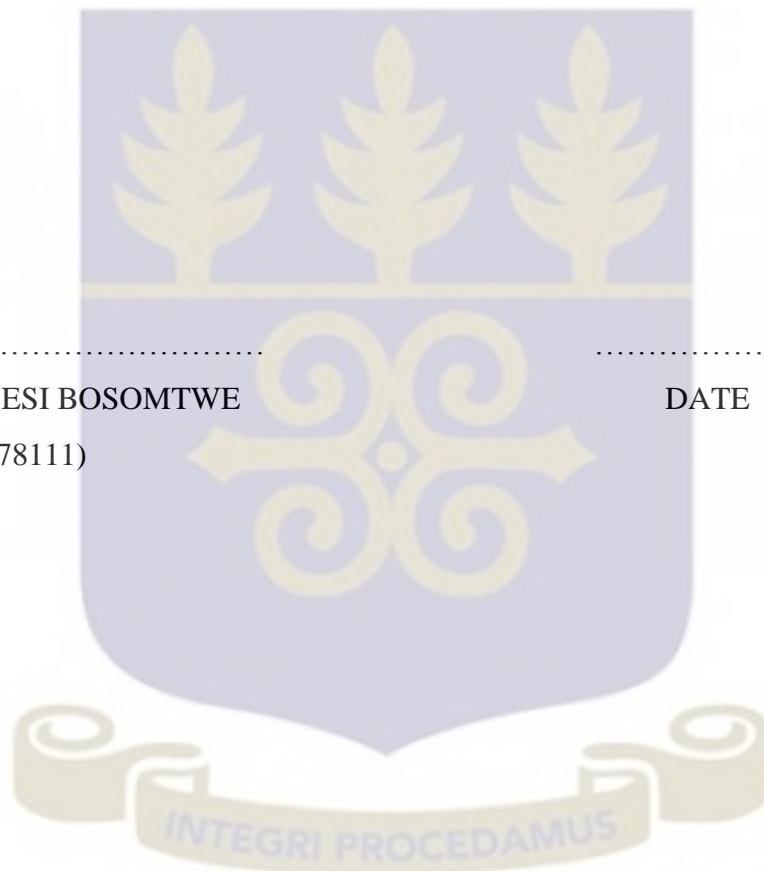
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DECLARATION

I do hereby declare that this work is the result of my own research and has not been presented by anyone for any academic award in this or any other university. All references used in the work have been fully acknowledged.

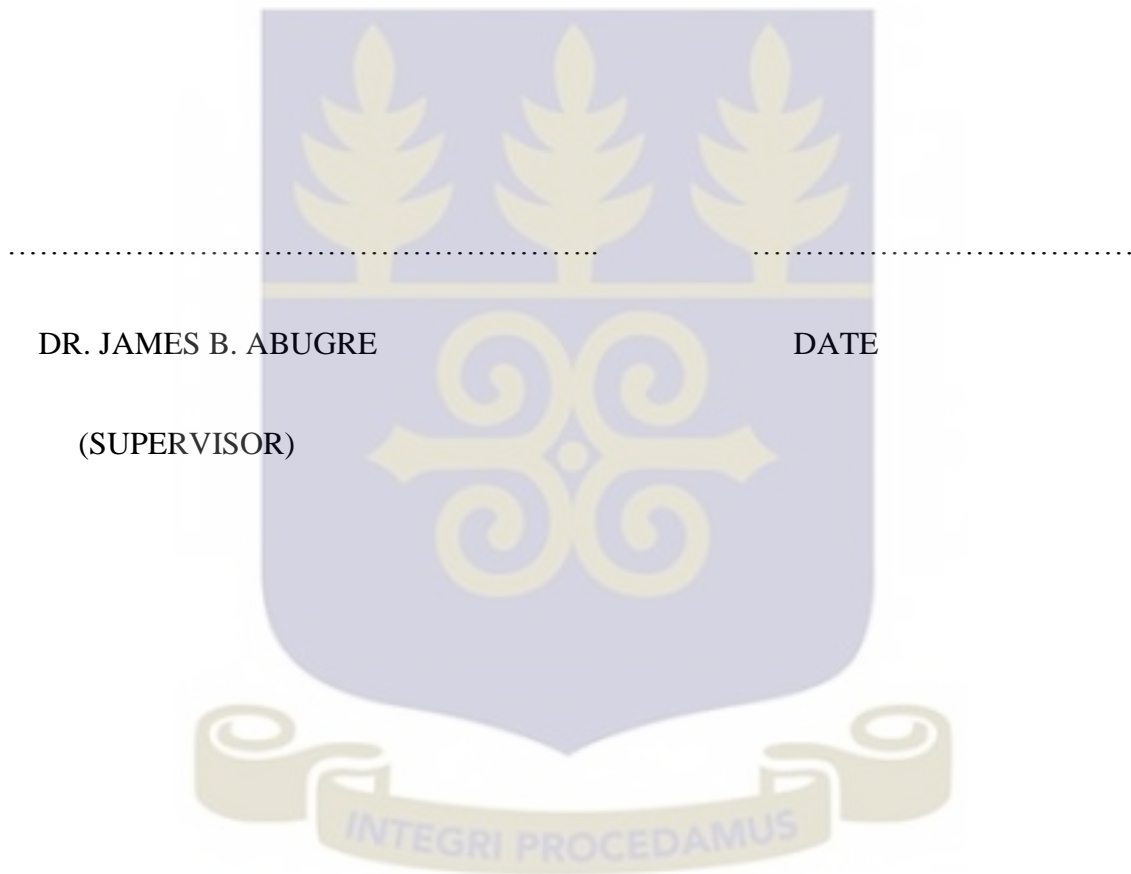
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CERTIFICATION

I hereby certify that this thesis was supervised in accordance with procedures laid down by the University.



DEDICATION

This work is dedicated to my sister, Mrs. Diana Bosomtwe Duker, without her financial support and contribution in diverse ways this would not have been possible. To my parents Mr. & Mrs. Bosomtwe who stood by me throughout my education. Lastly, Stephen Asiedu for his caring support and encouragement he gave me throughout this program.



ACKNOWLEDGMENT

I owe it as a duty and a great responsibility to give thanks and praise to the Almighty God for his blessings, guidance for the successful completion of my masters degree programme and completion of this thesis work.

I am indebted to my supervisor, Dr. James B. Abugre for his patience, direction, constructive criticisms and meaningful friendly atmosphere he offered me throughout my thesis work. I would also like to thank all employees of Ghana Revenue Authority who took time off to complete my questionnaires. In regard to all those who helped me in one way or the other to successfully complete the study; I say a big thank you.

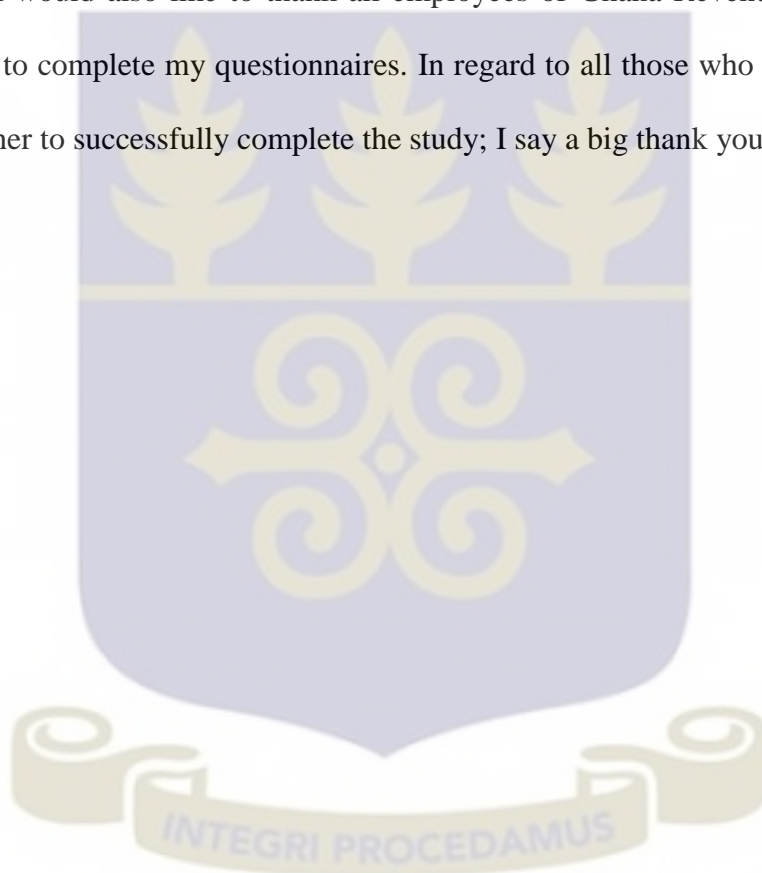
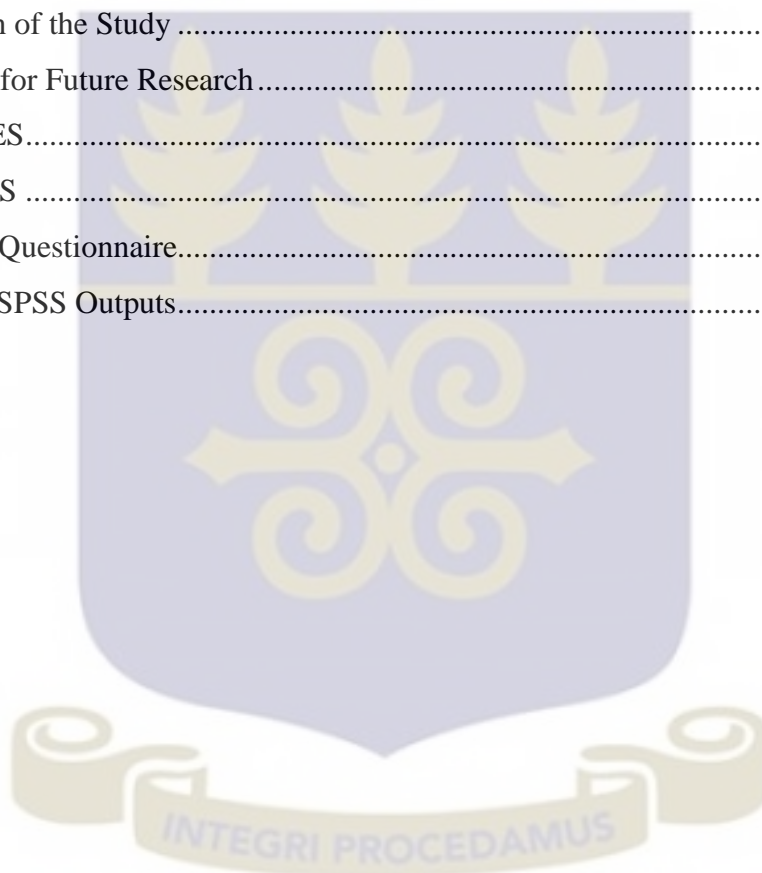


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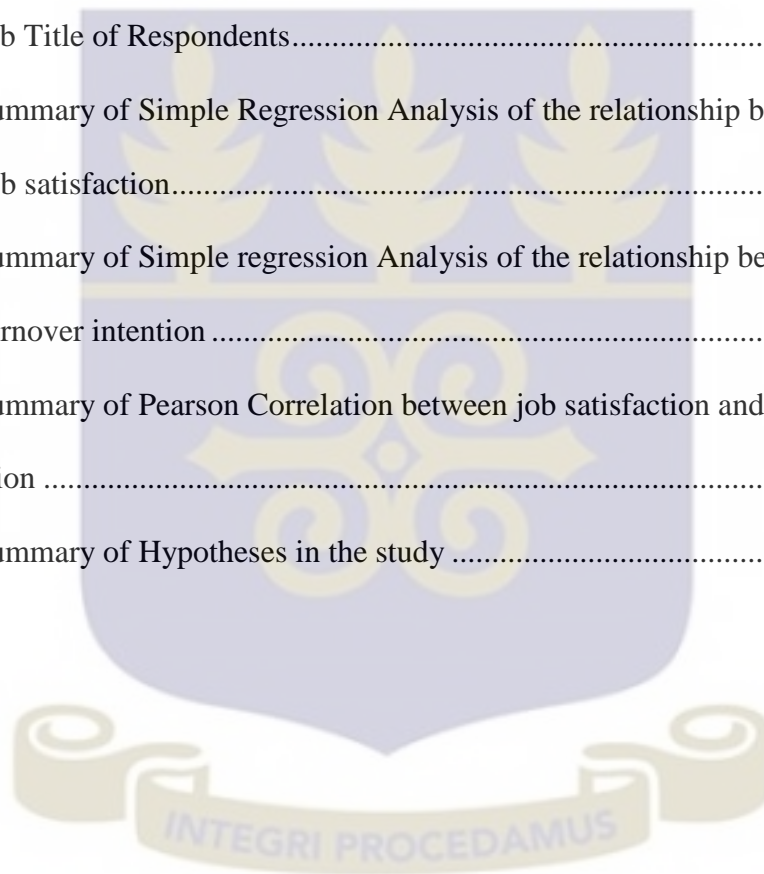
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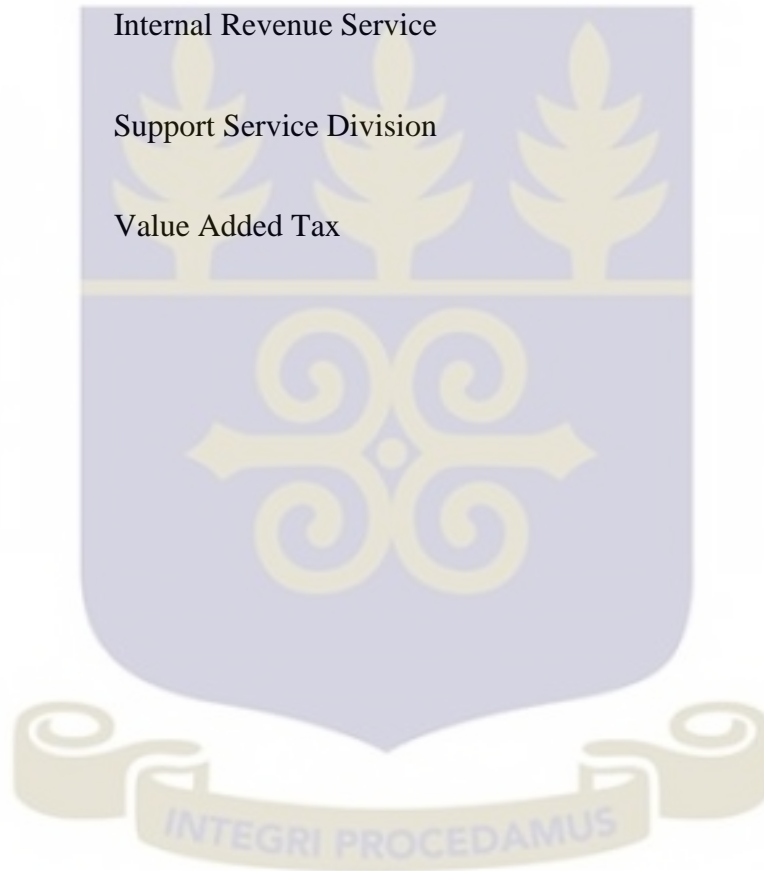
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LIST OF ABBREVIATIONS/ ACRONYMS

CD	Customs Division
CEPS	Customs Excise and Prevention Service
DTRD	Domestic Tax Revenue Division
GRA	Ghana Revenue Authority
IRS	Internal Revenue Service
SSD	Support Service Division
VAT	Value Added Tax



ABSTRACT

In today's competitive global environment, merger among business entities and corporations has gained enormous interest leading to significant organizational restructuring within and across firms in the corporate world. The changing nature of work has brought about issues of job satisfaction and dissatisfaction leading to turnover intention of employees affected by mergers. This study sought to achieve three main objectives. The first objectives of the study was to examine the effect of merger on employee job satisfaction, second objective was to assess the influence of merger on employee turnover intention, and the third objective was to determine the relationship between job satisfaction and turnover intention. The study was quantitative in nature and a cross-sectional survey design was used to obtain data from 313 respondents. Purposive sampling was used to select the target organization, stratified sampling was used to ensure fair representation within the three main divisions under Ghana Revenue Authority and lastly convenience sampling technique was used to selected respondents. Linear regression and Pearson correlation were used to analyze the data. The findings of the study indicated a significant positive relationship between merger and job satisfaction. This implied that the effect of merger resulted to an increase in employees' satisfaction to work. The effect on turnover intention was significant after the merger, that is employees expressed rejection and dissatisfaction with the merger of the revenue agencies thus, contributed to employees desire to quit. In addition, the study further found a significant positive relationship between job satisfaction and turnover intention. The study recommends that management must establish sound and effective strategies in the form of provision of better working conditions, effective communication between management and employees, promoting teamwork and a sound workplace culture in post-merger stage.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

In today's competitive global environment, merger among business entities and corporations has gained enormous interest leading to significant organizational restructuring within and across firms in the corporate world. The transformation of organizations has not only been attributed to external forces, like globalization, political pressure but also customer sophistication (Ojanen, Salmi & Torkkeli, 2008). In response to these numerous pressures, ensuring operational flexibility, performance and development are of essence to organizations. Hence, organizations have embarked on mergers to enhance competitiveness, survival, maximization of shareholders wealth, efficiency and consolidate their brand identity (Noe, Hollenbeck, Gerhart & Wright, 2010; Jordan, Van Horne & Wachowicz, 2001; cited in Adu-Darko & Bruce-Twum, 2014).

Merger simply is a union of marriage between two or more organizations in terms of their business assets and operations into one entity (Ahern & Weston, 2007; Malatjie, 2007). Merger has resulted to internal restructuring in work operations and structures that involve organizational redesign, information flow, cultures, business policies and management style (Proper & Jobin, 2000a). Harrison and John (1998, p.432) defines restructuring as "a reconstruction of an enterprise strategy, structures and processes and their tuning with the new reality". Therefore, to be in tune requires a total modification of the entire organizational system to achieve success (Kieselbach, Armgarth, Bagnara, Elo, Jefferys, Joling, Kuhn, Nielsen, Popma, Rogovsky, Sahler, Thomson, Triomphe, & Widerszal-Bazyl, 2009).

Success in the corporate world requires organizations to be proactive, ready and geared up to a dynamic work environment. This is achieved through strategic decisions by

management in the event of mergers that has resulted in some significant benefits like efficiency in organizational processes and resources (Berger, 2009; Caetano & Neves, 2006). The benefits and success of mergers are not simply determined by effective implementation of the restructuring, but also attainment of the initial set goals of restructuring. Over the years, increase reports of merger failure often ranged from 45-60% (Allen, 2007; Schoenberg, 2006) such that the intended benefits are often not materialized due to the neglect of human resource issues (Schuler & Jackson, 2001). Thus, the intention of mergers has been towards the financial and organizational performance by management at the expense of employees' attitudes and reaction. Hence, employees' work related attitude and behaviors (job satisfaction and turnover intention) have been affected by merger outcomes (Bastien, 2006; Van Dick, Wagner & Lemmer, 2004).

Edwards, Bell, Arthur and Decuir (2008, p. 442) define job satisfaction as “an evaluative judgment about the degree of pleasure an employee derives from his or her job that consists of both the affective and cognitive components”. In other words, a positive feeling an individual has towards his or her work due to one's personal evaluation (Muba, 2003; Robbins, 2005). However, job satisfaction is a critical issue to be considered since it predicts turnover intention (Ahmad & Omar, 2010; Mahdi, Zin, Nor Sakat & Naim, 2012). Also, Marks and Mirvis (2000) revealed that the outcome of mergers have resulted in traumatic experiences for employees such as exhibiting behaviors like turnover intention. Turnover intention is described as a relative strength of an individual intention to leave the organization (Lee, Murrman, Murrman & Kim, 2010). Taylor (2003) indicated that an employee's intention to leave or stay in an organization is dependent on employee's satisfaction and feeling of belongingness.

In Ghana, there have been notable mergers undertaken by organizations both in the private and public sectors. These include, Guinness Ghana Limited and Ghana breweries limited, UT financial service and Metropolitan and Allied bank, Ghana Security Depository Company Limited and Central Security Depository Limited, Ashanti Goldfields and AngloGold Limited (Adu-Darko& Bruce-Twum, 2014). Unfortunately, mergers affect employees in diverse ways (Bockerman & Maliranta, 2013; Thakur, 2011) which translates in their work performance (Marks & Mirvis, 2000). It is worthy to note that, as organizations seek to enhance work situations and opportunities through merger; it can also be associated with increased displeasure and dissatisfaction among employees which results to increase turnover intention.

It is therefore important to ensure that mergers undertaken by organizations would impact on employees positively in aspect such as greater satisfaction, a sense of belongingness and intention to stay aftermath of the merger. Positive attitudes must be preserved by organizations in all aspects in order to retain employees and attract skills needed to achieve organizational goals (Rad & Yarmohammadian, 2006). Hence, enhancement of employee's job satisfaction and low turnover intention can be achieved through a well implemented restructuring exercise.

1.2 Problem Statement

Over the years, numerous studies have been done on organizational restructuring by scholars and researchers all over the world. The studies have covered various forms of organizational restructuring such as portfolio restructuring, downsizing (Burke & Leiter, 2000; Quinlan, 2007), acquisition (Arora& Kumar, 2012), re-engineering (Sohail, Daud & Rajadurai, 2006) and divestiture (Brauer, 2006). Also, financial restructuring (Hirsch & De Soucey, 2006), outsourcing and occupational restructuring (Bockerman & Maliranta,

2013) in recent times. On the other hand, massive attention to downsizing and acquisition has been delved extensively resulting to a significant number of job losses among employees. Again, extant studies have examined merger and acquisition simultaneously, nonetheless, limited studies have solely examined merger in particular in recent literature owing to the pressing issues and benefits organizations attain.

Moreover, studies have focused on the firm's need to boost financial performance and efficiency (David & Yener, 2004; Olagunju & Obademi, 2012; Vander, 2002) without much needed attention to the most valuable resource that is employees. In other words, the focus of mergers has been devoted to the impact on the macro level perspective (financial performance and efficiency) rather than the micro perspective (employees). There is a gap in literature as to how merger affect employees, hence this research seeks to address this issue.

Contemporary research has examined the impact of merger on various attitudes and behaviors of employees. Brown, Zijlstra and Lyons (2006) explored the psychological effect of hospital merger on job satisfaction; Amiot, Terry, Jimmieson and Callan (2006) investigated the impact of merger on job satisfaction and organizational identification; merger and psychological contracts (Shield, Thorpe & Nelson, 2002). Other studies critically examined employee self-perceived creativity after mergers and acquisition (Zhou, Shin & Cannella, 2008), impact of change process and turnover during merger (Rafferty & Restubog, 2010), effect of mega-mergers on employee morale and turnover intention (Chambers & Honeycutt, 2009), merger on employee stress level (Goyal & Joshi, 2012; Makri, 2012), organizational change and merger on employee job satisfaction (Shah, 2009) and influence of merger on employee well-being (Wiezer, Nielsen, Pahkin, Widerszal-Bazyl, Jong, Holappa & Mockallo, 2011). In addition, Lund (2003) examined the effect of cultural changes and merger on employee satisfaction, commitment and

performance; Jones (2000) explored impact of merger on culture, job satisfaction, professional commitment and turnover intention. The above accumulated studies have explored the effect of mergers on various attitudes of employees; nonetheless, few studies have critically investigated the closest predictor of turnover intention that is job satisfaction in the area of mergers. Thus, limited studies have explored the impact of mergers on both job satisfaction and turnover intention simultaneously (Bordia, Restubog, Jimmieson & Irmer, 2011), as well as the relationship between job satisfaction and turnover intention. Hence, the research would add up to existing literature in this area.

Additionally, most of the studies in relation to mergers have been undertaken in various sectors and organizations like the financial sector (Baker, 2009, Naveed, Hanif & Ali, 2011), health sector (Van Dick, Wagner & Lemmer, 2004, Probst, 2003), telecommunications (Chambers & Honeycutt, 2009) and retail industry (Isaksson, Hellgreen & Patterson, 2000). Again, most of these studies were conducted in private organizations which focused on permanent and part-time employees, for instance nurses (Jones, 2000; Norrish & Rundall, 2001). These notwithstanding, few studies have focused on permanent employees within the public organizations (Lim, 2014). Public organizations precisely government institutions constitute the largest sector with lot of employees who contribute one way or the other to help the organization achieve its goals and target. Merger in the government organizations have also witness such changes, hence the need to examine how these changes affect employees in the government institution is of great relevance. The, present study would fill this gap and provide practical significance to this sector.

In addition, studies conducted so far covers a number of countries mostly in the developed world like United State of America (Baker, 2009; Chambers & Honeycutt, 2009), Canada

(Armstrong-Stassen & Cameron, 2003; Michalski, Creighton & Jackson, 2000), Germany (Van Dick, Wagner & Lemmer, 2004) United Kingdom (Conyon, Girma, Thompson & Wright, 2005). However, most of these studies have been focused on the advanced countries with relatively few studies on the African continent, such as Lesotho, South Africa (Mahloane & William, 2009). Hence, paucity of research work has been done on this topic in Sub-Saharan Africa specifically Ghana. Example, Sanda and Adjei-Benin (2011) studied the effect of merger on employee job satisfaction in a mining company. The other was a study undertaken by Martin and Roodt (2007) which examined perceptions of organizational commitment, job satisfaction and turnover intention in a post merger educational institution in South Africa. This has necessitated the researcher to undertake this study to explore the impact or effect of mergers on employee's attitudes and behavior namely job satisfaction and turnover intention simultaneously. Hence, this study approaches from a micro level of employees' perspective towards the outcome of mergers in their organization.

In response to the highlighted gaps above (issue, sector and context), an indication of the extent to which restructuring in the form of mergers and its related structural changes have impacted on employee attitude and behavior within a developing country is relatively little in recent literature. This research is novel with regards to the issue of merger between two government departments to create a body- Ghana Revenue Authority. Hence the research study fills a gap in the literature on mergers in government institution in Africa. This is a new area of research and should be emphasized.

1.3 Research Purpose and Objectives

The intent of this research was to examine employee's perception of merger and its impact on their job satisfaction and turnover intention in Ghana Revenue Authority (GRA). The specific objectives of this study are;

1. Examine the effect of merger on employees' job satisfaction in GRA.
2. Assess the influence of merger on employees' turnover intention in GRA.
3. Determine the relationship between job satisfaction and turnover intention within GRA.

1.4 Significance of the Study

In the area of research, this study goes ahead to complement existing work in academic literature in the area of merger, job satisfaction and turnover intention especially in the Sub Saharan African context. Also, it provides a comprehensive understanding of the relationship between these concepts by assessing the impact of merger from employee's perspective in relation to their job satisfaction and intention to quit.

For practical relevance, management would benefit from the recommendations and gain a better picture and understanding of the link between merger and employee's attitude and behavior. Also, allow management to strengthen some of its related weaknesses and capitalize on the relevance of guaranteeing optimum satisfaction and retention of its employees.

1.5 Research Questions

The aforementioned objectives have led to the formulation of the following research questions:

1. To what extent does merger affect employee's job satisfaction?
2. Does merger affect employee's turnover intention?
3. What is the relationship between job satisfaction and turnover intention?

1.6 Definitions of Selected Concepts in this Study

The meanings behind the key concepts in this study are explained as follows:

- Merger refers to the combination of a number of businesses, assets and operations into one entity (Ahern & Weston, 2007). The term merger and restructuring has been used interchangeably in this study since merger is an aspect of organizational restructuring.
- Job satisfaction by McKenna (2000) is "individual attitude to how well personal expectations at work correspond to outcomes".
- According to Lee, Murrman, Murrman and Kim (2012), a relative strength of an individual intent to leave the organization is termed as turnover intention.

1.7 Scope and Delimitation of the Study

The study was mainly carried out in Ghana Revenue Authority (GRA) in the Greater Accra Region. GRA is a hybrid of three revenue organizations, namely, Customs, Excise and Preventive Service (CEPS), the internal revenue Service (IRS), Value Added Tax Service (VATS) and the Revenue Agencies Governing Board Secretariat (RAGB)

The study was limited to permanent employees within the three main division of GRA namely customs division (CD), domestic tax revenue division (DTRD), support service division (SSD) excluding part-time and contract employees. Also, employees who were employed after the merger were excluded. Lastly, the study concentrated on the aftermath effect of merger on employee's attitude and behavior.

1.8 Chapter Synopsis

This thesis comprises of six chapters that seeks to discuss various aspects of the study.

Chapter 1: This chapter constitutes the introduction, research problem and objectives, research questions, significance of the study, scope and delimitation of the research.

Chapter 2: Focuses on the theoretical framework, reviews of relevant literature, conceptual framework and hypotheses development.

Chapter 3: This chapter discusses mergers in Ghana and an overview of the target organization used in this research.

Chapter 4: This entails the research methodology. Research design, study population, sampling techniques, sample size determination, research instruments, construct measurement (scale), data analysis process and ethical considerations observed are discussed in details.

Chapter 5: Illustrate the analyzed data retrieved from the population. Discussion of findings in relation to the stated hypotheses formulated.

Chapter 6: The major findings of this study are summed up in this chapter. This includes general recommendation in relation to policy makers, academia and organization, direction for future studies and it related implication(s) are addressed.

Appendix: All references in APA format, questionnaire used and other relevant information that contributed to the success of the research were included.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter explores the system and organizational justice theories on which the study is grounded. Review of relevant literature in terms of mergers, job satisfaction and turnover intention are discussed. A conceptual framework and research hypotheses are developed at the end of the chapter. Also, an overview of the target organization would be discussed.

2.1 Theoretical Framework

The concept of job satisfaction and turnover intention has been explained by several theories in relation to restructuring like mergers, for instance, the social identity, role conflict and organizational justice theories. In this study, the organizational justice theory was advanced to explain the concept of mergers and the impact on employee work related attitudes and behaviors.

2.1.1 Organizational Justice Theory

The theory explains how an individual judge the behavior and actions of the organization which results in changes in employees' attitude and behavior. In other words, explains how employees generally make event of justice and injustice in the workplace (Cropanzano, Rupp, Mohler & Schminke, 2001). Organizational justice is defined as the perception of fairness in the workplace in terms of policies and procedures, extrinsic benefits that reflect through social interactions (Ponnu & Chuah, 2010). In literature, Greenberg (1987) is the founder of the organization justice theory. The basic assumption of the theory centered on perceived fairness in the workplace that affects individuals'

attitudes. This has resulted to employees' keen interest in events and outcomes within the workplace environs. Explaining the impact of merger on employee job satisfaction and turnover intention, the organizational justice theory holds that employees judge the behavior and actions of the organization which affect their behavior positively or negatively.

In this context, merger for instance is seen as either fair or unjust resulting in a change in employee's attitude and behavior that includes job satisfaction and turnover intention (Colquitt, Conlon, Wesson, Porter, 2001; Lipponen, Olkkonen & Moilanen, 2004). This means that post-merger perceived by employees as fair would increase their job satisfaction and lower turnover intention whilst unfairness with regard to merger outcomes would predict job dissatisfaction and high turnover intention (Tabibnia, Satpute & Lieberman, 2008). Al-Zu'bi (2010) affirmed that organizational justice perceived as fair and just positively predicts employees' greater level of satisfaction. Ambrose (2002) in his study of organizational justice reported that employees who feel unfairly treated results in job dissatisfaction and increased turnover intention. Bakhshi, Kumar and Rani (2009) attested to this and emphasized that organizational justice predicts job satisfaction and turnover intention among employees. The authors argued that injustice and unfair process affects the overall satisfaction of employees, hence, reduces their commitment level to the organization and intention to seek alternative employment.

The organizational justice literature outlines three main types of justices. These are distributive justice, procedural justice, and interactional justice (Colquitt, 2001; Cropanzano & Greenberg, 1997). Distributive justice describes the perception of equity in terms of resource distribution; procedural justice on the other hand, refers to fairness in procedures and decision outcomes (Adams, 1965; Thibaut & Walker, 1975). In terms of the interactional justice, literature has indicated two sub-components under the

interactional justice namely informational and interpersonal justices. Informational justice describes the fairness in information dissemination within the workplace whilst interactional justice describes by Bies and Moag (1986) as the “quality of interpersonal treatment employees receive when decisions and outcomes are implemented”. On the basis of the above dimensions of justices, the perception of fairness under each of the dimensions appears to affect employees’ attitude and behavior.

Justice with reference to the actions or decisions of an organization as morally right by employees can be likened to the event of a merger. The extent to which employees perceive the process of implementation of merger and manner in which information was adequately disseminated by an organization as fair would affect employee job satisfaction and turnover intention. Employees who perceive fairness in the process of merger in terms of involvement and participation in the decision making process (Greenberg, 1986; Leventhal, 1980) would increase their satisfaction with the outcome and the manner of implementation as well as lower turnover intention by employees (Croppano & Greenberg, 1997; Tyler & Blader, 2000). Hence, when organizations involve employees in the process of decision-making, employees would consider the decision and action example merger, as inclusion of their views and would be committed to stay with the organization. On the contrary, non-participation would lead to job dissatisfaction and increased turnover intention. Greenberg (2002) reported that the unfair process of decisions and actions by organizations' results to job dissatisfaction and higher turnover intentions.

In addition, the process of merger is associated with sharing of information to members within the workplace. This means that the adequacy of information sharing and communication in the event of mergers influences employee’s perception of justice in the workplace (Nikandrou, Papalexandris & Dimitris, 2000). Evidence by Bruning, Keup and

Cooper (1996), Goyal and Joshi (2012) have shown that employees who are satisfied with accurate and timely information by organizations during mergers develop positive justice perception and work related attitudes that eventually weaken turnover intentions. Perceive fairness in the communication of merger to employees would lead to better understanding and appreciation of the merger and positively affect their attitudes.

Organizations that fail to ensure equity in resource allocation and remuneration to balance employee's workload and effort after mergers would result in dissatisfaction among employees with respect to their work thereby consequently prefer to leave such organizations (Meyer, 2001). In the same way, employees become dissatisfied and demotivated in their work if they feel outputs are lesser than their inputs (Adams, 1965). Studies by Lind and Tyler (1988), Turnley and Feldman (1999) indicated that unfairness in resource allocation in terms of tangible (rewards) and intangible (recognition) outcomes results in a negative attitude to work hence resulting to seek alternative employment.

On the basis of both the system theory and organizational justice theory, the study is grounded on these theoretical frameworks that have provided an extensive prediction of how mergers affect employees as well as their work-related attitude and behavior (job satisfaction and turnover intention). The following section reviews literature on organizational restructuring of which merger constitutes an aspect of restructuring as well job satisfaction and turnover intention.

2.2 Organizational Restructuring and Merger

Organizations have consistently been evolving due to changes in the corporate world. In an attempt by organizations to meet up with the change, restructuring has been one of the strategic efforts adopted by organizations. The overall objective is to cope, adjust and survive in a highly unpredictable world (Hirsch & de Soucey, 2006). Hence,

organizational restructuring is an aspect of corporate change management (Armstrong & Stephens, 2005; Thompson & Martin, 2005).

Research (Storrie & Ward, 2007) have explained the concept of “organizational restructuring” from diverse perspectives. Norley, Swanson and Marshall (2001) described organizational restructuring as a reorganization of a firm’s structure, work process or operations and ownership to meet its present needs through a well organized manner. This means a total modification of work process and structures within an organization. In addition, Bowman, Singh, Useem and Bhadury (1999) define organizational restructuring as a major structural changes aimed at improving organizational fit with its strategy or game plan. From the inspiration of Norley, Swanson and Marshall (2001), organizational restructuring is a corporate management term used to describe changes in how businesses operate and modification in their structures. The motive of restructuring is a proactive response to the growing pressures; maximize available opportunities within the market cycle and a re-establishment of a firm’s competitive advantage (Hirsch & de Soucey, 2006).

Organizational restructuring encompasses different forms of changes. These forms are relocating, off- shoring/ delocalization, outsourcing, bankruptcy or closure, downsizing, mergers, acquisition and business expansion (European Monitoring Centre on Change, 2011, Storrie & Ward, 2007). Other researchers like Gowing, Kraft and Quick (1998), stated that organizational restructuring is broadly linked to merger and acquisition, downsizing and privatization respectively. Hence, organizations have adopted one of these forms of restructuring strategies based on their present circumstances and future goals to be achieved.

Nevertheless, merger and acquisition have consistently been viewed as a composite term and used interchangeably to mean the same. Noe, Hollenbeck, Gerhart and Wright (2010)

emphasized that the reason is due to similar goals both merger and acquisition seeks to attain namely gain competitive advantage and improved their performance level. Nonetheless, other researchers like Hogan and Overmyer-Day (1994); Raquib, Musif and Mohamed, (2003) have clearly indicated that merger and acquisition are two separate forms of restructuring. According to the above authors, merger simply means unification or a combination of two or more organizations to form a new business entity, whilst acquisition is a total or complete buyout of an organization share, asset and property by another company. Again, merger simply is an agreement to combine business asset with equal control or “merger of equals” whilst acquisition is a total purchase mostly characterized by “dominance or power asymmetry” and total control by one entity (Noe *et al.* 2010). In addition, Roberts, Wallace and Moles (2003) pointed out that the manner of unification of companies underlines the difference between a merger and acquisition. In view of this clear distinction of merger and acquisition, the focus of this study is to delve deeper on merger.

2.2.1 Merger

In the corporate sector literature, there is a plethora of definitions to the concept merger. The establishment of a new or modern legal organization by combining two or more previously separated corporate entities, teams, or units can be termed as a merger (Haberberg & Rieple, 2001). According to Malatjie (2007, p. 7), a merger is a “union of marriage between two or more organizations. This results in integration of organizations core activities, operations and new strategic direction. In addition, Ahern and Weston (2007) also defines merger as the combination of a number of businesses, assets and operations into one entity. Thus, the term merger can also mean amalgamation, merger of equals or organizational marriage which has been used in literature. In this study, merger

has been defined as an amalgamation or integration of two or more separate entities into a single entity with common shared goals, resources and outlook (Horwitz, Anderssen, Bezudenhout, Cohen, Kristen & Mosoeunyane 2002).

Within literature, Malatjie (2007) and Pritchard (1993) cited in Sewbaran (2006) indicated four main types of mergers. These constitute horizontal merger (union between organizations that operate in similar field and oriented towards a similar type of product) vertical merger (organizations that operate in similar work field or sector and oriented towards a different type of product and service), diversification merger (between organizations that operate in different sectors and oriented to a similar type of service and product) and conglomerate merger, that is, between organizations which operate in different sectors and directed towards a different kind of product.

Moreover, these forms of mergers have been characterized by several stages. Evidence by Roberts, Wallace and Moles (2003) argued that the most significant stage is a negotiation among concerned organizations and identification of the substantive benefits to be derived from the restructuring. On the other hand, a study by Strydom (1999, p. 40) advocated that in the process of mergers to be successful, there is a need for management to focus on key aspects such as shared vision, effective communication strategies, stakeholder commitment to the process, common business identity, inspirational leadership, innovative changes pathway, job security as well as effective training and development of employees. A study by Kusstatscher and Cooper (2005) reported that coordination among merged organization requires effective communication. Hence, effective control of the restructuring process has shown to result in positive outcomes to organizations.

According to Buono and Bowditch (1989), the idea of post-merger integration is to create the expected value for partner organization through effective integration of their strategic

capabilities, resources and skills. This resulted in structural changes to ensure harmonization in the work processes and structures. Habeck, Kroger and Tram, (2000) acknowledges that cost-driven is often the drive of organizational mergers, thus, enhancement of organizational growth and increase in market power (Banal-Estanol & Seldeslachts, 2004).

Nonetheless, significant number of studies have emphasized that these benefits derived from mergers have favored organizations mostly relatively to the workforce (Bargrain, Potgieter, Viedge & Wener, 2003). In view of this, studies (Schraeder, 2001; Schuler & Jackson, 2001) have reported that the failure of mergers within the business cycle is caused by the neglect of the human side both before and after the merger implementation. Previous research like Buono and Bowditch (2003) opined that, one of the fundamental reasons that have contributed to the failures of mergers is the lack of consideration of the human factor. A study posited that the nature or form of merger implemented by organizations determines the extent of the effect on employee's attitudes (Pikula, 1999). This means merger can result in positive and negative implications on employee's attitudes (Cortvriend, 2004).

In addition, Lipponen, Olkkonen and Moilanen (2004) indicated that employee's perception of merger is a close predictor of their subsequent work-related attitudes and behavior. This has drawn the attention of critical scholars who have raised great concern about how mergers affect employee's attitude like job satisfaction (Schraeder & Self, 2003).

2.3 Job Satisfaction

Job satisfaction constitutes one of the highly researched topics in human resource management and organizational behavior literature (Wange & Feng, 2003; Wright

&Bonett, 2007). The concept of job satisfaction is a key area of interest to employees and management. Studies have identified various components of employee contentment with their job namely working condition, pay, supervisor, co-workers, promotion and work itself. Thus, the importance of each dimension of job satisfaction positively affects employees' performance and productivity levels (Hogg & Terry, 2000; Desseler, 2010).

Job satisfaction simply measures employee contentment towards his or her work. In literature, Edwards, Bell, Arthur and Decuir (2008, p. 442) define job satisfaction as “an evaluative judgment about the degree of pleasure an employee derives from his or her job that consists both the affective and cognitive components”. Thompson and Phua (2012) emphasized that overall job satisfaction of an individual is based on the internal state of gratification or discontentment towards one's work.

Lu, Barriball, Zhang and While (2012) stressed that, job satisfaction depends on both the nature of the job and expectations employees have of what their job should provide, that is, an affective orientation. Other studies such as Al-Hussami (2008); Schleicher, Watt and Greguras (2004) suggested that employee satisfaction depends on the level of importance and expectation derived from one's work namely flexibility, meaningful and challenging work activities. Buitendach and De Witte (2005), Newstrom (2007) asserted that job satisfaction is based on an individual perception influenced by values, priorities and expectations to one's job. Thus, values vary among individuals which influence their response either favorable or unfavorable manner.

Extant studies (Lu, Barriball, Zhang & While, 2012; Locke, 1969, Martin, 2007) in defining the concept of job satisfaction tend to concentrated on the global or the facets aspect of job satisfaction. Hence, the operational definition of job satisfaction is distinguished between (a) an overall rating of the job as an entity and (b) the sum of evaluative ratings of several job characteristics or 'facets'. In this study, job satisfaction

was defined as a positive reaction and feeling towards one's overall job (Shinde & Kapurka, 2014). This constitutes the cognitive, behavioral and affective response by employees towards work. Hence, job satisfaction can either be negative, moderate or positive based on the enormity expectation of the outcome and work environs by an employee. Al-Hussami (2008) emphasized that satisfaction and dissatisfaction to work does not only depend on the nature of the work of employees but also the expectations of what the job provides. For instance, Willem, Buelens and Jonghe (2007) reported that lower convenience; higher intrinsic and social rewards increase employees' job contentment.

Giannikis and Mihail (2011), Seed, Lodhi and Iqbal (2014) in their study of job satisfaction identified several factors that lead to greater job satisfaction among employees. These include friendly co-workers, remuneration or incentive packages, nature of the job, compassionate supervisors and attractive job advancement. A study by Robbins (2005) indicated that the most pressing factors that affect job satisfaction are the work environment and relationship with coworkers. It therefore suggested that, higher job satisfaction is based on how the work and its environment fulfills or satisfy an individual internal needs and values (Yee, Yeung & Cheng, 2010).

On the other hand, literature has revealed that increased satisfaction in a person's job result to several positive work-related outcomes. For instance, Agarwal and Ferratt (2001) indicated that high level of commitment, lower turnover intention and increase in productivity levels constitute the positive outcome of employees being satisfied with their job. In addition, studies (Silvestro, 2002; Wange & Feng, 2003) have provided evidence that satisfied employee's tends to be more productive, creative, increased retention and job effectiveness. Thus, organizations that seek to improve and enhance job satisfaction, increase employee's performance level to assist organizations to achieve their strategic

goals and sustainable competitive advantage (Dessler, 2010; Price, 2001). On the contrary, lower job satisfaction among employees results in poor performance and productivity levels, absenteeism, increased turnover intention and job frustration (Cranny, Smith & Stone, 1992). This shows the critical role job satisfaction plays in retaining employees in order to reduce possible intention to opt out of the organization.

Aforementioned research and studies discussed shows that job satisfaction is of wide interest in the corporate world. However, the level of contentment by employees to some extent has been affected by decisions and actions undertaken by their organization for instances of mergers (Brand & Wilson, 2000).

2.3.1 Empirical Review of literature on Merger and Job Satisfaction

There are a growing number of literatures on the impact of merger on employee job satisfaction. Merger has been reported in literature to be significantly related to job satisfaction (May & Rosenfield, 2004). Studies by Marks and Mirvis (2000), Mcfarlin and Sweeney (1992) have asserted that the circumstances that surround the buildup process of merger to the final implementation have played a contributing factor to the extent an employee is satisfied with his or her work. Hence, the impact of merger affects employee's overall job satisfaction.

Empirical studies have revealed a significant negative relationship between merger and job satisfaction due to extensive workload and changes in employee's work activities. For instance, Longe (2012) equated changes with unfavorable working condition and argued that the consequence of such restructuring directly affected employees working condition as well as adjustment to new changes. Hence merger and job satisfaction was negatively related.

In line with this study, Sanda and Adjei-Benin (2011) in a quantitative study of merger and job satisfaction conducted in the mining company in Ghana found that merger was negatively related to job satisfaction. The outcome resulted in significant changes in work roles such as role ambiguity, workloads and role conflict, which lead to job dissatisfaction among employees. Most of the employees sampled were dissatisfied due to the impact of the merger on their immediate work. Findings confirmed that, dissatisfaction and frustration by employee(s) towards their job also affected turnover intention positively. This proves that significant change within organizations that directly impact on the core duties and increase work burden and workload result to extreme displeasure and dissatisfaction towards work.

In Pakistan, evidences showed that the impact of mergers posed a threat to their job security and unfamiliar work routine which strongly affected employee job satisfaction negatively within the financial sector (Naveed, Hanif & Ali, 2011).

Similarly, the manner in which employees react to work is not strictly based on changes in one's work roles, but rather the extent of adjustment an individual has to make to fit the new work environment. Isaksson, Hellgreen and Patterson (2000) quantitative study examined the effect of merger on employee's attitude within the retailing industry. The author found a significant negative relationship between merger and job satisfaction. The study reported that employee's dissatisfaction towards work was due to the radical change management within the organization which made adjustment problematic for employees. Again, the findings revealed that attitudinal frustration within the work environment was higher among older employees relative to younger employees.

Again, Way, Gregory, Baker, Lefort, Barrett and Parfrey (2005) in a non-experimental study examined the influence of merger on job satisfaction. Using data from a sample of 223 employees, the authors found a significant negative effect of mergers on employee job

satisfaction. Woodward, Shannon, Cunningham, McIntosh, Lendrum, Rosenbloom and Brown (1999) reported a similar finding of the effects of mergers on employee work attitude among 900 employees sampled. The study found that employee job satisfaction was adversely affected after the changes due to increased workloads, less support from co-workers and supervisors and deterioration of teamwork contributed to employee's dissatisfaction to work.

In addition, a study by Probst (2003) in an experimental research on merger of five government agencies and job satisfaction, the study reported a significant negative relationship between merger and job satisfaction. The author found that massive restructuring undertaken after the merger of these agencies negatively affected employee's job directly in term lack of promotional opportunities and drastic demotion. The outcome reduced employees overall satisfaction with their job and led to an active search for job opportunities. In line with these studies, Hirsch and Sourcey (2006) opined that changes in working conditions due to mergers have created anxiety among employees. In addition, executions of work within unfamiliar team members contributed to employee's displeasure with their work.

Furthermore, Baker (2009) investigated post merger effect on employee's job satisfaction among employees in the financial sector, America. The study concluded that post merger resulted in job dissatisfaction among employees. Despite the fact that merger was negatively related to job satisfaction reported by the author, the findings pointed out that degree of satisfaction varied among employees in terms of tenure and job ranks. Low ranked employees were reported to be dissatisfied with their job after the merger contrary to top ranked employees. In line with this position, Shadwick (2004) argued that the difference in job satisfaction was based on the level of intensity and involvement in the restructuring exercise. It can be assumed that dissatisfaction was not actually due to the

merger rather their perceived satisfaction and contribution to the change process. Hence, the employee's perception towards merger as unfavorable contributed to their negative attitude to work.

Consistent with the above findings, Dixon and Nelson (2005) investigated the effects on the human capital in the event of integration in the financial sector. The study reported a significant negative relationship between merger and employee job satisfaction. Found that non-participation and involvement as well as poor communication during the integration process of the merger contributed to employee's negative attitude to work and lower productivity.

Michalski, Creighton and Jackson (2000) undertook a study to investigate the impact of merger on job satisfaction from a university affiliated hospital in Canada. The findings reported a significant negative effect of the changes on job satisfaction. Dissatisfaction was attributed to the lack of participation in the restructuring exercise, low job prospect and advancement and increased workload due to the effect of internal changes in working operation and program management.

Wynne (2003) found a negative relationship between merger and job satisfaction. The study reported that neglect of employee involvement and participation of the restructuring process decreased their job satisfaction and increased intention to quit. Also, the effect of the merger weakened the bond and interpersonal relationship among co-workers which contributed to employees low job satisfaction.

Similarly, Nickels (2002) and Parry (2003) found a negative effect of merger on job satisfaction. The finding was attributed to disruption of the collective bond among employees. Moreover, Ambrose and Cropanzano (2003) concluded that the aftermath of mergers that resulted in changes in employee work and lower job status had a significant negative effect on job satisfaction. Nikandrou, Papalexandris and Dimitris (2000) also

reported a negative impact of merger on employees' behavior which resulted in low morale, job dissatisfaction and high intention to quit among employees.

In addition, Covin, Sighthler, Kolenleo and Tudor (1996) found a negative effect of merger on employee job satisfaction. The study indicated that employee's negative attitude was due to their dissatisfaction to the merger process and changes in the work routine aftermath of the change. Likewise, Cartwright and Cooper (1996) reported a significant negative relationship between merger and job satisfaction due to changes in routine in terms of new task and responsibility.

In line with these several arguments of mergers been negatively related to job satisfaction, Martin (2007) indicated that the probable reason for the negative outcome is a result of the neglect of diverse culture among these separate entities before the amalgamation. In a more recent study, Clarke and Salleh (2011) examined the impact of mergers on employees in the financial institution. The findings from the qualitative study reported that cultural difference among the separate corporate entities affected employees significantly. This resulted in uncertainty and job dissatisfaction aftermath of the merger. Culture clash over the years is seen to have a unique hold on members attitudes since values, norms and pattern of working life derive from such cultures. This is an undeniable fact that mergers have negatively affected employee job satisfaction.

From the above review, the study assumes that the impact of mergers goes beyond mere changes but rather, direct changes in the work pattern, social relationship that exist among employees and organizational culture. Mergers that disrupt the regular work routine and bond among employees would result to job dissatisfaction and frustration among employee in Ghana Revenue Authority.

Nonetheless, others studies have found evidence of a positive relationship between mergers and job satisfaction. Lim (2014) explored the impact of merger on staff job

satisfaction in the public health sector from a quantitative approach. The outcome of the study found a positive impact of the merger on employee job satisfaction. Findings indicated that continuous support from management and co-workers, employees' adjustment to the changes and awareness of frequent reforms within the organization increased their job satisfaction. Findings further indicated that the length of time after the merger implementation contributed to employees' positive attitude to work.

Similarly, a study conducted by Geete (2011) explored the impact of merger in Asia. The author found that the outcome of post merger among the two banks resulted to a significant benefits to both the firm and employees. Hence, a significant positive relationship between mergers and job satisfaction was found among employees in Asia. The study reported that most of the employees were satisfied with the merger and related outcome that boosted their career advancement, better incentives, salary, and improved work activity.

Consistently, Shah (2009) examined organizational change and merger without the variety of job loss and its effect on job satisfaction and the author found a significant positive effect on employees' job satisfaction. The findings indicated that job security and maintenance of team members after the restructuring and similarities in culture that shaped work flow contributed to employees' positive attitude to work. This explicitly shows that effect of merger that resulted to no job loss, substantive benefits and improvement in employees work activity resulted in job satisfaction.

Also, Amiot, Terry, Jimmieson and Callan (2006) investigated the effect of merged aircraft maintenance organization on employee attitude. The study revealed that coping methods employed by management to help employees adapt to the new changes and work-related stress reshaped employees' work attitude in positive way and increased their performance levels. Hence, strategic coping and identification with the merger

significantly affected employees' job satisfaction positively. In a longitudinal study by Rafferty and Restuboug (2010) confirmed that effective communication by management during and after the merger process contributed to employee's high level of satisfaction with their work. The authors further emphasized that, commitment mediated the relationship between job satisfaction and turnover intention of employees in a post-merged organization.

In a survey of three Dutch hospitals, Van Dam (2005) explored reorganization and mergers involved with job change on employees. Findings revealed that better rewards system positively affected employee satisfaction level aftermath of the merger. Another study conducted in Germany showed an impressive result of overall satisfaction experienced by employees in a recently merged health organization (Van Dick, Wagner & Lemmer, 2004). A sample size of 450 employees was used to determine the effect of merger on employee job satisfaction and other behaviors under the study. The study reported a significant positive relationship between merger and job satisfaction due to employees' strong identification with their respective organization and newly formed business. In line with these studies, Van Knipenberg and van Schie (2000) indicated that the level of identification by employees to their respective organization before and after a merger resulted to high job satisfaction.

Again, Kernan and Hanges (2002) found a positive effect of merger on job satisfaction in the pharmaceutical organization. The impact of the restructuring resulted to job enrichment derived from the job redesign. Similarly, a survey conducted among 121 employees in the Lesotho Highlands Development Authority reported a positive effect on employees' job satisfaction (Mahloane & William, 2009). The findings revealed that increase job satisfaction was due to the substantial benefits derived in terms of improved work activities and work flexibility aftermath of restructuring. In line with the above

studies position, the impact of the merger in Ghana Revenue Authority (GRA) that result in a better working condition, job enrichment, career advancement and effective training to update employees' skills would lead to a positive relationship between merger and job satisfaction.

Based on the foregoing empirical review on merger and job satisfaction, most of the studies have been directed to a negative effect of merger on job satisfaction. In other words, the effect of merger results to job dissatisfaction among employees, nonetheless, few studies found a positive relationship between merger and job satisfaction. This study wants to gauge this outcome from studies that reported a negative relationship between merger and job satisfaction in Ghana. Hence, this study predicts that merger would have a negative effect on employees' job satisfaction in Ghana Revenue Authority (GRA).

2.4 Turnover Intention

The term turnover intention has been used interchangeably, for instance intention to quit, intention to leave or intention to turnover (Carmeli, 2005). Turnover intention simple means an individual intention to quit their organization in the future and is a direct precursor to actual turnover. However, scholars have defined turnover intention very cutely, for instance, Lee, Murrman, Murrman and Kim (2010) referred to turnover intention as a relative strength of an individual intent to leave the organization. Sousa-Poza & Henneberger (2002) defined turnover intention as the probability of an individual leaving or quitting his or her present place of work within a certain time frame. Sager, Giffeth and Hom (1998) emphasized that intention to stay or leave is based on one's mental decision on the current job and subsequent behavior.

The concept has been attributed to a behavioral aspect of a person's intention to leave. This estimated likelihood is based on antecedent factors like job satisfaction and emotional

attachment to one's organization (Bigliardi, Petroni & Ivo Dormio, 2005). In the context of this study, turnover intention was defined using Miller, Katerberg and Hulin (1979) definition as a "withdrawal cognition process by an employee".

There are three components that explain one's intention to quit namely attitudinal, decisions (emotional and cognitive) and behavioral intentions (Mobley, 1977). The emotional and cognitive decisions to leave is based on a sequence state of mindset that is, a precise mindset to quit, intention to search for alternatives and the final decision to stay or leave. This gives a clear indication that turnover intention is an individual choice to quit based on a psychological response. In line of this notion, Griffeth, Hom and Gaertner (2000) asserted that an employee intention to quit is a psychological response to specific organizational conditions which are based on a continuum of organizational withdrawal behaviors which include: the intention to search for job elsewhere, intention to quit and behaviors such as absenteeism, tardiness and actual turnover.

Studies (Choi, 2011; Kim, 2012; Khan, 2014; Price, 2001) have stressed that intention by employees to leave an organization is triggered by various factors. Some of which include financial rewards, level of work control or autonomy, promotion, work-related stress, organizational climate, burnout and level of commitment to the organization. Therefore, the degree to which these factors influence employee's behavior and attitude can lead to high intention to quit and actual turnover (Bothma & Roodts, 2013).

Within a highly competitive business environment, a study has proven that employees are the soul or valuable resource of an organization (Khan, 2014) whereby turnover intention are mostly seen among well trained and experienced employees. Organizations have recognized this challenging issue and impact on employees' performance level in order to reduce such behaviors.

Nevertheless, research has indicated that turnover intention to some extent can be an advantage to employees and disadvantage to organizations (Mitchell, Holtom, Lee, Sablinski & Erez, 2001). Active job search behavior by an employee is a response to much better working opportunities, benefits and job enrichment (Van Dam, 2003) whilst a demerit for organizations in terms of loss of valuable and skilled workforce, low morale and productivity, absenteeism and increased attrition (Amah, 2009; Griffeth, Hom & Gaertner, 2000; Zhou, Long & Wang, 2009). A study by Karatepe and Ngeche (2012) reported that employees who intend to quit their workplace tend to render poor service and corrode organizational effectiveness. Therefore, turnover intention is a good proxy indicator of actual turnover (Griffeth, Hom & Gaertner, 2000; Price, 2001) and early detection of turnover intention among employees' would be more useful than taken remedial action when voluntary turnover occurs. A study by Hatton and Emerson (1998) reported that one factor to reduce turnover intention and actual turnover among employees is the person-environment fit. This means the degree of relevancy and compatibility between employees and the organization.

In relation to the aforementioned discussion on turnover intention which is a close predictor of actual turnover, this research seeks to examine the effect of merger on turnover intention. This because turnover intent is often used as the final outcome variable in studies because it is easier to measure and tends to be more accurate (Lambert & Hogan, 2009). Also, due to the difficulty in access employees who have already left to determine why they really quit (Firth, Mellor, More & Loquet, 2004) makes the study of turnover intention more appropriate than actual turnover in this context.

2.4.1 Empirical Review of literature on Merger and Turnover Intention

A study by Paruchuri, Nerkar and Hambrick (2006) reported that attainment of success and value after a merger depends largely on the retention and effective utilization of critical talents of employees. The authors further emphasized that, there is a need to ensure lower turnover intention since it's a close predictor of actual turnover of employees. In line with this position, significant studies and research work have identified that merger has affected employee's behavior, specifically turnover intention in merged organizations (Cohen & Golan, 2007; Shield & Ward, 2001).

In a recent study by Cho, Lee and Kim (2014) examined the relationship between merger and turnover intentions. The study was conducted among 222 employees in a merged Korean company and found that the merger outcome was unfavorable to employees that lead to high turnover intention. Findings further indicated that egoistic deprivation of resource allocation and incentives to their job contributed to employee's intention to quit. This was supported by Marmenout (2010) in an experimental study who explored how employees make sense of mergers. Found that higher perceived uncertainty among employees due to greater dysfunctional outcomes increased their intention to quit.

Similarly, Kiefer (2005) in a longitudinal study reported that employee's dissatisfaction with the merger process and outcome resulted in anxiety and frustration, hence positively affected their intention to quit from the organization. In addition, Siegel and Simons (2008) revealed that turnover intention was reported high among employees in organizations that underwent merger. In England, a study by Cortvriend (2004) found that repeated mergers affected employees' intention to quit. The study concluded that due to organization instability as a result of the frequent restructuring, affected employees morale and satisfaction in an ever ceasing merger. It rather clearly from these empirical evidences

above that merger has lead to employee's intention to quit due to dissatisfaction and uncertainty about both process and end outcomes.

In Canada, Armstrong-Stassen and Cameron (2003) examined the effect of merger in the health sector. The study found a significant positive effect of merger on employees' turnover intention. The increased turnover intention among employees was due to unfavorable experience and dissatisfaction after the merger. Also revealed that decreased in resource and budget allocation as well as closure of some department affected employee's work and working hours which contributed to their intention to quit.

Consistent with previous studies highlighted above, May and Rosenfield (2004) in their study reported a significant positive relationship between merger and turnover intention. The study concluded that turnover intention was significantly high among young employees due to their weak attachment with the organization relative to older employees who had a strong attachment to the organization. Hence, the study advocated that to reduce turnover intention, the need for post-merged organization to adopt strategies to improve work condition which leads to greater job satisfaction and attachment by employees. Nonetheless, Jones (2000) in his study found an insignificant positive relationship with turnover intention among employees in a recently merged hospital.

On the other hand, other studies differ to the above findings. In an empirical study, Sumaiya (2010) found a negative effect of mergers on employees' turnover intention within the commercial banks in Pakistan. The study indicated that lower turnover intention among employees decreased significantly, which was attributed to their identification with the newly merged organization. Similarly, Chambers and Honeycutt (2009) investigated the mega merger within the telecommunication industry and its effect on employee's turnover intention and other variables. The findings from the study found a negative

relationship between mergers and turnover intention due to significant work improvement in employees' job. Samuel and Chipunza (2009) explored the reason behind the negative effect on turnover intention and suggested that job security and career advancement aftermath of such restructuring contributed to employees' intention to stay.

Another study by Martin and Roodt (2007) reported a negative effect of mergers on turnover intention due to increase satisfaction aftermath of the merger. Van Dick, Wagner and Lemmer (2004) reported a decrease in turnover intention in post-merger. Findings indicated that due to noninterference of the restructuring on employee's core work routine as well as strong identification to their organization increased their intention to stay.

On the basis of the above empirical evidence, this study seeks to align to other studies that reported a positive relationship between merger and turnover intention. Hence, seeks to gauge these findings in a public sector namely Ghana Revenue Authority.

However, in reference to the third objective, the study seeks to explore the relationship between the outcome variables (job satisfaction and turnover intention) to clearly understand the direction and association.

2.5 Empirical Review of literature on Job Satisfaction and Turnover Intention

Job satisfaction and turnover intention have been major themes in the organizational literature, especially with regards to the prediction of voluntary turnover (Karsh, Booske & Sainfort, 2005). Therefore, the relationship between these concepts has been debated over the years. Some studies have indicated a positive relationship whilst others have reported a negative relationship respectively (Mahdi, Zin, Nor Sakat & Naim, 2012; Moore, 2002).

Extant studies and research (Chan & Morrison, 2000; DeConinck & Stilwell, 2004; McBey & Karakowsy, 2001) have pointed that job satisfaction is negatively correlated to turnover

intention among employees. For instance, Sachdeva (2014) in an empirical study on work attitude and turnover intention in India, the study found that dissatisfied employees were actively searching for new opportunities whilst satisfied employees showed lower intention to quit. Hence, job involvement contributed significantly to employee's positive attitude to work and intention to stay.

In a Bangladesh context, Rahman and Iqbal (2013) examined the relationship between job satisfaction and turnover decision among employees in the financial sector. A survey of eight private commercial banks in Bangladesh was used to explore the interaction. The results of the study indicated that attractive basic salary, fringe benefits (like educational reimbursement and health insurance), work schedule, autonomy and corporate image reduced employee's turnover intention.

In addition, the correlation between job satisfaction and turnover intention among employees can be moderated based on indicators like pay, workload and performance. Example Issa, Ahmad and Gelaidan (2013) reported a significant negative relationship between the five dimensions of job satisfaction and turnover intention, namely work, co-workers, promotion, supervision and pay satisfaction which reduced employee's intention to quit.

In Nigeria, Mbah and Ikemefuna (2012) empirically evaluated three facets of job satisfaction on employee turnover in Total Nigeria PLC. The authors concluded that greater level of satisfaction in terms of pay, nature of work and effective supervision negatively reduced employee's turnover intention and increased retention. It was evident that, standard pay structure strongly predicted employees' retention in the organization.

This was also reiterated by Mahdi, Zin, Nor Sakat and Naim (2012) inferred that the low turnover intention was due to a favorable work environment that benefited employee's. In other words, intrinsic satisfaction in terms of work achievement, recognition, promotions

and career advancement within organizations resulted to a negative relationship between job satisfaction and turnover intention among employees.

Consistently, other studies (Shropshire & Kadlec, 2012; Westlund & Hannon, 2008) have reported a negative relationship between job satisfaction and turnover intention in the developed world. According to these studies, nine facets of employee job, namely supervisor support, rewards, promotion, basic pay, effective communication, work conditions and schedules and interpersonal relationship contributed to lower turnover intention. In addition, Steven and John (cited in Ali, 2007) also reported a significant negative relationship between nine facets of job satisfaction and turnover intention. Pay, promotion, supervision, benefits, rewards, working condition, the nature of the work, communication and co-worker were all negatively related to turnover intention among employees.

Again, a study by Milt, Fitzpatrick and McNulty (2010) reported a significant negative relationship between job satisfaction and turnover intention. The results of the study indicated that satisfaction to one's current position that served as a great platform for career advancement, personal growth and recognition negatively affected employee's turnover intention. MacIntosh and Doherty (2010) found a significant negative relationship between employee job satisfaction and turnover intention in the fitness industry. Consistently, a study by Castle, Engberg, Anderson and Men (2007) among employees in the health sector pointed that high rewards contributed significantly in employee's greater job satisfaction which affects their turnover intention negatively.

Other studies have stressed that this negative relationship between job satisfaction and turnover intentions can be attributed to other variables that is organizational climate, culture, support and personal experience (Jones, Chonko, Rangarajan, Roberts, 2007;

Silverthorne, 2004; Van Scotter, 2000). However, Wright and Bonett (2007) asserted that employee's who are satisfaction with their work tends to stay longer in the organization. Also, increases employees' productivity level and contribute to the organization competitive advantage.

Ghiselli, La, Lopa and Bai (2001) reported that, facets of job satisfaction in terms of high remuneration/ pay (fringe and infringe benefits) negatively related to turnover intention. This suggests that, employees who exhibit greater satisfaction levels also exhibit high work performance due to contentment which reduces their intention to quit. Van Scotter (2000) reported in his study that high performance and reduced workload among employees resulted to job satisfaction been negatively related to turnover intention within the organization. Another study by Lu, Lin, Wu, Hsieh and Chang (2002) advocated that the negative relationship between job satisfaction and turnover was influenced by commitment to both the job and the organization. Despite empirical studies that maintained a negative correlation, there seems to be an opposing perspective on this relationship.

Other studies reported that job satisfaction is inverse linked to turnover intention (Karash, Booske & Sainfort, 2005; Schermerhorn, Hunt & Osborn, 2000). For instance, Murrar and Hamad (2013) argued that there is a reciprocal link between job satisfaction and turnover intention that is lower job satisfaction increases turnover intention among employees in a technology firm in Palestine. Another study by Shader, Broome, Broome, West and Nash (2001) investigated the relationship between job satisfaction and turnover intention. The result of the study indicated that unfavorable work environment in terms of job stress, group inertia and cohesion contributed to employees' turnover intention. Hence, Moore (2002) asserted that the level of job satisfaction is a constituting factor that predicts employee's urge to leave their organization.

Similarly, Barak and Levin (2001) examined the association between job satisfaction and turnover intention. The study reported that dissatisfied employees showed high interest to quit. Hence, such decision was attributed to the varied options available to employees within the job market. Again, perceived opportunities in career advancement strongly lead to turnover intention (Mosadeshrad, Ferlie & Rosenberg, 2008). Also supported by Fisher (2000) and Mobley (1977) who attributed the inverse relationship (job dissatisfaction and turnover intention) in terms of intensive work and time pressure, lack of creativity and innovation by employees increased their intention to quit.

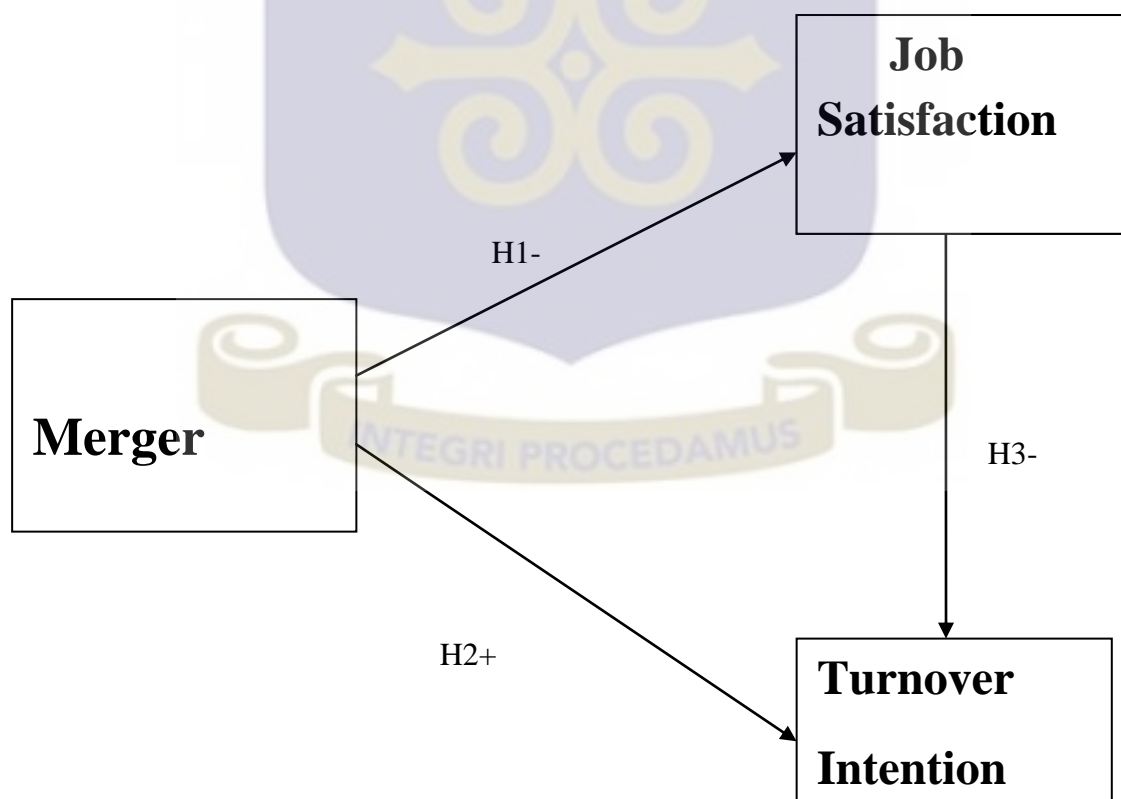
On the other hand, Kharti and Fern (2001), Sarminah (2006) in their separate study found a moderate correlation between job satisfaction and turnover intention. The authors suggested that the outcome of the study was attributed to other variables such as burnout and job stress. Hence, not necessarily that job dissatisfaction would always lead to increasing turnover intention. Silverthorne (2004) found that workplace culture and person-environment contributed to increase job satisfaction and reduced turnover intention among employees.

In summary, extant studies have reported that high job satisfaction among employees reduces their turnover intention. Also, the extent of fulfillment, fair treatment in both rewards and responsibility of employees affect one's intention to leave or stay in an organization. In view of the above empirical studies, the researcher again reckons to support studies and research work that have indicated a negative relationship between job satisfaction and turnover intention. This study wants to gauge the negative relationship between job satisfaction and turnover intention among employees in Ghana revenue authority.

2.6 Conceptual Framework

The study reviewed some theories in view of enhancing the appreciation of the effect of mergers, on job satisfaction and turnover intention. The core theories that grounded the study was the system theory and organizational justice theory by Ludwig von Bertalanffy and Greenberg respectively. Based on the theoretical and empirical reviews, a model illustrated in Figure 2.1 was conceptualized to reflect the impact of merger on employees' work-related attitude and behavior in the study. The model illustrated that merger would affect employee job satisfaction negatively and turnover intention positively as well as a negative relationship between job satisfaction and turnover intention.

Figure 2.1: Hypothesized Merger-Job Satisfaction-Turnover Intentions Model



2.7 Research Hypotheses

H1: Employees' perception of merger will be negatively related to job satisfaction.

H2: Employees' perception of merger will be positively related to turnover intention.

H3: There will be a significant negative relationship between job satisfaction and turnover intention.

2.8 Overview of Ghana Revenue Authority (GRA)

The Ghana revenue authority is a semi-autonomous public institution established by law as a corporate body, to replace the Customs, Excise and Preventive Service (CEPS), the internal revenue Service (IRS), Value Added Tax Service (VATS) and the Revenue Agencies Governing Board Secretariat (RAGB) for the administration of taxes and custom duties in Ghana. The passage of the GRA Act in December, 2009 provides the legal framework for the rebirth of Ghana's revenue system through integration and modernization. The establishment law is the Ghana Revenue Authority Act, 2009 (Act 791). Passage of the law was to ensure an integrated internal revenue service (IRS) and Value Added Tax Service (VATS) into domestic tax operations on functional lines. In addition, integrate the management of Domestic Tax and customs as well as modernize Domestic Tax and Customs operations through the review of processes and procedures within the revenue agencies.

Moreover, the restructuring within these separate agencies was to eliminate fragmentation of domestic tax administration between the three agencies resulting in revenue losses, duplicated support functions, systems and structures across the agencies. Again, pursuit of independent reforms by the revenue agencies-ISO certification at Customs, computerization at Customs and VATS, late computerization at the IRS as well as provide a strong, unified headquarters to support and manage revenue administration and customs

in a holistic manner. The GRA present a new identity for all the previous revenue agencies in the country. This means a unitization of the administration of taxes and customs duties in Ghana.

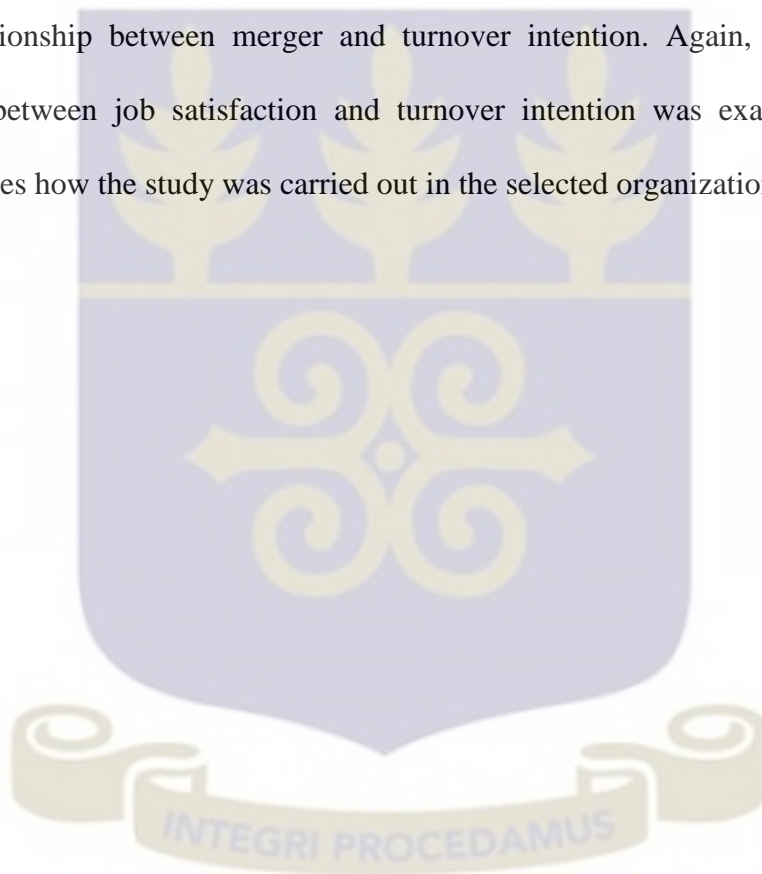
The merger of the three revenue agencies into an integrated and modernized revenue authority is part of a worldwide trend in which separate revenue agencies are brought together to achieve efficiency and effectiveness. Additionally, reforms in revenue administration are to provide significant benefits to both taxpayers and the organization as a whole. These includes, a well-defined command structure for tax and customs revenue administration, enhancement of the departmental flow of information within the Authority, one-stop-shop service for taxpayers for the administration of returns and payments of taxes as well as customer service delivery. The most essential benefit is to ensure equitable distribution of the tax burden, greater transparency and integrity.

The Authority is very strategic in the achievement of national goals. One important objective of the integration and modernization process is the review and modernization of the process and procedures with the view of improving the quality of service delivery to taxpayers and the general public, create a customer-oriented revenue authority and enhance voluntary tax compliance. Hence, GRA is grounded on the slogan of integrity and fairness in service delivery.

With regards to the literature review upon which hypotheses have been formulated, the next section discusses how the study will be carried out. That is, how the information or data was retrieved to help confirm or reject the proposed hypotheses outlined, hence the research methodology of the study.

2.9 Chapter Summary

In summary, the review started with system and organizational justice theories upon which the study was grounded on. In addition, congruent with the assertion of Creswell (2009) on the components of a literature review, this chapter examined all the variables under the study separately. For the purpose of this study, the literature review investigated the impact of merger on job satisfaction and turnover intention. Extant literature reviewed indicated a significant negative relationship between merger and job satisfaction and a positive relationship between merger and turnover intention. Again, literature on the relationship between job satisfaction and turnover intention was examined. The next chapter outlines how the study was carried out in the selected organization.



CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter outlines the processes through which the entire study was conducted. Also, explains the choice and justification of the research approach and design, sample size determination, research instruments employed, data collection procedures and ethical considerations observed in the study.

3.1 Research Paradigm

The inception of a study is always preceded by a world view of the researcher (Guba, 1990). According to Myers and Avison (2002, p.5), research paradigm is defined as “a set of beliefs, values and techniques from the fundamental philosophical assumptions which define what valid research is and the appropriate methods that can be applied in that research”. Four main types of research paradigms have been identified namely positivism (also known as post-positivism), realism, constructivism and critical theory.

This study adopted a post-positivism paradigm that guided the structure of inquiry and selection of the appropriate method. Weaver and Olson (2006) asserted that post-positivism is commonly aligned with quantitative approach. Creswell (2009) indicated that post-positivism makes use of objectives, hypothesis, confirms and disapprove theories used in a study as well as explain the outcome of a phenomenon. In line with the positivism paradigm, research objectives and hypotheses were formulated in this study to provide valid and conclusive findings.

3.2 Research Approach and Design

Several forms of research approaches have been identified namely mixed method, qualitative and quantitative approaches (Crowell, 2009). Based on the selected philosophical root this study was grounded on (that is positivism), quantitative method was employed. Bhattacharjee (2012) indicated that quantitative method ensures objectivity in interpretation of responses through a standardized measure. Likewise, Dudwick, Kuehnast, Jones and Woolcock (2006) asserted that quantitative approach ensures accuracy and prediction of outcomes, testing and validating constructed theories of how a phenomenon occurs. In line with these position, quantitative simple deals with quantity, that is, the use of large number of data in research study. This allows for easy generalization of finding, less expensive and time consuming (Neuman, 2003). Therefore, this study seeks to benefits from these outstanding advantages under quantitative approach. The study was premised on objective analysis of the findings without any form of bias on the part of the researcher and for replication purposes.

3.2.1 Research Design

Research design is a structural framework of a study that guides data collection and analysis as well as maximize the reliability and validity of research findings (Gratton& Jones, 2009). According to Burns and Grove (2003, p.195), research design is “a blueprint for conducting a study with maximum control over factors that may interfere with the validity of the findings”. Several forms of research design have been identified under quantitative approach. For instance, Christensen (2001) and Merriam (2000) identified experimental, non-experimental, quasi-experimental research, correlation research and cross-sectional survey designs as some of the forms under quantitative approach. This study adopted a cross-sectional survey since data were sent and retrieved from respondents

within a particular period of time. Thus, Cohen, Manion and Morrison (2005) indicated that cross-sectional survey produces a 'snapshot' of a population at a particular point in time. Also, survey design allows collection of primary data at one point in time and generalization of research findings obtained from a small group to the wider group (Devetak, Glazar & Vogrinc, 2010).

3.3 Target Population

Population is a universal set of all elements within a defined location. According to Kumekpor (2002), population of a study refers to the number of all units of a phenomenon to be investigated that exists in the area of investigation. The population for this study consisted employees of the Ghana Revenue Authority (GRA) within the Greater Accra Region of Ghana. The justification for the choice of employees in Greater Accra was based on the fact that majority of GRA employees were located within Accra and Tema environs. The nationwide total population of GRA is estimated around 6,217 employees with 60% of them working within the Accra-Tema metropolis in the Greater Accra Region.

Furthermore, the study targeted employees from the three main sub-divisions within GRA namely; Domestic Tax Revenue Division-DTRD, Support Service Division-SSD and Customs Division-CD. Under the SSD are the finance, administration, research, and human resource as well as the information technology departments. DTRD comprises of operational employees responsible for domestic direct and indirect taxes which is segmented into three main sub-offices; namely large taxpayer (LTO), small taxpayer (STO) and medium taxpayer (MTO). In addition, CD constituted employees responsible for the administration of customs duties. Hence, based on the research purpose of this study, that is, impact of merger on employees; it is extremely relevant and wise to

strategically choose this population in order to obtain the desired information on the implications of such restructuring had on employee's attitude and behavior.

3.4 Sample and Sampling Techniques

Sampling is the process of selecting a proportion of the target population to represent the entire unit. Therefore, Polit and Beck (2010) indicated that, it is more practical and economical to work with samples rather than with large target population. In this study, three types of sampling techniques were used, namely purposive, stratified and convenience sampling techniques. Purposive sampling allows a researcher to select respondents based on unique characteristics and informative nature to achieve the goal of a study. Thus, purposive sampling was used to select the organization and employees (respondents).

First, the Ghana Revenue Authority (GRA) was purposely chosen based on the research purpose of this study, which is merger. The formation of GRA is attributed to the merger of the Value Added Tax, Internal Revenue Service and Customs, Excise and Preventive Service and Revenue Agencies Governing Board Secretariat into one semi-autonomous authority for revenue generation in Ghana. Another justification was based on the research gap this study seeks to fill within the Sub-Sahara Africa, thus, a Ghanaian organization was purposely selected.

Second, employees who had been present before, during and after the merger process were purposely sampled. This was to ensure that respondents sampled for the study provided the needed information to drive home the research purpose and objective.

It is worth noting that GRA is divided into three main sub-divisions namely SSD, CD and DTRD. In order to ensure all employees within the sub-divisions or strata are adequately and fairly represented in the sampling process, a stratified sampling technique was used.

Stratified technique ensures that each unit from the focal group is included and therefore be more reliably represented and reduces error due to sampling (Langham, 2000). Therefore, the target population was non-homogeneous; hence equal opportunity was given to all categories of employees within the various divisions to take part in the study. Lastly, convenient sampling was also used to selected respondents from all the sub-divisions, departments and units within the population. Langham (2000) indicated that convenience sampling helps provide information when higher numbers of respondents are surveyed and this helps to achieve the sample size needed in a relatively fast and inexpensive way. Also, convenience sampling allows respondents to be selected on the basis of accessibility to the researcher. Justification for the choice of this technique was based on the nature of employees' job in GRA in order to reach as many employees available and willing to participate in the study. For instance, due to the busy work schedule and frequent movement of employees within the DTRD and CD to execute their tasks, a convenience sampling was more suitable.

In addition, the sample for this study was obtained from numerous branches of the DTRD offices specifically medium taxpayers' offices at Legon, Kaneshie, Tema, Adabraka-Circle, Agbogloshie, Osu; SSD within the head office and sub-branches within the DTRD offices as well as some selected CD offices.

An inclusion criterion for the selection of the sample was based on the following: First, employees must work under the authority body of GRA within the Accra-Tema metropolis. Only employees who willingly took part in the study without any coercion were included in the study. Also, only permanent employees who were available during and after the period of the merger between these agencies(CEPS, IRS, VATS and RAGB) were sampled for the study. Second, auxiliary employees namely part-time, contract and

national service or internship personnel belonged to the exclusion criterion hence, were excluded from this study.

3.5 Sample Size

A sample is a portion or part of a population. The need to ensure samples are representative of the target population, a sample size was relevance. In GRA, a total nationwide population is estimated around 6,217 employees with 60% of employees working within the Greater Accra Region. Hence, 60% of 6,217 represent over 3,730 employees. From Krejcie and Morgan's (1970) table, a population of 3,500 above, a sample size of 346 is a good representation of the target population. Thus, three hundred and forty six (346) employees were sampled from all the three divisions of the GRA namely; the Support Service Division (SSD), Domestic Tax Revenue Division (DTRD) and Customs Division (CD).

In line with Krejcie and Morgan's (1970) sample size determination, other authors like Glenn (1992) asserted that the validity of a study population estimated around 6000 at 95% confidence level, a sample size of 253 and above is required. Also, Dillman (2000) emphasized that a sample size more than hundred (100) is sufficient to provide a fair representation of the study population.

3.6 Research Instruments

In social Science, the use of questionnaires is one of the most widely used research tool. In order to evaluate the research objectives and hypotheses in this study, standardized questionnaires were the principal instrument used. The rationale for adapting standardized questionnaire was based on (1) instrument has been scientifically tested and widely used (2) high reliability, consistency, sensitivity and objectivity. Neuman(2003) indicated that

most standardized questionnaires are closed-ended form which allows easy coding and analysis of responses. Therefore, due to the aim of this study to obtain large amount of data within a relatively short time frame, the use of questionnaire was appropriate.

Therefore, the study focused on three main variables namely merger, job satisfaction and turnover intention in which standardized questionnaires were adapted for each variable. The overall structure of the questionnaire constitutes four (4) sections, namely demographic information, merger-related statement, job satisfaction and turnover intention items respectively.

Section A: Demographic Variables

This section was developed to provide information on employees' demographic characteristics such as gender, age, educational background, length of service and job title respectively. The levels of measurement for this section were in a continuous, interval and numerical forms.

Section B: Merger Scale

Satisfaction of merger scale developed by Buono Bowditch and Lewis (1985) was adapted to measure employee's perception of mergers. The instrument has been widely used in articles and journals, as such, found to be effective in evaluating a person's perception or opinion of merger-related issues. Items have been used by Covin, Sightler, Kolenko and Tudor, (1996) in their study which yielded a 0.77 alpha value. Also, the reliability coefficient for the scale is reported to be 0.79 in a study by Fischer, Greitemeyer, Omay and Frey (2007). Some of the items are "*my organization has been strengthened by the merger*". The scale is in a five-point Likert format ranging from "1-strongly disagree to 5-strongly agree.

Section C: Job Satisfaction Scale

Job satisfaction was measured using Minnesota Job Satisfaction Questionnaire (MSQ) by Weiss, Davis, England and Lofquist (1967). The scale has been scientifically tested, yields an exceptional coefficient alpha (ranging from 0.85 to 0.91) and a well known instrument in assessing job satisfaction in literature (Fields, 2002). On the basis of the psychometric properties of MSQ, this instrument helps to measure several facets of the job to determine the overall degree of job satisfaction. According to Hirschfield (2000), multidimensional measures of job satisfaction contribute to a deeper understanding of the study variable. 20 MSQ-short version items were adapted and used in the study. Some of the items contained in the scale were modified to suit the cultural context of the study. Items like “*competence of my supervisor in making decision*” constituted some of the items on the scale which is anchored on a five-point Likert response ranging from not dissatisfied=1 to extremely satisfied=5.

Section D: Measurement of Turnover Intention

Intention to leave the organization was measured by 3 items on a five –point likert scale based on the definition by Mobley et al. (1977). Cohen and Golan (2007) turnover intention scale was adapted. The standardized scale included items such as “*I think a lot about leaving this organization; as soon as it is possible, I will leave this organization*”. Responses were represented on a Likert scale from 1-Strongly Agree, 2- Agree, 3-Neutral, 4- Disagree-4 and 5-Strongly Disagree. The reliability coefficient for the scale is reported to be 0.80, displaying good internal consistency (Jaros, 1997).

3.7 Source of Data

Both primary and secondary data were used to achieve the study objectives. Secondary data are information and facts that already exist and used for different purposes whilst

primary data are firsthand information obtained from the field with the aid of questionnaires, interviews or both. Also Booth, Colomb and Williams (2008) emphasized that primary data sources provide raw data used for testing hypotheses and serve as a basis for confirming or rejecting a study claims. In this study, primary data was gathered with the aid of a structured questionnaire in retrieving firsthand information from respondents in GRA. Secondary data was retrieved from documents and website of the GRA, monthly corporate magazines and annual reports.

3.8 Pilot Test

Prior to the main data collection, the researcher carried out a pilot test among 20 employees in the small taxpayer's office, a sub-branch of GRA at North Kaneshie within the environs of Accra. The selection of 20 respondents for the pre-testing was acceptable because Saunders et al. (2007) confirms that a minimum of ten (10) respondents are sufficient to include any variations in the population.

Therefore, pilot test helps to reveal and correct weakness in the survey instrument if there are any (Kothari, 2004). Similarly, Gall, Borg and Gall (1996) asserted that pilot test does not only facilitate in checking the reliability of the items but also to enable the researcher make the needed corrections if necessary. Likewise, Greenfield (1996) stated that a pilot test helps to fine-tuning a design through rehearsal of the instrument and procedures.

Reliability test was computed using SPSS version 16. Table 4.1 shows the reliability statistics produced from the Cronbach's alpha consistency method for the various constructs. Cronbach's alpha measures how well a set of items measures a single one-dimensional latent construct. According to Cronbach (1951) an instrument with an alpha level of .60 and above indicate that the instrument is reliable, hence, the questionnaires was acceptable to retrieve information from respondents.

Table 3.1: Reliability Analysis of Constructs on Merger, Job Satisfaction and Turnover Intention, Using Cronbach’s Alpha Consistency Method

Variables	Alpha Value	Number of Items	Valid Cases
Merger	.63	4	20
Job satisfaction	.92	20	20
Turnover intention	.94	3	20

Source: Field data, 2015.

3.9 Data Gathering Procedure and Administration of Research Instrument

Prior to the data collection stage, an official introductory letter obtained from the Department of Organization and Human Resource Department, University of Ghana Business School was sent to the headquarters of the Ghana Revenue Authority. This sought to inform management of the research to be undertaken in their organization. In addition, seek management support to ensure co-operation of employees in all branches. Upon approval granted by the Human Resource Commissioner at the head office of the Authority, questionnaires were distributed to employees (respondents) in the approved branches for commencement of data collection.

Another introduction letter was sent to selected metro and divisional heads of the approved branches where data was to be collected. Brief introduction of the research purpose and relevance of the study was communicated to respondents. This was to ensure that respondents had a better clarity and appreciation of the study and respond appropriately to questions posed. A total of 346 questionnaires were administered.

Control measures were put in place to avoid contract workers, part-time workers and other auxiliary employees from being part of the study. With the aid of metro-heads and

assigned individuals that assisted the researcher in the data distribution, all permanent employees were identified during the process. The entire collection of the data lasted within six weeks of which 313 questionnaires were retrieved at the end of data collection exercise.

3.10 Ethical Consideration.

Cohen, Manion and Morrison (2004) stressed on the fact that the rights of respondents must be observed in the event of any research process. In the conduct of this study, the following ethical considerations were observed;

First, respondents were briefed on the purpose of the study and informed consent was solicited from respondents by the researcher. Second, voluntary participation of respondents was adhered to without any form of pressure on the part of the researcher. This ethical consideration is in line with the Nuremberg Code (1949) which stated that “all research participants must be voluntary”, hence, no respondents was induced or coerced to participate in the study.

Third, the right of the respondent(s) to redraw from the research process was observed. That is, respondents who were no longer interested in providing information to the researcher were free to opt out without any form of pressure from the researcher. Fourth, privacy of respondents was strictly observed by ensuring that all the questionnaires administered did not indicate any section for the respondents’ name. This was to avoid revealing respondents identity.

In addition, as a way to guarantee confidentiality and anonymity, certain sensitive questions were excluded in the demography like the names of the respondents, religious background and telephone numbers. Likewise, respondents were also assured that information obtained would be used solely for academic purpose. Hence, all information

obtained was strictly held confidential and not shared with any other person, authority figure or departmental heads.

3.11 Data Analyses

This section discusses the descriptive and inferential statistics that were employed for analyzing the data collected for the study. The statistical software that was used for analyzing the survey data gathered was Microsoft Excel and IBM Statistical Package and Service Solution version 16.

Prior to the statistical analysis of the data collected, data cleaning and handling of missing values were done. Also, each questionnaire assigned to respondents was verified for completeness and consistency of response as well as incomplete questionnaires was excluded in the data entry.

According to Pallant (2001), descriptive statistics expresses the characteristics of any study's sample through the provision of summary statistics such as mean, median or standard deviation for continuous variables, or frequencies on how many people gave each response for categorical variables. In this study, demographic features of employees were examined using descriptive statistics such as frequency, percentages in a table form.

In terms of the inferential statistics, linear regression and Karl Pearson Product Moment Correlation Coefficient analysis were used. The rationale behind regression is to provide a powerful and accurate prediction of outcomes as well as establish causal inferences (cause and effect relationship) between observed variables. In other words, estimate the relationship between variables (independent and dependent variables) and infer a causal relationship between independent and dependent variables. Regression formula is represented in a mathematical form as $Y = \beta_0 + \beta_1 X + \mu$. In order to ascertain the strength

of the relationship, simple linear regression was used to test hypotheses one and two namely, *H1: Employee perception of merger will be negatively related to job satisfaction;* *H2: Employee perception of merger will be positively related to turnover intention.* In addition, basic assumption such as linearity and normality under simple linear regression was tested. Hence, testing of these assumptions is in line with Pedhazer (1997, p. 33) statement who emphasized that “knowledge and understanding of the situations when violations of assumptions lead to serious biases, and when they are of little consequence are essential to meaningful data analysis”.

In addition, Pearson correlation (also known as Pearson r) measures the strength of a relationship between two variables. The association can be measured on an interval scale or a ratio scale. Correlation values range between +1 (positive relationship) and -1 (negative relationship) inclusive, hence the signs depict the direction of the relationship between the variables. Hence, Pearson correlation was used to analyze hypothesis three of this study: *There will be a significant negative relationship between job satisfaction and turnover intention.*

3.12 Conclusion

In summary, this chapter outlined how the study was conducted. A quantitative research approach and cross-sectional survey design were used to retrieve information from respondents within the GRA. A stratified, purposive and convenience sampling technique were used. Both primary and secondary data were used as well as ethical consideration was observed in the study. Karl Person-Product Moment Correlation and simple linear regression were the main statistical instruments used to test the research hypotheses. The next chapter presents the data findings of the study.

CHAPTER FOUR

DATA ANALYSES AND DISCUSSION OF FINDINGS

4.0 Introduction

The key aim of the study was to determine how merger significantly affects employee's job satisfaction and turnover intention. In addition, the study sought to investigate the relationship between job satisfaction and turnover intention. Therefore, the chapter presents the results of the study and discusses the findings with reference to the literature reviewed in chapter two. The order of presentation in this chapter includes demographics of the respondents, test of statistical assumptions, and testing of the stated hypotheses as well as discussion of the research findings. The relationships between the main variables were tested using simple linear regression and Pearson correlation coefficient.

4.1 Descriptive Characteristics of Respondents

This section provides a summary of the preliminary descriptive analysis of respondents socio-demographic characteristics in terms of gender, age, and educational level, length of service as well as job position occupied. These characteristics provide a general overview of the distribution among respondents sampled within Ghana Revenue Authority (GRA).

Table 4.1: Sex of Respondents

Variable	Frequency	Percent(%)
Male	186	59.4
Female	127	40.6
Total	313	100

Source: Field data, 2015

Result from Table 4.1 above showed that out of 313 employees surveyed from Ghana Revenue Authority (GRA), 127 employees (representing 40.6%) were females whereas 186 employees (representing 59.4%) were males. This is evident from the table above where the males outnumber the females.

Table 4.2: Age of Respondents

Age	Frequency	Percent(%)
21 -30 years	16	4.7
31 – 40 years	85	24.7
41 -50 years	138	49.1
51 and above	74	21.5
Total	313	100

Source: Field data, 2015

With regard to the ages of employees of the GRA in the Greater Accra region, the result revealed that 138 employees fell within the age range of 41-50 years (representing 49.1%) which is the age group with the highest respondents. 85 employees (representing 24.7%) were within the age range of 31-40 years, 74 employees (representing 21.5%) were above

51 years plus and lastly 16 employees were within the ages of 21-30years (representing 4.7%) (see table 4.2)

Table 4.3: Educational Background of Respondents

		Frequency	Percent(%)
Valid	HND	44	12.8
	Bachelors Degree	152	48.2
	Masters Degree	84	29.4
	Professional Qualification	33	9.6
Total		313	100

Source: Field data, 2015

Table 4.3 provides a summary of respondents' highest level of education obtained at the time the study was conducted in Ghana Revenue Authority. The study found that 152 of the respondents had obtained a bachelors degree (representing 48.2%), next a Masters Degree and HND with 84 employees (representing 29.4%) and 44 employees (12.8%) respectively. Lastly, 33 employees had obtained professional qualification (representing 9.6%).

Table 4.4: Distribution of Respondents' Tenure/ Length of service

	Frequency	Percent (%)
0-5 years	63	19.3
6-10 years	134	45.4
11-15 years	88	26.2
15+ years	28	9.1
Total	313	100

Source: Field data, 2015.

Table 4.4 further examined the number of years that employees/ respondents had spent in GRA. The output revealed that 134 employees (representing 45.4%) had spent 6-10 years with their organization; followed by 88 employees (representing 26.2%) who had spent 11-15 years; 63 employees (representing 19.3%) had also spent 0-5 years with the organization and lastly 28 employees had tenure of over 15+ in the organization. Length of service was of relevance since respondents were able to truly assess the effect of merger on their behavior and attitude in this study.

Table 4.5: Job Title of Respondents

	Frequency	Percent(%)
Administrators	64	19.6
Tax Auditors	54	16.7
Junior revenue officers	72	27.9
Senior revenue officers	50	14.5
Senior collection officers	25	7.4
Junior collection assistant officers	48	13.9
Total	313100	

Source: Field data, 2015

Job title of respondents was classified into two main groups, namely supporting staff and operational staff. The groups were further broken down to provide clarity of the different positions employees occupied within the organization (see Table 4.5). Junior Revenue officers' position recorded the highest number of respondents in the study (representing 27.9%); it was followed by the Administrative position with 64 respondents (representing

19.6%). This is primarily because administrators are found in all departments and revenue officers in this organization. The next two positions with a major respondents were Tax Auditors (54 representing 16.7%) and senior revenue officers (50 representing 14.5%). The remaining 2 positions were the junior collection assistance officers and senior collection officers representing 13.9% (48 employees) and 7.4% (25 employees) respectively.

4.2 Simple Regression Analysis

The objective of regression analysis is to predict a single dependent variable from one or more independent variables. When the problem involves a single independent variable, the statistical technique is called simple regression. Also, when the problem involves two or more independent variables, it is a multiple regression. In this study, the use of only one single independent variable that is merger to test the dependent variables (job satisfaction and turnover intention) required the use of a simple regression.

4.2.1 Testing the Assumptions of Regression Analysis

Prior to the use of the linear regression analysis, certain basic assumption needed to be tested under linear regression model namely, normality, linearity and outliers.

4.2.1.1 Assumption of Normality

Normality is one of the fundamental assumptions required to ascertain which statistical procedure (either a parametric or nonparametric test) a researcher should adopt. According to Leedy and Omrod (2010), a statistical procedure either parametric or non-parametric must depend on the nature of the data and the extent to which it reflects normality. Field (2009) indicated that normality testing could be done either graphically or quantitatively.

In checking for the normality of the dataset in this study a histogram with normal distribution curve was illustrated for each of the constructs (refer to Appendix B). Graphically, Figures 4.1 (representing merger), 4.2 (representing job satisfaction), and 4.3 (representing turnover intention) in the Appendix indicated that all the data collected were normally distributed.

4.2.1.2 Assumption of Linearity

Assumption of linearity simply indicates the presence of a straight line relationship between the dependent variable and the independent variable. According to Hair, Black, Babin, Anderson and Tatham (2006), linearity model must possess the properties of additivity and homogeneity in nature. In other words, linearity of relationship between dependent and independent variables represents the degree to which a change in the dependent variable is associated with the independent variable. The residual probability plots in figures 4.4 (representing merger and job satisfaction) and 4.5 (representing merger and turnover intention) revealed that the entire dataset was fitted along the 45° line. Again, all the points lie within a reasonably straight-line bottom from left to right (Pallant, 2011), hence the assumption of linearity was satisfied (see appendix B).

4.2.1.3 Assumption of Outliers

Outliers can be detected by examining the scatter plots of standardized residuals. According to Field (2009), scatter plot can either be in oval shape or cone shape whereby an oval shape shows constant in the variance of the error term. Thus, figures 4.6 and 4.7 shows the scatter plot of the standardized residuals to check outliers. Tabachnick and Fidell (2007) indicated that residuals should be distributed with most score concentrated in the centre. Also, since none of the point exceeded 3 or -3 (Pallant, 2011), there was no

problem of outliers in the regression model. In other words, the assumption of outliers was satisfied (see Appendix B).

4.3 Testing of Hypotheses

The following hypotheses were tested in this study:

H1: Employees' perception of merger will be negatively related to job satisfaction

H2: Employees' perception of merger will be positively related to turnover intention

H3: There will be a significant positive relationship between job satisfaction and turnover intention.

4.3.1 Relationship between merger and job satisfaction

Table 4.6: Summary of Simple Regression Analysis of the relationship between merger and job satisfaction

Variables	β	R^2	t	F	P-value
M-> JS	2.524	.537	14.190	88.861	.000**

Note: N=313, $p < .05$, Adjusted $R^2 = .531$ M represent merger and JS represents job satisfaction

The result from the linear regression analysis in Table 4.6 above revealed a significant positive relationship between merger and job satisfaction ($\beta = 2.524$, $t = 14.190$, $p = 0.00$). This means that the effect of merger resulted to an increase in employees overall job satisfaction. Hence, the predicted hypothesis, “merger is negatively related to job satisfaction” was rejected.

4.3.2 Relationship between merger and turnover intention

Table 4.7: Summary of Simple regression Analysis of the relationship between merger and turnover intention

Variables	β	R^2	t	F	P-value
M-> TI	.631	.397	11.456	50.611	.000**

Note: N=313, Adjusted R^2 = .390, $p < .05$. M represents merger and TI represents turnover intention.

The result indicated a direct effect of merger on turnover intention. It revealed a significant positive relationship between merger and turnover intention ($\beta = .631$, $t=11.456$, $p = 0.00$). This means that merger increased employees' intention to quit. Thus, the predicted hypothesis merger is positively related to turnover intention was supported. Also, evident from table 4.7 showed an R^2 value represented by .397 means that merger only explains 39.7% of the variation in turnover intention.

4.3.3 Relationship between Job Satisfaction and Turnover Intention.

Table 4.8: Summary of Pearson Correlation between job satisfaction and turnover intention

Variable	r	Sig(p)
JS-> TI	.833	.000**

Note: N=313, $p < 0.01$ (2-tailed)

Next, the relationship between job satisfaction and turnover intention was tested. This is depicted in table 4.8. It was revealed that job satisfaction was significant and positively associated with turnover intention ($r = .833$, $p < .05$, $N=313$). This means that the higher employees satisfaction to work, the higher their intention to quit.

Table 4.9: Summary of Hypotheses in the study

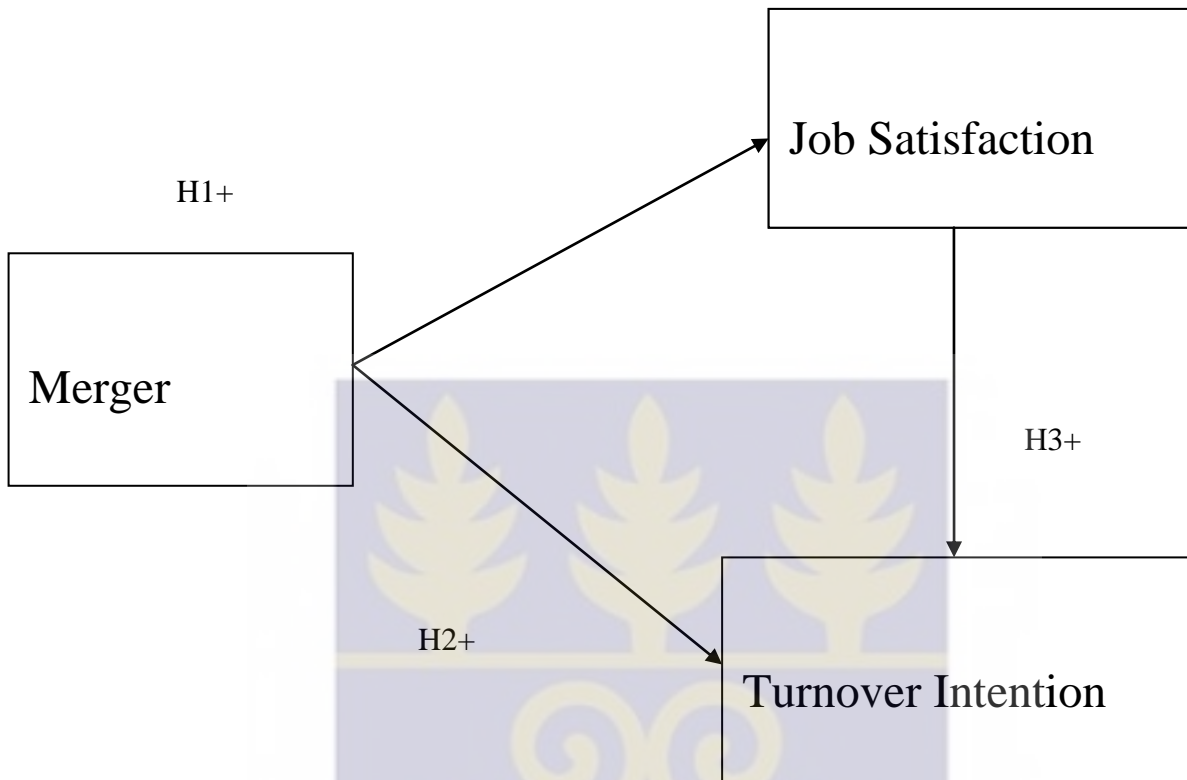
Hypotheses	β	r	P-Value	Outcome
H1	2.524		.000	Not supported
H2	.631		.000	Supported
H3		.833	.000	Not supported

Source: Field data, 2015

The main results were mainly inferences from the hypotheses testing.

- The study revealed a positive significant relationship between employees' perception of merger and their job satisfaction
- Employees' perception of merger was found to significantly relate to their turnover intention
- There was also a significant positive relationship between job satisfaction and turnover intention.

Figure 4. 1: Conceptual model after Data Analyses/ Revised Model



4.4 Discussion of Findings

This section discusses findings of the study in relation to the research objectives;

- (a) Examine the effect of merger on job satisfaction
- (b) Assess the influence of merger on turnover intention
- (c) Determine the relationship between job satisfaction and turnover intention

4.4.1 Merger and Job satisfaction

In relation to the first hypothesis, that is merger is negatively related to job satisfaction was not supported. The statistical result of this study indicated a significant positive relationship between merger and job satisfaction ($\beta=2.524$, $p <.05$). The implication is

that, the more employees perceived the merger as a favorable outcome, the more satisfied employees were with their job. As far as the positive relationship found between merger and job satisfaction in GRA is concerned, significant increase in employees' job satisfaction was due to the effective communication of the merger, employees' acceptance to the merger and strengthened of the organization, hence, contributed to employees' satisfaction with the merger in GRA.

This finding is consistent with Rafferty and Restuboug (2010) study that reported a significant positive relationship between merger and job satisfaction. The study revealed that effective communication by management during and after the merger process contributed to employee's high level of satisfaction with their work. However, the present finding obtained from GRA contradicts Dixie and Nelson (2005) study that investigated the effects on the human resource in the event of integration in the financial sector. The author reported a significant negative relationship between merger and employee job satisfaction. The study revealed that non-participation and involvement as well as poor communication during the integration process of the merger contributed to employee's negative attitude to work and lower productivity. In line of the present study, management must ensure effective communication in the event of mergers in order to enhance employees' satisfaction and commitment to the change.

Theoretically, it is evident that employees' perception of merger in a favorable manner increased their satisfaction to work significantly as depicted by the organizational justice theory. This is because the organizational justice theory postulated that perceive fairness and justice in the workplace affect an individual subsequent attitude and behavior (Colquitt et al., 2001; Cropanzano, et al, 2001; Greenberg, 1987). Again, perception of fairness in communication of the merger contributed to employees' high job satisfaction as depicted by the informational justice (an aspect of the organizational justice theory). The

present study support Bruning, Keup and Cooper (1996), Goyal and Joshi (2012) who indicated that employees who are satisfied with accurate and timely information by organizations positively affected their work related attitudes. Hence, for post- merger to have a favorable outcome on employees' work-attitude, organizations must pay critical attention to communication in a major change initiative such as mergers.

In addition, the present study revealed that based on employees satisfaction with the merger, it positively affected their overall job satisfaction. This findings support Van Dick, Wagner and Lemmer (2004) study conducted in Germany which showed an impressive result of an overall job satisfaction experienced by employees in a recently merged health organization. Likewise, other previous studies (Amiot, Terry, Jimmieson & Callan, 2006; Dick, Lim, 2014; Shah, 2009) also found a significant positive relationship between merger and job satisfaction.

In addition, employees in GRA reported high satisfaction in some facets of their job specifically relationship with co-workers and supervisors, job advancement, working condition and pay. This finding is consistent with Geete (2011) and Van Dam (2005) studies that found a significant positive relationship due to employees' satisfaction with the merger and its related outcome that boosted their career advancement, better incentives, salary, reward and improved work activity and work performance after the merger. In view of the above empirical studies conducted in the advanced countries and in different sectors, within the African context, it evident that positive outcome of mergers on employees' immediate work can be considered as an effective restructuring that enhances employees' satisfaction to work.

Nevertheless, the result from this study conflicts with numerous findings in extant literature (Baker, 2009; Isaksson, Hellgreen and Patterson, 2000; Way et al. 2005) that reported a negative relationship between merger and job satisfaction. For instance, Longe

(2012) reported a negative relationship between merger and job satisfaction due to unfavorable working condition and adjustment to new changes. In addition, evidence from Pakistan showed that the impact of mergers posed a threat to employees' job security and unfamiliar work routine which strongly affected their job satisfaction negatively within the financial sector (Naveed, Hanif& Ali, 2011). These studies emphasized that post-merger that hinders on employees promotional opportunities, changes in work pattern negatively affected employees satisfaction to work. Hence, such findings above were not realized among GRA employees since merger of the revenue agencies improved employees working condition and no significant change in their work activities.

4.4.2 Merger and Turnover Intention

The second hypothesis stated that, merger is positively related to turnover intention which was supported. Thus, the study found a significant positive influence ($\beta = .631$) of merger on employee turnover intention. The implication of this finding indicates that merger outcome resulted in employees expressing their desire to quit their job to another organization. This study found that employees exhibited dissatisfaction and rejection of the merger between the three revenue agencies which contributed to their intention to quit from the organization. This finding supports Kiefer (2005) longitudinal study which reported a significant positive relationship between merger and turnover intention. The author attributed the positive relationship between the variables to employees' dissatisfaction with the merger outcome which lead to anxiety and frustration.

Similarly, Armstrong-Stassen and Cameron (2003), Cho, Lee and Kim (2014), Siegel and Simons (2008), also found a positive relationship between merger and turnover intention in organizations that underwent merger events. These studies explained that unfavorable

outcome of the merger perceived by employees contributed to their subsequent behavior. Therefore, to reduce employees' turnover intention within merged organization, management must provide better justification for such strategic changes to employees. This will allow employees accept the change; stay committed and in turn reduces their turnover intention.

In relation to demographic aspect of respondents in terms of age, the study reported high turnover intention among young employees relative to older employees' aftermath of the merger. This finding supports May and Rosenfield (2004) study. The authors reported that turnover intention was significantly higher among young employees due to their weak attachment with the organization relative to older employees who had a strong attachment to the organization.

On the other hand, the present study conflicts with some studies that reported a negative relationship between merger and turnover intention. For instance, Chambers and Honeycutt (2009); Sumaiya (2010) reported a negative relationship between merger and employee turnover intention among employees within the telecommunication industry and commercial banks.

4.4.3 Job satisfaction and turnover intention

The nexus between job satisfaction and turnover intention was also predicted. The study found a significant positive relationship between job satisfaction and turnover intention ($r=.833$). The implication of this result indicate that both job satisfaction and turnover intention increased simultaneously among employees within GRA. This finding rebuts extant literature that reported a negative relationship between job satisfaction and turnover intention. Example, Sachdeva (2014), Issa, Ahmad and Gelaidan (2013) revealed that high job satisfaction lead to low turnover intention among employee. Likewise, Rahman and

Iqbal (2013) reported a negative relationship between job satisfaction and turnover intention in the Bangladesh context due to increase in basic salary and fringe benefits. In line with these studies, it clearly indicate that an individual intention to quit or stay is dependent on their satisfaction to work, hence, job satisfaction was found to be a close predictor of employee turnover intention in the developed world.

However, in the context of this study, the negative relationship between these variables was not realized. That is, as employees exhibited high job satisfaction, turnover intention increased as well. The explanation of this result suggests that within the Sub-Sahara context, job satisfaction may not necessarily be a close predictor of turnover intention among employees as found in the western and developed world. Thus, other latent variables may have contributed to such outcome. For instance, the culture within the workplace can be suggested as one of the latent reasons for employees exhibiting high turnover intention despite being satisfied job. This is in line with a reviewed literature by Silverthorne (2004) who asserted that the 'strength' of relationship between job satisfaction and turnover intention is dependent on employee's satisfaction with the organizational culture. Thus, employee's satisfaction with workplace culture can lead to employee retention or low turnover intention.

Again, the cultural context conducted by previous studies found among these variable could justify the differences in the findings this present study revealed. This implies that culture that pertinent in the western world contributed largely to the outcome.

In addition, rationale for the positive relationship between job satisfaction and turnover intention could be attributed not necessarily to satisfaction to work but rather professional satisfaction and promotional opportunities. This implies that, despite the present findings reported an increase in employees' job satisfaction, their intention to quit the organization may be due to curiosity to explore other job.

Also, commitment within the Ghanaian context may or could play a critical role in employee's future behavior and not necessarily job satisfaction. Thus the closer, stronger and more attachments employees have with their jobs or organizations, the greater the likelihood of employee's intention to stay in the organization. With reference to Taylor (2003), Choi (2011) who asserted that employee's intention to stay or quit is dependent on certain key factors such as employee's satisfaction, sense of belongingness and commitment. Thus, management must critically identify which behaviors and other latent variables that strongly predict turnover intention within the workplace environment. The researcher in this study can conclude that variation in research findings may be due to the socio cultural differences that pertain in the developing countries specifically African context as observed by Hofstede (1991) with regards to research findings.

4.5 Chapter Summary

In conclusion, this chapter presented findings obtained from respondents in GRA. Results obtained from simple linear regression analysis indicated that merger had a positive effect on both employee job satisfaction and turnover intention. Likewise, a significant positive relationship between job satisfaction and turnover intention was also found in using the Pearson correlation. Thus, the findings of the study provide in-depth information on how employees' perception of merger to a large extent affects their satisfaction and intention to leave their jobs. The next chapter highlights the key finding from the study, recommendation to management as well as directions for future research.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter provides summary of the major findings and highlights some recommendations and directions for future studies.

5.1 Summary of Key Findings

This study sought to investigate the impact of merger on employee's job satisfaction and turnover intention. From the literature reviewed, the study proposed that merger would have a negative effect on job satisfaction and a positive effect on turnover intention. Additionally, it was proposed that job satisfaction and turnover intention nexus would be positively related. To this quest, the study drew on some concepts from previous studies including merger, job satisfaction and turnover intention. After collection of data from GRA, the key findings from the study are as follows:

- Contrary to numerous studies that found evidence of a negative relationship between merger and job satisfaction, it emerged from this study that there was a significant positive relationship between merger and job satisfaction. Thus, the study revealed a positive significant relationship between employees' perception of merger and their job satisfaction.
- In addition, the study revealed a significant positive relationship between merger and turnover intention. In the context of this study, employees expressed rejection and dissatisfaction with the merger of the revenue agencies, thus contributed to employees desire to quit.

- Subsequently, the study revealed a significant positive relationship between job satisfaction and turnover intention. Thus, the higher employees' satisfaction towards their job, the higher their intention to quit. In the context of the study, it may suggest that job satisfaction is not really a close predictor of turnover intention among employees in GRA as found in the western and developed world. Hence, other latent variables like organizational culture or commitment may have contributed to this outcome. Therefore, the original contribution to knowledge is that the findings indicated above provide in-depth information on how employees' perception of mergers affects their satisfaction and intention to leave their jobs.

5.2 Conclusion

The issue of merger and its effect on employee's various work related attitude and behavior (that is job satisfaction and turnover intention) has indeed been acknowledged in literature. It is with this notion that this research was conducted to examine the merger between three government institutions into a unified body that is Ghana Revenue Authority, as a result of legislative provision under the GRA Act in December, 2009 (Act 791). In addition, determine the implication this form of restructuring had on employees' job satisfaction and intention to quit as well as whether job satisfaction and turnover intention play a relevant role in the relationship.

There exist a strong positive effect of merger on employees overall job satisfaction. This was a result of employees' perception in terms of communication that contributed significantly to an increase in their job satisfaction. Thus, as management communicated effectively about the changes to employees affected their attitudes. On the other hand, as employees perceived merger favorably, they in turn exhibited positive work-related attitude. Merger and turnover was reported to be significantly positive in this research.

This meant that employees expressed dissatisfaction and rejection of the merger among the three semi-autonomous revenue agencies. It was also observed that job satisfaction and turnover intention had a significant positive relationship among employees in GRA. Thus, management must recognize that employees intention to quit is not solely dependent on the magnitude or degree of satisfaction obtain from their job but rather other variables could contribute to such behavior like the culture and climate within the work environment after the merger. In terms of culture which depicts the way and manner organizations operate could contribute to employees' to exhibit greater interest to quit despite their satisfaction. Hence, the original contribution to knowledge is that, this research provides in-depth information on how employees' perception of merger affects their satisfaction and intention to leave their jobs in GRA.

5.3 Recommendations

The findings of the study are relevant for decision making, particularly for organizations, employers and policy makers.

First, management must provide effective communication plan before any merger to help employees appreciate and understand the need for such major restructuring within the organization. This will help clear any doubt and reduce the incidents of employees intention to quit.

Second, there should be fairness and equity during and after any merger so that employees can feel confident being part of the intended change. Management must ensure that employees perceive actions by management as being fair, unbiased and evenly distributed across both companies. Also, encourage employees to abandon the old and embrace the new work system in the post-merger stage.

Third, there should be training and orientation session for employees after the merger in order to make employees fit into the new system. In addition, management must provide effective adjustment strategies, integration and intervention programs in the post merger stage to help employees cope with changes specifically cultural changes within a newly merged organization. This would allow employees adapt and deal with post merger challenges, embrace diversity of newly merged work culture, create a sense of attachment and contentment among employees.

Fourth, the study found a significant positive relationship between merger and job satisfaction. The present study recommends that to increase and maintain high job satisfaction among employees after mergers, organizations who seek to embark on mergers must ensure that potential organizations are in the same business environs, similar culture, work practices and management styles in order to prevent drastic changes in employees regular work operation and avoid discontinuity after mergers.

With regards to reducing employees' turnover intention, the need for management to establish sound and effective strategies in the form of provision of better working conditions, establishing good communication lines between management and employees and promoting teamwork and sound organizational culture is extremely relevant.

Government/ policy recommendation

In addition, there is the need for national policy on merger and acquisition. This is crucial in order to ensure that employees are not shortchanged when organizations are embarking on mergers or acquisitions. Again, relevant provisions in labor Act of Ghana (Act 651) which deal with issues pertaining to the welfare of employees should be enforced to the

latter. This is necessary to avoid unacceptable exploitation of employees in the event of mergers.

5.4 Limitation of the Study

Most research works are met with limitations to the interpretation of research results need to be considered in generalizations of findings to the target group (Baldwin, 1997, p.2). With regards to the limitation in this study, not all questionnaires that were administered to respondents' were returned or completed. Again, difficulty in accessing employees under the customs division of the Ghana Revenue Authority constituted a serious challenge during the data collection process. Hence, relatively few respondents were obtained under the customs division compared to other divisions in GRA. Again, cross-sectional study is also subject to the emotions of the respondent at that point in time which resulted in biases or measurement error in analysis.

5.5 Direction for Future Research

In addition, despite the contribution this study makes in the area of merger, job satisfaction and turnover intention literature, the findings nevertheless form a solid basis for future research directions.

First, the study concentrated specifically on three main variables (merger, job satisfaction and turnover intention) upon which research hypotheses were formulated. Future studies should therefore modify or expand this study by including other variables like employee engagement, coping strategies of employees, job stress and communication

Secondly, the conceptual framework and hypotheses generated from this study can be expanded to incorporate potential moderators specifically with regards to the relationship

between job satisfaction and turnover intention like organizational commitment or culture in future studies.

Third, this research was interested in understanding the effect of merger on employees' attitude and behavior, hence future research may expand this study by examining the effect of mergers on manager's behavior in post-merger stage.

Fourth, the study focused on the regulatory bodies in the public sector. It will therefore be insightful for future research to replicate this study in a different industry or geographical setting where merger has been undertaken. Also, comparative study (public and private sector) can also be explored in future studies.

Finally, due to time constraint, the study adopted a cross-sectional research design where data was obtained from respondents at a specific point in time. Future research can use other research designs like a longitudinal study to confirm and probe further the causality of the hypothesized relationship established in this study. In addition mixed method should be adopted in further research to actually understand and probe further the reasons for the present study which indicated a positive relationship between job satisfaction and turnover intention under GRA.



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<http://www.gra.gov.gh/#>

APPENDICES

Appendix A: Questionnaire

University of Ghana Business School

Department of Organization and Human Resource Management

This questionnaire aims at soliciting information for an MPHIL thesis being undertaken to investigate **the impact of merger on job satisfaction and turnover intention** of employees in this organization. Your opinion is of importance to the study and all information provided will be used for academic purpose only.

Please read each question and indicate your response using the scale provided for each section

Section A: Demographic Information

1. Gender

(1) Male [] (2) Female []

2. Age (years)

(1) 21-30 [] (2) 31-40 [] (3) 41-50 [] (4) 51+ []

3. Level of education

(1) SSSCE/WASSCE [] (2) HND [] (3) Bachelors [] (4) Masters Degree []

(5) Others (please specify).....

4. How long have you been working in this organization

(1) 0-5 years [] (2) 6-10 years [] (3) 11-15 years [] (4) 15+ []

5. What is your job title?

Section B: Merger

This section contains a number of statements that reflect views and opinions about the merger between organizations. Please read each sentence carefully and indicate (✓) the option that mostly describes your choice on the following ratings: Strongly Disagree (SD)=1 Disagree(D)=2 Neutral (N)=3 Agree (A)=4 Strongly Agree (SA)=5

		SD	D	N	A	SA
	STATEMENTS	1	2	3	4	5
6	All things considered, the merger between Internal Revenue Service (IRS), CEPS and VAT should have taken place	1	2	3	4	5
7	The majority of the employees have come to accept the merger between Internal Revenue, CEPS and VAT as a good idea	1	2	3	4	5
8	My organization has been strengthened by the merger between Internal Revenue, CEPS and VAT	1	2	3	4	5
9	The merger was well communicated to employees	1	2	3	4	5

The following statements seek to find out if the merger has affected your attitude towards work and intention to leave this organization. Please indicate the extent of your agreement or disagreement with each statement by ticking (✓) on your preferred number in each section.

Not Satisfied(NS) 1	Somewhat Satisfied (SS)- 2	Satisfied (S) 3	Very Satisfied (VS) 4	Extremely Satisfied(ES) - 5
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		NS	SS	S	VS	ES
	AFTER THE MERGER.....	1	2	3	4	5
	STATEMENTS	1	2	3	4	5
10	Being able to keep busy all the time	1	2	3	4	5
11	The chance to work alone on the job	1	2	3	4	5

12	The chance to do different things from time to time	1	2	3	4	5
13	The way my boss handles his/her workers	1	2	3	4	5
14	The competence of my supervisor in making decisions	1	2	3	4	5
15	The way my job provides for steady employment	1	2	3	4	5
16	The chance to do things for other people	1	2	3	4	5
17	The chance to do something that makes use of my abilities	1	2	3	4	5
18	The chance for advancement on this job	1	2	3	4	5
19	The freedom to use my own judgment	1	2	3	4	5
20	The chance to try my own methods of doing the job	1	2	3	4	5
21	The way my co-workers get along with each other	1	2	3	4	5
22	The feeling of accomplishment I get from the job	1	2	3	4	5
23	How satisfied are you with your work condition	1	2	3	4	5
24	How often do you get praise for doing a good job	1	2	3	4	5
25	The way this organization policies are put into practice	1	2	3	4	5
26	My pay and the amount of work I do	1	2	3	4	5
27	The chance to tell people what to do	1	2	3	4	5
28	Being able to do things that do not go against my conscience	1	2	3	4	5
29	The chance to be somebody in the community	1	2	3	4	5

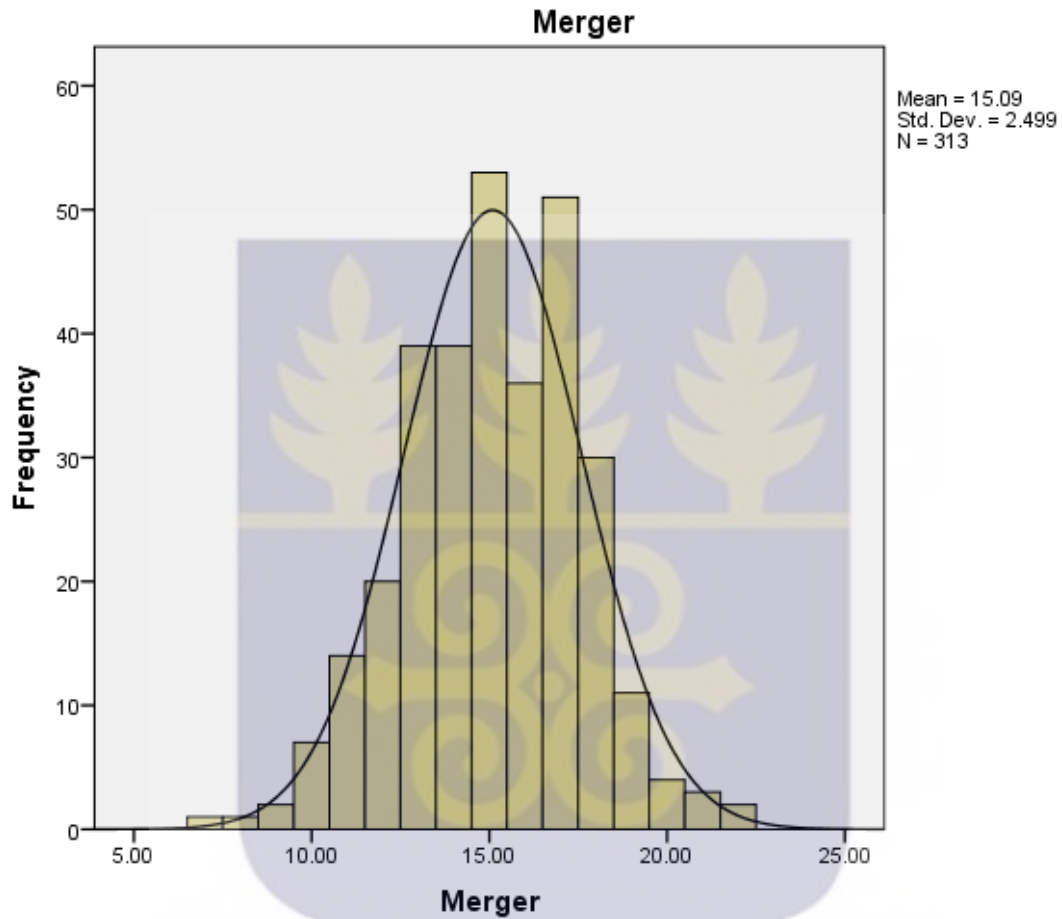
Strongly Agree (SA)= 1	Agree (A) 2	Neutral (N) 3	Disagree (D) 4	Strongly Disagree (SD) 5
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		S	A	N	D	SD
30	I think a lot about leaving this organization	1	2	3	4	5
31	I am actively searching for an alternative to this organization	1	2	3	4	5
32	As soon as it is possible, I will leave this organization	1	2	3	4	5

Your time and assistance is very much appreciated. Thank You!

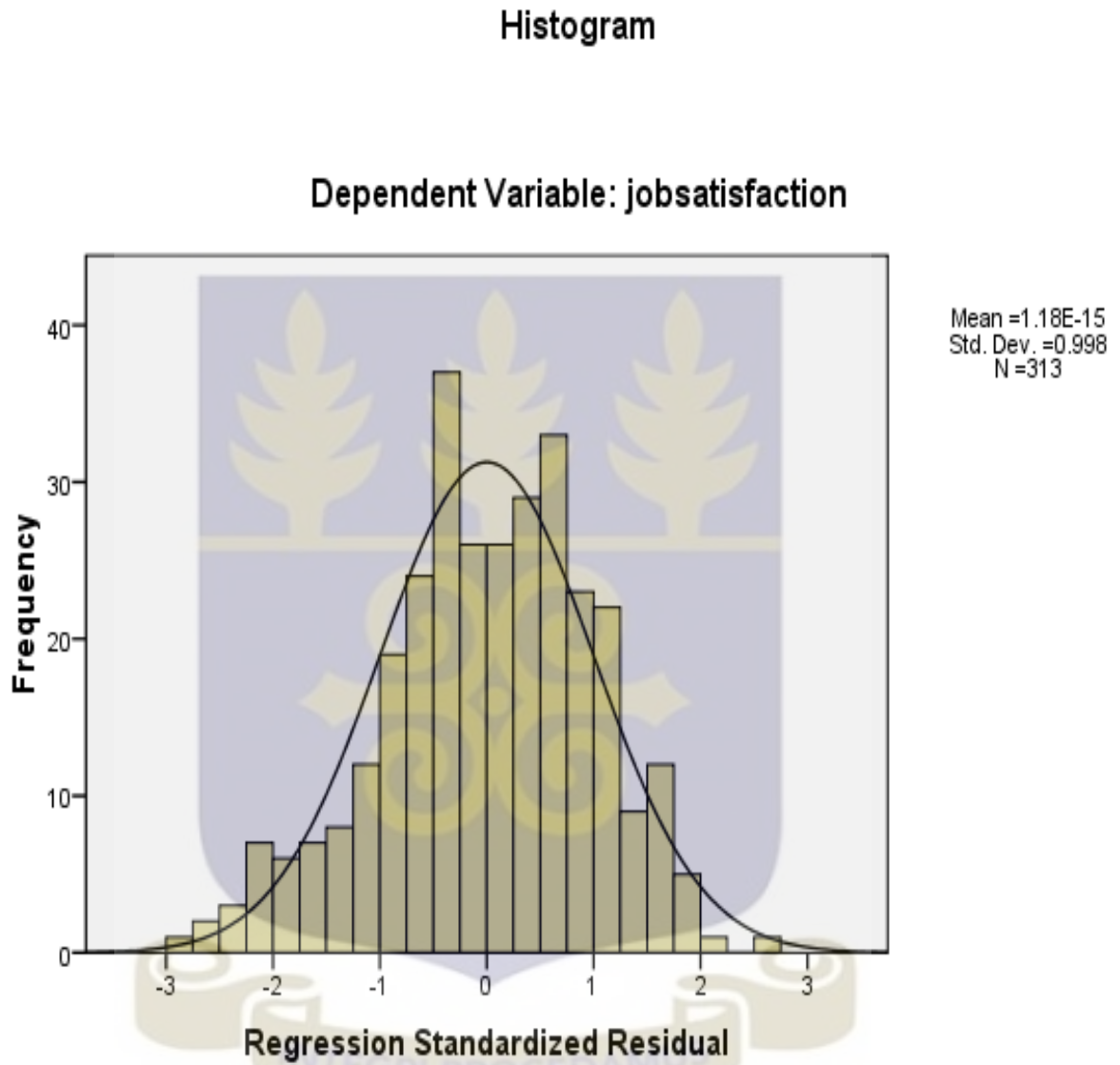
Appendix B: SPSS Outputs

Figure 4.1 Histogram of Merger



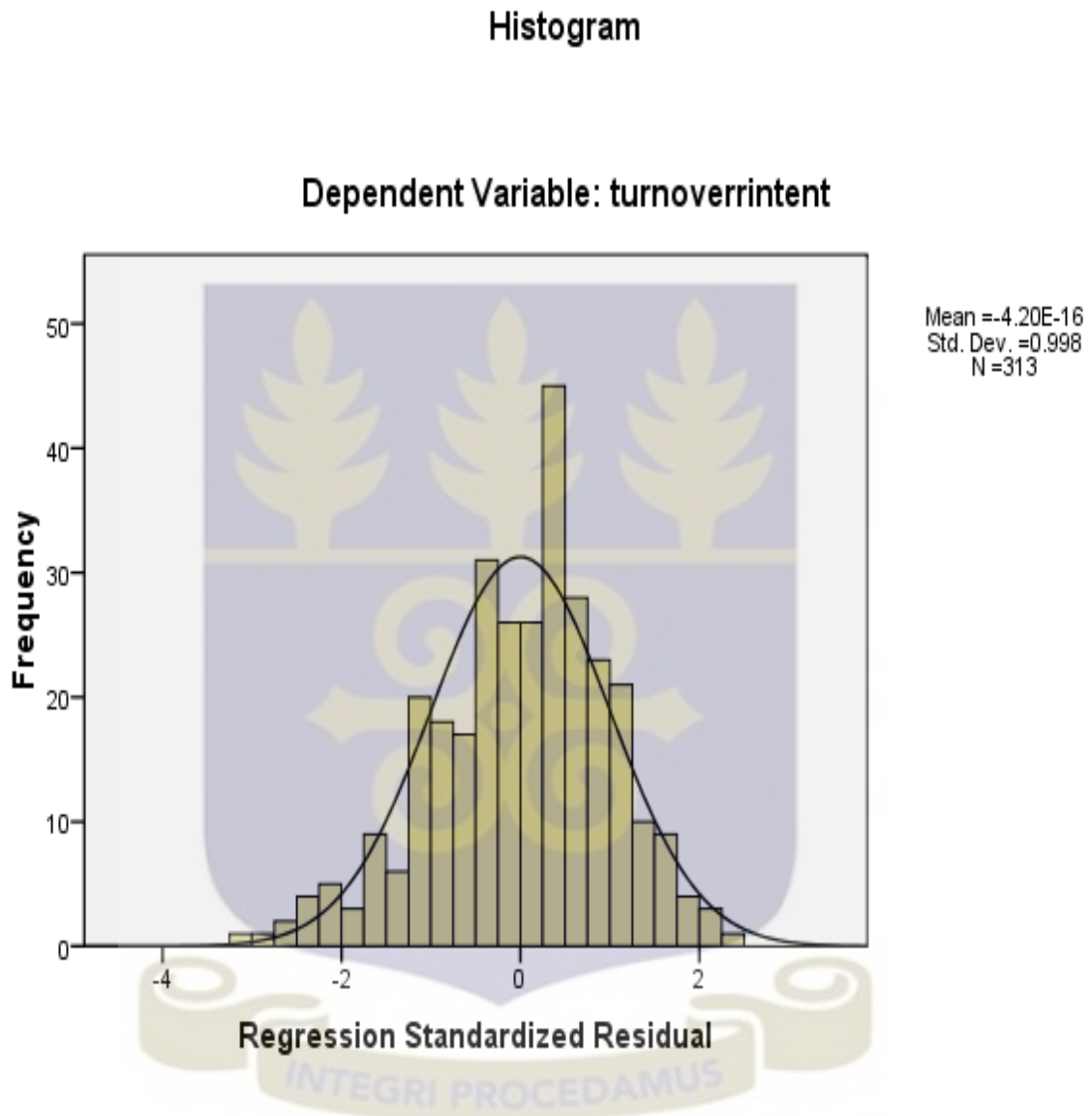
Source: Field data, 2015

Figure 4.2 Histogram of Job satisfaction



Source: Field data, 2015.

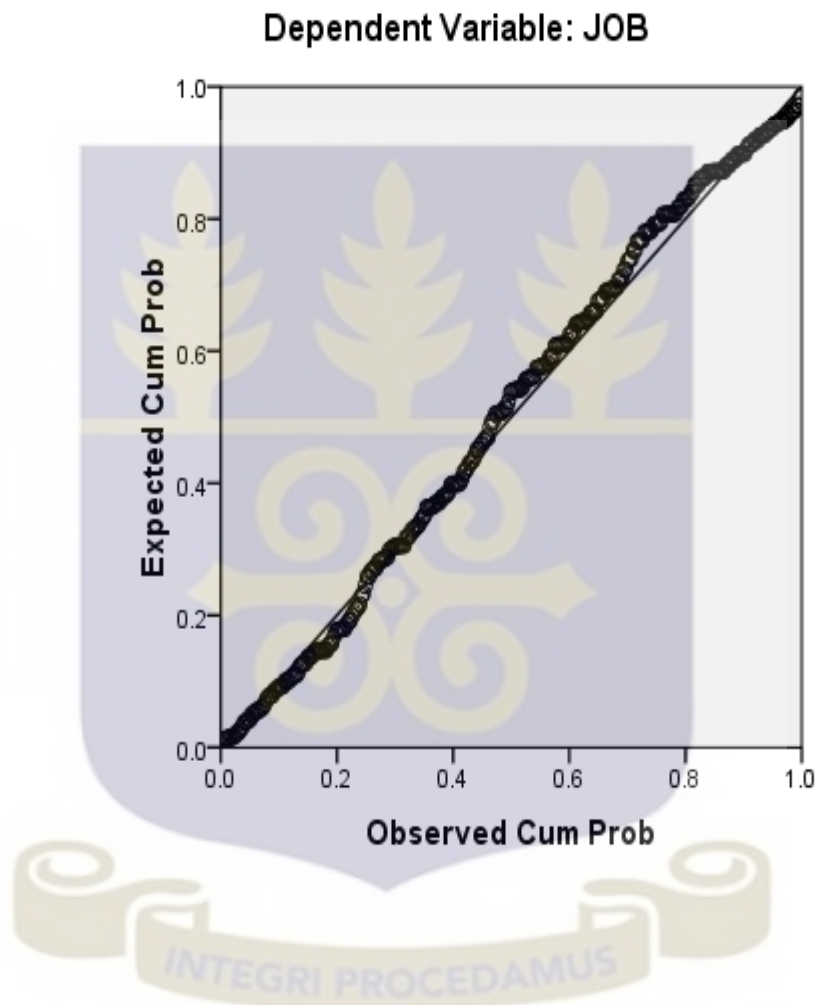
Figure4. 3 Histogram of Turnover Intention



Source: Field data, 2015

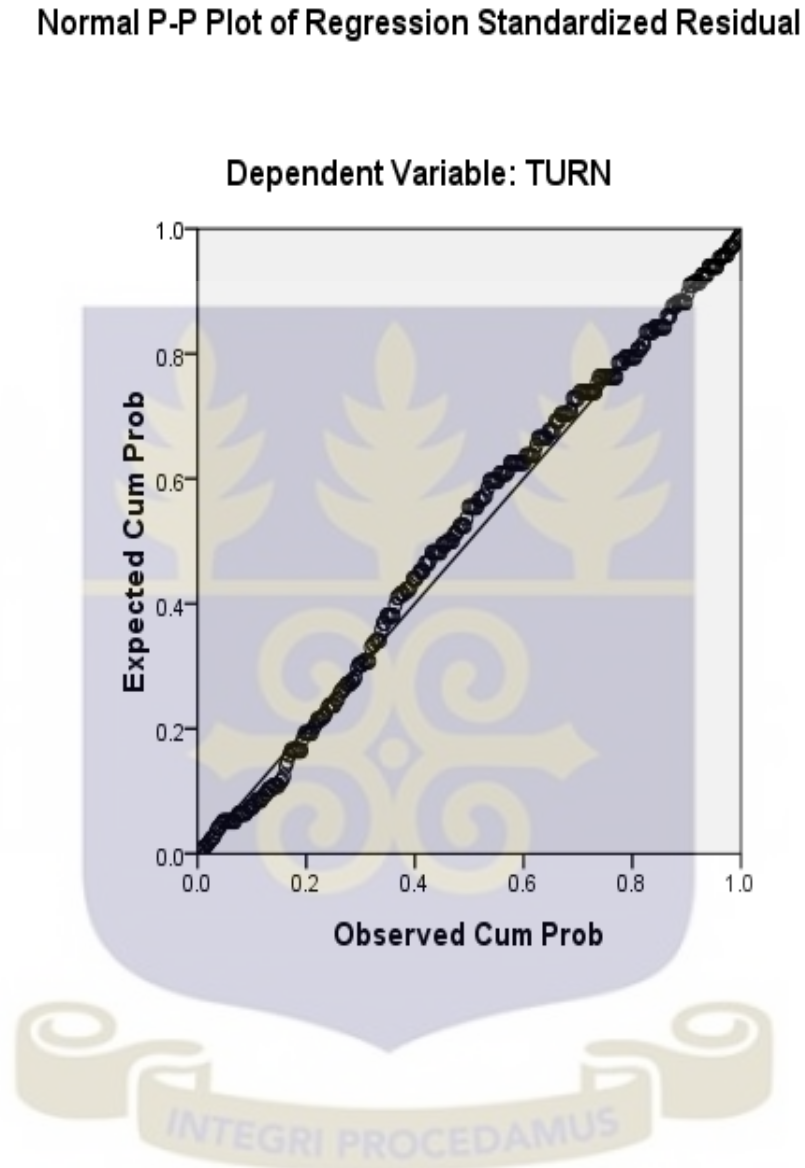
Figure4. 4 Normal P-P Plot for Job satisfaction

Normal P-P Plot of Regression Standardized Residual



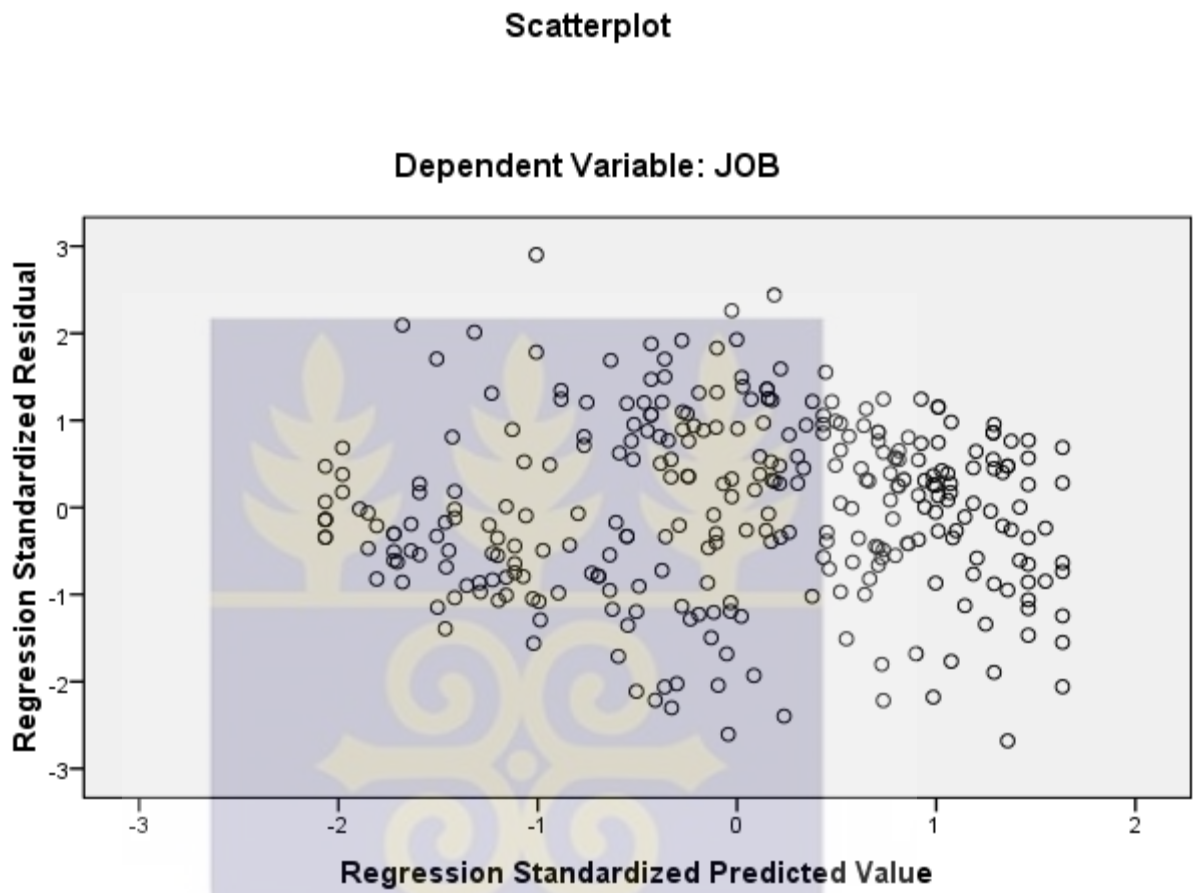
Source: Field data, 2015

Figure 4.5 Normal P-P Plot for Turnover Intention



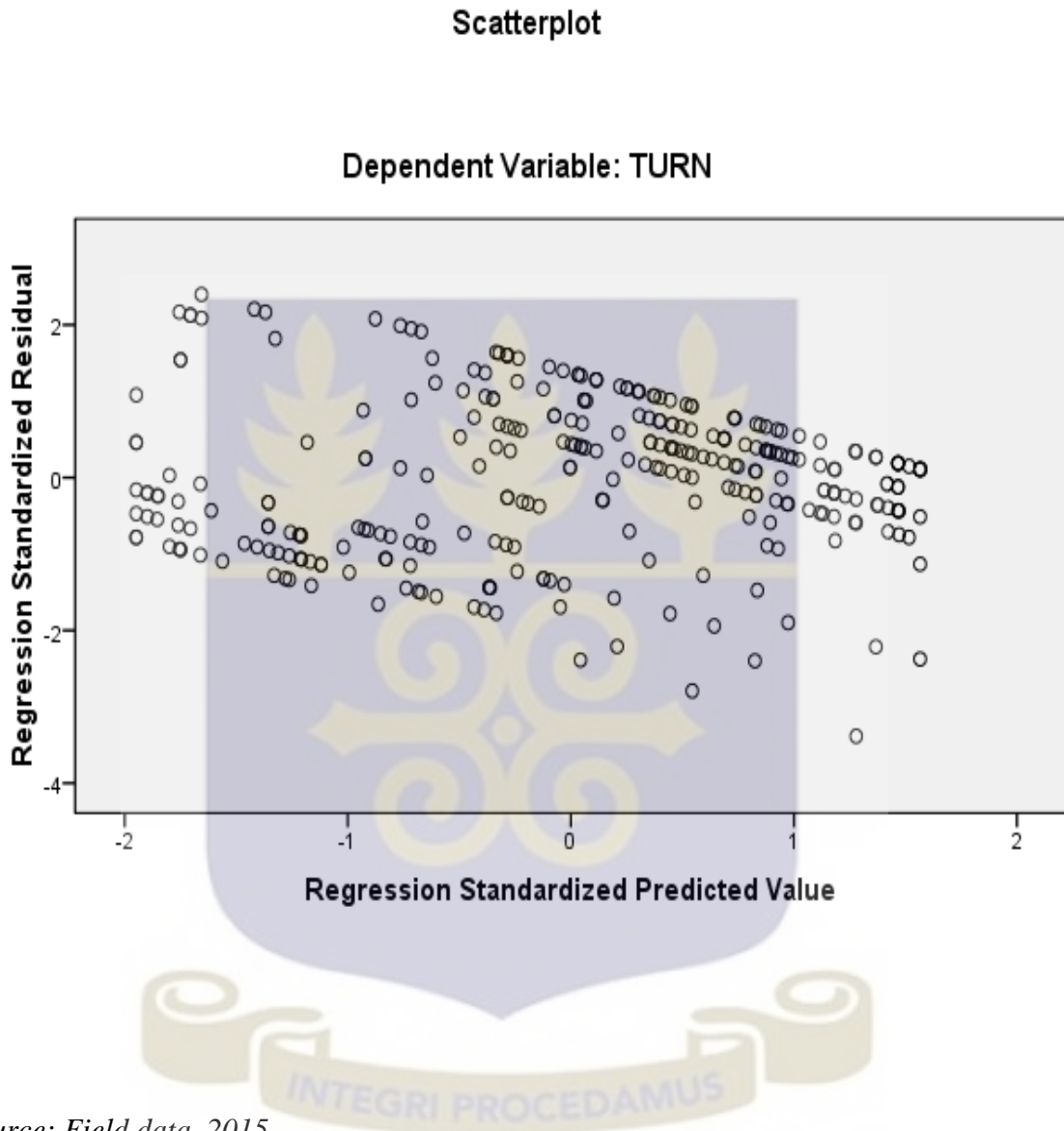
Source: Field data, 2015

Figure 4.6 Bivariate Scatter Plot for Job satisfaction



Source: Field data, 2015

Figure 4.7 Bivariate Scatter Plot for Turnover intention



Source: Field data, 2015