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Contents

Editors' Note

It is with immense pleasure we complete the 5th Volume of '*Management Issues*' a research publication of Faculty of Management Studies of the Open University of Sri Lanka. '*Management Issues*' provides a really exciting opportunity to our own students and established scholars in the faculty to publish interdisciplinary nature of issues in managing organizations.

The journal will continue to publish high quality research in the diverse disciplines of management. I am delighted notice that the methodological quality of those publications has improved dramatically over the last 5 years.

It is also important we have a good balance of articles in different disciplines of management within the journal. I am keen to encourage publication of high-quality evidence-based research on management issues in the future as well.

I am fortunate to be supported by a highly effective editorial and review team. While thanking the support extended by our advisors, reviewers and the editorial staff in finalizing this publication, we proudly present Volume 5 of the annual research publication of the Faculty of Management Studies, and sincerely hope that this tripartite support will continue in the future to make *Management Issues* one of the leading research publications in Sri Lanka.

Dr. H.D.D. Champika Liyanagamage

Editor-in Chief

CONTEXTUAL FACTORS INFLUENCING EMPLOYEE PROMOTIVE VOICE IN PUBLIC SECTOR: SPECIAL REFERENCE TO MANAGEMENT SERVICE OFFICERS ASSOCIATED WITH THE MINISTRY OF PUBLIC ADMINISTRATION AND MANAGEMENT.

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Abstract

The purpose of this research was to investigate the contextual factors influencing the promotive voice of public sector employees, particularly those employed by the ministry of public administration and management. The most critical contextual factors for this study were identified through a literature review and validated further through a pre-study. As a result, the organizational culture and supervisor relationship were recognized as two contextual elements for the study. An exploratory study was undertaken on quantitative data, collected from 63 management service officers assigned to the ministry of public administration and management, through a standardized self-administered questionnaire. The descriptive statistics were measured using the SPSS software package, following which the partial least square structural equation modeling assessment was performed using the SmartPLS software. The results demonstrate that organizational culture and supervisor relationships both have a significant impact on employee promotive voice. Further, the results demonstrate that the supervisor-employee relationship is the most critical contextual component influencing employee promotive voice in the public sector.

Key Words: Employee promotive voice, Contextual factors, Organizational culture, Supervisor relationship.

Introduction

Speaking up with ideas is extremely crucial for any organization's growth and sustainability. In the extant literature, this manner of expressing ideas is regarded as promotive voice behaviour (Guzman & Espejo, 2019; Morrison, 2011). It is defined as "promotive behaviour that emphasizes the expression of constructive criticism with the intent of improving rather than criticizing. This entails proposing novel changes and recommending reforms to established procedures even when others disagree" (Dyne & LePine, 1998, p.109). The emerging research demonstrates that the promotive voice has a substantial impact on an organization's performance and survival (Morrison, 2011), since it allows for the free flow of useful information. Further, it has been demonstrated empirically that the promotive voice

results in increased performance in both the ordinary and extra job roles (Guzman & Espejo, 2019). Consequently, it is indispensable for organizations to place an emphasis on improving voice behaviour. However, the inadequacy of promotive voice behaviour is a grave concern, particularly among public sector employees.

Fundamental reasons for the lack of promotive voice are being identified as the organizational culture and supervisor relationship. Organization culture is "a shared way of being, thinking and acting in a collective and coordinated people with reciprocal expectations" (Serpa, 2016, p.51). The literature and previous studies have established the positive relationship between organizational culture and promotive voice (Morrison, 2011). Besides, the supervisors' relationship is also a vital driving force of the employees' promotive voice. This refers to a "relationship that reflects a dynamic process in which the supervisor and supervisee develop a unique manner of utilizing a power and involvement structure that accommodates the supervisee's learning progression" (Holloway, as cited in Beinart, 2014). It is established that the supervisor relationship is a driving force of employee promotive voice (Morrison, 2011). The study's context also identifies organizational culture and the supervisor relationship as causes of inadequate promotive voice among public sector personnel.

According to the Labour Force Survey, the public sector employed 14.9% of the country's residents (2019, p.18). Moreover, the public sector lacks a strong promotive voice. This is evidenced by the results of the pre-study, which revealed that 80% of respondents felt their ideas and proposals are not appreciated. Given the strong association between promotive voice and performance outcomes demonstrated by the voice behaviour model (Morrison, 2011, p.382), it is necessary to rethink the explanation for the absence of promotive voice. This is especially critical if the benefits of higher performance resulting from the flow of information are to be realized (Guzman & Espejo, 2019). Additionally, it may foster staff involvement and dedication, which may result in increased productivity, unless otherwise specified (Ahlam, 2018; Priyadarshani & Anjala, 2019). Thus, the public sector should investigate the contextual aspects that contribute to employee promotive voice.

Research Problem

Numerous theoretical endeavours demonstrate that scholars are intrigued with the antecedents of employee voice (Morrison, 2011). The majority of these studies have been undertaken outside of Sri Lanka. Further, previous related research undertaken in Sri Lanka also does not encompass the context of the proposed investigation (Gunawardana, 2014; Sawithri, Nishanthi & Amarasinghe, 2017). Consequently, to the best of researcher's knowledge the influence of contextual factors on employee voice is under explored.

Sri Lanka is among the less developed countries, requiring constructive proposals which will result in development. However, the serious lack of promotive voice can be observed, especially in public sector. Conversely, a severe dearth of promotive voices can be found witnessed especially in the public sector. Morrison (2011) emphasizes that employees seek clues about whether or not their work environment is conducive to speaking up and use these clues to guide their voice behaviour. As a result, contextual circumstances play a critical role in forecasting employee voice behaviour. Despite the fact that insufficient employee voice is

a crucial issue, academic research has been inattentive in exploring the antecedents of employee voice, particularly in the public sector. As a result of the paucity of research on this subject, there is a significant empirical vacuum in our understanding of the determinants of employee voice. The primary research objective of this study is to investigate from the perspective of management assistants the influence of the contextual antecedence in the employee voice, notably in the public sector.

Literature Review

Prevailing literature on employee voice can be seen mainly in three directions. First in defining voice and related constructs, second on investigating categories of voice and third exploring the antecedents. In essence, voice is defined as "an act of expression" (Morrison, 2011, p.375). This reflects the degree to which individuals share their opinions, ideas and issues to the upper echelon. This is determined by both individual and environment factors (Morrison, 2011). Furthermore, this act can be prohibitive or promotive. Among those, many organizations encourage the promotive voice as it is advantageous. The present study focuses on the employee's promotive voice behaviour, as there is a severe lack of promotive voice among public sector employees.

Promotive voice behaviour is defined as "promotive behaviour that emphasizes expression of constructive challenge intended to improve rather than merely criticize. This involves making innovative suggestions for change and recommending modifications to standard procedures even when others disagree" (Dyne & LePine, 1998, p.109). This proactive expression has a myriad of benefits, including increased innovation, improved information flow, enhanced engagement, and peak performance at the individual, team, and organizational levels (Guzman & Espejo, 2019). As a result, it could have enormous ramifications for organizational performance and survival. Therefore, the contextual components that influence the promotive voice of public sector employees should be reconfigured.

Contextual factors contribute to reform the extent of employees promotive voice. This is established by the evidence from prior empirical and theoretical attempts. The voice behaviour model articulates the contextual antecedence of voice behaviour (Morrison, 2011, p.382). They are organizational structure, organizational culture, workgroup related factors, collective level believes, supervisor openness, supervisor relationship, leadership style and more senior leaders are the contextual factors indicated by the voice behaviour model. Among such, organizational culture and supervision were the main precedents of the promotive voice behaviour of employees in the public sector.

Organizational culture has a tremendous impact on the promotive voice of an individual. This refers to "a shared style of being, thinking and acting in a collective and coordinated group with mutual expectations" (Serpa, 2016, p.51). The voice behaviour model articulates the relationship between organizational culture and promotive voice (Morrison, 2011, p.382). Furthermore, Kwon and Farndale (2020), contend that organizational norms (an indicator of organizational culture) impact employee voice. Besides that, earlier research has shown that organizational culture is a critical aspect in promoting or prohibiting employee voice. In

addition, employee voice is stimulated with supporting culture, according to two research conducted by Dutton et al. (as cited in Morrison, 2011). Furthermore, a recent study of primary school teachers in Korea discovered a positive (r=0.43) significant (p=0.05) association between organizational culture and employee voice (Gholampour, Pourshafaei & Ghasemian, 2019). It could therefore be argued that organizational culture has a significant influence on the promotive voice of employees of the public sector.

Supervisor relationship is another driving force of employee promotive voice. Since it is a multi-faceted term, theorists have characterized it in a variety of ways, such as work alliance (Bordin, as cited in Tangen & Borders, 2016; Fleming & Benedek, as cited in Tangen & Borders, 2016), interpersonal relationship (Holloway, as cited in Tangen & Borders, 2016), and as a tripartite relationship model (Watkins, as cited in Tangen & Borders, 2016). The supervisor relationship, according to Holloway, is "the relationship that represents a dynamic process in which the supervisor and supervisee create a personal style of using a structure of power and involvement that accommodates the supervisee's progression of learning" (as cited in Beinart, 2014). The voice behaviour model illustrates the association between the supervisor relationship and employee voice (Morrison, 2011, p.382). Furthermore, previous research has shown that supervisor relationship has an impact on employee voice. A study collecting responses from supervisors and subordinates in both Taichung, Taiwan confirmed that supervisor support encourages subordinates to engage extra-role voice behaviour (Ho, 2017). Similarly, few other research revealed that trust in supervisor had a significantly greater influence on employees' voice behaviour (Detert & Burris, as cited in Morrison, 2011; Gaines, as cited in Morrison, 2011; Miceli et al., as cited in Morrison, 2011; Son, 2019). Besides, results of another study demonstrates that perceived rapport with supervisor influences employee voice during the feedback sessions (Zhang, Zhang, Zheng, Cheng & Rahmadani, 2019). Therefore, one could infer that the supervisor relationship does have a considerable influence on public sector employees' promotive voice.

Research Methodology

Conceptual Framework

Figure 1 shows the conceptual framework of the study. The study's most incredibly important contextual variables (independent variables) which influence the promotive voice (dependent variable), were discovered through a literature survey and then validated in a pre-study.
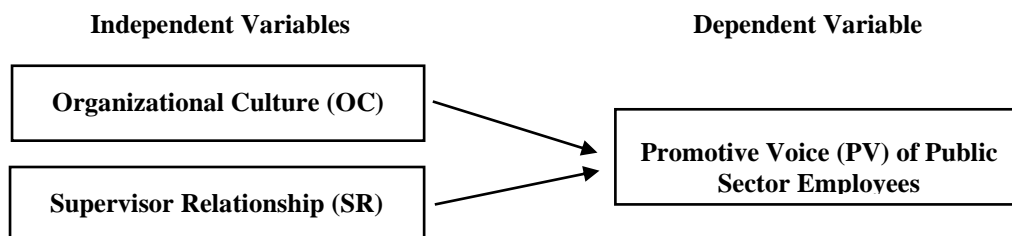
Independent Variables   **Dependent Variable**

Organizational Culture (OC)

Promotive Voice (PV) of Public Sector Employees

Supervisor Relationship (SR)

Figure 1: Conceptual Framework of the Study.

Statements of Hypotheses

The following hypotheses have been formulated for the existing investigations.

H_1: Organizational culture has a significant influence on promotive voice of public sector employees.

Organizational culture has a substantial impact on an individual's promotive voice. The model of voice behaviour elucidates the relationship between organizational culture and promotive voice (Morrison, 2011, p.382). Similarly, Kwon and Farndale (2020) argue that organizational norms (a proxy for corporate culture) have an effect on employee voice. Furthermore, there were also empirical studies demonstrating the crucial role of organizational culture in encouraging employee voice. A recent research of primary school teachers in South Korea revealed a favourable and statistically significant relationship between organizational culture and employee voice (Gholampour, Pourshafaei & Ghasemian, 2019). Likewise, two studies conducted by Dutton et al. (as cited in Morrison, 2011) indicate that fostering organizational culture stimulates employee voice. It could therefore be inferred that organizational culture has a significant influence on the promotive voice of employees of the public sector.

H_2: Supervisor relationship has a significant influence on promotive voice of public sector employees.

Supervisor relationship is a driving determinant of employee promotive voice. The voice behaviour model illustrates the association between the supervisor and the employee's voice (Morrison, 2011, p.382). Furthermore, it has been demonstrated empirically that supervisor relationships influence employee voice. A study conducted in Taichung and Taiwan established that supervisor support induces subordinates to engage in extra-role voice behaviour (Ho, 2017). Similarly, the findings of another study suggest that employee voice in supervisor developmental feedback sessions is determined by perceived relationship with the supervisor (Zhang, Zhang, Zheng, Cheng & Rahmadani, 2019). Besides that, a few more studies found that employees' voice behaviour was substantially influenced by supervisor trust (Detert & Burris, as cited in Morrison, 2011; Gaines, as cited in Morrison, 2011; Miceli et al., as cited in Morrison, 2011; Son, 2019). Consequently, one could infer that the supervisor relationship does have significant influence on public sector employees' promotive voice.

Sample and Data

This study adopted positivist philosophy and deductive approach, to investigate the influence of contextual factors on employee promotive voice. Quantitative design of study was therefore chosen. Moreover, hypotheses are derived from the deductions made. Upon that, the survey approach is determined, and a questionnaire is constructed in accordance with the validated measurement scales. Figure 1 depicts the study's variables: organizational culture, supervisor relationship, and employee promotive voice. These variables were quantifiable due to availability of pre-validated measurement scales. In order to measure,

promotive voice and organizational culture Dyne and LePines' (1998) promotive voice scale with six (06) items, and Wallachs' (1983) bureaucratic cultural scale with eight (08) items were taken into consideration. Further, Cliffe, Beinart, and Coopers' (2014) short version scale with eighteen (18) items was used to assess supervisor relationships. This scale measures three (03) indicators: safe basis, reflective education, and structure. A Likert's scale questionnaire was designed with aforementioned item as well as demographic information. This cross-sectional survey, administrated through online media, gathered data from a convenient sample of 66 management assistants employed at Sri Lanka's Ministry of Public Administration and Management. Statistical Package for Social Sciences (SPSS) and SmartPLS software packages were deployed to perform descriptive statistical analysis, and structural equation modelling, on data acquired from self-administrative structured questionnaire.

Findings and Discussion

Amongst the total response of 66, 63 were transmitted for analysis after removal of three (03) incomplete responses and establishment of non-missing values. The entire 63 were taken as no common outliers were detected.

Males made up 39.7% of the sample, while females made up 60.3%. Amongst them, 39.7% were single, while 60.3% were married. Furthermore, 12.7% of the respondents were between the ages of 18 and 25, 73.0% were between the ages of 26 and 35, 12.7% were between the ages of 36 and 50, and 1.6% were beyond 50 years. In addition, the majority of responders (39.7%) have 4-6 years of experience, 30.2% have 1-3 years, 14.3% have 7-10 years and 15.9% have over 10 years of experience.

Descriptive Statistics of Variables

Table 1 summarizes the descriptive statistics for the constructs (Promotive Voice, Organizational Culture, and Supervisor Relationship) and the variables of Supervisor Relationship (Safe Base, Reflective Education and Structure). As indicated in Table 1, Promotive Voice and Supervisor Relationship (including Supervisor Relationship variables Safe Base, Reflective Education and Structure) had a Mean value greater than 4. Further, Organizational Culture recorded a Mean value of 1.7 on a scale of 0-3, which is higher than the Mean value. This demonstrates that both the Supervisor Relationship and Organizational Culture are extant in the context of the study. The researcher studied the distribution of responses and data points using descriptive statistics, taking into consideration the Mean value and Standard Deviation (SD) of each variable. Organizational Culture has a standard deviation less than one (SD<=1), indicating that all responses are closely clustered around respective individual Mean value. In comparison, the standard deviations of Supervisor Relationship (including the variables Safe Base, Reflective Education and Structure) and Promotive Voice are greater than one (SD >=1), showing that the data point distribution is not consistent. According to Haenlein & Kaplan (2004), partial least squares, a variance-based structural equation modelling can be employed for studies with small sample size. Further, Hair et al, 2019, acknowledges that partial least squares structural equation modelling is appropriate for

small sample size and does accommodate variance in the data. Hence, this study employed partial least squares, a variance-based structural equation modelling, to accommodate the data variance and the small sample size. As a consequence, SmartPLS software is used, which performs partial least square structural equation modelling.

Table 1: Descriptive Statistics of Variables

Variables	N	Mean	Std. Deviation
Promotive Voice (PV)	06	4.513	1.543
Supervisor Relationship (SR)	18	4.621	1.468
- *Safe Base (SB)*	09	4.841	1.475
- *Reflective Education (RE)*	05	4.568	1.564
- *Structure (ST)*	04	4.452	1.592
Organizational Culture (OC)	08	1.744	0.543

The Measurement Model

Measurement model is assessed at the commencement of the analysis, in accordance with Garson's suggestions (2016). Figure 2 depicts the measurement model. Table 2 summarizes the validity and reliability results. The threshold value of Standardized Factor Loading (SFL) of indicators is above 0.7 (Hair et al., as cited by Garson, 2016) and Promotive Voice, Safe Base, Reflective Education and Structure had statistics that are above the threshold values. This establishes the convergent validity (Hair et al., 2014). However, one indicator (B1 with corresponding statistics of 0.563) of Organizational Culture with reduced SFL was retained, as removing it led to a reduction in composite reliability. According to the available literature, "an indicator with a measurement loading of.40 to.70 should be removed if removing it enhances composite reliability" (Hair et al., as cited in Garson, 2016). Besides that, the Composite Reliability (CR) value should be between 0.6 and 0.8 (Höck & Ringle, as cited by Garson, 2016), Cronbach's Alpha (CA) value should be greater than 0.8 (Garson, 2016, p.64), and Average Variance Extracted (AVE) value should be greater than 0.5 (Höck & Ringle, as cited by Garson, 2016). Table 2 shows statistical results for research variables that are above the threshold levels. The square root of the average variance extracted estimate of each scale was greater than the correlation of the relevant construct to all other constructs, indicating discriminant validity (Garson, 2016, p.67). Consequently, the above results indicate the reliability and validity of the data.

Table 2: Reliability and Validity Measures

Variable	N	SFL (Min-Max)	AVE	CR	Cronbach's Alpha	Discriminant Validity				
						OC	PV	RE	SB	ST
OC	6	0.563-0.779	0.506	0.859	0.815	0.711				
PV	6	0.770-0.908	0.758	0.949	0.935	0.436	0.871			
RE	5	0.878-0.946	0.840	0.963	0.952	0.154	0.572	0.917		
SB	8	0.734-0.944	0.798	0.969	0.963	0.252	0.677	0.886	0.894	
ST	4	0.899-0.961	0.877	0.966	0.953	0.231	0.527	0.859	0.829	0.937

The Structural Model

Structural model, following the establishment of measurement model, was analysed to verify the direct paths and the path significance at the 5 percent confidence level. Figure 3 depicts the path diagram of the structural model. Table 4 shows the standard regression weights and p-values.
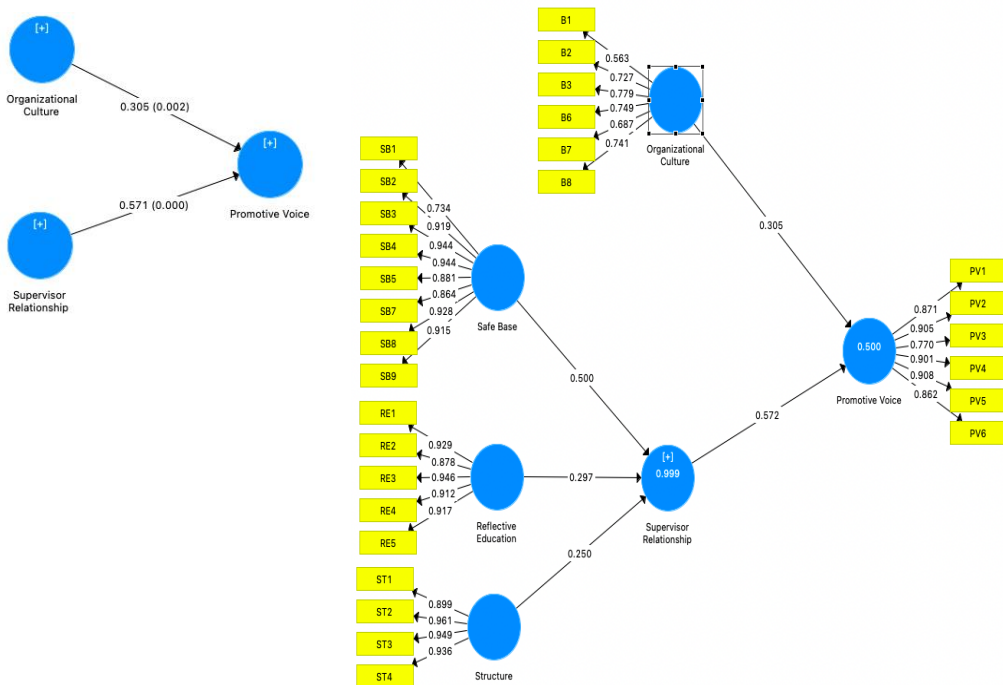

Figure 3: Structural Model of the Study.

Table 3: Model Fit of Structural Path Model of the Study

Measures	Statistical Results			
Predictive Relevance (Q^2)		SSO	SSE	Q^2 (=1-SSE/SSO)
	PV	63	34.704	0.449
Effect Size	OC -> PV			0.176 = Medium effect
(Values of F^2)	SR -> PV			0.618 = High effect
SRMR	Saturated Model - 0.000			Estimated Model - 0.000
NFI	Saturated Model - 1.000			Estimated Model- 1.000
R Square value (R^2)	R Square – 0.499			R Square Adjusted – 0.483

Source: Survey Data.

The model fit, of the model relevant to existing study, is evaluated through the observation of Q^2, F^2, SRMR, NFI and R^2 measures. Table 3 depicts the model fit indices. Accordingly, the Q^2 value, relevant to the path model ($Q^2 = 0.499$), is greater than zero. Hence, it shows that the quality of the model has been established under the predictive relevance (Hair et al., 2019). In addition, the value of Cohen's Indicator (f^2) proves that the OC accounts for medium effect ($f^2 > 0.15$) and SR accounts for high effect ($f^2 > 0.35$) (Garson, 2014; Hair et al., 2019). Moreover, the resulted SRMR value of 0.000 indicates a perfect fit (Henseler et al., 2015). Further, the NFI value (1.000) above 0.90 shows that the model for direct relationship entails acceptable model fit, specifically under the criterion of NFI (Hair et al., 2012). In addition, Adjusted R^2 value of 0.483 (which is closer to 0.5) shows that moderate explanation of variance explained by predictor variables in this direct path model (Hair et al., 2014; Hair et al., 2019). The result shows that the independent variables predicts the promotive voice only at 47%. Therefore, this reveals that the remainder of the variance is explained by variables not considered in this study. Consequently, it can be concluded that the model demonstrates satisfactory model fit.

Table 4: Results of Correlation and Regression Analysis

Hypotheses	Relationships	β co-efficient	P-value	Decision
H_1	OC ➝ PV	0.305	0.002	Supported
H_2	SR ➝ PV	0.571	0.000	Supported

The first hypothesis (H_1) claimed that organizational culture had a significant influence on public sector employees' promotive voice. At the 5% level of confidence, the results confirm the existence of a significant influence. Thus, the observed data supports the

hypothetical relationship (β=0.305, p<0.05) and reveals that organizational culture does have a considerable influence on public sector employees' promotive voices. As a result, H_1 is accepted. This study's findings confirm those of prior studies (Dutton et al., as cited in Morrison 2011; Further et al., 2018; Gholampour et al., 2019). Importantly, this finding validates the association indicated by the voice behaviour model (Morrison, 2011, p.382).

The second hypothesis (H_2) proposed that supervisor relationships had a significant impact on public sector employees' promotive voice. The resulting statistics indicate the presence of a substantial effect at the 5% level of confidence. Consequently, the observed results support the anticipated association (β =0.571, p<0.000) and demonstrate that the supervisor relationship has a profound impact on promotive voice. Thus, H_2 is accepted. The results of this investigation complement those of previous studies (Detert & Burris, as cited in Morrison, 2011; Gaines, as cited in Morrison, 2011; Ho, 2017; Miceli et al., as cited in Morrison, 2011; Son, 2019; Zhang et al., 2019) also verify the relationship shown in the model of voice behaviour (Morrison, 2011, p.382).

Current study contributes to the theoretical, empirical and management implications. First, the findings demonstrate empirically that organizational culture and supervisor relationships are critical determinants of promotive voice in public sector employees, particularly management assistants employed at the ministry of public administration and management. Second, it necessitates managerial implications for organizational culture and supervisor relationship. For instance, supportive norms and practices can be enforced to foster an open organizational culture conducive to enhancing promotive voice. Moreover, to enhance promotive voice, a favourable supervisor relationship can be nurtured by job profile design, which holds supervisors accountable for enhancing their subordinate's promotive voice or constructive idea expression. This can be further motivated by a reciprocal incentive scheme and linked performance appraisal. This can be further reinforced through the use of a reciprocal incentive plan and performance rating system. These elements can help foster the establishment of a positive organizational culture and supervisor relationship, hence strengthening promotive voice. Third, the study validates the associations indicated in the voice behaviour model (Morrison, 2011). Despite these implications, this study is not without flaws.

Scope and sample limitations of the existing study can be considered in future research. First, there are numerous predictors of promotive voice. It can be categorized into individual and contextual variables (Morrison, 2011) and just two contextual variables were addressed in the study. Second, the findings might have been influenced by the survey method's perceptual imperfections. Thirdly, Sri Lankan contextual factors, particularly the demographics (public administrative assistants) and sample characteristics, may have influenced the findings. As a result, this opens up the possibility of studying the effect of several other antecedents on promotive voice using alternative research methodologies and in alternative contexts.

Conclusion

In light of the lack of promotive voice among Sri Lankan public sector employees, the research sought to identify and investigate the critical contextual antecedents of promotive voice. In a preliminary analysis, it was discovered that organizational culture and the supervisory relationship were most significant determinants of the public sector employees' promotive voice. The findings have indicated that the organizational culture and supervisor relationship have a profound influence on an employee's promotive voice. Besides that, it was found that the supervisor relationship has a greater influence than the organizational culture. Despite its limited scope and context, this study confirms the causation of the voice behaviour model and substantiates earlier findings. Henceforward, it implies that focusing on a supportive culture and supervisor relationship may result in an increase in promotive voice.

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FACTORS INFLUENCING JOB SATISFACTION OF NURSES ATTACHED TO NATIONAL INSTITUTE OF NEPHROLOGY, DIALYSIS AND TRANSPLANT

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Abstract

Job satisfaction is particularly relevant and of utmost importance to health practitioners because organizational development and employee health and wellbeing rest a great deal on job satisfaction. The objective of this study is to ascertain the factors that will influence the job satisfaction of nurses working at the National Institute of Nephrology, Dialysis and Transplant (NINDT). Exploratory approach was used to identify the relevant factors this was a descriptive, cross-sectional study. Descriptive research is a process of collecting and analyzing information related to functioning of the programme, policy or procedure using a self-administered questionnaire. As the sample of this study, 65 nurses were selected from the total number of 100 nurses attached to NINDT, representing all divisions of the institution. From the selected group 51 nurses participated and they were given a self-administered questionnaire. The Results indicated that out of the four factors identified (Training and Development, Salary, Workload, Promotions) a moderately positive correlation existed between Workload and Job satisfactions. Other factors do not influence the job satisfaction of the nurses of this institution to the same extent. Conclusion of the study shows that when the workload increases job satisfaction too improves. The Key Recommendation is to rotate the tasks carried out by the nurses by recognizing capacity and ability of everyone so that they can remain active all the time.

Key words: Job Satisfaction, Nursing care, Workload

Introduction

Healthcare profession including nursing sector have undergone significant changes over the last several decades. It has happened mainly due to the advances made by healthcare & medical technology and nursing education. At the same time nursing profession has gained significant respect and honor from the fellow healthcare professionals.

The shortage of healthcare professionals is a worldwide phenomenon. Present day nurses not only work in the wards looking after the needs of inward patients, but also attend to numerous other duties including clinical activities and administrative functions. The heavy workload they are expected to carry out, given the un-filled carder positions, the nurses may

not be satisfied with their job, even though they enjoy a very important position in the eyes of the community.

The job satisfaction is particularly relevant and of importance to health practitioners because organizational development and employee health and wellbeing rest a great deal on job satisfaction (Adams et al 2000). Various individuals have unique needs and requirements that got to be satisfied and some of them are related to the behaviors they exhibit. Their needs play a significant role when performing the duties at the workplace. Social, Cultural and Job-related factors all influence employee behavior (Gibson et al 2006). Overall job satisfaction is a combination of intrinsic and extrinsic factors. Intrinsic job satisfaction is when workers consider only the kind of work, they have to attend and the tasks to be fulfilled e.g., workload. Extrinsic factors of job satisfaction include salary and other benefits, promotions, training and Development, personal and educational development facilities available, nature of co-workers, style of management and the communication with other staff as well as patients.

Justification of the study

The health institution selected for the study is National Institute for Nephrology, Dialysis and Transplant (NINDT), situated in Colombo Central in the JayanthaWeerasekera Mawatha, at Maligawatta. NINDT is comparatively a new entity to provide healthcare services and was established about 10 years ago and this specially cater to the patients affected by kidney disease.

The NINDT being a newly established institute, the nursing staff are comparatively young, when compared to other healthcare institutions. Most of them, after completing the basic training at a nurses training college receive their first appointment to this institution. Being young and new to this challenging profession, they show enthusiasm in serving the patients. Therefore, the patient care services, and other services are progressing smoothly. It also functions as a teaching hospital to medical, nursing, and other healthcare trainees. Therefore, the staff here has to meet the medical students etc. Regularly and help them in their endeavors. At the same time NINDT provides training facilities on dialysis to nurses from other hospitals.

Major drawback at NINDT is that it caters only for one kind of ailment throughout, and the staff gains experience only in relation to the patients suffering from kidney and related nephrological diseases. If may make nurses feel monotonous to go through the same chorus every day for a long period.

Statement of the Problem

Job Satisfaction is now considered to be a measure that should be included in quality improvement programmes. Sometimes the performance of the staff of NINDT (kidney hospital) comes under barrage of criticism from the public. Staff has been accused of their delay in discharging their duties towards the patients. At the same time staff brought the attention of the hospital management, about the unsatisfactory working conditions under

which they are made to perform their duties. According to the staff, inadequacy of the number of professionals including medical and nursing staff, poor infrastructure, inadequate logistics, laxity in the upholding of ethical conducts, low salaries when compared to the workload, nonexistence of an adequate reward system may be the reasons for their dissatisfaction. Inadequate motivation among the health workers also would have led to this low level of public confidence and respect towards the institution. This in turn will have multiplier negative effects like poor performances, low morale, and lack of discipline in the service.

Purpose of the study

To find out the factors that will influence the job satisfaction among nurses attached to NINDT.

Specific Objectives

- To find out the levels of job satisfaction among nurses at NINDT.
- To investigate whether training and development influence job satisfaction.
- To evaluate how workload will influence the job satisfaction.
- To evaluate how salaries will influence the job satisfaction.
- To find out how promotions will influence the job satisfaction.

Significance of the Study

The purpose of this study is to find out the major factors that affect the job satisfaction of nurses, so that the administrators could know the factors that really motivate and satisfy the workers. These factors that affect the job satisfaction of nurses at NINDT may be different to the factors that affect the job satisfaction of nurses in other hospitals, given the context and the services they provide.

Literature review

Job Satisfaction could be considered as a very complex phenomenon. Number of studies have been conducted to understand the association between motivation, performance, and job satisfaction. There are a large number of definitions given for job satisfaction and one such definition given in a research study is, "an effective emotional response to various sides of one's job".

Job Satisfaction is positively influenced by the rewards and appreciations received by employees and lower levels of job satisfaction among employees affects their performance. When employees perceive that his/her job fulfils or is allowing the fulfilment of his or her job values the job satisfaction results. Keitner et al (2002) described the job satisfaction as an effective and emotional response to various sides of one's job. This particular statement shows that job satisfaction affects the commitment, achievements, and performances.

In a way the job satisfaction can be described as the extent to which employees like or dislike the job, that they are doing. According to Woods et al (2004), to achieve the job satisfaction employee will have to align him/herself with the institution with commitment while performing the required activity to the best of his or her ability. At the same time, it's positively influenced by the rewards and appreciations they receive. Job satisfaction can be defined as positive feelings, that arise from opinion and evaluation of a person's involvement of a job or job experience. (Locke and Latham 1976). Another definition given by Hirschfled (2000) states that job satisfaction is the level of a person's likeness to his or her job.

In providing their "healing touch" to the patients they should always be alert, observing and sensitive. It should be remembered that the motivation required to offer what was mentioned is greatly influenced by Job satisfaction. (Jain et al 2009). Nurses play a major role in providing healthcare for the hospitalized patients. Like other professions the modern technologies have helped nursing profession, but nurses are the pre-care producers and also play a major role in advocacy, education, and counseling.

Number of intrinsic (e.g.: workload, achievement, promotion, responsibility, recognition, communication) and extrinsic (e.g.: salary, Training and development, relationship with co- employees) factors of motivation influence the level of job satisfaction in the employees. One research has shown that non availability of promotion, less appreciation and heavy workload are associated with job dissatisfaction. Several factors that should be promoted to enhance job satisfaction at a workplace have also been identified by various researchers.

Conceptual framework and methodology

Research methodology refers to the techniques use to structure a study and to gather and analyze data and information systematically. Conceptual framework was developed using the four selected independent variables (Training and development, Salary, Workload and Promotion) leading to dependent variable the job satisfaction. Hypotheses were developed with a view to finding a relationship each of the four independent variables has with the dependent variable.
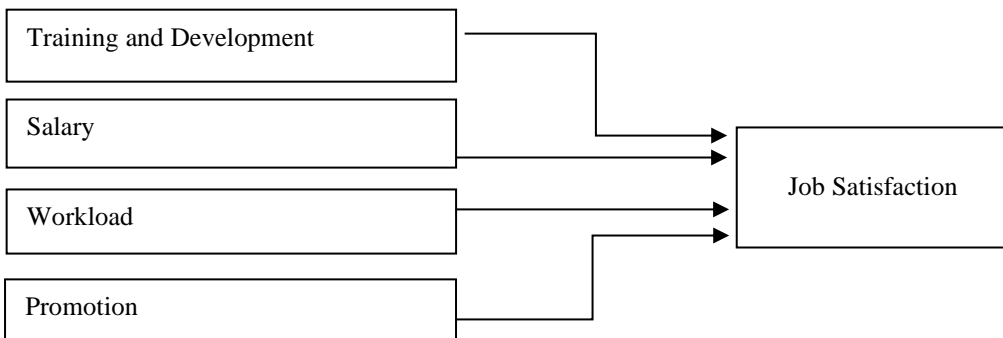

Figure 1 : Conceptual Framework of the Study

Hypothesis:

H1: There is a relationship between training and development and job satisfaction of nurses.

H2: There is a relationship between salary and job satisfaction of nurses.

H3: There is a relationship between workload and job satisfaction of nurses.

H4: There is a relationship between promotion and job satisfaction of nurses.

Research Design

To assess the job satisfaction among nurses' exploratory approach is used. The researcher explored the factors that exist among the target group and the research is descriptive in nature. It is a cross sectional study and the data gathered through a self-administered questionnaire. Study period of the research was three months, from 1st September up to 30th November 2017.It was conducted at the premises of National Institute of Nephrology, Dialysis and Transplant - NINDT (Kidney Hospital), Maligawatte. Prior to commencement of the study the ethical and administrative approval was obtained from the OUSL and director NINDT.

The study population consisted of nurses from various sections of the NINDT. Out of the total number of hundred nurses attached to NINDT, sixty-five (65) nurses were selected and were given a self-administered questionnaire. The sampling techniques used in this study was purposive and convenience sampling. Only nurses willing to participate in the study were selected. Nurses do not present at duty station and who are on days off, leave or absent were excluded.

The questionnaire was mostly consisted of closed ended type questions, and it was administered to all selected participants. The questionnaire was developed with a view to gathering information on job satisfaction at present and staff performance respectively. The study measured the impact of four independent variables namely Training and Development, Salary, Workload and Promotion on job satisfaction. Personal observations were also done throughout the data collection period. Care was taken to achieve the objectives of the research without being biased.

Data Analysis was conducted using primary sources, which included the data gathered from the questionnaire. The advantage of using primary data was that they were more reliable since they come from the original sources and collected especially for the purpose of this study. Data from the questionnaire was edited to detect and correct possible errors and omissions that occurred and also to ensure consistency. The data was then coded to enable the respondents to be grouped in to limited number of categories. After that the data collected were analyzed using Statistical Package for Social Sciences (SPSS) software.

Research methodology was developed describing research approach, research design, study period, study setting, study population, sample size, distribution of the study sample, sampling procedure, inclusion and exclusion criteria and data analysis. Ethical and

administrative considerations and limitations of the study too were taken into consideration under research methodology**.**

Data analysis and findings

Reliability Statistics

This section will present nurses responses on selected variables as per the objectives of the study. These responses are categorized individually with details. It begins with table of reliability of instruments.

Table 6: Reliability of the Variables

S/N	Variable	Cronbach's alpha	Item No
01	Training and Development	0.630	4
02	Salary	0.562	4
03	Workload	0.652	4
04	Promotion	0.633	5
05	Job Satisfaction	0.706	5

The table gives summery of Cronbach's Alpha values of variables. According to this when one item is removed from the first three variables the Cronbach's alpha reach an average of 0.6 which is an acceptable limit according to the research standards (Griethuijsen et al., 2015; Taber, 2018). The other two variables show higher value of Cronbach's Alpha even without removing any indicator reflecting high internal consistency of the question groups.

Descriptive Analyses

Out of the 51 nurses participated 41 (80%) are less than 34 years of age. 21(41.2%) of them are not married. Twenty-five (25) participants (49%) had only less than 2 years' experience. Education data shows that most of the nurses are diploma holders from nurses training collages. All nurses of the government hospitals receiving three years   training at a nurse's training collages are offered diploma in nursing at the completion of the training. The trainees that entered the universities hold the BSc. in nursing. Their qualifications, salary and promotions were decided under a common scheme of recruitment approved by the Ministry of Health (MOH) and the government.

Table 1 Descriptive Statistics of means and standard deviation of the variables

	Mean	Std. Deviation	N
Job Satisfaction	3.0314	.75299	51
Training and Development	2.8549	.71563	51
Salary	2.7529	.55221	51
Workload	3.1882	.64549	51
Promotions	3.3451	.44914	51

The above table shows the summery of mean and standard deviation values of the variables. According to this table the mean values of job satisfaction, workload and promotion can be interpreted as marginally satisfactory. But the mean values of other two variables that is Training & Development and Salary reflect that they are marginally unsatisfied.

Table 2 : Correlations of the variables

		Job Satisfaction	Training and Development	Salary	Workload	Promotions
Job Satisfaction	Pearson Correlation	1	.130	.188	.432**	.100
	Sig. (2-tailed)		.362	.186	.002	.486
Training and Development	Pearson Correlation	.130	1	.391**	.216	.164
	Sig. (2-tailed)	.362		.005	.128	.251
Salary	Pearson Correlation	.188	.391**	1	.362**	.183
	Sig. (2-tailed)	.186	.005		.009	.199
Workload	Pearson Correlation	.432**	.216	.362**	1	.307*
	Sig. (2-tailed)	.002	.128	.009		.029
Promotions	Pearson Correlation	.100	.164	.183	.307*	1
	Sig. (2-tailed)	.486	.251	.199	.029	

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

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

Fifty-One (51) nurses were surveyed about their job satisfaction (mean 3.0314, SD 0.75299) and workload (mean 3.1882, SD 0.64549) A Pearson r data analysis revealed moderate possible correlation r=0.432 (P=0.002) which is significant at 1% level of significance. The nurses having high workload are moderately satisfied with their job.

Regression

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics						Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change		
1	.436ª	.190	.120	.70648	.190	2.700	4	46	.042		2.095

a. Predictors: (Constant), Promotions, Training and Development, Workload, Salary
b. Dependent Variable: Job Satisfaction

The calculated F ratio is 2.7 which is significant at 5% level significance. ($P<0.05$) and supports the reliability of the explanatory power of the model.

Table 4: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.391	4	1.348	2.700	.042ª
	Residual	22.959	46	.499		
	Total	28.350	50			

a. Predictors: (Constant), Promotions, Training and Development, Workload, Salary
b. Dependent Variable: Job Satisfaction

The ratio of RZ implies that 19% of variation in job satisfaction is explained by the four variables (Training and Development, Salary, Workload, Promotion) used in this regression analysis.

Table 5 : Coefficients of variables

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.470	.865		1.700	.096		
	Training and Development	.036	.153	.034	.233	.817	.835	1.198
	Salary	.038	.207	.028	.185	.854	.764	1.308
	Workload	.499	.172	.427	2.892	.006	.806	1.241
	Promotions	-.070	.235	-.042	-.299	.766	.894	1.119

a. Dependent Variable: Job Satisfaction

The regression coefficients reveal that workload is the best predictor of job satisfaction with the beta weight of 0.499. The value is significant at 1% level of significance. It implies that nurses with higher workload show higher job satisfaction at NINDT hospital service. However, Training and Development, Salary, Promotion have not made significant impact on job satisfaction since the beta weights are 0.036,0.038 and 0.07 respectively, these

values are not significant at any conventional levels of significance. (N.B. Answers for the questions in negative form were reversed in data sheet to obtain the one-way results.)

The main variance should be on the workload. Though in most places increase workload will hinder job satisfaction, when analyzing data of this study it is seen that increasing workload enhances the job satisfaction. It may be due to several reasons that can be attributed to the NINDT and the nature of the patients receiving care at this institution.

Discussion of findings

The study accesses the levels of different factors affecting job satisfaction of the nurses attached to NINDT. To determine the level of job satisfaction, the study investigated four prominent areas (Training and development, Salary, Workload and Promotion) within the working scope of the nurses. Out of the four factors, positive correlation can be seen between workload and job satisfaction. Similar findings were seen in the study done by Muttieur Rehman et al in University of Sargodha, Pakistan. According to this study there is a positive relationship between workload and employee satisfaction. (Muttie et al 2012). The study done by Mahadeo B Shinday of Krishna institute of medical science university on job satisfaction among nurses working at selected tertiary hospitals concludes that nurses are highly satisfied in their job with respect to almost all job reinforcing factors including work load. (Rashid, S. 2013).

There are several reasons that can be considered to justify this situation. Most patients visiting NINDT are critically ill with chronic kidney disease (CKD), requiring high attention, human kind of care. Young nurses feel much sympathy towards these patients, and they serve the patients without considering the workload. It is also noted that increased workload provides more overtime due to the unavailability of required number of nurses, thereby providing more remuneration in the form of overtime (OT) payments. They are also able to take more leave due to working extra hours and on holidays. Nurses also receive appreciation and respect from the patients and relations of the patients making them more enthusiastic and dedicated. The other three variables may not have influenced the job satisfaction positively or negatively because they are equality relevant to all nurses of the nursing profession in Sri Lanka. Training received at a nurses training collage or faculty of a university are provided to all nurses leading to a diploma or degree on nursing. Their salaries and promotional prospects are based on the scheme of recruitment common to all nurses.

Conclusion

The present study was done in the NINDT which is a small institution and the number of nurses involved were limited. Therefore, this type of research should be extended to nurses working in other hospitals for the research to be comprehensive. This study was done to find out the factors that influence the job satisfaction of nurses attached to NINDT, Maligawatta. The study used four prominent areas within the working scope of nurses. The areas selected are Training and development, Salary, Workload and Promotion. Though the studies done in Sri Lanka are limited, number of research studies conducted in other countries have tried to identify the factors that are affecting job satisfaction of health professionals including nurses.

Most of those researches have included four variables mentioned above in their investigations. Those studies mainly concluded that Salary and Remuneration, Training and Development, Promotion and Career advancement have major influence in improving job satisfaction among nurses. Findings of the most of those studies have shown that increasing workload has an adverse effect on job satisfaction and it leads to job dissatisfaction.

This study focused on the NINDT, a new entity providing healthcare with a small workforce and a limited number of nurses. Through the study, it is clear that factors such as, Training and Development, Promotions and Salary do not have expected stimulation in enhancing the job satisfaction among nurses. But the results of the study reflected that workload has decisive influence on job satisfaction. Therefore, the main conclusion after analyzing the research data is that increasing workload enhances the job satisfaction in nurses. Further, other three factors namely Training, and Development, Salary and Promotion do not have significant influence on job satisfaction either positively or negatively. Since this study was done with a small sample in a small hospital more studies should be conducted to prove whether the result of this study that is increasing of workload has a positive impact on the job satisfaction, among nurses in general.

Recommendations

To maintain job satisfaction of nurses at a higher level the following measures need to be adopted by the management.
- Provide challenging tasks by recognizing capacity and ability of each individual, so that they can remain active all the time
- Tasks entrusted to be performed should not be of the same nature and also, they should be distributed in an equal manner.
- Appreciate the nurses handling larger workload by providing awards, increments etc...
- Provide work as per interest shown by the individual nursing officers through a thorough supervision.
- Provide opportunity to the nurses to try out their new ideas and create something different from traditional methods of patient care.
- Conduct more comprehensive research on job satisfaction of nurses attached to government hospitals

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CUSTOMER ADOPTION OF ONLINE IN LUXURY APPAREL PURCHASING: WITH SPECIAL REFERENCE TO WESTERN PROVINCE IN SRI LANKA

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Abstract

There has been a rapid and visible growth in the information and communication technology over the years. With it the e-commerce industry in the world also has grown rapidly facilitating the searching, placing orders, making payments & delivering products to the consumers. To attract more customers, firms that offer products through online should focus on identifying and executing the factors which affect customer's intention to engage in internet shopping. This study proposes and applies the technology acceptance model (TAM) to predict consumer adoption in the Western province when purchasing luxury apparel through online. The main objective of this study is to examine the influence of perceived social norm, perceived complexity, perceived compatibility, perceived relative advantage and perceived internet risk on customer adoption in the Western Province in Sri Lanka when purchasing luxury apparel through online. Hundred and seventy six (176) participants residing in the Western Province have been selected as the sample. Multiple regression analysis was used to examine the influence of factors on the customer adoption when purchasing luxury apparel through online. Findings revealed that the perceived relative advantage factor does not have an influence on customer adoption when purchasing luxury apparel through online. And perceived compatibility has the highest influence and other factors namely perceived social norm, perceived complexity and perceived internet risk have influence on customer adoption when purchasing luxury apparel through online.

Key words- Customer Adoption, E-Commerce, Online Luxury Apparel Shopping

Introduction

Online purchasing or online shopping enables the customer to search and purchase products via the internet where unlike the offline shopping the consumer does not engage physical interaction with the product prior to the purchase, like touch or smell, hence the purchase is mainly based on the cyberspace appearance, like pictures, video clips (Park and Kim, 2003). The online businesses offer vast range of products from groceries, apparel, electronic items, and household equipment to vehicles etc. These firms allow the customers to buy goods or services through the internet and money transaction is done through electronic payments (Debit, Credit Cards, online banking etc.). Usually, the goods are delivered to the doorstep of the customer within an agreed period of time. Due to the busy and complex life patterns of modern-day people, online shopping is getting popular due to the convenience (Brown, Pope & Voges, 2001).

Over the years information and communication technology has grown rapidly strengthening the e-commerce industry in the world were searching for products, placing orders, making payments & delivering products to the consumers take place (Sinha, 2010). In 2020, at least one computer is available in 22.2 percent of households in the country. That is about one out of every five households owns either a desktop or a laptop computer. This percentage is 36.3 in Urban sector and Rural and Estate sector show 20.2 percent and 3.4 percent respectively. When the provinces are considered, the highest availability is in the Western province (33.8%) (Department of Census and Statistics Sri Lanka). Computer literacy plays a major role as a moderator towards internet usage behaviour. To attract more customers, firms that reach customers through online should focus on identifying and executing the factors affecting customers intention to engage in internet shopping.

Various researches have been carried out globally on online purchasing behaviour in relation to different specific industries and field, some specifically focusing on electric items (Yaylı & Bayram ,2010), simple retail goods (Hadaya & Ethier, 2008). Nevertheless, it is difficult to find research in relation to online purchase of luxury apparel. It is important to consider the previous study that focused on factors affecting customer adaption of online purchasing in other sectors such as groceries, electronic items etc., to find out whether these same factors are also relevant to online luxury apparel purchasing. While there are studies done on online purchasing of fashion items (Kim & Forsythe, 2008; Jones & Kim 2010; Im & Ha, 2011) there are no adequate literature evidence in relation to the studies that examined the online luxury apparel purchasing. According to the literature, researcher identified certain research gaps in Sri Lankan context. Therefore, this research will be a helpful guidance to luxury apparel retailers dealing through online to continue and expand their operations in an effective way and will also be helpful to the customers involved in online purchasing when selecting the right online sites to suit their requirements.

The major objective of this study is to investigate factors affecting Customer Adoption when purchasing luxury apparel through online. Secondary Objectives are to study what extent will Perceived Social Norm, Perceived Complexity, Perceived Compatibility, Perceived Relative

Advantage, Perceived Internet Risk impact the Customer Adoption when purchasing luxury apparel through online in Western Province.

Literature review

Online Luxury Apparel in Sri Lanka

Luxury apparel is defined by its qualitative factors such as comfort, finish, appearance etc. and quantitative factors such as price (generally luxury apparel are high-priced than non-luxury apparel), material etc. (Abraham-Murali and Littrell, 1995). Significant fact is that several global brands dominate the luxury market hence most of the products (almost all of them) are considered luxury garment. Examples are Calvin Klein, Giorgio Armani, Gucci, Lacoste and Hugo Boss. On the material basis global luxury apparel market is segmented into leather, cotton, denim, silk, and others. Hence defining 'Luxury Apparel' can be difficult; they can be identified by the brand, price, quality and appearance (Husic and Cicic, 2009).

Luxury apparels can be simply defined as garments or attire that compliments a person's overall appearance. The type of rich fabric used in the manufacturing of the attire gives the luxurious or classy look to an outfit (Husic and Cicic, 2009). Considering Sri Lankan online luxury apparel purchasing it can be found out that limited number of textiles firms are giving the options to customers to purchase their items through online; there are virtual shops, for example ODEL which deliver the ordered items to customers (Jones & Kim 2010).

Perceived Social Norm

Van den Poel and Leunis, (1999) indicate that consumers' perceived risk when buying online is larger when compared with purchasing offline. For the purpose of lowering perceived risk a consumer may seek to obtain normative guidance from other consumers.Torben Hansen, 2008 has stated that online buyers attached higher compatibility, higher relative advantage, more positive social norms and lower complexity to internet shopping. It also stated that online shopping adopters have higher household incomes than non-adopters do. This research suggests that even with the said factors that might deter people from engaging in online shopping, still a considerable number of people engage in online shopping. Research has revealed that online shopping innovativeness is a function of attitude towards the online environment and individual personal characteristics (Midgley and Dowling, 1978; Eastlick, 1993; Sylke, Belanger, and Comunale, 2004; Lassar et al., 2005). According to the theory on consumer adoption of innovations (Black *et al*, 2001) these consumers are more innovative than others.

H1a: Perceived social norm has a significant impact on customer adoption when purchasing luxury apparel through online.

Perceived Complexity

Study done by Park and Kim, 2003 on 'Consumer purchase behaviour in an online shopping context' mentioned that in online purchasing since the customer cannot interact with the product physically, for example by touching the product, the decisions are mainly made, based on the information provided through the online stores.

Prior research examining the relationship between quality and ease of use and usefulness show that heightened quality perceptions of a consumer positively affect the degree of perceived ease of use (Adamson and Shine, 2003; Lucas and Spider, 1999; Vijayasarathy, 2004) and perceived usefulness (Adamson and Shine, 2003; Lucas and Spider, 1999; Vijayasarathy, 2004). Investigating perceptions of online shoppers, Ahn et al., (2003) &Chen and Tan (2004) find that factors in relation to online purchasing including system quality and information quality, as well as factors in relation to offline purchasing such as service quality positively influence both perceived ease of use and perceived usefulness, whereas product quality and delivery service influence only perceived usefulness

H_{1b}: Perceived complexity has a significant impact on customer adoption when purchasing luxury apparel online.

Perceived Compatibility

Technology devices are developed to support the work and lifestyle of users. Compatibility has been one of the most important factors affecting customers' intention to use technologies (Rogers (2003). Users will be unwilling to accept a new technology if that technology is not compatible with their work (Kuo and Lee 2011) Perceived compatibility is generally defined as the degree to which an innovation is perceived to be consistent with the existing values, past experiences, and needs of potential adopters (Rogers 2003). Perceived compatibility in this study is defined as the degree to which an innovation is perceived as being consistent with the user's existing values, lifestyle, and past experience of luxury apparel purchasing. Most previous studies found empirical evidence to support the role of compatibility as an important factor on intention to use technology (Gerpott 2011; Schierz et al. 2010; Xue et al. 2012) even though Dai and Palvi (2009) did not find compatibility's influence on customer's intention to use mobile commerce in China.

H_{1c}: Perceived relative advantage has a significant impact on customer adoption when purchasing luxury apparel online.

Perceived Relative Advantage

Perceived relative advantage can be considered as the level to which an innovative benefit is perceived by potential adopters as being better than the idea, product or service it set aside (Black et al., 2001). According to Anckar et al in 2002 and Kaufman-Scarborugh and Lindquist in 2002, the main relative advantages of engaging in internet shopping include a

higher transaction speed (time advantage) and the ability of price reduction because of the reduction in operational costs and the ability of manufactures to improve the efficiency of the activities traditionally performed by retailers (economic advantages). Online consumers have more bargaining power than offline consumers do as the online sites offer more interactivities between consumers and product/service providers (Geissler and Zinkhan, 1998). Chiang and Dholakia, 2003 identified that the factors affecting online shopping are convenience and the product type. According to their findings, convenience affects as it saves times compared to the offline shopping. When customers do offline shopping, the time takes for travelling to and from stores, cost of transportation will largely affect the intention to switch to online shopping. Unlike traditional shopping, the distinct characteristic of online shopping is its convenience, and it has been found to be the major motive for consumers to shop electronically (Jarvenpaa& Todd, 1997). Jarvenpaa and Todd (1997) found that convenience was the single most salient benefit of online shopping. Similarly, Burke (1998) conducted six focus groups in different regions of the United States and found that convenience was the most frequently cited reason for consumers to engage in online shopping. Burke stated: shoppers appreciated the ability to visit the virtual store at any hour, and to perform other activities like exercise, cooking and childcare while shopping. They could shop even when transportation was unavailable and avoid crowded parking lots or bad weather. Online shopping eliminated drive time and check out time and allowed shoppers access to distant stores. (p. 356)

H_{1d}:Perceived internet risk has a significant impact on customer adoption when purchasing luxury apparel online.

Perceived Internet Risk

Perceived online risk can be identified as a multidimensional construct involving different aspects, for example perceived product risk (Geuens et al.,2003; Lim, 2003), perceived vendor risk (Cheung & Lee, 2000; Lim, 2003), perceived social risk (Venkatesh & Davis, 2000), and perceived technology risk (Lim, 2003). Some previous research (Miyazaki and Fernandez, 2001; Van den Poel & Leunis, 1999) proposed that consumers' perceived risk is frequently higher when considering online purchasing than when considering offline purchasing and that perceived risk is a useful construct to justify barriers to online shopping (Cho, 2004; Forsythe & Shi, 2003). Previous research also highlights the specially perceived technology risk that means potential losses occur due to the internet and its related technologies. Considering the security factor, customers need to know how their personal information are secured in the transactions and whether there are any unacceptable things such as engaging in a spam site, fake products delivered etc will take place. One key reason why many consumers use the internet but do not purchase via online is because of beliefs about the safety of conducting business over the internet (Gefen and Straub, 2003). Consumers' trust of e-tailers and internet technology are key factors that influence beliefs about safety. McKnight and Chervany (2001) defined trust as the extent to which one believes that the new technology usage will be reliable and credible.

Further, security of online transactions continues to dominate the discussions on electronic commerce (Elliot and Fowell, 2000; Szymanski and Hise, 2000; Liao and Cheung, 2001). Consumers are concerned about disclosing their private and financial information. While most online shopping sites provide personal information privacy protection policy and guarantee for transaction security, they do not offer detailed information on how transaction and personal data are secured (Elliot and Fowell, 2000).

H_{1e}: Perceived internet risk has a significant impact on customer adoption when purchasing luxury apparel online.

Research Methodology

Research Design and Techniques

The researcher used a cross-sectional time horizon to conduct this study. Population is the online luxury apparel buyers of Western Province of Sri Lanka. Due to the high internet usage in the Western Province, it was selected to conduct this study. Researcher identified stratified random sampling as the sampling method and according to the Krejcie and Morgan table (1970) sample size was 176.

This study used primary data and a structured questionnaire was distributed to collect data from the respondents. Data was collected from the sample elements by using online and personal methods. Descriptive analysis and hypotheses testing were conducted by using SPSS 21 as a statistical tool. Correlation and Regression analysis was conducted to identify the relationship and the impact of independent variables on customer adoption of people who engage in buying luxury apparel online in Western Province.
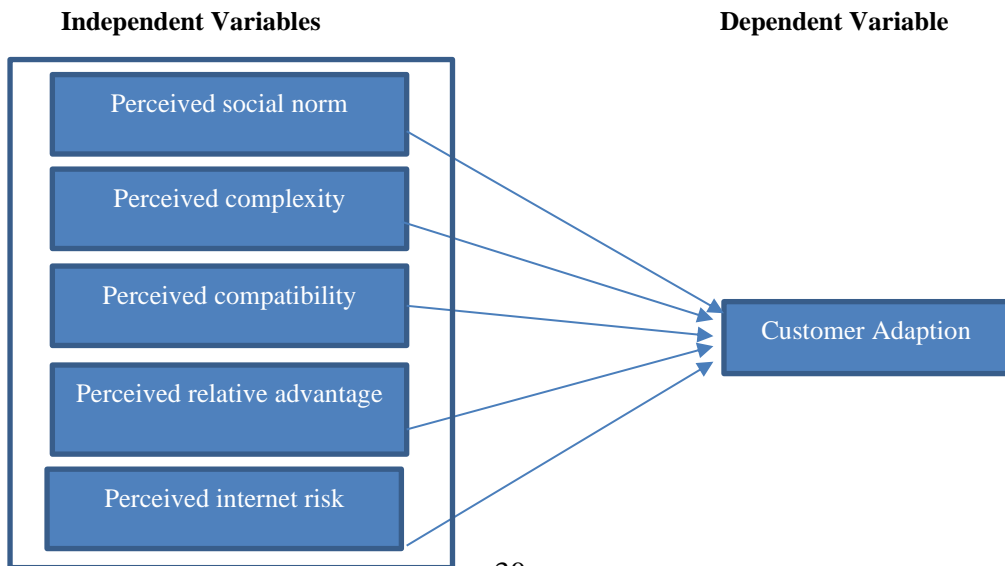
Independent Variables   **Dependent Variable**

Perceived social norm

Perceived complexity

Perceived compatibility

Perceived relative advantage

Perceived internet risk

Customer Adaption

Figure1. Conceptual Framework
Source: Developed by researcher

Data Presentation and Analysis

Reliability Analysis

Hence, by computing the reliability it is possible to find whether the respective items developed under each variable are in par with the given variable. Which items are the most compatible with the selected variable can be identified, any item that is not suitable (if any) for the variable can be excluded.

Table 1.Reliability Analysis

Variable	Cronbach's α
Perceived Social Norm (PSN)	.818
Perceived Complexity (PC)	.755
Perceived Compatibility (PEC)	.693
Perceived Relative Advantage (PRA)	.707
Perceived Internet Risk (PIR)	.662
Customer Adaption (CA)	.707

Source: Survey Data

The results of reliability analysis shows that validity is obtained for the variables. All the reliabilities are >0.7 except two, which also almost obtained 0.7 Cronbach's alpha value (0.693 & 0.662) with deviations of only 0.007 & 0.038. Hence, the validity and reliability values can be considered as acceptable.

Correlation analysis

Before conducting the hypothesis tests by using regression analysis, correlation analysis was conducted in order to recognize the relationship between the independent variables and the dependant variable. Pearson correlation analysis was used to measure the strength of the relationship between the two variables which was expected to lie between +1 to -1.

Table 2. Correlation

Correlations

		Perceived social norm	Perceived complexity	Perceived compatibility	Perceived relative advantage	Perceived internet risk
Customer Adaption	Pearson Correlation	0.058	-0.296.[**]	0.472[**]	0.233**	-0.242**
	Sig. (2-tailed)	.446	.000	.000	.000	.001
	N	176	176	176	176	176
		Statistically insignificant	Significant moderately negative relationship	Significant positive relationship	Significant moderately positive relationship	Significant moderately negative relationship

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

Source: Survey Data

Regression Analysis

The multiple regression models examined the impact of the respective variables on customer adoption.

Table 3. Model Summary

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.553[a]	.305	.285	.33958

a. Predictors: (Constant), PIR_Mean, PC_Mean, PEC_Mean, PRA_Mean, PSN_Mean

Source: Survey Data

In the resulting Model Summary table, the R value is in between -1 and +1. R indicates the relationship between the independent variable and dependant variable. Positive R value demonstrates that independent variables and the dependant variable has a positive relationship, and the negative R value means that the independent variables and the dependant variable has a negative relationship. In this study the R value was 0.553 so it can be concluded that there is a moderately positive relationship between the independent variables and the Dependent variable.

R squared value indicates to which extent the dependant variable is explained by the independent variables. In this case, the R squared value is 0.305, which implies that 30.5% of the dependent variable (customer adoption) is explained by the independent variables.

Table 4. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.324	.376		6.186	.000
Perceived Social Norm	.114	.034	.243	3.313	.001
Perceived Complexity	-.119	.043	-.193	-2.751	.007
Perceived Compatibility (PEC)	.238	.044	.382	5.419	.000
Perceived Relative Advantage (PRA)	.024	.061	.028	.398	.691
Perceived Internet Risk (PIR)	-.145	.056	-.196	-2.575	.011
a. Dependent Variable: CA_Mean					

Source: Survey Data

Hypothesis which has a lower than 0.05 of significance value are accepted. In this study the Perceived Relative Advantage hypothesis has to be rejected due to higher significance value (0.691) which was greater than 0.05. Hence, as per the Regression Model the Perceived Relative Advantage hypothesis was rejected.

Regression Model

$$Y = a + b_1x_1 + b_2x_2 + \ldots\ldots + b_nx_n$$

Based on the table5, below linear equation is formed.

$$CA = 2.324 + 0.114PSN - 0.119PC + 0.238PEC - 0.145PIR$$

The coefficient of regression β is 0.114 for Perceived Social Norm (PSN) and significant value is 0.001 (0.001<0.05). It indicates that if 'Perceived Social Norm' increased by one, then customer adoption would increase by 0.114 amount. As a result, 'Perceived Social Norm' positively and significantly impact customer adoption. The coefficient of regression β is - 0.119 for perceived complexity (PC) and significant value is 0.007 (0.007<0.05). It indicates that if 'Perceived Complexity' increased by one, then customer adoption would decrease by 0.119 amount. As a result, 'Perceived Complexity' negatively and significantly impact customer adoption.

The coefficient of regression β is 0.238 for Perceived Compatibility (PC) and significant value is 0.000 (0.000<0.05). It indicates that if 'Perceived Compatibility' increased by one, then

customer adoption would increase by 0.238 amount. As a result, 'Perceived Compatibility' positively and significantly impact customer adoption. The coefficient of regression β is 0.024 for Perceived Relative Advantage perceived compatibility (PC) and significant value is 0.691(0.691>0.05). It indicates that if 'Perceived Relative Advantage' increased by one, then customer adoption would increase by 0.024 amount. However, 'Perceived Relative Advantage' not significantly impact on customer adoption. The coefficient of regression β is 0.145 for Perceived Internet Risk (PIR) and significant value is 0.011 (0.011<0.05). It indicates that if 'perceived compatibility' increased by one, then customer adoption would increase by 0.145 amount. As a result, 'Perceived Internet Risk' negatively and significantly impact on customer adoption.

Hypothesis Testing

Table 5. Hypothesis

Hypothesis	Sig. value	Status	Analysis
H$_{1a}$: Perceived social norm has a significant impact on customer adoption when purchasing luxury apparel online.	0.05>0.001 Significant	**H1a Accepted**	Regression Analysis
H$_{1b}$: Perceived complexity has a significant impact on customer adoption when purchasing luxury apparel online..	0.05>0.007 Significant	**H1b Accepted**	Regression Analysis
H$_{1c}$:Perceived compatibility has a significant impact on customer adoption when purchasing luxury apparel online.	0.05>0.000 Significant	**H1c Rejected**	Regression Analysis
H$_{1d}$: Perceived relative advantage has a significant impact on customer adoption when purchasing luxury apparel online.	0.05<0.691 Insignificant	**H1d Accepted**	Regression Analysis
H$_{1e}$:Perceived internet risk has a significant impact on customer adoption when purchasing luxury apparel online..	0.05>0.011 Significant	**H1e Accepted**	Regression Analysis

Discussion on Findings

When considering previous studies Torben Hansen, 2008 has stated that online buyers attaché more positive social norms to internet shopping and Van den Poel and Leunis, 1999 indicate that consumers' perceived risk is greater when contemplating on purchasing online than when considering buying offline. Thus, the customer seeks the guidance from the other consumers. Nevertheless, findings of the present study differ from the findings of previous studies. Thus, it can be concluded that based on the present study, there is poor impact of perceived social norm on customer adoption in purchasing luxury apparel through online.

Further Adamson and Shine in 2003, Lucas and Spider in 1999 and Vijayasarathy, 2004 also affirm that ease of use and quality supportively affects the customers' perception on online shopping. Thus, the previous conclusions from studies in relation to the perceived complexity are confirmed by the findings of the present study. Hence, it can be concluded that perceived complexity has a negative impact on customer adoption to online purchasing. Hoque and Lohse, 1999 mentioned that well design user interface would reduce the searching time and effort. Further Szymanski and Hise, 2000 reveal that fast, easy to navigate sites are pleasurable and make the consumers satisfied. Hence, the findings of the previous studies are confirmed by the present study as perceived compatibility positively affect the customer adoption when purchasing luxury apparel online.

Further Burke, 1998 indicated that most salient benefit of online shopping is the convenience. The results generated by the present study also confirmed the above findings from previous research. In the present study too, perceived relative advantage has the highest mean value of all. Further, the major portion of the participant for the online survey were between 26 – 30 years of age and most of them were graduates, they were busy with starting their new carrier and searching for new opportunities. So, the time saving of any activity would be greatly beneficial for them. Hence, it can be concluded that convenience is a major factor that drives them towards online purchasing. Hence, we can declare that perceived relative advantage positively affects the customer adoption when purchasing luxury apparel online.

McKnight and Chervany, 2011 stated trust of the customer is one of the key factors that influence the safety when engaging in online purchasing. Trust towards the e-tailers depends on the number of ratings the supplier has gained, and comments received from previous purchasers. Odekerken-Schro¨der and Wetzels, 2003 also declared that consumers will avoid purchasing online if they feel it is risky to do so. Hence, the online purchasing remains an alternative way of purchasing. Further, Elliot and Fowell, 2000 stated that, as many consumers are concern about disclosing their financial information, they may be very cautious when considering online purchasing. Hence, if the risk is higher, the possibility of avoiding online shopping is also higher. The findings of the present study confirm the findings of the previous research regarding the perceived internet risk. Hence, it can be concluded that perceived

internet risk has negative impact on customer adoption when purchasing luxury apparel online.

Conclusion

This study applied the technology acceptance model (TAM) in identifying the factors affecting consumer adoption when purchasing luxury apparel online in Western province. The study was carried out to empirically investigate the developed hypothesises. The study proved that there is an impact of the selected factors on customer adoption of online when purchasing luxury apparel. The results indicate that perceived compatibility has the highest influence on customer adoption. It also uncovered important fact that perceived relative advantage has no significant impact on customer adoption of online when purchasing luxury apparel and other factors too have similar impact on consumer adoption.

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FACTORS AFFECTING TAXPAYERS' SATISFACTION OF THE ONLINE TAX FILLING SYSTEM IN SRI LANKA

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Abstract

Satisfaction of taxpayers in E-filling of tax to a greater extent is a mental phenomenon. This research study was conducted to identify the factors affecting the satisfaction of tax payers. The criterion variable is taxpayer's satisfaction whereas perceived ease of use, perceived usefulness, computer self-efficacy, trust, information quality and website quality are considered as predictor variables. The simple random sampling method was used and 50 Government owned entities were selected as respondents into this study. A structured questionnaire was utilized to collect the data. This study adopted, DeLone and McLean information success model to measure taxpayer's satisfaction on E-filling service together with the technology acceptance model to develop the conceptual framework. The outcome revealed that the proposed model explains 88.5% of the variation (r^2) of the endogenous variable. The regression analysis discovered that website quality and perceived usefulness have significant relationship with satisfaction of taxpayers (p< 0.05). However, the other four constructs of the conceptual framework namely perceived ease of use, trust, computer self-efficacy and information quality had not shown a significant relationship with satisfaction of taxpayers. The results of the analysis evident that users had not realized the benefits of the Revenue Administration Management Information System (RAMIS). Therefore, the outcomes of the study lead the reader to recommend that it is necessary to carefully review on present E-filling RAMIS system in order to capture the attention of relevant stakeholders.

Key words: Taxpayers' satisfaction, E-filling, Perceived usefulness, Website quality, RAMIS

Introduction

E-filling of tax refers to successful filling of tax returns through the internet. Under e-governance policy of the Government of Sri Lanka, the concept of E-filling of tax returns through the internet was introduced in year 2014. New technologies are emerging rapidly with improved speed in all the fields. Internet has changed the present scenario of working by reducing the manual work. In this context, the Inland Revenue Department (IRD) has expedited the provisions to be followed, which can be filled and the procedure to file tax

returns for the benefit of tax payers as well as the Government. But with new technologies many challenges have emerged and among other thing, lacking the awareness of perceived ease of use is a major challenge. When analyzing the Government revenue, during year 2018 the total tax revenue contributed by the IRD to the Government revenue was Rs. 900,348 million and it was 46.89% of the total Government Revenue and 6.23% of the Gross Domestic Production (GDP) of the year (Inland Revenue Department, 2019). Due to the need to link the fiscal objective and the budget framework, the Government came up with the Fiscal Management Reform Program (FMRP) with the approval of the Asian Development Bank (ADB), initiated the concept of e- Governance and it laid the way to development of the e-filing of tax returns. The concept e- filing is the process of filling the tax documents through internet with the help of software or by registering through the income tax website. Therefore, Government introduced the Revenue Administration and Management Information System (RAMIS) and this was introduced with the aim of supporting the IRD in simplifying the tax administration and tax compliance procedures. RAMIS is also envisioned to support in increasing the revenue collection and tax compliance by enabling IRD to reach out to taxpayers in more efficient way. The project officially started in 2014 and the software developer was NCSI Solutions (Pvt) Ltd. in Singapore and the project had two Phases. The Phase 1 of the project was introduced in March, 2016, and initially on a voluntary usage basis for corporate tax payers of income tax assessment. But still, it was not made mandatory for all the tax payers to E-file their income tax returns.

The total cost of the project has been funded by the term loan granted by the ADB approximately around Rs. 9 billion. The cost incurred by the Government on this project since 2014 to 2018 is as follows;
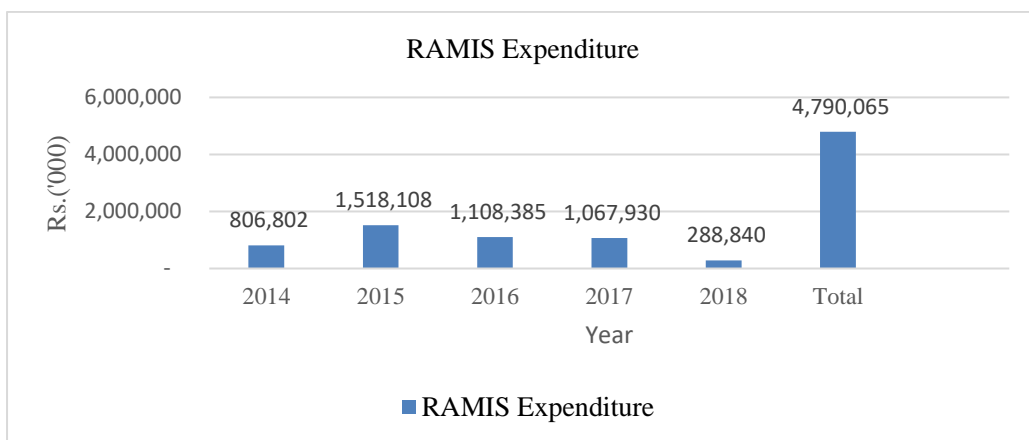

Figure 1: RAMIS Expenditure
Source: Performance Report of IRD (2019)

Before introducing the RAMIS, the taxpayers had to file the tax returns manually based on the return of income and the statement of assets and liabilities posted to every tax payer by the IRD. Every tax payer has to adhere to the statutory dead line as per the section 93 of the Inland Revenue Act, No. 24 of 2017. That is every tax payer shall file with the Commissioner General not later than eight months since the end of the assessment every year. For example, for the year of assessment 2018/2019 the income tax return shall be filed with the IRD on or before 30 November 2019. Further, if any taxpayer was not able to submit the tax return, penalty as per section 178 will be imposed by the IRD. Hence, there were many difficulties faced by the taxpayer in the manual system, some of the common complaints were, time consuming and cumbersome process and necessary to be present physically, have to stand in queue in the last date of the return filing and normally end with the closure of office working hours, no confirmation of return filed was arithmetically correct and time consuming to record data and expedite refunds (Geetha & Sekara, 2012). There are many advantages that can be enjoyed by the tax payers as well as the officials of the IRD in having an online tax filling system. Such as, accessibility is allowed 24*7*365, conveniences, certainty of delivery and quick confirmation, fast refunds, tax payer privacy and security are assured, can use online tax preparation software and eliminate error notices caused by data entry errors.

The income tax department is responsible for all activities related to the taxation process. The income tax department is governed by Department of Inland Revenue under the Ministry of Finance, Government of Sri Lanka. The income tax department of Sri Lanka launched the electronic tax filing system of income tax returns because at the moment 12.5% of GDP in the country is generated through income tax revenue (IRD,2019). E-taxation scheme was one of the major mile stones introduced under the streamline Government tax mechanism in the year 2016, introduced with a view to improving the return filing system (IRD, 2019). The general aim of E-taxation is to replace cumbersome manual, bureaucratic service systems with collaborative, efficient, process-driven and secure online delivery. The department preferred the system of E-filing because that would make the process of filing of Income Tax Returns easier for tax payers as well as reduce the time required for data entry at their end on receipt of the income tax returns. Enabling the filing of income tax returns over the internet was the most feasible answer to the department's needs and tax payers, the department had to create an environment in which the user would feel secure about filing his income tax returns online. E-filing helped furnishing tax returns through authorized representative who can obtain the registration as Authorized Representatives. Response time for processing the income tax returns as well as claiming refund dropped considerably. Duplication of efforts were eliminated by these intermediaries and most of all in the online procedure the tax payers do not have to be actually present for filing their returns. The RAMIS is introduced by the IRD commencing from the year 2016 by computerizing the IR system.

The process of tax administration with RAMIS is mainly consisted with tax payer registration, submission of returns, issuing of assessments, making payments, expediting refunds, submission of appeals, collection administration, issuing clearance certificates and issuing direction.

Research Problem

E- filing is the process of filling tax documents through internet with the help of readymade software or by registering clients through the income tax website. The pilot project initiated in July 2014 was named as RAMIS. The Phase I of the project of e-filing of income tax was introduced in September, 2016 and the Phase II in October 2016 by the Department of Inland Revenue of Sri Lanka. Initially corporate tax payers were expected to participate voluntarily. But still, it was not made mandatory for all tax payers to E-file their income tax returns. There had been three years since the introduction of the online income tax filling and there has been slow voluntary tendency towards filling the income tax return virtually. However, many issues still prevail with tax payers, those have been monitored in this online tax filling system, through the complaints made to the call center of the RAMIS.

Observations and informal discussion revealed a certain level of dissatisfaction over the present online tax filing system by the tax payers. Some of the common complaints and observed lapses in online income tax filling system were, Website not user friendly, having many links and icons confusing the users, the order in which the process to be carried out, not knowing the changes made to IRD website, having system errors in peak times, difficulties in uploading scan images and not trusting whether the tasks was completed or not were stated. So, this research study was conducted to identify which factors affect the satisfaction of tax payers by applying online tax filling in the contest of Government owned enterprises in Sri Lanka. The problem is Government of Sri Lanka has spent approximately Rs. 5 billion initialing RAMIS system and this has been further increased to Rs. 9 billion, however, the online E-filling has not been accepted by the users as expected. Therefore, objectives of this study include to assessment the satisfaction level of tax payers to identifying significant factors of the current E-filling, which in turn influences tax payers' satisfaction. Further, it has been observed that, the return of implementation of RAMIS has not so far been completed and system acceptance has been very slow. However, the outcomes of this study will bring benefits to tax payers, officers of IRD and the Government of Sri Lanka.

Literature Review and Hypotheses Development

The concept of E-return filing is new to Sri Lanka and gradually gaining the familiarity among the users. When reviewing the literature, it was found that, scholars have used following theories in predicting the E-filling and user satisfaction. The commonly used theories are Theory of Reasoned Actioned (TRA), Theory of Planned Behavior (TPB), Technology Acceptance Model (TAM) and DeLone and McLean IS Success Model. In determining what constitute the tax payer's satisfaction of using E-filling system introduced by the Inland Revenue Department of Sri Lanka, it is important to understand how scholars have defined satisfaction. The satisfaction has been defined by many authors in relation to different disciplines, such as customer satisfaction in marketing, employee satisfaction in human resources and user satisfaction in relation to information systems etc. According to the Kotler (2000), satisfaction is the person's feeling of pleasure and dissatisfaction with if the

performance falls short of expectation and if it matches the expectation then the client was satisfied. Similarly, expectation – confirmation theory says that consumer's intention to repurchase a product or continue service use is determined primarily by their satisfaction with prior use of that product or service (Bhattacherjee, 2001).

Perceived ease of use and taxpayer satisfaction

Perceived ease of use is an internal belief an individual hold about the mental effort involved in using a system (Davis, 1989). The importance is that any improvements in perceived ease of use may contribute to improved performance. Wang (2003) found that perceived ease of use is a stronger predictor of people's intention are to E-filing than perceived usefulness. A number of studies also found that perceived ease of use has positive influence on intention to use a system (Fagan et al., 2008; Hsu et al., 2009; Ramayah et al., 2005). Adamson and Shine (2003) conducted a study in the context of bank treasury transactions, a mandatory situation similar to income E-filing, and found that perceived ease of use had strong positive influence on end user satisfaction. Also, Ojha et al. (2009) focused only on perceived ease of use as a factor affecting intentions to the E-filing among young Indian professionals. These results suggest the following hypothesis:

H1: There is a significant relationship between perceived ease of use and satisfaction in E-filling of tax returns and user (tax payer) satisfaction.

Perceived usefulness and taxpayer satisfaction

Perceived usefulness is referred to job related productivity, performance, and effectiveness (Davis, 1989). According to Mathwick et al. (2001) perceived usefulness is the extent to which a particular system boosts one's job performance. Several researchers have found its direct effect on intentions to use (Davis, 1989 ; Taylor & Todd, 1995). According to Fu et al. (2006) and Suki and Ramayah (2010), perceived usefulness is the most important predictor of behavioral intention. Further, Ambali (2009) examined the user's perceptual retention on the Income tax E-filing system in Malaysia and found that perceived usefulness is the most influential and potential contributing factor of user satisfaction. Past studies on online shopping, web-based training, E-banking, E-commerce and E-Government service like E-tax filing system proved that perceived usefulness has direct impact on adoption of new technology. Also, Azmi et al. (2010) explained about the taxpayer's response in accepting the E-filing system. The E-filing system is an important E-Government service in Malaysia. The study proposed a model consisting of three constructs, which was perceived usefulness, perceived ease of use and perceived risk. With regard to citizen's satisfaction towards using E-filing system, researcher proposes to test the following hypothesis:

H2: There is a significant relationship between perceive usefulness and satisfaction in E-filling of tax returns and user (tax payer) satisfaction.

Computer self- efficacy and taxpayer satisfaction

Computer self-efficacy is defined as an individual's perception of his or her own ability to use Computer in the accomplishment of a task rather than reflecting simple component skill' (Compeau & Higgins, 1995). According to Bandura (1986), self-efficacy is defined as the belief that one has about the capability to perform a particular task. Computer self-efficacy can be operationalized at both the general computing behavior level and at the specific computer application level (Marakas et al., 1998). Hill et al. (1987) reported that computer self-efficacy influences an individual's expectation and decision to use computers. It plays an important role in shaping an individual's feeling and behavior (Compeau & Higgins, 1995). Individuals with high computer self-efficacy used computers more frequently, derived more enjoyment from their use, and experienced less computer anxiety. In the context of E-Government, Wangpipatwong et al., (2005) confirmed that the adoption of E-Government websites depends on the computer self -efficacy of citizens. Another study conducted by Lim (2001) on web-based distance education showed that computer self-efficacy significantly contributed to consumer satisfaction. Based on the literature the following hypothesis is proposed:

> H3:   Computer self-efficacy significantly influences tax payer's satisfaction in E-filling of tax returns and user (tax payer) satisfaction.

Trust and taxpayer satisfaction

Internet has provided greater convenience for tax payers to file taxes and make use of the online services. However, several individuals prefer to file their returns manually. According to Belanger et al., (2008), the basic issue is related to privacy and security. There is a feeling among the people that the facilities in electronic tools are not adequately secured (Ambali, 2009). There is personal sensitivity on individual data when a taxpayer files the information (Iqbal & Bagga, 2010). According to Valacich and Schneider (2012), the taxpayers should be assured of system security and information security. The system security protects unauthorized access and use and information security ensures that their personal information will not be viewed, stored or manipulated during transit or storage by inappropriate parties in a manner consistent with their confident expectations. Lim et al., (2012) argued that Governmental institutions should possess capability-based trust derived from the citizens' belief that they possess the ability to fulfill their needs and provide satisfactory services to them. Trust therefore plays an important role in accepting e-filing system. Based on it the following hypothesis is proposed:

> H4:   Trust significantly influences tax payer's satisfaction in E-filling of tax returns and user (tax payer) satisfaction.

Information quality and taxpayer satisfaction

Information quality is referred to the degree to which users are provided with quality information regarding their needs. It also represents the users' perception of the output quality generated by an information system and it includes such issues as the relevance, timeliness and accuracy (Aladwani & Palvia, 2002; Stockdale & Borovicka, 2006). Information preciseness, timeliness and sufficiency were found to be key indicators of information quality in Government e-services (Saha et al., 2012). A study conducted by Venkatesh et al., (2016) showed that the intention to use E-Government services is higher when there is better information quality. Based on the studies the following hypotheses are proposed:

H5:   Information qualities significantly influences the satisfaction of tax payers in E-filling of tax returns and user (tax payer) satisfaction.

Website quality and taxpayer satisfaction

Website quality means quality of the service provided by the e-filing site in terms of responsiveness and web assistance (Li et al., 2002). A study conducted by Saha et al., (2012) indicated that when the service provided by the site is fast enough for a citizen to complete the transaction in a reasonable time, he or she considers it as a quality website. Ilhaamie (2010) highlighted that service quality is an important dimension of organizational performance in the public sector. According to Connolly et al., (2010) efficiency and ease of completion are the dimensions of website service quality that influenced e-taxpayer's perception of value and convenience and intention to use and recommend the website to their peers. A good quality website enables the citizens to spend less time to receive the service without waiting in a queue. Based on the study the following hypotheses are proposed

H6:   Website quality significantly influences the satisfaction of tax payers in E-filling of tax returns and user (tax payer) satisfaction.

Satisfaction of using E-filling system

Expectation confirmation theory holds that consumer's intention to repurchase a product or continue service use is determined primarily by their satisfaction with prior use of that product or service (Bhattacherjee, 2001). Satisfaction is the consumer's fulfillment response. It is a judgment that a product or service feature, or the product or service itself, provided a pleasurable level of consumption-related fulfillment, including levels of under or over fulfillment (Oliver 1997). According to DeLone and McLean (1992) a user is satisfied when he or she is happy at the outcome of using the information products or services. For Hu et al., (2009) user satisfaction is the degree to which an individual is satisfied with his or her overall use of the system under evaluation. In this study tax payer's satisfaction is operationalized as a measure of satisfaction with the e-filing system. According to Lim et al., (2012) it is important for the Government to listen to taxpayers' opinions in order to improve the e-filing system.

Research Methodology

A sample of fifty (50) Government companies out of 144 were selected as a simple random sample. All these companies are supposed to pay income tax through the RAMIS system. An online survey was launched adopting standard questionnaire and it was administered through google form to collect data. Response rate was 34.72% of the total population. Key informed respondents from Government companies were utilized to fill the online questionnaire.

Data Analysis and Findings

Data and Sample

Data was mainly analyzed through descriptive and inferential statistics. validity tests were done through discriminant and convergent validity and average variance extraction (AVE) and AVE Squared were calculated accordingly. Then Cronbach's alpha and composite reliability were calculated for the reliability analysis. Following is the summarized demographic profile of the respondents.

Measurement of Variables

The data was analyzed with correlation and regression analysis. The six dimension were positively correlated with tax payers' satisfaction. However, hypothesis was tested using regression analysis from which the statistically significant relationships were identified.

Data Analysis and Presentation

Analysis of Demographic Characteristics of the Respondents

Table 1: Profile of the sample

Demographic Factors		Frequency	Percentage %
Age	18-25	None	0
	26-35	18	36
	36-45	23	46
	46-55	9	18
	over 55	None	0
Gender	Male	26	52
	Female	24	48
Marital Status	Married	45	90
	Single	05	10
Ethnicity	Sinhala	46	92
	Tamil	3	6
	Muslim	1	2

Educational Level	O/L	None	0
	A/L	None	0
	Diploma	3	6
	Degree	28	56
	Post Graduate	19	38
Designation	Lecturer	1	2
	Executive	12	24
	Accountant/ Manager	18	36
	Finance Manager	18	36
	Finance Director and Above	1	2
Work Experience	0-5 years	15	30
	5 -10 years	18	36
	10-15 years	14	28
	15-20 years	1	2
	over 20 years	2	4

Source: Author constructed

The largest proportion of the respondents represent came under in the age category of 36-45. This indicates that tax returns are handled by fairly matured staff in the Government owned enterprises. Hence, potential tax matters handling capacities of these staff seem to be higher than the rest of age category since this group is matured. Also, sample consists of 52% of male respondents and 48% female and among them 90% are married and only 10% unmarried respondents. The most of the staff responsible for tax matters in Government enterprises rest with in the staff who has at least a Degree qualification and it represent 56% of the respondents. Further, majority of the respondents are Accountant and Finance Mangers both having 36% and tax matters have been handled by Executives in 24% of entities and only 4% was handled by Finance Director and above positions. When we analysis the sample further, 36% respondents have 5-10 years' experience. The balance 30% have less than 5 years' experience, 28% have 11-15 years' experience, 2% have 16-20 years' experience and balance 4% have more than 20 years of experience.

All constructed had convergent validity values above 0.50, thus the convergent validity of the variables was confirmed. Then discriminant validity test was performed as it explains the degree of the differences among the constructs in the model. As, the square root of AVE closer or greater than correlation values between latent variables, it is concluded that the constructs had satisfactory discriminant validity. Composite Reliability (CR) values were used to evaluate the internal consistency of the constructs. All the constructs had CR values above threshold of 0.7. Further, the Cronbach alpha of the research study was tested and the Cronbach's alpha (α) of all the independent variables and dependent variable is greater than 0.837. As such, the internal consistency reliability of the measures used in this study could be considered to be acceptable.

Table 2: Validity and Reliability Tests

Variable	AVE	AVE)	CR	Correlation	Cronbach's Alpha
Website Quality	0.576	0.758	0.841	0.908	0.913
Trust	0.558	0.747	0.861	0.711	0.904
Perceived Ease of Use	0.542	0.735	0.756	0.809	0.880
Perceived Usefulness	0.506	0.711	0.832	0.701	0.903
Information Quality	0.580	0.762	0.754	0.682	0.837
Computer Self-Efficacy	0.676	0.822	0.877	0.809	0.853

Source: Author constructed

Regression Analysis

Table 3:   Results of Coefficients of Multiple Regressions

	Coefficients [a]				
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Consta)	.188	.233		.806	.425
PEU	.158	.093	.161	1.706	.095
PE	.144	.071	.150	2.031	.048
CSE	.119	.095	.120	1.258	.215
TR	.071	.079	.073	.903	.371
IQ	-.059	.090	-.053	-.651	.519
WQ	.539	.083	.592	6.455	.000

Source: Field Survey

According to the Table 3, Website Quality and Perceived Usefulness are significant. Website Quality is the most significant at 0.01 levels. Perceived Ease of Use, Computer self-efficacy, Trust and information quality variables are not significant in this study.

Table 4: Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
.941[a]	.885	.869	.205

a. Predictors: (Constant), WQ, PE, TR, IQ, PEU, CSE
b. Dependent Variable: TPS
Source: Field Survey

The R value of above table provides overall correlation between predictor variables and outcome variables. The R Squared value in this case is 0.885. This indicates that the exogenous variables in the research model account for 89% variance in the endogenous variable (Tax Payer Satisfaction).

Hypothesis Testing

In this research the researcher developed six (06) Hypotheses. The results of the hypothesis and corresponding decisions are stated in the following table 5.

Table 5: Interpreting results of Hypotheses

H	Hypothesis	Accept/Reject
H1	There is a significant relationship between perceive ease of use and satisfaction in E-filling of tax returns and user (tax payer)	Rejected
H2	There is a significant relationship between perceive usefulness and satisfaction in E-filling of tax returns and user (tax payer)	Accepted
H3	Computer self-efficacy significantly influence tax payer's satisfaction in E-filling of tax returns and user (tax payer)	Rejected
H4	Trust significantly influence tax payer's satisfaction in E-filling of tax returns and user (tax payer) satisfaction.	Rejected
H5	Information qualities significantly influence the satisfaction of tax payers in E-filling of tax returns and user (tax payer) satisfaction.	Rejected
H6	Website quality significantly influence the satisfaction of tax payers in E-filling of tax returns and user (tax payer) satisfaction.	Accepted

Source: Author Constructed

Discussion of Findings

The objectives of this study were to assess the satisfaction level of tax payers and significant factors that influences the current E-filling, as these obviously influence tax payers' satisfaction. Researcher explored the factors that effect on taxpayer's satisfaction to use the E-filing system and found that the higher the quality of the website higher the taxpayer's satisfaction. Further, perceive usefulness also demonstrates significance impact on taxpayer's satisfaction. Both of these have positive relationships motivate to understand the importance of online tax payment system. However, the pre-assumption was invalidated by the outcome of regression analysis with four variables. Based on the above findings it could be concluded that, Perceived Ease of Use, Self- efficacy, Trust, and Information Quality had not significantly influenced on determining Taxpayer Satisfaction in online tax filling system. The results presented here are not similar to what others have found previously in similar studies.

Conclusion

Despite the fact that four variables are insignificant further examination of indicators and each of these constructs will pave the way to improve the present RAMIS system. Still, reader should further check this insignificant result with caution. Because correlation may exist between Trust and Perceived Usefulness and Information Quality with tax payers' satisfaction. Titah and Barki (2009) stated that the most significant factor affecting E-Government service is trust. Further as per Zeithaml et al. (1985, p. 41) found that the "E-service users sometimes did not know how to use the system or to find the information". Saha et al. (2012, p. 300) found that the "accuracy of information, timeliness and completeness were the main criteria for the quality of information and positively related with the Taxpayer Satisfaction".

Implication for Management

Internet has changed the present scenario of work by reducing the workload handled manually. It promotes the business and Government in E-filling by satisfying taxpayers. Despite many benefits associated with E-filing, tax authorities face some major challenges towards the implementation of E-filling system, the crucial one is satisfaction of the taxpayers. This study might be fruitful for service providers in order to establish the technology-related Customer Relationship Management (CRM) to resolve the customers' queries and grievances. In this context, Inland Revenue Department (IRD) should focus on improving the quality of the website since according to the finding of this study the main factor affecting the taxpayer satisfaction is the quality of the website. Hence, if the quality of the website did not meet the requirement of the taxpayer, it must discourage the usage of the online filing of tax returns. Further, it is recommended to upgrade and install the system software, compulsory of IT help desk and technical manpower to address and resolve day to day problem of the taxpayers.

Government/IRD should allocate the budget annually for taxpayer's education and ICT training in E-filling, tax-awareness campaign and other services so that taxpayers could participate in this collaboration program.

Further Research

The findings of this study cannot be generalized extensively as the scope of the study is limited to one category of the corporate tax payers in Sri Lanka. A larger and more representative sample from all categories of tax payers may give boarder representation of taxpayers in Sri Lanka covering many districts. If the study has been done covering the districts apart from the Colombo the participants could have shed more light on the findings. Also, future research could compare third party assisted E-filing of taxes with Government E-filing facility to find out the reasons why citizens choose one mode over the other. It is suggested that the model may be tested in the context of other Government department such as Sri Lanka Railways to book tickets and to get information, Sri Lanka Telecom to report breakdowns and lodge complaints, Department of Examination to obtain results and certificates etc. The application of this model in mobile platform (M-Governance) may also be investigated in future studies.

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RELATIONSHIP BETWEEN QUALITY OF WORK LIFE AND JOB PERFORMANCE: A STUDY OF A SELECTED COMPANY IN THE APPAREL SECTOR IN SRI LANKA

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Abstract

The purpose of this study is to identify how quality of work life effects job performance in the apparel industry in Sri Lanka. The apparel industry is the biggest industry in Sri Lanka and its success largely depends on the contribution of its employees. Therefore, job performance is an essential factor to be considered in achieving their target productivity and profitability. Therefore, it is the most suitable industry to investigate the concept of job performance. This survey was carried out using100 executive level employees in Brandix and the questionnaire was consisted of 35 questions which were used to measure the indicators of independent and dependent variables. Primary and secondary data collection types are used to investigate this study. Based on the findings of the study, recommendations were provided. When considering quality of work life of employees, companies should examine all the determinants considered in the study. Moreover, management of the companies should take actions to improve the quality of work life of employees from the level of neutral to strong .

Keywords: Job Performance, Quality of work life, Flexible working timings, Career growth plans, Open communication, Job Enrichment

Introduction

Quality of work life (QWL) = The sum of physical (work conditions), psychological and economic factors which affect the job. (May, Lau and Johnson (1999). QWL does not only affect job performance but also satisfaction in other life domains such as family life, leisure life, social life, financial life, and so on. Happy employee is a productive employee; a happy employee is a dedicated and loyal employee. Much research has shown that QWL may have a significant impact on employee behavioral responses, such as organizational identification, job satisfaction, job involvement, job effort, job performance, intention to quit, organizational turnover, personal alienation (e.g., Carter et al., 1990; Efraty and Sirgy, 1990; Efraty et al., 1991; Lewellyn and Wibker, 1990) Danna and Griffin (1999).

Success of an organization in accomplishing its strategic objectives relies on the level of job performance of employees. As per the Ashley Donohoe (Ashley p .1133, 2009), job performance refers to how your workers behave in the workplace and how well they perform their duties at the workplace that have been assigned to them. Job performance is impacted by workplace environment factors including physically demanding tasks, employee morale, stress levels, and working extended hours. The apparel industry in Sri Lanka employs about 15% of the country's workforce. Accordingly, there's a considerable contribution of employees in this industry and the apparel industry is the biggest industry in Sri Lanka and the success this largely depends on the contribution of its employees. Therefore, job performance is an essential factor to be considered in order to achieve target productivity and profitability of the firms operating in the industry. Therefore, it is the most suitable industry to investigate the concept of job performance. Accordingly, only the apparel industry in Sri Lanka was considered for this study.

Factory scale production of readymade garments in Sri Lanka had its beginnings in the early 1950s. With the Industrial Revolution taking root in Europe and later spreading to the rest of the world, Sri Lanka too had to act towards securing its place globally. Factory scale production of readymade garments in Sri Lanka had its beginnings in the early 1950s and of late it became the largest industry in the Sri Lankan economy. All external and internal finished common clothing items such as shirts, T' shirts, pants, dresses, sports clothing, fashion garments, under garments considered as garments. The apparel sector had grown tremendously after the introduction of the open economy. Now it has become the leading export industry replacing the traditional tea and rubber. It is the most significant and dynamic contributor of Sri Lankan economy.

Research Problem

Organizations should keep their employee job performance at a higher level in order to achieve their targets and goals. To maintain a higher level of employee job performance, it is essential to identify the major factors that affect the job performance. Some people work long hours a day, receive relatively little pay, and yet love their work because it is interesting or it provides mantal satisfaction. Quality of work life in an organization is essential for the smooth running and success of its employees. Quality of work life is more important towards enhancing job performance.

The purpose of this study was to determine a set of factors that can adequately represent the concept of quality in work life. Studies related to relationship between quality of work life and job performance were scrutinized for defining the problem. There is various research evidence to test the relationship between quality of work life and job performance. QWL helps the employees feel secure and it makes them think that they are being thought of and cared for by the organization in which they work (Sadique 2003). According to Luthans (1980) the working environment in the organization favorable or unfavorable for the people. "QWL is a way of thinking about people, work and organizations, its distinctive elements are, a concern about the impact of work on people as well as on organizational effectiveness, and the idea of participation in organizational problem-solving and decision making". (Nadler and Lawler. 2001). According to Beinum (1979) general approach and an organization approach are two kinds of approaches in QWL.

A study of quality of work life is a paramount importance, the nature being different for each category of employees depending upon their needs. A good quality of work life reduces absenteeism, accidents & attrition. Quality of work life is useful to improve production, organizational effectiveness, morale of an employees and economic development of the country.

Different scholars have studied QWL and its relationship to JP. However, the review of past literature highlighted the fact that none of the local or international studies considered the impact of dimensions of QWL that this study has considered on employee performance in the apparel industry in SRI Lanka.

Literature Review

The word "Quality of work life" can be defined in several ways; it's difficult to identify common definition. Determinants of the quality of work life explains why people at work behave in the way they behave in terms of their efforts and the directions they're taking.

Quality of Work Life (QWL)

The quality of work life (QWL) as a human asset intercession has gained much attention within the USA and Scandinavia during 1960s -1970s. The effect of computer innovation and expanded robotization has made the working environment more de-skilled, dehumanized, and estranged. Although created economies and their mechanical organizations have become affluent, the good thing about such riches has not flowed making the working environment conducive. Instead, measures like outsourcing were adopted to reduce the dependence on household labor and costs with a view to enhancing competitiveness. Quality of Work Life (QWL) refers to the degree to which an employee's work meets their proficient needs. As a worker they have a few desires from their work, like a sense of fulfillment or accomplishment, security, self-esteem etc. The quality of work life improves when these needs are increasingly satisfied.

Quality of Work Life (QWL) refers to the degree to which an employee's work meets their proficient needs. As a worker they have a few desires from their work, like a sense of fulfillment or accomplishment, security, self-esteem etc. Organizations in today's world are ceaselessly endeavoring to make strides in the quality of work life for their representatives by making work more fulfilling, with a view to reducing employee's tensions, empowering worker support in work and employment-related choices, and team building. The changes in QWL have a positive effect on organizational execution and offer assistance to organizations in competing in the global marketplace. The Japanese, who are staunch supporters of the QWL approach, plan work around groups and lay stretch on a solid organizational culture.

Quality of Work Life (QWL) refers to the degree to which an employee's work meets their proficient needs. As a worker they have a few desires from their work, like a sense of fulfillment or accomplishment, security, a tall self-esteem etc. Every organization seeks to maintain its valuable assets in order to increase its productivity. Money and

equipment may have been considered important at first, but gradually it has become clear that the most valuable of these are the employees of organizations.
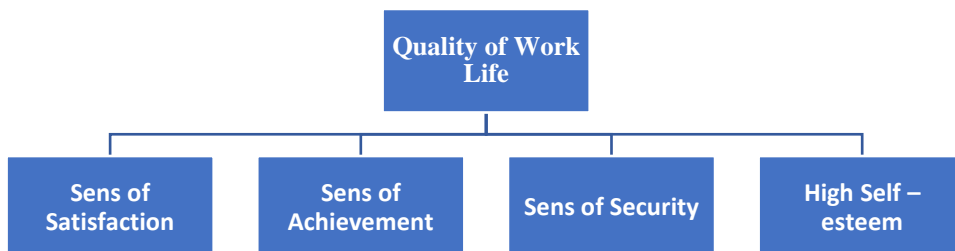

Figure 1: Conceptual Framework

Quality of work life is used by different people in different ways; it is very difficult to find a common definition of quality of work life. The worker recognitions of their physical and mental wellbeing at work. (The w Lawler, 2007). Quality of Work Life is a condition of the outcome of an interaction between individuals and job. Satisfaction of needs through organizational membership is associated with assertiveness and self-expression, while the failure to have needs satisfied may lead to alienation (Efraty & Sirgy, 1990; Kerce & Booth-Kewley, 1993). According to Havlovic (1991), Scobel (1975) and Straw et al., (1984), the key concepts captured in QWL include job security, better reward systems, higher pay, opportunity for growth, and participative groups among others. Each employee's emotional intelligence has an effect on behavior which ultimately affects performance in the workplace.

- **Flexible working timings** - Many employees are finding more time to spend with their loved ones. Less commuting time in coming to the work enables the employee to spend more time with the family individuals. Flexible working hours imply that employees are free to come and work at hours where they are more comfortable. Any organization takes measures not to permit members of the female workforce encounter difficulties, particularly those who do the night shifts, special emphasis is given to the welfare and security of ladies.

- **Career growth plans** - A Career Development Arrangements may be a composed list of the short and long-term objectives that workers relate to their current and future occupations, and this focuses on a planned sequence of formal and casual encounters to help the workers in accomplishing their objectives. These objectives ought to be connected to each person's qualities and potential. Career Development Plans are more often than not discretionary, but they ought to be prescribed to all workers, so that their short-term development and advancement targets are adjusted and upheld by their supervisors or bosses and their long-term career desires are practical.

- **Open communication** - On the off chance that organization is planning to lead a fruitful commerce, organization must make an environment with open communication and believe. Open communication permits representatives to be more engaged and get it that what they do things within the victory of the business. Making beyond any doubt representatives get it the enormous picture and the portion they play within the victory of the organization will offer assistance them get it why choices are made and how those choices affect them particularly and the company as an entirety. Successful communication will lead everybody to be on the same page; moving within the same heading toward the same objective.

- **Job Enrichment -** Job enrichment is a common motivational technique used by organizations to give an employee greater satisfaction in his/her work. It means giving an employee additional responsibility previously reserved for his/her manager or other higher-ranking positions. In essence, an enriched job gives the employee more self-management in his/her duties.

- **Job Satisfaction -** The term *"job satisfaction"* refers to how satisfied an employee is at the organization. Factors such as working environment, people at work, job security, and work responsibilities have a major impact on an individual's job dissatisfaction levels. With better job satisfaction comes an improved quality of work life. An employee satisfied with his/her position at the company is more likely to do good work. Consequently, job dissatisfaction is more likely to lower employee engagement and increase the turnover rates.

- **Workplace stress** - Stress is a silent killer. This is especially true for most working individuals. With the added pressure to manage their work-life, employees feel extreme levels of stress. Not only does it impact their physical health, but it affects their emotional wellbeing as well.

The concept of quality of work life exhibits positive emotional reactions and attitudes an individual has towards his/her job. It has been conceptualized as a general attitude towards the job. Job performance is often viewed as the degree to which employees execute their job tasks, responsibilities and assignments adequately. The study utilizes desk research to review literature on quality of work life that informs organization performance. The importance of considering these factors is demonstrated in the strong relationship between employee's well-being at work and performance of such organizations.

Job Performance

Job performance is the dependent variable in the present study. In past 15 to 20 years the concept and definition of job performance has received considerable scholarly research attention. A definition for job performance has been provided by for e.g., Campbell 1990; Murphy 1989. In this research work execution refers to adaptable activities, behavior and results that employees lock in or bring that are linked with and contribute to

organizational goals. Job performance is characterized as the entire anticipated esteem to the organization of the discrete behavioral scenes that a person carries out over a standard period of time. This definition could be a somewhat changed from of the definition of execution displayed in a past distribution in association with a hypothesis of person contrasts in errand and relevant execution (Motowidlo, Borman, & Schmit, 1997).

Job performance was measured from the point of view of the organization, the employee as well as, the job itself. Organizational objective, employee objective, performance development and employee satisfaction are used as measures of employee performance and this makes it more wide-ranging. Job performance, hence, gives room for innovativeness among employees and firm's general performance and innovativeness, in a manner that prosperous work of accomplished, inspired and zealous human resources yield ground breaking concepts for newer goods or services and also upsurge performance quality and satisfaction of the clients (Sadikoglu & Cemal, 2010).

A considerable number of researchers have engaged in work related to Quality of work life and job performance representing different sectors all over the world. Lau and May (1998) indicated that QWL is a significant factor in determining Job performance. Based on this view, Havlovic (1991) explained that QWL enhances the performance of employees and found that QWL significantly reduces absenteeism, minor accidents, grievances and turnover of employees in an organization. Positive QWL is a favorable condition and this refers to an environment of the workplace that address the welfare and well-being of employees. In 2008, Korunka et al. as cited in Nayak (2015), mentioned that "there is a plethora of literature stating that organizations providing desirable QWL for its employees can achieve better human resource productivity and performance". Rose et al. (2006), under the topic 'Linking Quality of Work Life and Job Performance: Implications for Organizations', found that there is a significantly strong positive relationship between QWL and Job Performance.

Methodology

The purpose of this study is to identify the impact of quality of work life on job performance in selected apparel industry and to generalize the findings towards determining the potential link between quality of work life and job performance. The factors that influence the problem are called Independent variables. Determinants of quality of work life namely open communication, flexible working timings, career growth plans and job enrichment are identified as the independent variable for the study because they have an impact on the job performance**.** The independent variables were measured by establishing indicators for each sub variable when building up the questionnaire. The open communication measured through the indicators like, providing opportunity for feedback, expressing ideas with managers and supervisors, using technology, connectivity of departments and awareness of guidelines. The sub variable of Flexible working timings is measured or indicated through the leave approvals, flexi time, work schedule flexibility and work hours. Indicators such as career development,

self-efficacy beliefs, career stage and organizational support for career development in career growth plans. The job enrichment measured through the indicators of skill variety, task identity, feedback and task significance.

The target population is 1100 Executive level employees consisting all the executives level employees of Brandix in Gampaha district. There are 28 Brandix factories in Sri Lanka and the study is focused on the factories established in Gampaha district and professionals serve in various departments such as HR, IT, Finance, Supply chain and Operations. The sample of the study consists of 100 Executive level employees selected out of the population. The simple random sampling method was used to select the sample of the study. A simple random sample is a subset of a statistical population in which each member of the subset has an equal probability of being chosen. A simple random sample is meant to be an unbiased representation of a group. There are four Brandix plants in Gampaha district having 1100 executive level employees, overall. Therefore, researcher selected a sample of 25 employees from each plant. This sample should truly represent the characteristics of the population. Furthermore, the sample neither too large nor small but could be considered adequate, given the size of the population. 100 sample data was gathered to evaluate the impact of quality of work life and employee performance. Questionnaire was prepared by focusing sample group. They were developed by including closed ended questions to emphasize the techniques that used in the organization. After selecting an unbiased sample, the questionnaire was given to all employees with the instructions on how to fill it. Questionnaire was designed to cover and measure all variables and dimensions.

Correlation analysis was used to determine the relationship between quality of work life and job performance at 0.05 level of significance.

Hypotheses

H_1. *There is a positive relationship between Open Communication & Job performance.*

H_2. *There is a positive relationship between Flexible working timing & Job performance.*

H_3. *There is a positive relationship between Career growth plans & Job performance.*

H_4. *There is a positive relationship between Job Enrichment & Job Performance.*

Results and Discussion

Considering the mean score of the responses given for each question under each variable, the analysis of the study was performed. Table 1 shows the mean values for each variable calculated using the codes for the responses given by employees.

Table 1. Descriptive Statistics for variables.

Variable	Mean	Standard Deviation

Open Communication	2.365	0.451
Flexible working timing	3.001	0.518
Career growth plans	3.712	0.533
Job Enrichment	3.412	0.655

According to the table 1, responses that are more positive were given to the questions related to career growth plans. Looking at the standard deviations, highest standard deviation value (0.655) was shown in relation to job enrichment and this implies that the employees have vastly different ideas on job enrichment. Looking at the mean, highest mean value (3.712) was shown in career growth plans.

Hypothesis Testing

Variable	Pearson's Coefficient	Correlation p – Value
Open Communication	0.271	0.01
Flexible working timing	-0.015	0.831
Career growth plans	0.171	0.016
Job Enrichment	0.271	0.01

* Significant at 5% level

The correlation between the variables is at significant level of 0.01. The hypothesis "There is relationship between Open communication & Job performance" is accepted. Although the correlation between flexible working timing and job performance shows a negative correlation (-0.015), it is not statistically significant (p-value = 0.831). The correlation between Job enrichment and Job performance gives a positive coefficient (0.271) with low p-value (0.01), which implies that the higher the job enrichment the better is the performance. Also, the correlation between career growth plans and Job performance shows a positive value (0.171), this means enrichment leads to higher job performance

According to Kloogiannidis,S(2020), effective communication in any business venture has a great influence on employee performance. Therefore, it is important to maintain effective flow of information in the organization to enhance employee performance. It was also found out by Alting E, & Siller,F(2014) that flexible working practices have positive effect on work life balance. It was also found out that employees with positive attitudes towards flexible working hours are more loyal to the organization and this in turn will lead to higher performance. According to the results of the study there is a positive relationship

between job enrichment and job performance. Similarly, smit et.al., (2007) found out that prospect of career advancement motivates employees to work hard.

Conclusions

Apparel industry is a vital industry which relies more on human resources compared to other industries. The employees make a vital contribution towards the development of the industry. Therefore, it is essential that the organizations maintain the employee's level of performance at a higher level in order to achieve the targets and goals as planned. It is necessary to identify the major aspects that affect the employee performance in order to enhance the performance level. This research emphasizes on the relationship between the work life and performance of the employees. Further, it elaborates the techniques needed in managing work in order to achieve better outcomes.

Through the open communication the management needs to maintain the proper balance with the employees. The employee needs to have liberty to express their ideas with the coworkers and the management and this confirms that they have significant role to be played within the organization. Findings show a standard deviation of 0.451 which emphasizes that workers having a stronger relationship with the organization will bring about positive outcomes. Yet, best outcome could be achieved, based on the technology the organization provides for communication with colleagues.

Flexible working hours mainly provide the employees job satisfaction. They will have relaxed mind to concentrate on work rather working on a tight schedule. Also, getting adequate leave and support from other employees, will encourage the employees to work well. Through that they tend to recognize the responsibility they have, and the workers will be motivated to do the task that they are assigned with, as best as they could.

According to Stephen & Mary, (2006), the work achievements encourage through quality of work life. Proving opportunity for career growth is significant fact in order to provide better impression of the organization. It provides win-win situation for both employee and the organization. The employee gets the opportunity to enhance the knowledge while organization gets experience and knowledgeable worker to the organization. Evaluating the collected data, it seems that it is better to increase the training programs to enhance their ability of work. Even though they have less opportunity in training they have higher level of trust with the organization which also increases the interaction of the employee and the organization.

Higher job enrichment enhances the interest level of the work and the workers. According to collected data it illustrates that performance of the employees has vital connection with job enrichment. Mainly, when the employees are satisfied with the leadership, they tend to show more interest regarding their work as they identify their responsibilities well.

Employees are always concerned about the quality of work life. Organizations which are concerned about employees' quality of work life. This study has the potential value for further research.

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