

**THE ROLE OF HUMAN RESOURCE POLICIES ON IMPROVEMENT OF JOB
SATISFACTION FOR ACADEMIC STAFF IN HIGHER LEARNING INSTITUTIONS IN
TANZANIA: A CASE OF THE INSTITUTE OF ACCOUNTANCY ARUSHA**

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Master of Science in Human Resource Management

Institute of Accountancy Arusha

December, 2023

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**Dissertation Submitted in Partial Fulfilment of the Requirements for the
Degree of Master of Science in Human Resource Management of the Institute of**

Accountancy Arusha

December,2023

AUTHOR'S DECLARATION

I, Benedicta Benedicti, declare that this dissertation is my own original work and that it has not been presented and will not be presented to any university for a similar or any other degree award.

Signature.....

Date.....

CERTIFICATION BY SUPERVISOR

I, the undersigned, certify that I have read and hereby recommend for acceptance by the Institute of Accountancy the dissertation titled: **“The Role of Human Resource Policies on Improvement of Job Satisfaction for Academic Staff in Higher Learning Institutions in Tanzania: The Case of Institute of Accountancy Arusha”** in fulfilment of the requirements for the Master of Science in Human Resource Management.

.....

DR. SOLOMON MUGUBA

(SUPERVISOR)

Date.....

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DEDICATION

This dissertation is dedicated to the unwavering support and encouragement to my lovingly husband Mr. Frank E. Mangowi, my children Florence, Fergus and Daniel, my friend Glory Mselle and mentors. Your belief in my journey and the countless moments of inspiration have been the driving force behind this endeavour. To my parents, who instilled in me the values of perseverance and curiosity, and my friends, who shared the ups and downs of this academic pursuit, I am forever grateful. To my supervisor and adviser Dr. Solomon Muguba, your guidance and wisdom have been instrumental in shaping this work. This dissertation is a tribute to all those who have touched my life and made this accomplishment possible. Thank you for being an integral part of this achievement.

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ABSTRACT

This study examined the role of human resource policies on improvement of job satisfaction of academic staff at the Institute of Accountancy Arusha (IAA). Specifically, the study examined the current human resource policies that are implemented at IAA, analysed the perceived role of the existing human resource policies in improving job satisfaction among academic staff at IAA, and assessed constraints that affect IAA in implementing human resource policies. The study applied the best practice theory and two-factor theory to establish the linkage between HR policies and job satisfaction. A mixed method approach was applied to investigate the research problem. The study population comprised 168 members who included 164 academic staff and 4 human resource officers. The sample size of 85 respondents was involved in the study. Data were collected using a combination of structured questionnaires and interviews. Analysis of questionnaire data was done through descriptive and regression statistics. At the same time, analysis of interview data was done through narrative analysis technique. Generally, the findings showed that IAA implements several human resource policies such as Staff Training and Development, Academic Staff Promotions Guidelines, Scheme of Service, OPRAS Guidelines. The findings of the study highlighted that HR policies have helped to enhance satisfaction with salaries, promotions, allowances, workload distribution, and work relations. Moreover, HR policies have enhanced retention of senior academic staff, commitment and loyalty. The study findings showed two constraints, including budget shortage, and central government interference in human resource decisions. Budget shortage affects ability to implement HR policies related to rewarding and recruitment and selection of sufficient academic staff. The study concludes that despite the significance role of HR policies, their implementation is affected by budget shortage and central government interference in human resource decision making. The study recommends enhancing revenue mobilisation to improve effectiveness of implementation of HR policies.

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LIST OF ABBREVIATIONS

ANOVA	Analysis of Variance
CBE	College of Business Education

HLIs	Higher Learning Institutions
HR	Human Resource
HRM	Human Resource Management
IAA	Institute of Accountancy Arusha
LGTI	Local Government Training Institute
MUST	Mbeya University of Science and Technology
OPI	Organisational Performance Index
SPSS	Statistical Package for Social Sciences
TVET	Technical and Vocational Education Training
UDOM	University of Dodoma
UDSM	University of Dar es Salaam
UK	United Kingdom
USA	United States of America
URT	United Republic of Tanzania
VETA	Vocational Education and Training Authority

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Higher Education Institutions (HEIs) are imperative agents for sustainable development. HEIs transform societies through training, research, and innovation activities (Lozano et al., 2013). In rapidly innovative and competitive environments, HEIs are expected to attract and retain competent employees (Hom, Allen, & Griffeth, 2019). The availability of a high-quality workforce is a function of HR policies in performance management, training, occupational safety, and promoting and compensating employees (Akinyomi, 2016).

Specifically, higher learning institutions experience job dissatisfaction among academic staff. The problem manifests in a high turnover rate as employees leave to seek better opportunities in other organisations. Developed and developing countries face the challenge of a high labour turnover rate in higher learning institutions. In the case of the United States of America (USA), higher learning institutions experienced a turnover rate of 16% between 2011 and 2015 (Chowwen, Balogun, & Olowokere, 2014). HEIs in New Zealand experience an academic staff turnover rate of at least 10.4% per annum, while HEIs in England experience an academic staff turnover of 9% per annum (Mkulu, 2018).

Similar trends prevail in HEIs in Asian countries. In Malaysia, private HEIs experience a turnover of academic staff by 30% annually. Failure to retain academic staff is attributed to a lack of clear human resource plans for employee motivation, career development, and attractive remuneration (Manogharan et al., 2018). Private HEIs fail to retain academic staff in India due to job security and poor remuneration plans. Consequently, academic employees prefer to transfer to government HEIs where compensation packages are relatively attractive (Belwal & Kavidayal, 2014).

African countries also experience academic staff turnover in private higher learning institutions. In West Africa, private higher education institutions experience turnover. Muteswa and Ortlepp (2011) reveal that Malawi experiences a high academic staff turnover rate of 15%, while Zambia experiences an academic staff turnover of 14% annually (Muteswa & Ortlepp, 2011). In Ghana, top administrative and academic staff in private universities frequently migrate to public universities seeking green pastures (Mankoe, 2007).

Higher Learning Institutions in East Africa also experience similar problems of job dissatisfaction among academic staff. In Uganda, higher education institutions have lost over 50% of senior academic staff who retired between 2015 and 2016. As a result, academic responsibilities were left to inexperienced junior academic staff (Rwendeire, 2016). These challenges are attributed to low job satisfaction among academic staff vested with myriad academic responsibilities ranging from teaching, research, administrative support, and consultancy (Kiplangat, 2017).

Higher Education Institutions in Tanzania face the critical challenge of job dissatisfaction among academic staff. Kyando (2013) revealed that most academic staff at Mbeya Institute of Science and Technology were unsatisfied with their jobs due to limited training opportunities, shortage of teaching resources, unpleasant working environments, and compensation. In addition to the above, Msuya (2022) has also shown that academic staff in HEIs in Tanzania are not satisfied with work benefits, work relationships, talent management, and innovation and communication.

Studies done in different countries have shown the impact of human resource policies on job satisfaction. Visser et al. (2021) revealed that training-related HR policies impacted job satisfaction among older workers across nine European Union (EU) countries: Bulgaria, Finland, Germany, Hungary, the Netherlands, Portugal, Spain, Sweden, and the United Kingdom. Zardasht et al. (2020) have shown a positive correlation between human resource policies for reward, training, communication, and motivation and job satisfaction among

employees working in firms in Pakistan. Another study by Rao (2015) confirmed a positive association between HR policies and job satisfaction at manufacturing companies in India.

For the past decade, the IAA has made efforts to formulate various human resource policies for motivating academic staff. For instance, in 2011, the organisation approved a scheme of service to ensure employees understand their career paths and responsibilities (IAA, 2011). In 2013 IAA formulated a staff training and development policy to ensure the availability of highly qualified human resources and prepare staff for promotion (IAA, 2013). In 2022 IAA formulated the *Academic Staff Promotion Guidelines*, which set standards for evaluating performance and promoting academic staff (IAA, 2022). However, there is a limited understanding of human resource policies' role in the job satisfaction of academic staff in Tanzania HEIs such as IAA.

1.2 Statement of the Problem

Despite their valuable roles in producing professionals required to serve national and international organisations, extensive evidence indicates that academic staff in higher education institutions are not satisfied with their compensation. Recent studies by Matimbwa and Ochumbo (2019), Mgaiwa (2021), and Ngalomba (2022) have shown that academic staff in HEIs in Tanzania are not satisfied with compensation packages such as salaries, promotion procedures, payment of allowances, and training opportunities. Moreover, a study by Mkwizu (2014) has shown that academic staff in IAA are not satisfied with fringe benefits, promotion procedures, and training opportunities.

One solution to job satisfaction is the establishment of human resource policies (Javed et al., 2019). IAA has made efforts to formulate human resource policies for promotion, training, development, and scheme of service (IAA, 2011, 2013; 2022).

However, there is a knowledge gap about the contributions of human resource policies to improving the job satisfaction of academic staff at IAA. Previous researchers have focused on the role of human resource planning on organisational performance in HEIs, such as VETA

(Staki, 2018), Local Government Institute (Ndunguru, 2018), and Mbeya University of Science and Technology (Egina, 2015). Therefore, the current study addressed knowledge gaps by exploring the role of human resource policies in improving the job satisfaction of academic staff in higher education institutions in Tanzania by focusing on the Institute of Accountancy Arusha as the Case Study.

1.3 General Objective

The general objective of this study was to explore the role of human resource policies in improving the job satisfaction of academics at the Institute of Accountancy Arusha (IAA).

1.4 Specific Objectives

This study achieved three specific objectives in light of the general objective.

- (i) To examine the current human resource policies that are implemented at IAA.
- (ii) To analyse the perceived role of the existing human resource policies in improving job satisfaction among academic staff at IAA.
- (iii) To assess constraints that affect IAA in implementing human resource policies.

1.5 Research Questions

This study has answered three questions.

- (i) Which human resource policies are implemented at IAA?
- (ii) What is the perceived role of the existing human resource policies in improving the job satisfaction of the academic staff of IAA?
- (iii) Which constraints affect the implementation of the existing human resource policies at IAA?

1.6 Scope of the Study

The geographical boundary of this study was the Institute of Accountancy Arusha, Arusha Campus. The scope of the unit of analysis was the academic staff of IAA. In terms of depth of investigation, this study was confined to two variables, namely human resource policies as the

independent variable and job satisfaction as the dependent variable. The study was conducted from February 2023 to October 2023.

1.7 Limitations of the Study

This research faced two limitations. The first limitation was missing responses. Some respondents may skipped answering certain items on the questionnaire form. This limitation was addressed by making follow-ups with respondents who skipped answering questionnaire items. Secondly, the researcher could not reach the anticipated number of respondents. The study targeted 120 respondents, including 116 academic and 4 human resource officers. However, only 83 academic staff were available to participate. Moreover, out of 4 human resource officers targeted, only 2 participated. Therefore, only 85 respondents who represented 70.8% of the response rate.

1.8 Significance of the Study

This study findings are significant to various stakeholders.

(i) Researchers

This study findings have added knowledge on human resources management in higher learning institutions in ensuring that human capital is one of the prominent factors that can place an institution at an advantage or disadvantage when it comes to competition in academic practices.

(ii) Higher Learning Education (HEIs)

The study findings bring valuable information to the management of higher education institutions, employers, and other relevant stakeholders. The findings also provide an understanding of the existing position of higher education institutions in staff development and involvement in providing quality academic, research, and consultancy services in Arusha Region.

1.10 Brief Organization of the Dissertation

This dissertation is composed of five chapters. The first chapter presents an introduction to the research problem. The second chapter is about the literature review. The chapter comprises the theoretical literature review, empirical literature review, knowledge gaps, theoretical frameworks, and conceptual framework. The third chapter describes the research methodology of the study. The chapter includes the study area, research design, research approach, population, sample size and sampling techniques, data collection methods, pilot study, data analysis methods, validity and reliability, and ethical considerations.

Chapter four provides presentation and discussion of findings. The chapter is organised into six sections, including introduction, response rate, respondents' profile, presentation of findings, discussion of findings and chapter summary. Chapter five covers conclusions and recommendations. The chapter is organised into five sections namely introduction, summary of findings, conclusions, recommendations and critical evaluation of the study.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter aims to present a literature review of the effects of human resource policies on job satisfaction. The chapter comprises the theoretical literature review, empirical literature review, identification of the knowledge gap, theoretical frameworks, and conceptual framework of the study.

2.2 Defining Key Concepts

This study has two key concepts: human resource policies and job satisfaction.

2.2.1 Job Satisfaction

The concept of job satisfaction is an important one for both employees and employers alike. Many different definitions of job satisfaction have been put forward in human resource management. According to Azeem (2010), job satisfaction is a positive emotional state that arises from an employee's assessment of their job experiences. However, this definition does not provide a detailed breakdown of the different aspects of positive emotions.

Rabbanee, Yasmin, and Al Mamun (2012) define job satisfaction as an attitude that arises from balancing likes and dislikes about the job. This definition considers factors such as job position, pay, promotions, work environment, and work relationships.

The current study measured job satisfaction using eight constructs: job position, pay, promotions, working environment, and work relationships, allowance, loyalty and commitment (Table 4.2). The measured provided a clearer understanding of what contributes to employee satisfaction and help identify workplace improvement areas.

2.3 Empirical Literature Review

2.3.1 Empirical Review of Human Resource Policies

Studies have analysed human resource policies in various organisations. Gachie (2016) examined HR policies in NGOs in Kenya. The study has identified several HR policies, such as safety and health, training and development, promotion, and reward. Safety and health policies ensure a safe and healthy working environment. Training and development policies facilitate the acquisition of relevant skills. Promotion policy provides the basis for rewarding employees.

Chelimo and Ouma (2019) explored human resource policies in cooperative banks in Kenya. The study applied a quantitative research design involving a sample size of 175 respondents. Data were collected using a questionnaire and interview guide. The study has identified several HR policies, such as recruitment, training, development, performance appraisal, and health and safety policies. The study has also provided an understanding of the operationalisation of HR policies. For instance, recruitment policy to align human resource competencies with the organisation's needs. HR appraisal policy ensures personal accountability of employee performance and promotes employee growth. This literature review noted methodological gaps in the study by Chelimo and Ouma (2019). While the study stated to have used a mixed method design in data collection, only findings for quantitative data were presented. Findings for interview data were not presented. Moreover, this literature review noted contextual gaps. The study focused on HR policies in the banking sector. Hence, knowledge gaps are missing in the context of Higher Education Institutions (HEIs).

2.3.2 Empirical Review of the Role of Human Resource Policies on Job Satisfaction

On the global level, several studies have assessed the role of human resource policies on job satisfaction. Jawaad et al. (2022) conducted a case study at Loblaw Companies Limited in Canada to examine the effect of human resources policies on employee satisfaction. The study used an explanatory research design to investigate the relationship between the variables. The

target population consisted of employees from Loblaw Companies Limited, and the study used purposive sampling to obtain a sample size of 289 employees. Data were collected through questionnaires, and data analysis was performed through both descriptive and inferential statistics. The study found that HR policies positively and significantly impact employee satisfaction. This finding highlights the importance of implementing effective HR policies to promote employee satisfaction and overall organisational success.

In Asia, studies have investigated the role of HR policies on job satisfaction. Singh (2014) examined the relationship between HR policies and job satisfaction among employees in telecommunication companies in Lucknow City in, India. The study applied descriptive research design, which involved a survey of 150 employees. Data were analysed using descriptive and correlation statistics. The study revealed that training, recruitment, and reward policies were positively correlated with job satisfaction. The study by Singh (2014) has provided valuable knowledge of the HR policies in the telecommunication sector. Despite its contributions, the study has left contextual gaps. The study findings of Singh (2014) were limited to the telecommunication sector. Hence, the findings are not generalisable to HEIs.

Khushk (2019) applied a descriptive research design to examine the impact of HR policies and practices on employees' job satisfaction in Pakistan Telecommunication Limited. The study involved a sample size of 42 respondents selected from management levels. Structured questionnaires were applied to data collection. The study has analysed data through descriptive and correlation statistics. The study found that HR policies, such as performance appraisal and compensation policies, positively correlate with job satisfaction. The limitation of the study by Khushk (2019) is that it only involved managers and was done in the telecommunication sector. Hence, the study has left knowledge gaps about the role of HR policies on job satisfaction among subordinate employees in HEIs.

In Africa, studies have investigated the role of HR policies on job satisfaction. Kwenin et al. (2013) investigated the influence of HR policies and job satisfaction among employees at Vodafone in Ghana. The study applied a descriptive research design to survey the opinions of 142 employees. The study applied descriptive statistics and Pearson chi-square to analyse data. The study results showed that HR policies have correlated with job satisfaction. However, the study by Kwenin et al. (2013) left contextual gaps. The study was limited to the telecommunication sector. Hence, it has left knowledge gaps in HEIs.

Another study by Gachie (2016) investigated the relationship between human resource policies and job satisfaction among NGOs in Kenya, specifically focusing on Article 19. The study involved all 33 employees working at Article 19. Data were collected using structured questionnaires and interviews. The study revealed that reward, training, and health and safety policies influence job satisfaction. This literature review noted weaknesses in the study by Gachie (2016). While the study stated to have used a mixed method design in data collection, only findings for quantitative data were presented. Findings for interview data were not presented. Furthermore, the study by Gachie (2016) was limited to NGOs. Hence, it has left gaps in the context of HEIs.

In Tanzania, studies have focused on the influence of HR practices on job satisfaction. Balozi (2011) explored the influence of HR practices on job satisfaction among employees at Tanzania Public Service College (TPSC). The study applied a quantitative research approach involving a sample size of 100 respondents selected from academic and non-academic staff. The study applied questionnaires in data collection and descriptive and regression statistics in data analysis. The results of the study revealed that HR policies for training and development, performance appraisal, employee relations, and incentives were positively correlated with job satisfaction. Despite its contribution, the study by Balozi (2011) focused on one Higher

Education Institution (HEI) in Tanzania. Therefore, the findings cannot be generalised to other HEIs in Tanzania.

Ramadhani (2017) assessed the effect of human resource practices on job satisfaction among employees in Monduli District Council. The study used a quantitative cross-section design involving a sample size of 100. The study revealed that training and development practices significantly contribute to job satisfaction. However, the study by Ramadhani (2017) focused on HR practices which are merely activities that may not have policy guidelines. Therefore, a study has left knowledge gaps about the role of HR policies and guidelines on job satisfaction.

2.3.3 Empirical Review of Constraints in the Implementation of Human Resource Policies

This sub-section presents an empirical review of constraints facing organisations in implementing human resource policies. Rajapakshe (2017) assessed factors affecting the implementation of human resource policies among Small and Medium Enterprises in Sri Lanka. The study applied literature review research and identified challenges such as lack of social support, lack of clear policy goals, weak capacity of implementing agency, and shortage of resources. Despite its contributions, the study by Rajapakshe (2017) only relied on secondary sources of data, which may not provide a current understanding of challenges affecting HR policies.

Wairimu (2014) investigated the challenges facing implementing human resource strategies in civil service in Kenya. The study applied a descriptive cross-section design focused on six government ministries in Kenya. The study identified several challenges, such as rigid organisational culture, financial costs, communication challenges, employee resistance, poor support from top management, and rigid bureaucratic procedures.

Mitaru (2015) investigated challenges facing implementing human resource management in public schools in the Mwea sub-county in Kenya. The study revealed that head teachers face

several challenges in implementing human resource management policies. Such challenges included a shortage of qualified employees, shortage of funds, low employee motivation, and lack of HR knowledge among stakeholders.

Mohamed (2013) assessed the challenges facing implementing human resource training programmes at the President's Office of Public Service Management in Tanzania. The study involved 84 respondents. Data were collected through interviews, questionnaires, and documents. The study revealed several challenges, which included a lack of precise training needs, shortage of training, political interference, lack of clear training policy, poor communication of training opportunities, and lack of sustainability of training programmes. The major limitation of the study by Mohamed (2013) is methodology weaknesses. While the study stated to have used mixed methods in data collection, only data for questionnaires were presented.

2.4 Knowledge Gaps

The empirical literature review has shown that several studies have attested that HR policies are essential to job satisfaction. Such studies were, however, done in private companies in Canada (Jawaad et al., 2022), telecommunication companies in India (Singh, 2014), Pakistan (Khushk, 2019), and Ghana (Kwenin et al., 2013). In Tanzania, a few studies have established that HR practices play a significant role in job satisfaction in Tanzania Public Service College (Balozi, 2011) and Monduli District Council (Ramadhani, 2017).

Despite their valuable contributions, previous studies have left knowledge gaps about the role of HR policies in higher learning institutions. Moreover, most previous studies applied quantitative research approaches, which did not provide a comprehensive understanding of the contributions of different HR policies. Therefore, the current study has addressed knowledge and methodology gaps by exploring the role of HR policies on the job satisfaction of academic staff at IAA.

2.5 Theoretical Framework

Two theories were utilised to guide this study. They include the best practice theory and the two-factor theory.

2.5.1 Best Practice Theory of HRM

The best practice theory of human resource management was proposed by David Guest. The theory is built on the assumption that a core set of integrated HR practices and policies are necessary to influence the performance of individuals and organisations. The theory proposes a set of six components of HR. They include HR policies, HR strategy, a set of HR practices, HR outcomes, Behavioural outcomes, Performance outcomes, and Financial outcomes (Guest, 1987; Deb, 2009; Bratton & Gold, 2012).

HR Strategy includes innovation, quality, and cost reduction. HRM practices include human resource planning, selection, training, appraisal, rewards, job design, involvement, status, and security. HRM outcomes include commitment, quality, and flexibility. Behavioural outcomes include motivation, involvement, and organisational citizenship. Performance Outcomes include high productivity, quality, and innovation. Financial outcomes include return on investments (Sharma & Sharma, 2019).

The best practice theory was relevant in this study because it highlights the role of HR policies in organisations. Hence, the theory has guided assessing HR policies implemented at IAA.

2.5.2 Two-factor Theory of HRM

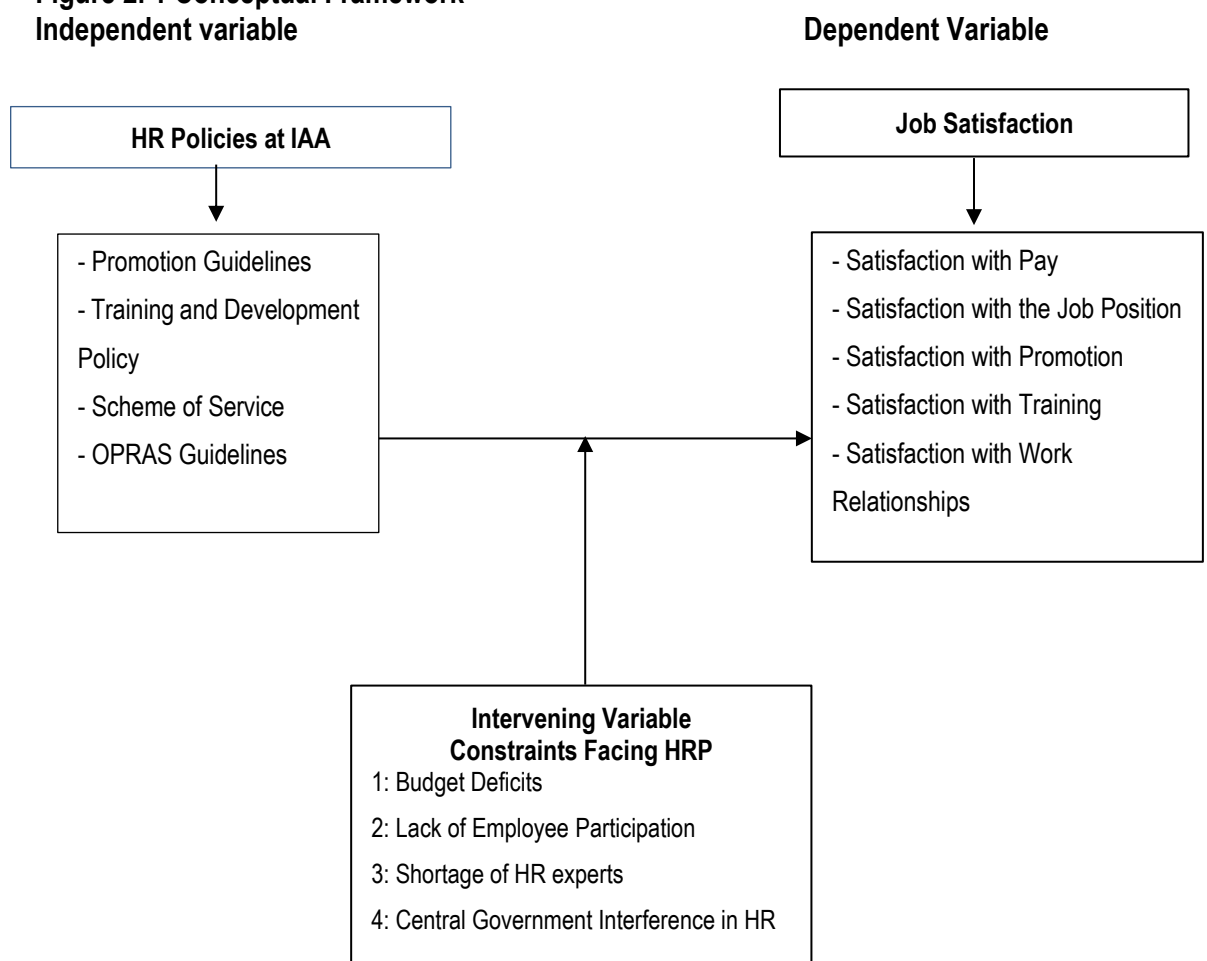
The two-factor theory was developed by Frederick Herzberg, who conducted research using a sample size of 200 respondents, including accountants and engineers, to explore determinants of job satisfaction and motivation. The study found that employees are motivated by two sets of factors: motivation and hygiene factors. Factors that cause job satisfaction are motivational factors such as work achievement, promotions, recognition, and responsibility. On the other

hand, hygiene factors are causes of employee dissatisfaction. They included salary, supervisors, interpersonal relations, and working conditions (Frazier, 2005; Griffin, 2008).

The two-factor theory was relevant because it highlights job satisfaction determinants, including work achievement, promotions, recognition, and responsibility. Hence the theory has guided the study to inquire respondents to indicate the role of promotion and motivation policies on job satisfaction among academic staff at IAA.

2.6 Conceptual Framework

Figure 2. 1 Conceptual Framework
Independent variable



Source: Researcher (2023)

The conceptual framework presented in Figure 2.1 depicts that this study investigated the role of HR policies on job satisfaction at IAA. The independent variable was human resource policies. The HR policies included academic staff promotion policies, training and development policy, and scheme of service. The independent variable reflected the study's first objective, i.e., to examine the current human resource policies implemented at IAA. The dependent variable was job satisfaction. Job satisfaction was measured by five indicators: satisfaction with pay, job position, promotion, training, work assignments, and work relationships.

The intervening variable reflected the third research objective, i.e., to assess constraints that affect implementing human resource policies. The intervening variable negatively affects the implementation of human resource policies.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the research methodology for assessing the impact of human resource policies on job satisfaction of academic staff at IAA. The chapter describes the study area, research design, approach, population, sample size and sampling techniques, pilot study, validity and reliability, data analysis, and ethical considerations.

3.2 Study Area

This study was conducted at the Institute of Accountancy Arusha (IAA) Arusha Campus in Arusha City. The Institute of Accountancy Arusha (IAA) is a parastatal educational institution established by the Institute of Accountancy Arusha Act of 1990. Over time, the Institute has developed sixty-four academic programs from Basic Technician Certificates, Ordinary Diploma, Bachelor Degrees, and Master's Degrees. The Institute also conducts short-term Courses and Seminars, many tailored to client needs. In addition, it undertakes consultancy and research activities as part of its Mission. Through these interventions, IAA aspires to develop lasting partnerships with Industry, the Government, and non-Governmental Organisations (IAA, 2021).

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3.3 Research Design

The research design refers to the plan that guides the research on methods and techniques for generating answers to the research questions. It guides researchers in sampling, data collection, and analysis (Henziker & Blakenagel, 2021). Depending on the research approach,

various research designs exist, such as case studies, experiments, descriptive surveys, ethnographies, correlation studies, and exploratory studies (Edmonds & Kennedy, 2016).

The study utilised a case study design. Case study design involves an in-depth investigation of a research problem using multiple methods to collect evidence. The case study can focus on an organisation, a group of people, or an area. Case studies use various methods such as interviews, focus group discussions, observations, surveys, and secondary data. (Dubey & Kothari, 2022). The major limitation of a case study is that it does not allow the generalisation of findings beyond the context of the studied problem (Edmonds & Kennedy, 2016).

This study has selected the IAA as the case study. IAA is selected because limited knowledge exists to provide an understanding of human resource policies. Previous studies focused on other HLLs, such as the University of Dodoma, the University of Dar es Salaam and the Local Government Training Institute.

3.4 Research Approach

The study adopted a mixed method research approach. Qualitative and quantitative methods were incorporated in data collection, data analysis, and presentation of findings. A mixed method design enabled the researcher to study the research problem in broad depth by collecting not only the views of academic staff but also exploring expert opinions of human resource officers primarily involved in implementation of human resource policies.

3.5 Population, Sample Size, and Sampling Techniques

3.5.1 Population

The study was based on two categories of the population. The first category was the population of 164 employees working in academic positions at IAA. The first category was the population of 4 human resource officers.

3.5.2 Sample Size

Sample size for academic staff was calculated by using the following formula:

$$n = \frac{N}{1 + N(e)^2}$$

n – Sample Size

N – The population size 164

e – The acceptable sampling error

$$e = 0.05$$

$$n = \frac{164}{1 + 164(0.05)^2}$$

$$n = 116$$

The study derived a sample size of 116 academic staff. However, only 83 academic staff were reached.

Sample size for human resource officers was calculated by using the following formula:

$$n = \frac{N}{1 + N(e)^2}$$

n – Sample Size

N – The population size 4

e – The acceptable sampling error

$$e = 0.05$$

$$n = \frac{4}{1 + 4(0.05)^2}$$

$$n = 4$$

The study derived a sample size of 4 human resource officers. However, only 2 human resource officers participated in this study. Therefore the study targeted a sample of 120 respondents. However, only 85 respondents participated.

3.5.3 Sampling Techniques

Random and non-random sampling methods was applied to select respondents. Simple random sampling was applied to select academic staff. Two procedures were involved in random

selection. First, the researcher obtained a list of 164 academic staff from the human resource office. Then, a sample of 116 respondents was randomly selected from the list of 164 academic staff. Selection was done by using a table of random numbers.

Subsequently, the expert sampling was applied to select human resource officers (n=4). The criteria of selection the human resource officers was expertise and experience in implementing HR policies. Through their expertise and experience, the human resource officers were deliberately selected to provide detailed and informed understanding of IAA's human resource policies, and their implementation in managing academic staff.

3.6 Data Collection

This study utilised both questionnaires and interviews to collect data.

3.6.1 Questionnaires

This study utilised a standardised questionnaire to collect data from 83 academic staff. The questionnaire was appropriate for data collection because it allowed objectivity during data collection. Moreover, a questionnaire allowed statistical quantification during the data analysis phase and generalise findings across the academic staff of IAA.

The questionnaire was composed of two sections. Section A included respondents' characteristics such as sex, age, education, experience, and specialisation. Questionnaire items for respondents' characteristics were coded using a nominal scale. The nominal scale facilitated the categorisation of respondents according to sex, age, education, experience, and specialisation. The Section B of the questionnaire included items for research questions. Items for research questions were coded using ordinal scales generated from Likert scales for measuring levels of agreement (1- Strongly Disagree, 2-Disagree, 3- Not Sure, 4-Agree, to 5- Strongly Agree).

The researcher distributed the questionnaire to the respondents physically. The respondents were given five days to fill out the questionnaire. The respondents filled out the questionnaire without the presence of the researcher. The questionnaire is attached in Appendix I.

3.6.2 Interviews

Interviews was utilised to collect detailed data from human resource officers (n=2) out (n=4) selected. Interviews enabled the researcher to generate data about human resource policies and how they contribute to the job satisfaction of academic staff at IAA. The interviews also solicited information about critical constraints that affect the HR department in implementation of HR policies. Face-to-face interviews were conducted with human resource officers of IAA. The interview was administered using the guide attached in Appendix I.

3.7 Pilot Study

The pilot study is a small-scale study conducted to assess the practicability of the research methodology. The primary objective of a pilot study is to ensure that the research design and methods are suitable for more extensive research (In, 2017). By conducting a pilot study, researchers can identify potential flaws in the research design and make modifications to enhance the quality and validity of the methodology for a more extensive study (Malmqvist et al., 2019).

Before collecting data, the researcher conducted a pilot study to assess the viability of tools, methods, and procedures for data collection. Thirty (30) administrative employees from the IAA participated in the pilot study. The pilot study for the questionnaire involved 28 participants, while the pilot study for the interview guide involved 2 participants. The researcher asked participants to provided feedback on the clarity of language, spelling, and grammar and the breadth and depth of questions. The researcher improved data collection instruments based on the feedback provided.

3.8 Validity and Reliability

3.8.1 Validity

Validity is the degree to which the data collection tool measures concepts intended to be measured by the research questions. There are several types of validity, such as content, construct, face, and criterion (Dubey & Kothari, 2022).

This study measured content validity to determine the relevance of the questionnaire and interview guide in generating the required answers to the research questions. The researcher consulted two experts in human resource management to review the interview guide and questionnaire for data collection. The experts reviewed the data collection tools and rate the validity of the contents. Then, the researcher improved data collection tools based on the experts' recommendations.

3.8.2 Reliability

Reliability is the degree to which data collection instruments are error-free and can produce consistent results across samples. Reliability is measured using various methods, such as test-retest and internal consistency tests (Dubey & Kothari, 2022). Test-retest measures reliability by administering the questionnaire to the same sample more than once. Test-retest reliability seeks to measure the consistency of responses. Internal consistency tests measure the degree to which items for research questions are related. The standard method for internal consistency reliability is the Chronbach Alpha test, which measures item correlations (Ramanujam, 2018).

In this study, the researcher measured the internal consistency reliability of the questionnaire by using the Chronbach Alpha test. The test helped determine the extent to which questionnaire items measure the relevant constructs. The questionnaire was administered to 30 participants recruited from IAA administrative staff. Data were entered into the Statistical Package for Social Sciences (SPSS). Then, the Chronbach Alpha test was administered on SPSS. The Chronbach

Alpha value of at least 0.75 was considered to establish the reliability of the questionnaire. The reliability results are shown in Table 3.1.

Table 3.1 Reliability Results

Research Questions	Number of Items	Cronbach's Alpha	Interpretation
Which human resource policies are implemented at IAA?	8	.862 \geq .75	Reliable
What is the perceived role of the existing human resource policies in improving the job satisfaction of the academic staff of IAA?	8	.870 \geq .75	Reliable
Which constraints affect the implementation of the existing human resource policies at IAA?	8	.913 \geq .75	Reliable

Source: Pilot Study (2023)

3.9 Data Analysis Methods

Quantitative and qualitative methods were applied to analyse data. Statistical methods were used to analyse quantitative data collected through questionnaires. Quantitative analysis was done on Statistical Package for Social Sciences (SPSS). The analysis involved descriptive statistics (frequencies, percentages, and mean) and simple linear regression analysis. Simple linear regression analysis helped to determine the impact of human resource policies (independent variable) on job satisfaction (dependent variable).

3.9.1 Analysis of data for Demographic Information

Data for demographic information of academic officers (age, gender, education levels, years of work experience, and employment status) were analysed by using frequencies, percentage values and Analysis of Variance (ANOVA) helped to determine whether there were significance difference in perceptions about the role of HR policies in job satisfactions across gender, age, education levels, year of work, and employment status (Table 4.1).

3.9.2 Analysis of data for the Current HR Policies Implemented at IAA

The data collected for the first research question examined the current human resource policies implemented at the Institute of Accountancy Arusha (IAA). Data were collected from academic staff and HR officers. Hence analysis was done quantitatively and qualitatively. Data collected from academic staff were analysed on SPSS through descriptive statistics comprising of frequencies, percentage and mean scores (Table 4.2). The mean scores helped to rank HR policies that were mostly implemented at IAA. The mean scores from 1.00 to 1.80 were interpreted as *strongly disagree*. Mean scores from 1.81 to 2.60 were interpreted as *disagree*. Mean scores from 2.61-3.40 were interpreted as *Not Sure*. Mean score from 3.41 to 4.20 signified *agree*. The mean scores from 4.21 to 5.00 signified *strongly agree*.

Data collected from human resource officers were analysed by using narrative analysis. The narrative analysis involved reading interview scripts to understand meanings. Narratives were presented using quotation marks to convey the meanings of data through storytelling. Narratives were presented according to research questions. The narratives provided detailed understanding of how various HR policies are implemented in managing academic staff.

3.9.3 Analysis of data for the Role of HR Policies on Job Satisfaction

Data collected for the second research question on the role of HR policies on job satisfaction were analysed through descriptive statistics and regression analysis. First, the descriptive statistics comprising of (frequencies, percentage and mean scores) were applied to summarised

perceptions of academic staff (Table 4.3). The mean scores helped to rank perceptions. The mean scores from 1.00 to 1.80 were interpreted as *strongly disagree*. Mean scores from 1.81 to 2.60 were interpreted as *disagree*. Mean scores from 2.61-3.40 were interpreted as *Not Sure*. Mean score from 3.41 to 4.20 signified *agree*. The mean scores from 4.21 to 5.00 signified *strongly agree*.

Then simple linear regression was applied to establish the level of significance influence of HR policies on job satisfaction (Table 4.4). Regression results were interpreted at the significance level (p) of .05. The following regression model was utilised.

$$\text{Job Satisfaction} = \beta_0 + \beta_1(\text{Policies}) + \varepsilon$$

Where:

- Job Satisfaction: The dependent variable was represented employees' job satisfaction.
- Policy: The independent variable was representing the specific HR policies factor that significantly improves the model.
- β_0 : The intercept, represented the expected job satisfaction when the HR policy factor is zero.
- β_1 : The regression coefficient represented the change in job satisfaction associated with a one-unit change in the HR policy factor.
- ε : The error term represented unexplained variance in job satisfaction.

3.9.4 Analysis of data for the Constraints Affecting Implementation of HR Policies

The data collected for third research question determined constraints affecting implementation of HR policies at IAA. Data were collected from both academic staff and HR officers. Data were collected from academic staff and HR officers. Hence analysis was done quantitatively and qualitatively. Data collected from academic staff were analysed on SPSS through descriptive statistics comprising of frequencies, percentage and mean scores (Table 4.5). The mean scores helped to rank HR policies that were mostly implemented at IAA. The mean scores from 1.00

to 1.80 were interpreted as *strongly disagree*. Mean scores from 1.81 to 2.60 were interpreted as *disagree*. Mean scores from 2.61-3.40 were interpreted as *Not Sure*. Mean score from 3.41 to 4.20 signified *agree*. The mean scores from 4.21 to 5.00 signified *strongly agree*.

Data collected from human resource officers were analysed by using narrative analysis. The narrative analysis involved reading interview scripts to understand meanings. Narratives were presented using quotation marks to convey the meanings of data through storytelling, which helped to explore challenges affecting implementation of HR policies.

3.10 Ethical Considerations

This research was guided by research ethics stipulated in the IAA research policy. The researcher conducted research per the rules and regulations prescribed by IAA. The researcher obtained the research clearance from the Coordinator of Postgraduate Studies of the IAA. The research clearance was submit the research clearance to the Human Resource Management office at IAA to obtain permission to conduct this research.

The researcher adhered to the principle of informed consent. The research obtained consent from respondents before data collection. The researcher informed respondents about the research objectives, the significance of the research, the risks involved, and safety procedures. Special consent forms were provided to respondents to ensure written agreement.

The researcher ensured the confidentiality of respondents. The research ensured the anonymity of respondents. Names of respondents were not be mentioned in this research. Instead, the researcher assigned respondents serial numbers. The researcher ensured that unauthorised people do not access the data.

3.11 Limitations that Influenced the Research Methodology

The study experienced limitations that influenced the research methodology. Particularly, the study experience challenges in reaching the desired response rate for both academic staff and human resource officers. The study targeted 120 respondents, including 116 academic and 4 human resource officers. However, only 83 academic staff were available to participate. Moreover, out of 4 human resource officers targeted, only 2 participated. Therefore, only 85 respondents who represented 70.8% of the response rate.

Moreover, the study was constrained by resource limitations such as budget and time to access respondents from academic and non-academic cadres. The time limitations affected inclusion of opinions of administrative staff.

CHAPTER FOUR

PRESENTATION AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter covers presentation and discussion of findings about the impact of human resource policies on job satisfaction of academic staff at the Institute of Accountancy Arusha (IAA). The study targeted 120 respondents, including academic staff (n=116) and human resource officers (n=4). However, the study reached 85 respondents, who included 83 academic staff and 2 human resource officers. The respondents that participated accounted for 70.8% of the response rate. This chapter is organised into four sections: Introduction (4.1), academic staff profile (4.2), presentation of findings (4.3), discussion of findings (4.4).

4.2 Profile of Academic Staff

The academic staff that participated in this study were profiled based on six characteristics: job positions sex, age, education levels, years of work experience, and employment status. Analysis of Variance (ANOVA) was applied to determine whether there were significance differences in perceptions across the demographic characteristics.

Table 4.1 The Profile of Academic Staff (n=83)

Variables	Categories	Frequency	Percent (%)	ANOVA	
				F	Sig.
Gender Categories	Males	45	54.2	1.295	.259 > .05
	Females	38	45.8		
Age Groups	20-35 Years	8	9.6	1.2883	.286 > .05
	36-50 Years	70	84.3		
	51-60 Years	1	1.2		
Education Levels	Bachelor Degree	28	33.7	1.254	

	Master Degree	52	62.7		.291 > .05
	PhD	3	3.6		
Years Worked	Less than 1 Year	10	12.0	.595	.620 > .05
	1-5 Years	44	53.0		
	6-10 Years	9	10.8		
	More than 10 Years	20	24.1		
Employment Status	Full Time	71	85.5	.955	.331 > .05
	Part Time	12	14.5		

Source: Field Data (2023)

4.2.1 Gender Categorization of the Respondents

According to Table 4.1, the respondents comprised of males (54.2%, n=45), and females (45.8%, n=38). The gender distribution suggests balanced of gender representation of respondents of the study. The information of gender categories of respondents helped to determine whether there were significance differences in perceptions about the impact of human resource policies on job satisfaction between male and female respondents. As shown in Table 4.1 there was no significance differences in opinions across gender categories of academic staff ($p = .259 > .05$). Therefore, there was convergence of perceptions about the role of HR policies on job satisfaction of academic staff across male and female respondents.

4.2.2 Age Categorization of the Respondents

Table 4.1 shows that respondents were categories into four age groups. The most represented age group was 36-50 years which comprised of 83.4% (n=70) of the sample size. Other age groups included 20-35 years (9.6, n=8), 50-60 years (4.8%, n=4). The least represented age group was above 60 years (1.2%, n=1). Age categorisation was important to understand whether there were significance differences in perceptions about the impact of human resource

policies on job satisfaction among respondents of various age groups. As shown in Table 4.1 there was no significance differences in opinions across age groups of academic staff ($p = .286 > .05$). Therefore, there was convergence of perceptions about the role of HR policies on job satisfaction of academic staff across all age groups of respondents.

4.2.3 Education Levels of the Respondents

Respondents were grouped into three education levels. First bachelor degree holders (33.7%, $n=28$), secondly master degree holders (62.7%, $n=52$), and PhD holders (3.6%, $n=3$). The education levels suggest that working in academic positions require degree levels of education. The information helped to understand whether there were significance differences in perceptions about the impact of human resource policies on job satisfaction among respondents with various education levels. As shown in Table 4.1 there was no significance differences in opinions across education levels of academic staff ($p = .291 > .05$). Therefore, there was convergence of perceptions about the role of HR policies on job satisfaction of academic staff across respondents of with bachelor degrees, master degrees and PhDs.

4.2.4 Years of Work Experience of the Respondents

Respondents were profiled based on years worked at IAA. As Table 4.1 shows, respondents had diverse work experience, ranging from less than 1 year (12.0%, $n=10$), 1 to 5 years (53.0%, $n=44$), 6 to 10 years (10.8%, $n=9$), and above 10 years (24.1%, $n=20$). The information about work experience indicates that most respondents have worked at IAA for at least one year. Moreover, a significance portion of respondents had more than 10 years' work experience, suggesting that they were present during formulation and implementation of various human resource policies.

4.2.5 Employment Status of the Respondents

Table 4.1 shows that most of respondents that participated in this study were employed full time (85.5%, $n=71$), while part time employees were few (14.5%, $n=12$). The employment status

information suggests that IAA may not have sufficient academic staff, and hence it employs part time academic staff to facilitate efficiency in delivery of teaching tasks. The information helped to understand whether there were significance differences in perceptions about the impact of human resource policies on job satisfaction among respondents with various employment status. As shown in Table 4.1 there was no significance differences in opinions across employment status of respondents ($p = .331 > .05$).

4.3 Presentation of Findings

Findings are presented based on three specific objectives. The objectives included to examine the current human resource policies that are implemented at IAA, analyse the role of the existing human resource policies on improving job satisfaction among academic staff, and assess constraints that affect implementation of human resource policies.

4.3.1 Current Human Resource Policies Implemented at the IAA

The study examined the current human resource policies implemented at the Institute of Accountancy Arusha (IAA). The findings were presented quantitatively and qualitatively. Quantitative findings from questionnaire data were presented using descriptive statistics which represented opinions of academic staff ($n=83$). First, quantitative findings in Table provide opinions of academic staff about current human resource policies implemented at the Institute of Accountancy Arusha (IAA). The mean scores from 1.00 to 1.80 were interpreted as *strongly disagree*. Mean scores from 1.81 to 2.60 were interpreted as *disagree*. Mean scores from 2.61-3.40 were interpreted as *Not Sure*. Mean score from 3.41 to 4.20 signified *agree*. The mean scores from 4.21 to 5.00 signified *strongly agree*.

Subsequently, qualitative findings of interview data were presented subsequent to quantitative findings in order to provide wholistic understand of implement of HR policies. The qualitative findings were presented using narratives which represented opinions of human resource officers ($n=2$).

Table 4.2 HR Policies Implemented at IAA (n=83)

Statements		Ratings responses in Frequencies and Percent (%)					Mean Scores	Rank
		1 SD	2 D	3 NS	4 A	5 SA		
1	HR policies are clearly communicated to academic staff	0	10 (12.0%)	18 (21.7%)	44 (53.0%)	11 (13.3%)	3.6747	8
2	HR policies address procedures for recruitment and selection of academic staff	0	3 (3.6%)	22 (26.5%)	43 (51.8%)	15 (18.1%)	3.8434	6
3	HR policies adequately consider training and professional development	0	0	9 (10.8%)	22 (26.5%)	52 (62.7%)	4.5181	1
4	HR policies provide fair and transparent promotion for academic staff	0	6 (7.2%)	10 (12.0%)	24 (28.9%)	43 (51.8%)	4.2530	2
5	HR policies ensure supportive work environments for academic staff	0	4 (4.8%)	12 (14.5%)	48 (55.4%)	21 (25.3%)	4.0120	4

6	HR policies address workload distribution for academic staff	2 (2.4 %)	5 (6.0%)	17 (20.5 %)	41 (49.4 %)	18 (21.7 %)	3.819 3	7
7	HR policies promote performance evaluation for academic staff	0	0	10 (12.0 %)	48 (57.8 %)	25 (30.1 %)	4.180 7	3
8	HR policies facilitate fair compensation for academic staff	0	13 (15.7 %)	0	44 (53.0 %)	26 (31.1 %)	4.0000	5

Source: Field Data (2023)

4.3.1.1 Communication of HR Policies to the Academic Staff

Findings in Table 4.1 show that respondents were asked to indicate the levels of agreement and disagreement about eight items that measured the implementation of HR policies at the Institute of Accountancy Arusha (IAA). The first item inquired respondents to state whether HR policies are clearly communicated to the academic staff. The findings show that 12.0% (n=10) disagreed, 21.7% (n=18) were unsure, 53.0% (n=44) agreed, and 13.3% (n=11) strongly agreed. The mean score was 3.6747 which denote that the central tendency of responses was at the agree level (Table 4.2). While significant number of respondents agreed, there were notable portions of respondents who expressed disagreements and uncertainty. The findings imply that while HR policies are communicated, there is still a room for improvement to ensure all academic staff clearly understand HR policies.

The study incorporated interviews to understand how the human resource policies at IAA are communicated to academic staff working at IAA. The HR Officer 1 explained various mechanisms used to communicate HR policies.

“We communicate HR policies using various mechanisms. First, we provide new academic staff with understanding of HR policies during orientation and onboarding sessions. But also, when communicate new HR policies during regular training sessions. We also communicate through channels such as department meetings where academic staff are informed. But also, we offer regular updates whenever we want to formulate or review HR policies” (Interview with HR Officer 1, August 18, 2023).

The second HR Officer 2 also explained how HR compensation policies are communicated through a document called scheme of service.

“The IAA has a document called scheme of service which communicates compensation benefits and career paths to all employees including administrative and academic staff. The scheme of service also guides our HR department to prepare job description for each position. The document is communicate and made available to all employees” (Interview with HR Officer 1, August 22, 2023).

The qualitative findings highlight various mechanisms employed by IAA to communicate HR policies to academic staff. The mechanisms included orientation and onboarding, regular training sessions, department meetings, regular updates and using official documents such as scheme of service. The qualitative findings are coherent with the quantitative findings presented in Table 4.1 where respondents largely agreed that HR policies are communicated to academic staff working at IAA.

4.3.1.2 Implementation of HR Policies for Recruitment and Selection

The second item sought to gauge respondents' perception of whether HR policies adequately address procedures for recruitment and selection. The results reveal that 3.6% of respondents (n=3) expressed disagreement, 26.5% (n=22) indicated agreement, 51.8% (n=43) concurred, and 18.1% (n=15) strongly affirmed this statement. The calculated mean score of 3.8434 emphasises that the prevailing sentiment among respondents leans toward agreement. While

the findings indicate a great extent of agreement that HR policies address recruitment and selection, some academic staff may still lack sufficient understanding of policies that guide recruitment and selection.

The study further explored HR officers' opinions on how human resource policies effectively address recruitment and selection processes of academic staff at IAA. The interviewed participants indicated that IAA has a guideline that govern recruitment of academic staff. Moreover, the HR officers indicated that scheme of service also guides recruitment of academic staff. Job descriptions are designed based on scheme of service (Interviews with HR Officers, August, 2023).

4.3.1.3 Implementation of HR Policies for Training and Professional Development

The third item inquired respondents to indicate whether HR policies adequately consider training and professional development of academic staff. The findings in Table 4.2 depict that that, 10.8% (n=9) agreed, 26.5% (n=22) agreed, and 62.7% (n=52) strongly agreed. The mean score was 4.5181, depicting that respondent were concentrated on the strongly agree level. The findings suggest that HR policies consider training and professional development of academic staff of IAA. The further highlight the need to improve communication strategies to ensure all academic staff understand how HR policies inform training and professional development.

The current study further explored how are the human resource policies adequately considering the professional development and training needs of academic staff at IAA. Findings of data collected through interviews showed that in 2013 the IAA formulated the Staff Training and Development Policy which seeks to provide fair criteria for training opportunities. One of the HR Officers said:

“Previously there were issues regarding provision of training opportunities. Both academic and non-academic staff were complaining that training opportunities were not fairly provided. Hence, in 2013 the training policy was formulated to specify criteria for

provision of staff training. The policy also seeks to ensure that staff acquire knowledge and skills about best practices that will improve performance” (Interview with HR Officer 1, August 18, 2023).

The interview findings show that the training and development was formulated to address perceived inconsistencies and inequalities in training opportunities. Moreover, the findings highlight the importance of training policy in improving performance of academic staff.

4.3.1.4 Implementation of HR Policies for Promotions

The fourth item measured perceptions about whether HR policies of IAA provide fair and transparent promotion opportunities for academic staff. The findings in Table 4.2 demonstrate that 7.2% (n=6) of the respondents disagreed, 12.0% (n=10) were not sure, 28.9% (n=24) agreed, and 51.8% (n=43) strongly agreed. The mean score was 4.2530, indicating that responses were centred on the strongly agree level. While most respondents strongly affirmed that HR policies provide fair and transparent promotion opportunities, a few respondents were indifferent.

The study inquired how are the human resource policies providing fair and transparent promotion and career advancement opportunities for academic staff at IAA. Interview findings showed that various policies exist to guide promotion decisions. As it was explained by HR Officer 1.

“Promotion decisions for academic staff are guided by various policies and guidelines. We have the Scheme of Service of 2011 which stipulate how promotion decisions should be aligned with ranks and salary scales. Additionally, promotion decisions for academic staff at IAA are guided by the Academic Staff Promotion Guidelines which clearly stipulate that academic staff shall be promoted after performance evaluation. Moreover, Training and Development Policy of 2013 also informs promotions decisions” (Interview with HR Officer 1, August 21, 2023).

The interview findings reveal that various HR policies guide IAA in making promotion decisions. First of all, the Scheme of Service provides criteria such as performance, work experience and qualification are important for guiding promotion. Similarly, the Academic Staff Promotion Guideline underscore the role of performance in making promotion decisions. The qualitative findings are aligned with the quantitative findings in Table 4.1 where it is indicated that HR policies clearly show fair and transparent opportunities for promotion of academic staff.

4.3.1.5 Implementation of HR Policies for Supportive Working Environments

The fifth item delved into assessing perceptions on the role of HR policies in ensuring supportive working environments for academic staff. According to the findings in Table 4.2, a small portion of respondents 4.8% (n=4) disagreed, 14.5% (n=12) were not sure, a half of the respondents 55.4% (n=46) agreed, while 25.3% (n=21) strongly agreed. The mean score was 4.0120, denoting that the central tendency of responses was at the agree level. The findings suggest that substantial portion of respondents indicated that HR policies ensure supportive work environments for academic staff. The presence of the small portion of respondents that expressed disagreement and uncertainty suggest that HR policies may not have addressed working environment needs of some academic staff.

4.3.1.6 Implementation of HR Policies for Workload Distribution

The sixth item inquired respondents to indicate whether HR policies address workload distribution for academic staff. According to the findings in Table 4.2, 2.4% (n=2) strongly disagreed, 6.0% (n=5) disagreed, 20.5% (n=17) were not sure, nearly a half of the respondents 49.4% (n=41) agreed, while 21.7% (n=18) strongly agreed. The mean score was 3.8193, denoting that the central tendency of responses was at the agree level. The findings suggest that substantial portion of respondents indicated that HR policies address workload distribution for academic staff. The presence of the small portion of respondents that expressed

disagreement and uncertainty suggest that HR policies may not aware that workloads are distributed on basis of HR policies.

4.3.1.7 Implementation of HR Policies for Performance Evaluation

The seventh item measured perceptions about whether HR policies promote performance evaluation for academic staff. The mean score was 4.1807, indicating that most responses stood at the agree level. The results in Table 4.2 show that 12.0% (n=10) of the respondents were not sure, 57.8% (n=48) agreed, while 30.1% (n=25) disagreed. The mean score was 4.1807, which signify those responses were concentrated on the agree level. The findings suggest that while respondents expressed agreements, a few respondents were still not aware of whether promotion policies promote performance evaluation for academic staff.

The study explored policies for evaluation of performance of academic staff. The findings of the interviews indicated that IAA evaluates performance of academic staff is based on the guidelines for Open Performance Review and Appraisal System (OPRAS). The guidelines are developed by the President's Office- Public Service Management. The findings further showed that performance evaluation of academic staff is also based on the Academic Staff Promotion Guidelines which requires annual performance review for academic staff. The performance of academic staff is evaluated in areas of teaching, research and consultancy (Interviews with Human Resource Officers, August 18 and 22, 2023).

The interview findings show that IAA is implementing HR policies for performance evaluation of academic staff. The policies facilitate evaluation of performance based on contributions made by academic staff in areas of teaching, research and consultancy which form the nucleus of the IAA.

4.3.1.8 Implementation of HR Policies for Compensation

The eight item measured perceptions of whether HR policies facilitate fair compensation for academic staff. The study findings presented in Table 4.2 show that 15.7% (n=13) disagreed,

53.0% (n= 44) agreed, while 31.3% (n= 26) strongly agreed. The mean score was 4.0000. The findings suggest significance portion of the respondents confirmed HR policies facilitate fair compensation of academic staff working at IAA.

4.3.2 The Role of HR Policies on Improving Job Satisfaction of Academic Staff at the IAA

The second objective of the current study was to analyse the perceived role of the existing human resource policies in improving job satisfaction among academic staff at IAA. The data were collected from the academic staff (n=83). Analysis of data was done quantitatively through descriptive and regression analysis.

4.3.2.1 Descriptive Statistics of the Role HR Policies on Job Satisfaction

Descriptive statistics provide a glimpse of opinions of academic staff about the role of current human resource policies on improving job satisfaction). The findings of descriptive statistics are presented using frequencies, percent values and mean scores as shown in Table 4.3. The mean scores were interpreted using the following ordinal scale. Mean scores from 1.00 to 1.80 were interpreted as *strongly disagree*. Mean scores from 1.81 to 2.60 were interpreted as *disagree*. Mean scores from 2.61-3.40 were interpreted as *Not Sure*. Mean score from 3.41 to 4.20 signified *agree*. The mean scores from 4.21 to 5.00 signified *strongly agree*. Then, simple linear regression analysis is presented in Table 4.4 to show the level of significance impact of HR policies on job satisfaction.

Table 4.3 HR Policies Implemented at IAA (n=83)

Items		Ratings responses in Frequencies and Percent (%)					Mean Scores	Rank
		1 SD	2 D	3 NS	4 A	5 SA		
1	HR policies have enhanced satisfaction with salaries	0	9 (10.8%)	0	16 (19.3%)	58 (69.9%)	4.4819	1
2	HR policies have enhanced satisfaction with promotions	0	11 (13.3%)	6 (7.2%)	17 (20.5%)	49 (59.0%)	4.2530	3
3	HR policies have helped to ensure retention of potential senior academic staff	0	0	13 (15.7%)	27 (32.5%)	43 (51.8%)	4.3614	2
4	HR policies have helped to ensure the commitment of academic staff	0	8 (9.6%)	21 (25.3%)	36 (43.4%)	18 (21.7%)	3.7711	7
5	HR policies have enhanced satisfaction with working relations	0	4 (4.8%)	22 (26.5%)	42 (50.6%)	15 (18.1%)	3.8193	6
6	HR policies have enhanced satisfaction with allowances	0	8 (9.6%)	19 (22.9%)	41 (49.4%)	15 (18.1%)	3.7590	8
7	HR policies have helped to improve loyalty of academic staff	0	6 (7.2%)	15 (18.1%)	38 (45.8%)	24 (28.9%)	3.9639	5
8	HR policies have enhanced satisfaction with workload	0	0	17 (20.5%)	41 (49.4%)	25 (30.1%)	4.0964	4

Source: Field Data (2023)

According to the findings presented in Table 4.3, the study analysed the role of HR policies on eight items of job satisfactions. The most cited item was satisfaction with salary. The findings show that 10.8% (n=9) of the academic staff survey expressed disagreement. The findings further illustrate that most of the academic staff surveyed (69.9%, n=58) strongly agreed. Additionally, 19.3% (n=16) of the respondents surveyed agreed. The mean score was 4.4819, which entail that most respondents strongly agreed that HR policies have enhanced levels of satisfaction with salaries.

The second most cited item of job satisfaction was retention. Findings in Table 4.3 show that 15.7% (n=13) were unsure, 32.5% (n=27) agreed, while 51.8% (n=43) strongly agreed. The mean score was 4.3614, implying most of the respondents strongly agreed that that HR policies helped to retain senior academic staff at IAA. The findings suggest that HR policies have motivated senior academic staff to remain working at the organisation.

The third most cited item was satisfaction with promotions. Respondents were asked to indicate whether HR policies have enhanced their satisfaction with promotions. The findings in Table 4.3 indicate that 13.3% (n= 11) disagreed, 7.2% (n=6) were unsure, 20.5% (n=17) agreed, and 59.0% (n=49) strongly agreed. The mean score was 4.2530, entailing most respondents strongly agreed that HR policies have elevated levels of satisfaction with promotions among academic staff at IAA.

The fourth most cited item was work load. According to Table 4.4 academic staff were asked to indicate whether HR policies have enhanced satisfaction with workload. Findings show that 20.5% (n=17) were uncertain, 49.4% (n=41) agreed, whereas 30.1% (n=25) strongly agreed. The mean score was 4.0964, indicating that respondents mostly agreed that HR policies have enhanced satisfaction with workload.

The fifth most cited item of job satisfaction was loyalty. The study findings in Table 4.3 show that 7.2% (n=6) disagreed, 18.1% (n=15) were unsure, 45.8% (n=38) agreed and 28.9% (n=24)

strongly agreed. The mean score was computed at 3.9639, denoting that highest number of respondents agreed that HR policies have helped to improve loyalty of academic staff.

The sixth furthestmost cited item was satisfaction with working relations. The findings in Table 4.3 show that 4.8% (n=4) disagreed, 26.5% (n=22) were uncertain, 50.6% (n=42) agreed, and 18.1% (n=15) expressed strong agreement. The computed mean score was 3.8193, implying that majority of the respondents agreed that HR policies have helped to enhance satisfaction with working relations.

The seventh most mentioned item was commitment, whereby 9.6% (n=8) disagreed, 25.3% (n=21) were unsure, 43.4% (n=36) agreed, while 21.7% (n=18) strongly agreed. The computed mean score was 3.7711. The findings denote that, respondents largely agreed that HR policies have helped to ensure commitment of academic staff at IAA. The least cited item was satisfaction with allowance, where by 9.6% (n=8) disagreed, 22.9% (n=19) were not sure, 49.4% (n=41) agreed, while 18.1% (n=15) strongly agreed. The mean score was 3.7590, implying that most of the respondents agreed that HR policies have enhanced satisfaction with allowances.

4.3.2.2 Regression Statistics of the Role HR Policies on Job Satisfaction

The study applied simple linear regression analysis to determine the level of significance at which HR policies impact satisfaction of academic staff at IAA. The results are shown in Table 4.4

Table 4.4 Regression Statistics of the Role of HR Policies on Job Satisfaction

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.605 ^a	.366	.358	.57486		
a. Predictors: (Constant), Human Resource Policies						
ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.446	1	15.446	46.740	.000 ^b
	Residuals	26.767	81	.330		
	Total	42.213	82			
a. Predictors: (Constant), Human Resource Policies						
b. Dependent Variable: Job Satisfaction						
Coefficients^a						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.101	.390		2.825	.006
	Human Resource Policies	.679	.099	.605	6.837	.000
b. Dependent Variable: Job Satisfaction						

Source: Field Data (2023)

According to the Model Summary, the value of correlation coefficient (R) = .605 which means there is strong positive correlation between the HR policies and job satisfaction (Table 4.4).

According to the model summary, the value of $R^2=.366$. These results mean that HR policies account for 36.6% variance in job satisfaction of academic staff (Table 4.4). This means that positive improvement in implementation of HR policies will significantly cause improvement job satisfaction of academic staff 36.6%.

ANOVA helped to determine whether the model is significant enough to determine the outcomes of HR policies on job satisfaction. The ANOVA results show that $F(1, 81) = 15.446$, $p = .000 < 0.05$. The significant value is below the tolerance level of 0.05 or 95% (Table 4.4). This means the model is significant to determine influence of HR policies on job satisfaction of academic staff.

The regression coefficients Table shows that the significant value of the regression is $t=6.837$, $p = .000$. The significant value (p) is < 0.05 (Table 4.4). Therefore, this study establishes that HR policies significantly influence job satisfaction among academic staff at IAA.

Based on the regression model the results are generally interpreted as $\text{Job Satisfaction} = 1.101 + 0.679(\text{Policy}) + \varepsilon (0.57486)$, ($p .000 < 0.05$).

Intercept (β_0) means that when "Policy" is zero, the expected level of job satisfaction is 1.101. The Policy Coefficient (β_1) means that for each one-unit increase in "Policy," job satisfaction is expected to increase by 0.679 units. The positive sign of the coefficient indicates a positive relationship, meaning that as "Policy" increases, job satisfaction tends to increase.

Error Term (ε) represents the standard error of the estimate is 0.57486, which represents the average amount by which the actual "Job Satisfaction" values deviate from the predicted values by the model.

The Model Fit explains approximately 36.6% of the variance in job satisfaction, as indicated by the R-squared value (0.366). The adjusted R-squared is 0.358.

The Statistical Significance indicates that the "Policy" coefficient is highly statistically significant ($p < 0.001$), suggesting that "Policy" has a significant positive impact on "Job Satisfaction."

4.3.3 The Constraints Affecting Implementation of HR Policies at the IAA

The third specific objective of this study was to assess constraints that affect IAA in implementing human resource policies. Descriptive statistics provide a glimpse of opinions of academic staff about constraints that affect implementation of human resource policies implemented at the Institute of Accountancy Arusha (IAA). The findings of descriptive statistics are presented using frequencies, percent values and mean scores as shown in Table 4.5. The mean scores were interpreted using the following ordinal scale. Mean scores from 1.00 to 1.80 were interpreted as *strongly disagree*. Mean scores from 1.81 to 2.60 were interpreted as *disagree*. Mean scores from 2.61-3.40 were interpreted as *Not Sure*. Mean score from 3.41 to 4.20 signified *agree*. The mean scores from 4.21 to 5.00 signified *strongly agree*.

Table 4.5 Constraints Towards Implementation of HR Policies at IAA (n=83)

Statements		Ratings responses in Frequencies and Percent (%)					Mean Scores
		1 SD	2 D	3 NS	4 A	5 SA	
1	Lack of clear human resource policy	46 (55.4%))	22 (26.5%))	9 (10.8%))	6 (7.2%)	0	1.6988
2	Weak implementation of human resource policies	11 (13.3%))	54 (65.1%))	6 (7.2%)	5 (6.0%)	7 (8.4%)	2.3133
3	Shortage of budget for policy implementation	0	8 (9.6%))	14 (16.9%))	30 (36.1%))	31 (37.3%)	4.0120
4	Lack of updated database of academic staff	27 (32.5%))	43 (51.8%))	13 (15.7%))	0	0	1.8313
5	Lack of adequate support from the management	48 (57.8%))	25 (30.1%))	10 (12.0%))	0	0	1.5422
6	Rigid organisation culture	13 (15.7%))	39 (47.0%))	19 (22.9%))	12 (14.5%))		2.3614
7	Central government interference in implementation of HR policies	0	10 (12.0%))	7 (8.4%)	54 (65.1%))	12 (14.5%)	3.8193
8	Lack of contingent plan to manage uncertainties	21 (25.3%))	39 (47.0%))	16 (19.3%))	7 (8.4%)	0	2.1084

Source: Field Data (2023)

The descriptive statistics presented in Table 4.5 show that respondents were asked about prevalence of eight constraints towards implementation of HR policies at IAA. First, respondents were asked if lack of clear HR policies is a challenge. Findings in Table 4.5 show that 55.4% (n=46) strongly disagreed, 26.5% (n=22) disagreed, 10.8% (n=9) were unsure, and 7.2% (n=6) agreed. The calculated mean score was 1.6988, which implies that most of the surveyed academic staff strongly disagreed that lack of clear HR policies is a challenge.

Secondly, respondents were asked to indicate whether weak implementation of HR policies is a challenge. The findings reveal that 13.3% (n=11) strongly disagreed, 65.1% (n=54) disagreed, 7.2% (n=6) were not sure, 6.0% (n=5) agreed, while 8.4% (n=7) strongly agreed. The mean score was 2.3133, which denotes that most of the respondents disagreed. The findings indicated that weak implementation of HR policies was not perceived as a challenge.

Thirdly, respondents were asked if shortage of budget is a challenge. The findings show that 9.6% (n=8) disagreed, 16.9% (n=14) were unsure, 36.1% (n=30) agreed, while 37.3% (n=31) strongly agreed. The mean score was 4.0120, denoting that most of the responses were centred at agree level. The findings suggest that respondents perceived shortage of budget as a constraint towards implementation of HR policies. The interview findings further confirmed that the IAA does not generate sufficient revenues to ensure effective implementation of HR policies. The organisation utilises most of its revenue in operating its activities and expanding its infrastructure. As explained by the HR Officer 2.

“Our academic staff are doing extraordinary work in fulfilling our core mission which is knowledge creation and delivery. At the same time, they are engaging in research activities to address various challenges facing our institute and other organisation. Sometimes we wish to reward our academic staff with bonus but we are not able to do so because the budget is not sufficient. Sometimes we are not able to recruit academic staff on time because of budget shortage” (Interview with HR Officer 2, 21 August, 2023).

The interview findings highlight the budget constraints and how it affects implementation of HR policies in terms of rewarding academic staff.

Fourthly, respondents were asked whether lack of updated database is constraint. Findings show that 32.5% (n=27) strongly disagreed, 51.8% (n=43) disagreed, 15.7% (n=13) were unsure. The mean score was 1.8313, indicating that most responses were on the strongly disagree level. The findings imply that respondents did not perceive lack of updated database as a challenge towards implementation of HR policies.

In the fifth item, the respondents were asked to indicate if lack of management support is a challenge. The findings in Table 4.5 show that 57.8% (n=48) strongly disagreed, 30.1% (n=25) disagreed, and 12.0% (n=10) were unsure. The computed mean score was 1.5422, which implies that most respondents strongly disagreed. The findings suggest lack of management support is not a challenge towards implementation of HR policies at IAA.

In the sixth item respondents were asked if rigid organisational culture is a challenge. The findings show in Table 4.5 that 20.5% (n=17) strongly disagreed, 57.8% (n=48) disagreed, 9.6% (n=8) were not sure, 12.0% (n=10) agreed. The mean score was 2.1325, denoting that most of the responses were centred on the disagree level. The findings suggest that rigid organisational culture was not perceived as a constraint towards implementation of HR policies at IAA.

In addition to the above, the study inquired opinions to understand whether central government interference is a constraint. The results in Table 4.5 show that 12.0% (n=10) disagreed, 8.4% (n=7) were not sure, 65.1% (n=54) agreed, while 14.5% (n=12) strongly agreed. The mean score was 3.8193, denoting that most of the respondents agreed that central government interference constraint implementation of HR policies at IAA. The interview findings expounded how central government interference affects implementation of HR policies.

“Sometimes the central government interferes in recruiting our academic staff, resulting to recruitment of candidates that do not match our needs. We have been taking with the President’s Office-Public Service Management to gain autonomy to recruit our academic staff. But also sometimes our senior academic staff are transferred to work at the central government. We have shortage of PhD holders and even those few are sometimes transferred to the central government. It affects implementation of human resource planning policies and strategies” (Interview with HR Officer 2, August 21, 2023).

The interview findings show that central government interference constraints effective implementation of human resource planning policies at IAA.

Lastly, the study inquired whether lack of contingency plans constraints implementation of HR policies. The findings show that 25.3% (n=21) strongly disagreed, 47.0% (n=39) disagreed, 19.3% (n=16) were not sure, and 8.4% (n=7) agreed. The computed mean score was 2.1084, implying that most of the respondents disagreed.

4.4 Discussion of Findings

This section provides discussion of findings. Findings are discussed in light to theoretical and empirical literature review.

4.4.1 Discussion of Findings of Current HR Policies Implemented at IAA

The first specific objective of this study was to examine the current HR policies that are implemented at IAA. Generally, the study found that IAA implements several human resource policies such as Staff Training and Development, which facilitates acquisition of relevant skills for academic staff. These findings are consistent with those of past researchers. Particularly, Gachie (2016) examined HR policies in NGOs in Kenya. The study has identified several HR policies, such as safety and health, training and development, promotion, and reward. Safety and health policies ensure a safe and healthy working environment. Training and development

policies facilitate the acquisition of relevant skills. Promotion policy provides the basis for rewarding employees.

The current study further found that IAA implements academic staff promotion guidelines which guides promotion decisions. These findings are similar to the previous findings by Abdulmumini (2021) who also revealed that promotion policies are implemented in order to influence career development of academic staff among Higher Education Institutions in Borno State in Nigeria.

The findings of the current study are also discussed by using the best practice theory of human resource management was proposed by David Guest. The theory is built on the assumption that a core set of integrated HR practices and policies are necessary to influence the performance of individuals and organisations. The theory proposes a set of six components of HR. They include HR policies, HR strategy, a set of HR practices, HR outcomes, Behavioural outcomes, Performance outcomes, and Financial outcomes (Guest, 1987; Deb, 2009; Bratton & Gold, 2012). In the light of the theory, the study revealed that IAA implements HR policies that guide HRM practices include human resource planning, selection, training, appraisal, rewards, job design, performance appraisal.

4.4.2 Discussion of Findings of the Role of HR Policies on Job Satisfaction

The second specific objective of this study was to analyse the perceived role of the existing human resource policies in improving job satisfaction among academic staff at IAA. The findings of the study highlighted that HR policies have helped to enhance satisfaction with salaries, promotions, allowances, workload distribution, and work relations. Moreover, HR policies have enhanced retention of senior academic staff, commitment and loyalty. These findings are supported by previous studies. For instance, a study by Nuhu et al. (2018) has revealed that implementation of training policies and programmes has significant influence on job satisfaction among academic staff working at Bayero University in Nigeria. Another study by Makafu (2017)

also showed that human resource policies play positive role of influencing job satisfaction among academic staff at Mkwawa College of Education in Tanzania.

4.4.3 Discussion of Findings of Constraints Affecting Implementation of HR Policies

The third specific research objective was to assess constraints that affect IAA in implementing human resource policies. The study findings showed two constraints, including budget shortage, and central government interference in human resource decisions. Budget shortage affects ability to implement HR policies related to rewarding and recruitment and selection of sufficient academic staff. These findings are supported by previous studies by Rajapakshe (2017), Rajapakshe (2017), Wairimu (2014), and Mitaru (2015) who revealed that implementation of HR policies is affecting shortage of financial resources.

Funding shortage has been cited as a challenge that affect higher education institutions in Tanzania. For instance, Rupia (2017) has shown that HEIs in Tanzania are facing with diverse challenges including shortage of funds. Ishengoma (2013) has also informed that multiple government priorities hinder sufficient funding of HEIs in Tanzania. Shortage of funding has negative implications on implementation of HR policies.

CHAPTER FIVE

CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This study examined the role of human resource policies on improvement of job satisfaction of academic staff at the Institute of Accountancy Arusha (IAA). This chapter provides conclusions and recommendations. The chapter begins with a brief summary of findings. Then, the chapter provides conclusions in the light of findings. Subsequently, recommendations are provided to address challenges, inform policy decisions and future research areas.

5.2 Summary of Findings

The first specific objective of this study was to examine the current HR policies that are implemented at IAA. Generally, the findings showed that IAA implements several human resource policies such as Staff Training and Development, Academic Staff Promotions Guidelines, Scheme of Service, OPRAS Guidelines. These policies are implemented in execution of several human resource management functions such as training and development, promotion, performance evaluation, compensation, recruitments and selection, workload distribution, and working environments.

The second specific objective of this study was to analyse the perceived role of the existing human resource policies in improving job satisfaction among academic staff at IAA. The findings of the study highlighted that HR policies have helped to enhance satisfaction with salaries, promotions, allowances, workload distribution, and work relations. Moreover, HR policies have enhanced retention of senior academic staff, commitment and loyalty.

The third specific research objective was to assess constraints that affect IAA in implementing human resource policies. The study findings showed two constraints, including budget shortage, and central government interference in human resource decisions. Budget shortage affects

ability to implement HR policies related to rewarding and recruitment and selection of sufficient academic staff.

5.3 Conclusions

In the light of the findings of the study, three conclusions are derived. First, the prevalence of implement of HR policies at IAA reflects efforts to ensure best practices for managing academic staff to achieve organisation's objectives whilst meeting needs of academic staff. Moreover, implementation of diverse human resource policies indicate merit based human resource management whereby key decisions and activities are executed with references to policies and guidelines. Moreover, implementation of HR policies reflects applicability of the best practice theory of human resource in the management of academic staff at IAA. Specific set of policies are considered to be important for effective management of human resources.

Secondly, in the light of findings it is concluded that implementation of HR policies has significance influence on enhancing different aspects of job satisfaction for academic staff. HR policies provides psychological contract that the organisation is making efforts to improve performance of academic staff and address challenges that affect performance. Implementation of HR policies helps to meet expectations of academic staff and hence elevating levels of satisfaction with terms and conditions of employment such as salaries, working conditions, allowances and promotions.

Lasly, despite the significance role of HR policies, their implementation is affected by budget shortage and central government interference in human resource decision making. Budget shortage affect implementation of rewards policies and recruitment and selection policies. Central government interference affects human resource planning policies.

5.4 Recommendations

Based on the findings, recommendations are provided to address challenges faced in implementation of HR policies, improve HR policies. Furthermore, the study recommends areas for further studies.

5.4.1 Recommendations for Addressing Challenges Faced in HR Policy Implementation

The management of IAA should ensure mobilisation of sufficient revenue to facilitate funding of implementation of HR policies. The management should spearhead improvement of quality of services, and hence increasing enrolment rate and revenue mobilisation. Moreover, part of the revenue should be budgeted for implementation of HR policies, especially those related to rewarding the existing academic staff, improve working environments, and recruiting new staff to fill deficits.

Secondly, the President's Office-Public Service Management, which is responsible for managing human resources in public organisations in Tanzania, should provide a significant degree of staffing autonomy to HEIs. For instance, HEIs should have authority to recruit and select academic staff as per the legal frameworks, such as the Institute of Accountancy Arusha Act which empowers Council to approve hiring and firing decisions. Having autonomy in hiring academic staff will ensure effective implementation of HR policies for human resource planning and development.

The current study found that a small portion of academic staff were not aware various HR policies. Therefore, the management of IAA should enhance communication and awareness of the human resource policies to its academic staff. Both full time and part time academic staff should be informed about how such policies influence decisions that affect their working performance and welfare. Awareness will help to ensure consistency understanding and application of HR guidelines across all academic staff.

5.4.2 Policy Implications

The study findings showed that some respondents were still not sure of implementation of HR policies. The findings highlight the need for improving communication of HR policies to the academic staff. The HR policies need to be clearly and consistently communicated to academic staff. The HR of IAA department needs to collaborate with heads of department to ensure that academic staff understand how HR policies are linked to various HR practices such as recruitment, training, performance appraisal, promotion and remuneration.

Some of the policies such as the scheme of service has over 10 years old. The department of HR department should consider reviewing the scheme of service to meet the reflect the current needs of Higher Education Institutions. For example, qualifications for all academic staff should also include experience in research engagement and publication.

5.4.3 Recommendations for Further Studies

Further studies should be conducted in the following areas.

- (i) Impact of scheme of service on motivation of employees at higher education institutions in Tanzania.
- (ii) Attitude of employees towards implementation of human resource policies in higher education institutions in Tanzania.
- (iii) The role of training and development policy on improving performance of academic and administrative staff at higher education institutions in Tanzania.
- (iv) Exploring challenges hindering effective implementation of human resource policies at higher learning institutions in Tanzania.

5.5 Critical Evaluation of the Study

The study examined the role of human resource policies on improving job satisfaction among academic staff at the Institute of Accountancy Arusha (IAA). The study achieved all three specific objectives. Moreover, the study was able to apply qualitative and quantitative methods in data collection and analysis. The combination helped to examine the extent to which HR policies have improved job satisfaction among academic staff.

The study experienced limitations that influenced the research methodology. Particularly, the study experienced challenges in reaching the desired response rate for both academic staff and human resource officers. The study targeted to reach 116 academic staff. However, only 83 academic staff were available to participate. Moreover, out of 4 human resource officers targeted, only 2 participated. Therefore, only 85 respondents who represented 73.2% of the response rate.

Moreover, the study was constrained by resource limitations such as budget and time to access respondents from academic and non-academic cadres. The time limitations affected inclusion of opinions of administrative staff.

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APPENDICES

APPENDIX I: QUESTIONNAIRE FOR ACADEMIC STAFF

My name is Benedicta Benedicti. I am a student at the Institute of Accountancy Arusha. I am researching "The Role of Human Resource Policies on Improvement of Job Satisfaction of Academic Staff in Higher Learning Institutions In Tanzania: The Case of Institute of Accountancy Arusha." Please complete this research by filling out this questionnaire. Your name will not be required in this questionnaire, and data collected from you will be used for research purposes only. Thank You!

SECTION A

For each of the following questions, select an option that reflects your characteristics (sex, age, education, experience). Put a tick [√] in the brackets provided.

1: What is your sex? **A: Male** [] **B: Female** []

2: How old are you?

A: 18-24 Years [] **B: 25-35 Years** [] **C: 36-50 Years** []

D: 51-60 Years **E: Above 60 Years** []

3: What is your education level?

A: Bachelor's Degree [] **B: Master's Degree** [] **C: Ph.D.** []

4: How long have you been working at IAA?

A: Less Than 1 Year [] **B: 1-5 Years** []

C: 6-10 Years [] **D: More Than 10 Years** []

5: What is your employment status?

A: I am employed full-time [] **B: I am employed part-time** []

SECTION B

For each item in the research questions, select the choice that reflects your level of agreement by putting a tick [√] in the boxes provided.

Research Question 1: For each of the following items, indicate your level of agreement about the human resource policies implemented at IAA.

SN	ITEMS	Responses				√
		Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
1	HR policies are clearly communicated to academic staff					
2	HR policies address procedures for recruitment and selection of academic staff					
3	HR policies adequately consider training and professional development					
4	HR policies provide fair and transparent promotion for academic staff					
5	HR policies ensure supportive work environments for academic staff					
6	HR policies address workload distribution for academic staff					
7	HR policies promote performance evaluation for academic staff					
8	HR policies consider the needs of academic staff in terms of compensation and benefits					

Question 2: For each of the following items, indicate your level of agreement about constraints affecting implementation of human resource policies at IAA.

	Constraints	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
1	Lack of clear human resource policy					
2	Weak implementation of human resource policy					
3	Shortage of budget for policy implementation					
4	Lack of updated dataset of academic staff					
5	Lack of adequate support from the top management					
6	Rigid organization culture					
7	Central government interference in implementation of HR policies					
8	Lack of contingency plan to manage uncertainties					

Question 3: Indicate your level of agreement with the following statements about the impact of human resource policies on job satisfaction of academic staff at IAA

	Impact of human resource policies on Job Satisfaction	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
1	HR policies have improved salaries of academic staff					
2	HR policies helped to ensure timely promotions for academic staff					
3	HR policies have helped to ensure retention of potential senior academic staff					
4	HR policies have helped to ensure the commitment of academic staff					
5	H policies have helped to improve working relations among academic staff					
6	HR policies have helped to improve payment of allowance of academic staff					
7	HR policies have helped to improve the loyalty of academic staff					
8	HR policies clearly align job responsibilities with academic staff qualifications					

APPENDIX II: INTERVIEW GUIDE FOR HR EXPERTS

Question 1: Which Human Resource Policies are currently implemented at IAA?

Follow up questions

- (i) How are the human resource policies at IAA are communicated to academic staff?
- (ii) How are the human resource policies effectively address the recruitment and selection processes for academic staff at IAA?
- (iii) How are the human resource policies adequately considering the professional development and training needs of academic staff at IAA?
- (iv) How are the human resource policies providing fair and transparent promotion and career advancement opportunities for academic staff at IAA?
- (v) To what extent do human resource policies ensure a supportive work environment for academic staff at IAA?
- (vi) To what extent do human resource policies effectively address workload distribution and work-life balance for academic staff at IAA?
- (vii) To what extent do the human resource policies promote effective performance evaluation and feedback mechanisms for academic staff at IAA?
- (viii) To what extent do the human resource policies consider the needs and aspirations of academic staff regarding compensation and benefits at IAA?

Question 2: What constraints does your organization face in implementing human resource policies?

Follow up questions

- (i) Do you face resource constraints? What are they? How do they affect human resource policies?
- (ii) Do you face policy constraints? What are they? How do they affect human resource policies?

- (iii) What other constraints do you face? How do they affect human resource policies?

Question 3: How does human resource policies play a role in the improvement of job satisfaction of the academic staff of your organization?

Follow up questions

- (i) How do HR policies help to improve the compensation of the academic staff of IAA?
- (ii) To what extent do HR policies help to improve the commitment and loyalty of the academic staff of IAA?
- (iii) To what extent do HR policies help to improve retention of potential senior academic staff of IAA?
- (iv) To what extent do HR policies promote effective working relationships among academic staff at IAA?

APPENDIX III: RESEARCH PLAN

SN	Research Activities	February	March	April	May	June	July
1	Proposal Preparation						
2	Proposal Corrections						
3	Proposal Submission						
4	Proposal Defense						
5	Obtaining Research Permits						
6	Data Collection						
7	Data Analysis						
8	Report Writing						
9	Report Submission						
10	Dissertation Defense						
11	Dissertation Binding						
12	Final Dissertation Submission						
13	Publication						

APPENDIX IV: RESEARCH BUDGET

S/N	Activity	Item	Cost (Tsh)
1	Proposal preparation	Typing	60,000.00
		Binding	50,000.00
		Food and refreshment	100,000.00
		Traveling expenses	150,000.00
		Subtotal	360,000.00
2	Data collection	Typing and printing	220,000.00
		Transport expenses	300,000.00
		Food and refreshment	260,000.00
		Miscellaneous expenses	60,000.00
		Subtotal	740,000.00
3	Data processing and analysis and report writing	Typing, printing, and hard printing	300,000.00
		Traveling expenses	150,000.00
		Food and refreshment	150,000.00
		Miscellaneous expenses	200,000.00
		Sub-total	800,000.00
4	Total	Grand total	1,900,000.00



THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE
INSTITUTE OF ACCOUNTANCY ARUSHA



In reply, please quote:

Ref. No. AC.410/456/01/31

31st July, 2023

Benedicta Benedicti,
Institute of Accountancy Arusha,
P.O. BOX 2798,
NJIRO HILL - TARUSHA.

Dear Ms. Benedicta,


RE: REQUEST FOR DATA COLLECTION

Refer to the caption above.

Reference is made to your letter dated 26th July, 2023 with Ref No. MHRM-01-0073-2022 to collect data at the Institute of Accountancy Arusha from July 2023 to September, 2023 your research titled:

"The Role of Human Resource Policies on Improvement of Job Satisfaction of Academic Staff in Higher Learning Institutions in Tanzania".

At your arrival please report to Director of Undergraduate Studies.


Dr. Cairo P. Mwaitete
FOR RECTOR

INSTITUTE OF ACCOUNTANCY ARUSHA
P.O. BOX 2798, ARUSHA
TELEPHONE: +255 2561416 / 254 9888
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ALL COMMUNICATION TO BE ADDRESSED TO THE RECTOR
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APPENDIX VI: PLAGIARISM AND GRAMMAR CHECK

The Role of Human Resource Policies on Improvement of Job Satisfaction for Academic Staff in Higher Learning Institutions in Tanzania: The Case of Institute of Accountancy Arusha

ORIGINALITY REPORT



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Benedicta Benedicti

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