



ORIGINAL RESEARCH PAPER

Management

A STUDY ON THE IMPLEMENTATION OF PERFORMANCE MANAGEMENT SYSTEM AND ITS EFFECT ON SERVICE DELIVERY: CASE OF SOME SELECTED PRIVATE SECTOR ORGANIZATIONS IN MAHARASHTRA

KEY WORDS: Performance management system, private sector, service delivery

Dr. Sweta Banerjee

Associate Professor, and Dr. Krishnam Raju K., Assistant Professor College of Finance, Management and Development, Ethiopian Civil Service University, Addis Ababa, Ethiopia

ABSTRACT

Performance management system is the most reliable method of measuring performance since it focuses on results and is also concerned with improved employee performance and organizational results. The study tried to address the basic questions of practice of performance management system, challenges of implementation of performance management system and the effect of performance management system on service delivery. Mixed type of research design was employed. The total number of sample population was 734 and for this study simple random sampling techniques was used by taking 125 employees to fill the questionnaires. The quantitative data was analyzed through descriptive statistics and Mann-Whitney test. Even though, the implementation of performance management system in the region was bringing improvement the study results revealed that, lack of proper implementation of strategic plan, problem of measuring performance and lack of leaders commitment to implement performance management were the main challenges facing implementation of performance management system. The study is concluded that there was weak linkage between performance evaluation result and reward system in public organizations. As a result of this, performance management system in the organizations had low effect to increase the performance of employees in the organizations.

Introduction

The concept of performance management was popularized in the mid-1980s (Armstrong and Baron, 2002). Armstrong (2009) describes performance management as "a systematic process for improving organizational performance by developing the performance of individuals and teams. Performance management is an important HRM process that provides the basis for improving and developing performance and is part of the reward system in its most general sense." Performance Management is the accomplishment or outputs/outcomes of a task undertaken but also states that performance is about doing the work effectively so as to achieve the desired goals (Oxford Advanced Learner Dictionary, 2006). Performance management is a process of improving the performance of an organization by helping individuals and team to develop their capacity to reach the intended destination (Armstrong, 2006).

The above definitions show that performance management has the following characteristics; strategic (concerned with the broader issues facing the business), systematic and holistic. Performance management is a goal-oriented process directed toward ensuring that organizational processes are in place to maximize the productivity of employees, teams, and ultimately, the organization. It is a major tool in accomplishing organizational strategy in that it involves measuring and improving the value of the workforce.

Performance Management System depends on the performance of an employee in terms of skill, knowledge and attitude. The more people are developed and able to work toward the strategy, the more they can improve the performance of the organization. There is a policy and guideline which clearly shows the steps, benefits and implementation process of performance management system. The researcher was identified Performance management system as independent variable and service delivery /organizational performance/ as dependent variable. These two variables have their own key indicators. There are major components of performance management system such as Planning, Monitoring, and Developing; evaluating/rating and rewarding are sub variables that included in independent variable. Qualities of service, time of service delivery are included in dependent variable.

Statement of the Problem

This study will address the implementation of performance management system and its effect on service delivery some selected private sector organizations in Maharashtra. The problem of performance management system is a serious issue which

highly affects the performance of Public Service sectors in the region. Organizational performance is depends on performance management system. In performance management system there are many factors that affect organizational performance such as planning, monitoring, developing, and evaluating rating and rewarding. The more employees participate in planning, implementing and development and able to work toward the strategy, the more they perform better and they motivated to increase the performance of the organization. The reason for the existence of performance management system in an organization is to improve service delivery, and increase customer satisfaction by improving organizational result. Beside to this, performance management system will provide information about where employees are in performing day to day activities for the achievement of organizational goal, it gives developmental feedback on the strength and weakness of employees so as to keep the strengths and work on the weakness of employees and organization.

Research Hypothesis

In order to accomplish the research objectives and research questions the researcher was set the following tentative assumption

Hypothesis 1

- Null hypothesis (HO): there is no statistically significance difference in the mean of the practice of performance management system between the two different performing groups.
- Alternative hypothesis (H1): there is statistically significance difference in the mean of the practice of performance management system between the two different performing groups.

Hypothesis 2

- Null hypothesis (HO): there is no statistically significance difference in the mean of the challenges of implementation of performance management system between the two different performing groups.
- Alternative hypothesis (H1): there is statistically significance difference in the mean of the challenges of the implementation of performance management system between the two different performing groups.

Hypothesis 3

- Null hypothesis (HO): there is no statistically significance difference in the mean of the effect of the implementation of

- performance management system on service delivery between the two different performing groups.
- Alternative hypothesis (H1): there is statistically significance difference in the mean of the effect of the implementation of performance management system on service delivery between the two different performing groups.

Objectives

- To assess the practice of performance management system in selected some private sector organizations in Maharashtra
- Identify the challenges of performance management system implementation in some selected private sector organizations in Maharashtra
- To Identify the effect of performance management system on organizational performance /service delivery in some selected private sector organizations in Maharashtra

Review of Related Literature

History of Performance Management is apparent in history since third century China during which Wei Dynasty was in power. The precise of performance appraisals was started when the emperors of the Wei Dynasty (221-265AD) rated the performance of the official family members (Eichel and Bender, 1984). According to McMahon (2009) during the sixteenth century, Ignatius Loyola utilized a 'system for formally rating members of the Jesuit religious order ' Prior to World War I, McMahon further discusses how performance appraisal first became manifest through the scientific school of management which was governed by Frederick Taylor. Following in the footsteps of Taylor and his utilization of performance appraisal, American pioneer WD Scott rated workers abilities in industry previous to World War I and influenced by Taylor, Scott operated the "man to man7 comparison scale" (Armstrong and Baron, 1998). In time, more complex approaches emerged, mainly driven by the military, public administration and industrial companies. They all needed a system of monitoring the performance of numerous individuals to ensure a streamlined progression in the organizational hierarchy. The main drivers in the evolution of individual performance management were industrial psychologists, human resources managers, organizational development and organizational behavior consultants. In the 1990s individual performance management was reshaped by two key trends. The first was the increase in popularity of self-assessment of performance, sometimes followed by feedback sessions with line managers. The increase in performance self-assessment was natural as economies were dominated by knowledge workers, more independent in regards to decision making and management of work processes (Drucker, 1999). The second key trend in recent years was the integration between strategic performance management and individual performance management facilitated by the introduction of tools such as the BSC. Organizational goals became reflected in individual goals and individual measures became aligned with organizational performance measure, in an effort to increase the accountability of all employees to the execution of the organizational strategy. Therefore the concept of performance management system refers managing employee performance towards the achievement of organizational goal.

After getting the total size of the selected sectors, according to Kothari (2004) the researcher took proportional sample between each stratum to obtain representative sample from higher and medium performer group were 75 and 50 respectively. And the researcher took proportional sample with in strata for each sector to ensure equal representation with in strata because sectors with in the strata have different number of employees.The formula to get proportional from each strata is; given $n_1=75, n_2=50, N=734, N_1=443$ and $N_2=291$. Then the formula is $n_i = n * N_i / N$
 $n_1 = 125 * 291 / 734 = 50$
 $n_2 = 125 * 443 / 734 = 75$

Primary Data Analysis

Since the research approach for this study was mixed approach both methods of data analysis were employed. After finishing the field work of data collection the researcher was conducted manual editing, coding, data entering for the purpose of data processing. Then the quantitative data was analyzed based on descriptive statistics by using statistical package for social scientists (SPSS) version 20 by means of frequency, percentages. In addition to this the researcher is employed Mann-Whitney test by using median, mean and p-value since it is used to compare the data collected in independent group design. The quantitatively analyzed data was displayed and was presented through tables and figures. Data gathered through face to face interview from managers and open ended questionnaires from employee were analyzed qualitatively. Respondent's responses was supported and validated by performance report of the Bureaus.

Data Presentation, Analysis, Discussion and Interpretation

This chapter deals with data presentation, analysis, discussion and interpretation about the implementation of performance management system in some selected some selected private sector organizations in Maharashtra. The response of the respondents was collected through questionnaire from employees and managers who were worked in the organizations. The data collected through closed- ended questionnaire from employee and management members was presented in the table, analyzed interpreted.

Response Rate

Questionnaires for this study were prepared and distributed for 125 employees who work within three higher performing and three medium performing selected sample organizations in some selected private sector organizations in Maharashtra. Based on the sample populations, questionnaires were distributed for 75 and 50 employees that found in higher performing and medium performing organization respectively. Out of the distributing questionnaires for employees 75 (100%) and 47 (94%) of them filled and returned the questionnaires within selected higher and medium performing public organization respectively. Therefore, out of 125 respondents 122 employees filled and returned the questionnaires. This indicates that the response rate was 97.6 percent.

Performance management System planning and execution

Planning of Performance management system is one of the implementation of performance management system.

Table 2.Response related to Awareness of Performance Management System

No	Item	Response of the respondents based on their performance							
		Medium level		Higher level					
		yes		No	yes	No			
		no		%	no	%	no	%	
1	Are you clearly aware of the purpose of Performance Management System which is implemented by your organization?	39		83	8	17	64	85.3	11 14.7
2	Do you think Performance Management System is clearly defined in the organization	32		68	15	32	64	85.4	10 13.3
3	Based on your performance, do you have received salary increment or promotion?	13		28	33	70	20	26.7	54 72

Mann-Whitney test based on two groups or using the above three questionSource researcher field survey (2017)

No	Questions	Ranks		
		Category of sample organizations	N	P- value
1	Are you aware of the purpose of performance management system which is implemented in your organization	high performing organizations	75	.517
		medium performing organizations	47	
		Total	122	
2	Do you think performance management system is clearly defined in the organization	high performing organizations	75	.029
		medium performing organizations	47	
		Total	122	
3	Based on your performance, do you have received salary increment or promotion?	high performing organizations	73	.883
		medium performing organizations	47	
		Total	120	

Source researcher field survey (2017)

1. Awareness and reward of performance management system

As can be seen from the above table 2 the respondents were asked to give their opinion if their organizations clearly defined the purpose of performance management system before implementing it. The majority of the respondents of the two groups 39 (83%) of medium performing sample organizations and 64 (85.4%) from high performing organizations were replied that the purpose of performance management system was clearly defined. The remaining 7 respondents out of 47 medium level performing sample organizations respondents and 11 respondents out of 75 respondents of high performing sample organizations were replied that the purpose of performance management of their organizations is not clearly

defined. Regarding respondents opinion about awareness of performance management system of their organizations employees in question number two of table 4.2 32 (68%) of the medium performing organizations responded that there was an awareness of performance management system in their organizations and 15 (32%) of the respondents were responded that there was no awareness of an employee about the performance management system in their organizations. On the other hand 64 (85.4%) of the respondents of high performing organizations were agree that there was employee understanding about performance management system in their organization and 10 (13.3%) of the respondents were responded that there was no understanding of employees about performance management system in their organizations. The remaining 1 (3.3%) was not responded on this issue.

Table3 . Response related to Strategic planning of Performance Management SystemSource: researcher field survey (2017)

No	Category of sample organizations	N	Median	Mean Rank	P-Value	
4	I am involved in strategic planning to implement strategic Performance management system	high performing organizations	75	4.00	59.36	.002
		medium performing organizations	47	4.00	71.71	
		Total	122			
5	Effective Strategic Performance Management lead to efficiency and effectiveness	high performing organizations	75	4.00	56.67	.026
		medium performing organizations	47	4.00	69.20	
		Total	122			
6	Effective Strategic Performance planning is essentially help to provide customer satisfaction	high performing organizations	75	4.00	58.73	.211
		medium performing organizations	47	4.00	65.93	
		Total	122			
7	While setting a goal my supervisor clearly tell me the expectation he/she has from my performance	high performing organizations	75	4.00	61.90	.691
		medium performing organizations	46	4.00	59.53	
		Total	121			
8	My supervisor and I reached to an agreement about my development plan to enhance my performance	high performing organizations	75	4.00	63.93	.072
		medium performing organizations	47	4.00	57.62	
		Total	122			
9	The goals set for me supports to achieve the strategic objective of the business process/work unit as well as the Bureau	high performing organizations	75	3.00	57.39	.441
		medium performing organizations	47	4.00	68.05	
		Total	122			

According to Kaplan & Norton (1996), effective strategic learning process requires a shared strategic framework that communicates the strategy and allows all participants to see how their individual activities contribute to achieving the overall strategy. The BSC provides a representation of the organizations' shared vision and mission and need to be communicated for implementation. Effective implementation is obviously a critical aspect of any management system. To maintain quality and to achieve the desired objectives, it is necessary to monitor and control the progress of performance management system implementation.

Strategic planning and implementation
Table 4 Implementation of performance managements Source: researcher field survey (2017)

Source: researcher field survey (2017)

No	Ranks					
	Item	Category of sample organizations	N	Median	Mean Rank	P-Value
10	My organization provides me sufficient resources to execute my job properly	high performing organizations	75	3	61.16	.884
		medium performing organizations	47	3	62.04	
		Total	122			
11	I have received feedback regularly about my performance from supervisor	high performing organizations	75	3	64.51	.197
		medium performing organizations	47	3	56.70	
		Total	122			
12	I always get support from my supervisor while I face challenges in performing my day to day activities	high performing organizations	75	4	66.31	.039
		medium performing organizations	47	3	53.83	
		Total	122			
13	There is a system in place to address and resolve poor performance	high performing organizations	75	4	63.95	.288
		medium performing organizations	47	4	57.60	
		Total	122			
14	The performance appraisal includes performance indicator other than that based on the judgment of managers	high performing organizations	75	4	66.75	.008
		medium performing organizations	47	3	50.80	
		Total	122			
15	The performance review process is consistent across the organization	high performing organizations	75	4	66.63	.028
		medium performing organizations	47	3	53.32	
		Total	122			

Table 4.5 Implementation of performance management Source: researcher field survey (2017)

Source: researcher field survey (2017)

No	Ranks					
	Item	Category of sample organizations	N	Median	Mean Rank	P-Value
16	Managers give feedback on performance more than 4 times a year	high performing organizations	75	3.00	64.83	.145
		medium performing organizations	47	3.00	56.18	
		Total	122			
17	Your organization train staff based on performance gap identified	high performing organizations	75	3.00	63.76	.331
		medium performing organizations	47	3.00	57.89	
		Total	122			
18	Measures are linked to strategic plan of the organization	high performing organizations	75	4.00	68.44	.003
		medium performing organizations	47	3.00	50.43	
		Total	122			
19	Performance Management System is important for the success of organization	high performing organizations	75	4.00	60.59	.679
		medium performing organizations	47	4.00	62.96	
		Total	122			

Table 6. Performance management and service delivery
Source: researcher field survey (2017)

No	Ranks					
	Item	Category of sample organizations	N	Median	Mean Rank	P-Value
20	Cost of service delivery is minimized	high performing organizations	75	4	65.34	.038
		medium performing organizations	47	4	55.37	
		Total	122			
21	Decrease of customer compliance	high performing organizations	75	4	60.13	.446
		medium performing organizations	47	4	63.69	
		Total	122			
22	Decrease Cycle time from request to service delivery	high performing organizations	75	4	61.40	.955
		medium performing organizations	47	4	61.66	
		Total	122			

23	Increase employee performance	high performing organizations	75	4	64.33	.178
		medium performing organizations	47	4	56.98	
		Total	122			
24	Increase organization performance	high performing organizations	75	4	61.19	.884
		medium performing organizations	47	4	61.99	
		Total	122			
25	The service delivered by this organization was improved	high performing organizations	75	4	60.81	.745
		medium performing organizations	47	4	62.61	
		Total	122			

25. The service delivered by this organization was improved

Item 25 in table 4.6 above majority of the respondents were agreed that service deliver in their organizations was improved. The researcher used to the Mann-Whitney test to know there is significance difference in the response rating between the two

independent samples. As a result, there is no statistically significance difference within higher performing sample organizations and medium performing sample organizations since the P- value 0.745 is greater than 0.05. Hence, the null hypothesis is not rejected at 5% level of significance.

4.7. Challenges of Performance management

Table 4.7 Challenges of performance management systemSource: researcher field survey (2017)
Source: researcher field survey (2017)

No	Ranks					
	Item	Category of sample organizations	N	Median	Mean Rank	P-Value
26	Planning of performance Management is difficult	high performing organizations	75	4	61.92	.844
		medium performing organizations	47	4	60.83	
		Total	122			
27	Measuring satisfaction of customer is difficult	high performing organizations	75	4	63.37	.338
		medium performing organizations	47	4	58.52	
		Total	122			
28	Lack of leaders commitment implement Performance management	high performing organizations	75	4	64.92	.104
		medium performing organizations	47	4	56.04	
		Total	122			
29	Performance management system in this organization consume much time	high performing organizations	75	4	61.51	.997
		medium performing organizations	47	4	61.49	
		Total	122			
30	Lack of reward based on the performance	high performing organizations	75	4	62.09	.777
		medium performing organizations	47	4	60.55	
		Total	122			

The objective of this study was to assess the implementation of performance management system and its challenges in selected public organizations in Oromia National Regional state. Performance management is a systematic process which a manager can use to get the team members to achieve the team's objectives and targets, improve overall team effectiveness, develop performance capabilities, review and assess team and individual and organizational performance, and reward and motivate. There are different challenges to achieve organizational mission, vision and objectives. For the purpose of this study practice of performance management system which includes planning, implementing, monitoring and evaluation, challenges and the effects of performance management system on service delivery were discussed. Based on the summary of the findings the overall conclusions of the study have been presented as follows.

- Even though, there was high employee involvement in strategic planning in all organizations there was a problem of implementation of performance management system in all organizations, problem in the improvement of service deliver in many organizations.
- Even though, there was the system to improve poor performance is stated in performance and award system, there were no sufficient resource to implement the performance plan and there was no accountability whether the plan was implemented or not.
- Although there was an improvement of service delivery in these sample organizations still there was customer dissatisfaction of customers in public sectors in the region because of many problems which still need improvement. These problems were: Lack of employee empowerment, lack of readiness of employee to serve the citizens and lack of

training the problems of service delivery in all organizations.

- Efficiency and effectiveness of public service delivery are increasingly seen as key metrics of public sector performance. Since performance management system was implemented, cost of service delivery in the organization was minimized. And the efficiency and effectiveness of public service organization was increased.
- From the findings of the study it is possible to conclude that Even though customer compliance was minimized from time to time, there is problem of empowerment of employee, lack of reward for best performance were the problem of service delivery in organizations and this leads to customer dissatisfaction.
- Although, performance management system was implemented in these organizations, there are many problems which still need improvement. They are; skill and capacity problem, reward problem, training problem, lack of identifying good and weak performance and there is lack of implementation performance management system were the problems of service delivery in these organizations.
- Although, it was observed that the current performance management system was helping to improve service delivery in the civil service, performance management is a comprehensive approach for planning and sustaining improvements in the performance of employees and teams and organizations. The finding from the study and interview and by from the secondary data obtained that leaders were not committed to implement performance management system in their organizations. There was lack of accountability, lack of reward system for employee as well as leaders and Measuring customer satisfaction was difficult due to shortage of budget, skilled man power in public sectors.

- Concerning the practice of performance assessment in high performing and medium performing sample organizations, Problem of preparing individual and organizational scorecard, lack of monitoring and evaluation, Lack of revising the strategy, Lack of measuring the right thing, Lack of performance impact measurement, inability of employees to assess their own performance, Lack of performance impact measurement were identified as a major gap.

References

- American Association of State Highway and Transportation Officials (2010) A CFO's Hand book on Performance Management.
- Boyne, G.A., Brewer G.A. and Walker R.M. (2010) Performance management: Does it work? Public Management Performance: Research Directions, Cambridge University Press: Cambridge.
- Cresswell, Johan W, (2003). Research Design: Qualitative, Quantitative and Mixed Methods. London and Newdelhi: sage publications.
- Elaine D. Pulakos, Rose A. Mueller-Hanson, Ryan S. O'Leary, and Michael M.
- Meyrowitz, 2012 Building a High-Performance Culture: A Fresh Look at Performance Management. SHRM Foundation, Printed in the United States of America.
- Fetiya Ahmed (2015) Change Management and Organization Performance: Pre Post Case Study at Federal Ministry of Health, Ethiopia. Master thesis, Addis Ababa University unpublished.
- Eichel, E, Bender, H (1984) Performance Appraisal: A study of Current Techniques. [https://www.peoplehr.com/blog/index.php/2015/03/25/a-brief-history-of-performance-](https://www.peoplehr.com/blog/index.php/2015/03/25/a-brief-history-of-performance-management/)
- management/ Herman Aguinis, 2005 Performance Management. Edinburgh Business School Heriot- Watt University Edinburgh United Kingdom Hood, C., Rothstein, H. and Baldwin, R. (2001) The Government of Risk, Oxford: Oxford University Press.
- Iceland Foods Ltd (2012) Welcome to our website [Online]. Available: <http://www.iceland.ie> [Accessed 15 July, 2012]
- James Smither W., and Manuel London, (2009). "Performance Management Putting research into action", San Fransisco, Jossey-Bass J Carvalho, (1984) "Archival application of mathematical sampling techniques", Records Management Sampling techniques National Archives UK.
- John P. Burns and Zhou Zhiren 2010 Performance Management in the Government of the People's Republic of China: Accountability and Control in the Implementation of Public Policy China John Wiley & Sons, 2011 Handbook of Corporate Performance Management Mike Bourne and Pippa Bourne.
- Kaplan R.S. & Norton D.P. (1992). The Balanced Scorecard – Measures That Drive Performance. Harvard Business Review. 70(1) pp71-80.
- Kaplan, R.S. and D.P. Norton. (2004). Strategy Maps. Boston: Harvard Business School Press Kaplan, R.S. and Norton, D.P. (2001.) The Strategy-Focused Organization, Boston: Harvard Business School Press Katharine Mark and Ritu Nayar-Stone (2002) Assessing the Benefits of Performance Management in Eastern Europe: Experience in Hungary, Albania, and Georgia.
- Kothari (2004). Research Methodology, Methods and Techniques, New Delhi Lin Ye and Xing Ni (2013) Performance Management in China: In Pursuit of Accountability and Legitimacy Paper for the International Conference on "Collaboration among Government, Market, and Society: Forging Partnerships and Encouraging Competition, 2013 Shanghai, China Mahe, Seychelles 2009,
- Managing and Measuring Performance in the Public Service in Commonwealth Africa Manju Abraham, Netapp Rajen Bose, Balu Chaturvedula, Jay Crim, Kuk-Hyun Han, Samsung Manisha Jain, Ikhlaiq Sidhu, 2013, Best Practices for Performance Management College of Engineering University of California, Berkeley McMahon, G (2009) Successful Performance Management: Effective Strategy, Best Practice and Key Skills, The Liffey Press, Dublin Medlin, B. (2013) Performance Management-or lack thereof-at Bella's. Journal of Business Cases and Applications.
- Melatyilma Mekonnen (2014). Performance Management Practice and Challenges in Ethiopian Management Institute. MA thesis Addis Ababa University unpublished.
- Michael Armstrong, M, Baron, (1998) Performance Management The New Realities, Chartered Institute of Personnel and Development, London.
- Michael Armstrong and M. Baron (1998, republished in 2002), "Performance Management: The new realities", London, U.K Michael Armstrong, 2006. Performance Management Key Strategies and Practical Guidelines, Kogan Page Limited Great Britain and United States Michael Armstrong, (2009). "Handbook of Performance Management An evidenced-based guide to delivering high performance", 4th edition, London Kogan Page Limited NISPAcee Annual Conference, Cracow, April 2002 The Urban Institute, Washington, D.C., U.S.A Nkwane Jeremiah Paile 2012, Staff Perceptions of The Implementation of A Performance Management and Development System: Father Smangalis Mkhatswa Case Study University of South Africa Office of personnel Management, (2011) A Handbook for Measuring Employee Performance, United States OPSHRB (2007 Oromia Public Service and Human Resource Development, performance evaluation report of Regional Bureaus. Unpublished.
- O-Taeg Shim 2011 Performance Evaluation and Management in Korea: An Integrated System for Planning, Management and Budgeting. The Republic of Korea Paulos Chanie 2001. The Challenges of the Civil Service Reform in Ethiopia: Initial Observations Peter F. Drucker - 1999 A Review Management Challenges for the 21st Century Walter J. Geldart, M. Eng., M. Div. - September, 1999 Rhys Andrews, 2014 Performance Management and Public Service Improvement Cardiff Business School Raymond-Alain Thietart et al (2001). Doing Management Research: A Comprehensive Guide. Sage Publications (Thousand Oaks-New delhi-London).
- Sirgut Mitchel, (2006) Achievements and Challenges in the Implementation of Result- Oriented Performance Management System in the Ethiopian Federal Civil Service: Case Study of Three Selected Ministries. MA thesis Addis Ababa University unpublished. State of Oklahoma (1907) Performance Management Process. Training and Development OMES Human Capital Management 2011 N. Lincoln Blvd. Oklahoma City
- Tavakol, M., (2011). „Making Sense of Cronbach's Alpha. International Journal of Medical Education, 2:53-55
- Tesfaye Debelu and Atakilt Hagos (2011). The design and implementation of business process reengineering: an assessment of four organizations. Addis Ababa: OSSREA.
- Tesfaye Debelu and Atakilt Hagos (2012). Towards a results-based performance management: practices and challenges in the Ethiopian public sector JBAS Vol. 4 No 1 June 2012 79
- Uma .S, (2000). Research methodology for business. 3rd edition. Published in John Wiley and Sons, Inc. New York.
- Yeshambel Kasahun (2015) The Assessment of Leadership challenges and Achievements in Leading Civil Service Reform Program in Amhara National Regional State: The case of some selected regional Bureau. Ethiopian Civil Service University.
- MA thesis Unpublished.