

# **APPLICATION OF THE STATE HOPE THEORY TO REVENUE COLLECTION IN THE BOLGATANGA MUNICIPAL ASSEMBLY, GHANA**

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## **Abstract**

*The study sought to determine whether a relationship existed between individual revenue collector's motivation and resourcefulness and their success as determined by the amount of revenue goals achieved. Revenue collectors' of the Bolgatanga Municipality were used as a case study. The descriptive-correlational research design was conducted using the state hope scale developed by Snyder et al (1996). The study affirmed two of the three parts of the state hope theory in relation to revenue collectors' performance. High state hope scores showed moderate positive correlations with high goal achievement, as did motivation subset scores. The resourcefulness subset score correlated negatively and insignificantly with high goal achievement, and also produced a low reliability score. Upon assessing revenue collector's state hope scores, the Assembly would be better off if it assists those with low state hope scale scores. First, those with low resourcefulness scores could be trained in cognitive techniques to overcome obstacles to goal achievement. Second, those with low motivational scores should be identified for further analysis, to better determine what initiates and sustains motivation to attain their goals.*

**Keywords:** *Public Administration, State Hope Theory, Revenue Collection, Resourcefulness, Motivation*

## INTRODUCTION

Revenue generation in Ghana is principally derived from tax. Tax is a compulsory levy imposed by government on individuals and companies for various legitimate functions of the state. It is a necessary ingredient for civilization. History has shown that humans have had to pay tax in one form or the other either in cash or in kind, initially to their kinsmen and later on to government. Under the provision of Article 240 of the 1992 Constitution of Ghana, the Local Government Act, 1993 (Act 462) was promulgated to establish and regulate the local government system. For the Assemblies to execute their plans, programmes and strategies, they will require financial resources. These financial resources are to be generated both internally and externally. The external sources include the common fund from the central government and grants and donations from development partners. Section 86 and Sixth Schedule of Act 462 also specify the various internal sources that Metropolitan, Municipal and District Assemblies (MMDAs) can rely on to generate revenues. The direction of most development projects and programmes are now on self reliance and home grown efforts. Local governance and for that matter MMDAs have not been left out in this new agenda or drive for resource mobilizations. This situation calls for the revenue unit of the MMDAs to revisit the need to improve and diversify domestic revenue generation strategies. In doing this, it calls for a very strong and vibrant human resource which in this case is the revenue collectors of the various MMDAs. Throughout the years, it has been believed that certain human aspects and characteristics appear to set some revenue collectors apart from others. Internally generated revenue collectors' skills may be credited. However, as noted by Churchill, Ford, Hartley, and Walker (1985), physical characteristics and personal factors account for their excellent performance. Yamoah (2006) propose that the combined cognitive process of resourcefulness in goal attainment and motivation hold answers to why some sales personnel excel while others do not. The combined cognitive process of resourcefulness in goal attainment and motivation, otherwise known as Hope, is believed to hold answers to why some internally generated revenue collectors excel while others do not. According to Snyder, Harris, Anderson, Holleran, Irving, Sigmon, Yoshinobu, Gibb, Langelle, and Harney (1991), Hope has two components, namely "agency" and "pathway", which are reciprocal, additive and positively related. In the field of revenue collection in MMDAs, the finance officers of MMDAs typically establish total revenue goals or targets that each revenue collector is expected to reach. In setting these targets, inputs are made from the collectors based on their information on the ground or from the markets centers (collection points). It must be noted that although the revenue collectors makes inputs to the revenue targets, it is the finance officers who sets the final revenue targets for the individual collectors. In making their inputs, it becomes the responsibility of the revenue collectors to develop territorial revenue

collection plans for reaching the set goal. The performance of each revenue collector is evaluated by comparing his/her quota and objectives to actual revenue collected and job activities to determine their success. It therefore presupposes that persons who are capable and able to set goals will have a skill set that also allows them to accomplish goals. However, Snyder et al. (1991) suggest that the ability to accomplish goals depends on the level of motivation as well as a person's ability and resourcefulness to overcome impediments to goal attainment. It is therefore the responsibility of collectors to show resourcefulness and motivation ability in achieving their set revenue goals. This paper therefore seeks to discuss the theory (state hope theory – with the two “Agency” and “Pathway” components) which stresses on differential human skill characteristics which influence revenue collectors' ability in such revenue generation.

### **Statement of the Problem**

Finance has always been the major problem of local administration in Ghana. Indeed, most local authorities have had to grapple with the problem of generating adequate revenues from their traditional sources to meet their recurrent and development expenditures (Bolgatanga Municipal Assembly Medium Term Development Plan (BMA MTDP), 2006-2009 Report). It is more exacerbated by the economic crisis which has significantly reduced the revenue available from donor partners as well as the inability of central government to release funds to the MMDAs on time for development. From the legislative point of view, MMDAs are empowered to review and fix the rates to be paid on their rateable items. It is obvious that if the assemblies want to increase their internally generated revenues, it is just a matter of lobbying its assembly members to increase the rates of those items under the sixth schedule of Act 462 at a properly convened meeting. However, even though, all these interventions can be done to increase internally generated revenues of MMDAs, they need to have a very vibrant, resourceful and motivated human resource, to be able to collect revenues to the maximum. Understanding why some revenue collectors are more successful than others at collecting revenues was key to this paper. Beyond basic training, it is important for MMDAs to be able to understand the perceptual level of motivation and resourcefulness (otherwise known as state hope) that becomes a factor in the cognitive set under which revenue collectors' function. For example, would the application of the state hope theory by revenue collectors make a considerable contribution to understanding what cognitive state sets result in successful revenue collection? Would the identification of a low resourcefulness score alert an assembly to the need for additional training in overcoming goal obstacles? Also, would the identification of low motivational scores indicate the need to focus on individual priorities for initiating and sustaining motivation in order to

achieve organisational goals? Finally, why are some individuals more successful than others at collecting internally generated revenues? Currently, there is limited empirical information on the level of state hope of staff of revenue collection bodies in Ghana to address these questions. This gap has formed the basis for the study.

### **Objectives of the Study**

Generally, the objective of this paper was to examine the extent to which the state hope theory can be seen through the performance of revenue collectors in the Bolgatanga Municipal Assembly (BMA). Specifically, the study seeks to

1. To examine statistically the extent of a possible relationship between resourcefulness and motivation (state hope) on the one hand and internally generated revenue collectors' performance in the BMA on the other;
2. To determine whether there is a significant relationship between the resourcefulness subset and revenue collector success as measured by the amount of revenue target met;
3. To determine whether there is a significant relationship between the motivation subset and revenue collector success as measured by the amount of revenue target met;

### **Hypotheses of the Study**

The study was guided by the following hypotheses:

1. There is no statistically significant relationship between the State Hope Scale Score and revenue collectors' success as measured by the amount of revenue target met.
2. There is no statistically significant relationship between the resourcefulness subset score and revenue collectors' success as measured by the amount of revenue target met.
3. There is no statistically significant relationship between the motivation subset score and revenue collectors' success as measured by the amount of revenue target met.

### **Significance of the Study**

The rationale of this study was to empirically apply the State Hope Theory as founded in psychology into industry and to test its applicability in revenue collection as to whether it can be used as a means of performance assessment in industry. Empirical evidence is mounting on the positive role of Hope in predicting psychological and physical well-being as well as athletic and academic success. As such, MMDAs may want to consider how revenue collectors State Hope beliefs affect their most important revenue collection strategies. By including instruments such as the State Hope Scale for revenue collectors, MMDAs may be more able to understand how state hope impacts revenue collectors' performance. Likewise, State Hope Theory should prove

useful both for the MMDAs and revenue collectors alike. The availability of empirical data on increasing internal revenue generation of District, Municipal and Metropolitan Assemblies with application of the state hope theory would be useful to policy makers, stakeholders of local governance and more especially the heads of the revenue generation units of various Assemblies. The BMA would see this study as a worthwhile way of exploring into the ways of increasing their internal generated revenues so as to achieve their developmental objectives.

## LITERATURE REVIEW

### Hope Theory

In today's turbulent environment (uncertain goals, slumping economy, rampant mergers and acquisitions, 24/7 competitive pressures, escalating technology, and especially, the recent economic crisis facing organizations), the word hope seems to be on the lips of almost every organisational or political leader(s) addresses and conversational interactions. The common or everyday use of the word refers to the feeling that things will change for the better, turn out okay or for the best. However, in the emerging positive psychology movement by Snyder et al (1991) and Luthans (2002) recent proposal for Positive Organisational Behaviour (POB) and Positive Approach to Leadership (PAL), hope has become a core construct. As a positive psychological construct, hope has a precise meaning based on a rich theoretical foundation and valid measures. The POB and PAL articles propose that this theoretically-based hope construct has direct relevance to the workplace. However, although there is considerable evidence that hope strongly relates to academic and athletic success, mental and physical health, and coping with difficult situations, to date, there is little direct evidence that employees' (for that matter revenue collectors) hope relates to performance outcomes in the workplace. Among the few studies on hope are Adams, Snyder, Rand, King, Sigman, and Pulvers, (2002) and Yamoah (2006) who respectively focused on the influence of hope in the workplace and the attainment of goals and relationship between hope and leadership and hope and salespersons' performance respectively. According to Snyder, Rand, and Sigmon, (2002), hope has been historically used in psychology as general expectations of meeting goals. In contrast, just over two decades ago, Snyder and members of his University of Kansas Hope Laboratory in 1991 re-conceptualized hope, not just as a passive emotional phenomenon that occurs only in the darkest and silent moments, but as a process through which individuals actively pursue their goals. In their context, hope is conceptualized as a goal-directed cognitive process. Specifically, Snyder et al. (1991) defined hope as "a cognitive set that is based on a reciprocally derived sense of successful agency (goal-directed determination) and pathways (planning to meet goals)" (p. 572). As such, hopeful thinking always includes three components: goals, pathways thinking,

and agency thinking. It is important to understand hope as an iterative cognitive process composed of agency and pathways thoughts in the service of important goals. With this argument, Peterson and Luthans (2002) posit that hope, in the definition used from the positive psychology for POB and PAL, consists of both willpower and waypower (alternate pathways). These two dimensions are iterative, additive, and positively related, but are still distinct constructs (Snyder, 2000). Thus, it is not sufficient in terms of hope to have just pathways or agency thinking. Consider, for example, a revenue collector who can think of many different ways to get new clients or taxpayers unto the tax net (i.e., high pathways thinking), but who is not motivated to take any of these paths (low agency thinking). Conversely, another revenue collector is highly motivated to call on clients or taxpayers (i.e., high agency thinking), but cannot think of methods to actually get it done (i.e., low pathways thinking). Importantly, a successful high-hope employee has both the willpower and the waypower. Consistent with this discussion of hope and test-taking performance, higher hope has related to higher scores on achievement tests for grade-school children (Snyder, Cheavens, & Sympson, 1997) and higher overall grade point averages for high school (Snyder et al., 1991) and college students (Chang, 1998; Curry, Snyder, Cook, Ruby, & Rehm, 1997). Likewise, among college students, higher Hope Scale scores predicted higher cumulative grade point averages, higher graduation rates, and lower dropout rates (Snyder, Michael, & Cheavens, 1999). Hope scale scores have also correlated positively with perceived self-worth, scholastic competence, social competence, and creativity (Onwuegbuzie, 1999). Moreover, high-hope students have reported significantly greater academic and interpersonal life satisfaction than their low-hope counterparts (Chang, 1998). In examining the overall relationship between resourcefulness and motivation (hope), coping, and life satisfaction among college students, Chang (1998) found that high-hope as opposed to low-hope students had greater problem-solving abilities, and employed fewer disengagement strategies when dealing with stressful academic situations. Consider the goal of achieving satisfactory revenue targets on revenue mobilization. In order to do this effectively, revenue collectors must plot many pathways including: identifying all revenue tax payers, profiling all revenue tax payers, bringing all revenues collected by them to the revenue office and issuing receipts or tickets for any sum received on behalf of the assembly, keeping records of monies received, paying such monies received daily to the cashier and working in groups but as a team. If performance falls below an acceptable level, alternative pathways such as seeking superiors' assistance and creating ways for collaboration with revenue tax payers may be generated and pursued. To date, hope has been supported both conceptually (Avolio & Luthans, 2006; Luthans, Avey, Avolio, Norman, & Combs, 2006; Luthans, Youssef, & Avolio, 2007) and empirically (Bryant & Cvengros, 2004; Luthans, Avolio, Walumbwa, & Li, 2005;



Luthans, Avolio, Avey, & Norman, 2007) as having convergent and discriminant validity as other POB constructs.

### **Hope and Work-place Performance**

As observed from the foregoing discussion, hope has been demonstrated to have a positive impact on many non – work related outcomes (Snyder, 2000). Notably relevant to the workplace are revelations that high hope persons tend to be more certain of their goals and challenged by them; desire progress toward goals as well as the goals themselves; enjoy interacting with others and readily adapt to new and collaborative relationship; are less anxious, especially in evaluative, stressful situation; and are much more adaptive to environmental changes (Snyder, 1997; Snyder, Ilardi, Cheavens, Michael, Yamhure, & Sympson, 2000). While such a profile would seem to be ideal for managers faced with turbulent environments, to date, except for Luthans POB and PAL articles and some emerging attempts to begin to examine hope in the workplace context ( e.g. Peterson & Luthans, 2003; Yamoah, 2006; Luthans, Luthans, Hodgetts, & Luthans, (2002); Luthans, 2001, 2002a; Luthans & Jensen, 2001), hope has received virtually no attention in the field of accounting and taxation literature; nor has it been directly researched as to the relationship between internally generated revenue collectors and revenue collection performance. Although substantial research evidence supports the positive impact of hope on academic and athletic performance, mental and physical health, and the ability to cope with hardship and stress (Curry et al., 1997; Onwuegbuzie & Snyder, 2000; Simmons & Nelson, 2001; Snyder, 2000), there has been also at least some few research evidence of the positive impact of hope in the workplace especially in the area of human resource management/development. For example, in a survey of United States firms ranging in size from 8 to 40,000 employees, it was found that firms with higher hope human resources were more profitable, had higher retention rates, and had greater levels of employee satisfaction and commitment ( Peterson & Luthans, 2003). The application of state hope theory to revenue collectors is needed to more fully explore the direct impact of hope on workplace outcomes especially in the field of revenue collection. However, the promising results of the initial studies suggest that hope levels seem to positively affect workplace performance outcomes, just as they have been clearly demonstrated to positively influence outcomes outside the workplace. It is argue that there is a relationship between resourcefulness in goal attainment and problem solving. Job resourcefulness refers to the enduring disposition to garner scarce resources and overcome obstacles in the pursuit of job-related goals (Ashill, Rod, Thirkell, & Carruthers 2009). In other words, to be resourceful means being imaginative and creative in the use of one's innate skills or ability in the performance of his/her job even in the face of challenges or

obstacles pertaining to the discharge of that particular job. According to Ashill et al., (2009), at higher levels of job resourcefulness, role stressors will have weaker detrimental effects on emotional exhaustion, depersonalization and job performance.

## RESEARCH METHODOLOGY

The positivist approach was employed in the study and it was because it allows for economical collection of large amounts of data and grants greater opportunity for the researcher to retain control of the research process (Saunders, Lewis, & Thornhill, 1997). Hope, a construct of POB, which is equally a brain child of positivism has the specific criteria of being unique, measurable, capable of being learned/copied and developed, and manageable for performance improvements. For this reason, hope for that matter the state hope, was used to test the relationship between state hope level and revenue collectors' performance in terms of revenue collection. The researcher used a descriptive-correlational survey research design. This was deemed appropriate as it involves the description of the factors that influence state hope of collectors and also establish how the factors correlate with collectors' state hope. The cross-sectional case study strategy was employed for this study because it is particularly appropriate for individual researchers. It gives an opportunity for one aspect of a research problem of a particular phenomenon to be studied in some depth within a limited time scale (Bell, 1999). The target population of the study was all revenue collectors (permanent staff and full – time commission earners) of the Bolgatanga Municipal Assembly (N = 63). They were all contacted and administered but only 60 respondents returned their survey instruments representing about 95% response rate. Members of the population were presumed to share attributes and skills common to most trained internally generated revenue collectors in MMDAs. These included, among other things, rates/fees knowledge, goal-setting and problem solving abilities, skills and abilities to collect revenue and time management. The target population was also exposed to regular scheduled motivational seminars and internally generated revenue collection workshops and training. The skill sets for these professionals include both extensive rateable items knowledge and competitive market knowledge. The results can be generalized to revenue collectors' in similar industries.

Data for the research were predominantly generated from primary sources and a few secondary sources. The data collection method used was interrogative. The data were collected through printed survey instruments administered by the researcher to the revenue collectors in the Bolgatanga Municipality during a two week period at their collection points. The questionnaire was both self and interviewer administered. This was to improve on the reliability of the data collected since the researcher could check who answered the questionnaire and



whether the respondents were the persons targeted for the study. The study used a self-reporting survey instrument that included the state hope scale score Snyder, Sympton, Ybasco, Borders, Babyak, & Higgins, (1996). Snyder (2000) recommended calling the instrument the Goal Scale to avoid biasing the respondents with their interpretation of what state hope means to them. The State Hope Scale of (Snyder et al., 1996) was modified and used as the survey instrument (see appendix A). This is a self-reporting device administered to adults. There were four major sections in the survey instrument. The first section contains information on the collectors. The second section is the State Hope Scale (otherwise known as Goal Scale). The third section is for work related-skills and abilities data. The fourth and final section is on work performance. Included with the instrument was an introductory letter (send to the management of the assembly), which assured privacy and confidentiality and acted as human subjects consent (see Appendix B). According to Snyder et al (1991), the hope scale was originally a 45-items instrument. Through item analysis, 12 statement items were selected (all > 0.20 coefficient) as representing the constructs of agency and pathways or resourcefulness subset and motivation subset, respectively as referred to by this researcher. The final version further narrowed the 12 items to 8 hope items that most clearly reflected the resourcefulness component and motivation component. Then, came the State Hope Scale which is a modification of the dispositional hope scale. State hope was assessed using a six-item modified State Hope Scale (Snyder et al., 1996), containing three agency and three pathway items. Because the researcher was interested in participants' level of state hope for successful performance on revenue collection at a particular task (i.e., domain specific state) rather than their more general state hope at that time, it was necessary to modify the scale slightly. Participants were asked to respond to each item based on how they felt "here and right now" toward the particular task of collecting revenue they were about to take or had just taken. A sample agency item read as follows: "I plan to energetically pursue a goal on this task of revenue collection I'm being asked to take." Past research has supported the internal reliability and both the convergent and discriminate validity of the original State Hope Scale (Snyder et al., 1996). For scoring, the even-numbered items are agency (resourcefulness), and the odd-numbered items are pathways (motivation). Subscale scores for agency or pathways are derived by adding the three even- and odd-numbered items, and the total State Hope Scale score is the sum of all six items (Snyder et al., 1996). The State Hope Scale Score has a possible highest score of 36 and a lowest possible score of 6. A four point Likert-type scale was used. The scale is as follows: 1 (Definitely False), 2 (Mostly False), 3 (Mostly True) and 4 (Definitely True). The Likert-scale was used because it is relatively easy to construct and more reliable. It has high degree of validity if even the scale contains only a few items. It also provides

single scores from a set of items. The general information about collectors' section consists of eight items. Five items with thirteen sub-questions were related to collectors' work-related skills and abilities. Eleven items were related to performance of collectors' success as measured by 2010 revenue target achieved. Three items were related to their compensation plan; three items were also related to collectors and their clients and one item relates to any suggestions by collectors to the municipality management. The unobtrusive method of data collection was used to extract data from the Assembly's annual report and other records to confirm the 2010 revenue amounts achieved. Some of the respondents had the questionnaires read and explained to them because their level of education was low. Each questionnaire took about 30 minutes to complete. When the questionnaires were collected, they were sequentially numbered, coded and the variables categorized such that the items measuring a particular concept were all grouped together and fed into the Statistical Product for Service Solution (SPSS version 17.0) programme database for processing, analysis and hypothesis testing. Keying of the raw data was done manually and to ensure correct figures were entered into the right column, a colleague read out each of the figures on the code sheet as the researcher checked for the accuracy of the keyed in data from a print out of the raw data. This exercise was necessary to check for accuracy. The data were analysed using Pearson's Product Moment correlation to determine whether relationships existed between the selected variables. The hypotheses stated earlier were tested with the rejection point given at 0.05 levels. For easy and fast comparison of hopeful and less hopeful revenue collectors, descriptive statistics were ran to obtain the summary of the data, in terms of frequencies and percentages. In order to test for significant differences between groups' means and frequencies observed in the data, independent sample t-test for equality of means and Levene's test for equality of variance respectively were also performed. The State Hope Scale has been demonstrated to have high internal reliability as well as concurrent validity in relation to other related state measures. It has discriminant utility that has been determined through empirical research to be sensitive enough to capture the variability in level of hope at particular points in time and does so beyond projections due to other state indices (Snyder, et al., 1996). Moreover, previous research has shown that state hope scores have related positively to various areas of achievement (Snyder, et al, 1996). In previous studies the State Hope Scale has demonstrated itself to be internally consistent with total score Cronbach's alphas ranging from 0.74 - 0.84; motivation subset scores Cronbach's alphas ranging from 0.71 - 0.76; and resourcefulness subset scores Cronbach's alphas ranging from 0.63 - 0.80 (Snyder et al., 1991). The reliability for this study yielded Cronbach's alpha of 0.86 for the State Hope Scale; the motivation subset yielded Cronbach's alpha of 0.78; and the resourcefulness subset yielded Cronbach's alpha of 0.75. The reliability

scores of the State Hope Scale and the motivation subset score are on the strong end of acceptable ranges. Nunnally (1978) as cited in Snyder et al., (1991) notes that scales with internal reliabilities of 0.70 to 0.80 are acceptable for research purposes since there is no problem with measurement error. However, Gall, Borg, and Gall, (1996) state that reliability scores of 0.80 or higher are preferred for research purposes. The resourcefulness subset Cronbach's alpha in this study fell below what would be considered moderately acceptable at 0.75.

## ANALYSIS

The independent variables in this study were the State Hope Scale Score and the State Hope subset scores of resourcefulness and motivation for the first three hypotheses. Dependent variable was the amount of the 2010 revenue goals attained. For purpose of emphasize, the hypotheses are restated below:

1. There is no statistically significant relationship between the State Hope Scale Score and revenue collectors' success as measured by the amount of revenue target met.
2. There is no statistically significant relationship between the resourcefulness subset score and revenue collectors' success as measured by the amount of revenue target met.
3. There is no statistically significant relationship between the motivation subset score and revenue collectors' success as measured by the amount of revenue target met.

These hypotheses were tested for statistically significant relationship between hope scale scores and the amount of 2010 revenue target/goal achieved. The first hypothesis stated that no relationship would be detected in the state hope scale scores of successful revenue collectors and unsuccessful revenue collectors. Success was measured by the amount of 2010 revenue goals achieved. The statistical test of Pearson correlation co-efficient showed that high hope scores were found to have a positive correlation to high amount of revenue goal achieved with  $r = 0.289$  ( $p < 0.05$ ) (see Table 22). Therefore, the null hypothesis is rejected. The second hypothesis was that no relationship would be detected in the state hope subset scores for resourcefulness for successful revenue collectors and unsuccessful revenue collectors. Success was again measured by the amount of 2010 revenue goal achieved. The statistical test of Pearson correlation co-efficient indicated that high hope scores were not found to have a significant correlation with ( $r = -.134$ )  $p < 0.05$  to a high amount of revenue goal achievement. There was no statistically significant relationship. Therefore, the second null hypothesis could not be rejected. This could be as a result of the low reliability Cronbach's alpha co-efficient (0.75) yielded for the resourcefulness subset score as compared to Cronbach's alpha co-efficient of 0.78 and 0.86 for motivation and state hope respectively. The third hypothesis states

that no relationship would be detected in the motivation subset score of state hope for successful revenue collectors and unsuccessful revenue collectors. Success was measured by the amount of revenue goal achieved in 2010. The statistical test of Pearson correlation coefficient returned high motivational subset scores which were found to have a positive correlation ( $r = .336$ ) with high amount of revenue goal achievement ( $p < 0.05$ ). Therefore, the third hypothesis was rejected. A summary of the correlations is illustrated in Table 1.

Table 1: Correlation (r) of State Hope Scale Score, Resourcefulness Subset Scores, Motivation Subset Scores and 2010 Revenue Goal Achieved

	State Hope	Resourcefulness	Motivation
State Hope	-		
Resourcefulness	.351	-	
Motivation	.813	.078	-
2010 Revenue Goal Met	.289*	-.134	.336**

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

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

## DISCUSSION OF THE FINDINGS AND IMPLICATIONS FOR WORKPLACE PERFORMANCE

The study sought to determine whether a relationship exists between revenue collectors' goal-directed cognition and motivation as measured by the state hope scale with performance success determined by the amount of revenues goals achieved. The coefficient of determination for the relationship was found to be 0.084. This would mean that only 8.4% of the variance in achieving the 2010 revenue goals could be attributed to the variance in the state hope score. In other words, a variation in the 2010 revenue goal achieved is explained by an 8.4% variation in the state hope scale score. In simple terms, the success of the revenue collectors in achieving their 2010 revenue goals is explained by an 8% improvement in the state hope level (agency and pathways thoughts) of the revenue collectors. This correlation adds to the body of knowledge on work with goal-directed thinking and actual behaviour (Badovick, 1990; Barrick & Mount, 1991; Brown, Chorpita, & Barlow, 1998; Lazarus, 1991; Snyder et al 1996; Sujan, 1986). Although the state hope theory supports high hope scores and high achievement, little research has actually been done to substantiate the claim in the field of revenue collection. In a study of psychology students by Anderson (as cited in Snyder et al, 2000) there was no difference in goal attainment of low – hope and high-hope students, which would have failed to reject a null hypothesis. However, the levels of goals set were lower for low-hope people and higher for high-hope people. Literature on cognitive sets and POB construct is also lacking with regard to

relevance of revenue collector's behaviour as compared to organisational goals. This study represented a small sample of revenue collectors (60). The value of these findings will be better understood with continued research. However, the significance of 0.084 coefficient of determination is relevant. Revenue managers could possibly use the state hope scale score to identify opportunities to increase revenue success. Training revenue collectors to engage in more specific goal – directed thinking and planning may allow those individuals to experience greater level of revenue collection success. The study showed no statistically significant relationship between resourcefulness subset score and revenue success as measured by the amount of revenue objectives met. The correlation analysis of the resourcefulness subset factor was not found to be statistically significant with  $r = -0.134$  ( $p < 0.05$ ). These findings run contrary to the literature. High-hope thinking has been found to correlate positively with high coping processes and goal-directed thinking (Snyder et al 1991). An explanation of these findings is believed to be directly related to the low reliability of Cronbach's alpha coefficient (0.75) yielded for the resourcefulness subset score as compared to Cronbach's alpha of 0.78 and 0.86 for motivation and state hope respectively. Consideration must also be given to the three items identifying the resourcefulness construct. Do these items adequately describe and define the construct of resourcefulness and the complex setting of professional revenue collection? Moreover, with the narrow definition of revenue collection success used in this study, is it appropriate to expect significant correlations with the resourcefulness subset score? Failure to reject the null hypothesis in this instance raises more questions than answers. It could be that strategies selected by revenue collectors for goal accomplishment were considered appropriate and that issues out of the control of revenue collectors were not factors of relevance to them regarding future expectancies (see, for example, Sujan, 1986). According to Sujan (1986), if these individuals are more inclined to be intrinsically oriented, continued pursuit of the strategies previously resulting in success will occur again when external factors are favourable. The level of revenue collection training for MMDAs revenue collectors is quite on the low side. Again, the revenue collectors are rewarded for their success on a compensation plan. The years of revenue collection experience among the respondents make the researcher to believe that there is a great deal of confidence in the strategies being used. More research is needed to determine the significance of these findings as it correlates to the relationship of cognition and behaviour. The correlation analysis indicated a statistically significant association ( $r = 0.336$ ,  $p < 0.01$  level) between revenue collectors' motivation subset scores and the amount of 2010 revenue collection goal achieved. This finding supports convergent validity studies that relate to the state hope scale (Snyder et al 1996). The correlation of  $r = 0.336$  is in the acceptable range (0.30 to 0.50) for moderate positive correlation (Hinkle, Wiersma, & Jurs, 1998). The coefficient of

determination was found to be 0.12. This would mean that 12% of the variance in achieving the 2010 revenue collection goals could be associated with the variance in motivation subset score. In other words, a variation in the 2010 revenue goal achieved is accounted for by a 12% variation in the motivation subset score of the state scale score. In simple terms, the success of the revenue collectors in achieving their 2010 revenue goals is explained by a 12% improvement in the motivation or pathways thoughts of the revenue collectors. This correlation co-efficient ( $r = 0.336$ ) is greater than that found for the overall state hope scale score and 2010 revenue collection goal correlation ( $r = .289$ ). This can be explained by the lack of correlation with the resourcefulness subset score and achieving the 2010 revenue collection goal ( $r = -0.134$ ). State Hope scores are the sum of the two subset factors. The hope model has been found to be a two-factor, multidimensional construct and is supported by psychometric evidence Babyak, Snyder, & Yoshinobu, (1993). As can be noted in Table 1, the subset factors of resourcefulness and motivation correlate with each other, but are not replicating the same construct, as evidenced by the  $r$  values with the 2010 revenue goal achieved. Motivation has long been considered as an integral part of successful revenue collection. These findings could be considered a sizable portion of the 2010 revenue collection goal variance and worthy of further investigation. The results found here demonstrate a correlation stronger than the weighted means of skills level, aptitude, motivation, role, personal factors and organisational and environmental factors as a single factor indicator of salesperson's performance (Churchill et al 1985). Based upon these findings, revenue collectors scoring low on the motivational subset score should be targeted for further analysis, training and development. According to the results of this study, increasing their motivational scores should result in an increase in revenue collection success.

## SUMMARY

The results of this exploratory study suggest that state hope is a predictor of workplace performance. More specifically, results suggest that collectors with higher state hope were more successful than collectors who had lower state hope. These results suggest that collectors' state hope may prove to be a powerful force in improving revenue collection performance.

1. This study affirmed two of the three parts of the state hope theory with regard to revenue collectors at the Bolgatanga Municipal Assembly. High hope scores showed significant positive correlation with high goal achievement, as did one of the subsets scores, motivation.



2. The resourcefulness subset score did not positively correlate significantly with high goal achievement, and also produced lower reliability scores as compared with the others.

## CONCLUSION

This study provided a mixed results of hypotheses for the relationship of state hope scores to the amount of 2010 revenues collected goals achieved by professional revenue collectors of the Bolgatanga Municipal Assembly. Of particular note is the fact that the study provides evidence that high state hope scores correlated positively with high amount of revenue goals achieved. These findings will be important as a baseline for future comparisons, and will add to the body of knowledge being developed on the use of the state hope theory. The correlation between the motivation subset score and the amount of 2010 revenues goals achieved among those surveyed is worth noting, especially as it returned a significant correlation of 0.336. Although these results are promising, they offer only a first step in what may become an extended field of research opportunities and effective application of positive psychology concepts to help industries meet the challenges of today's turbulent and unprecedented economic environment. The importance of people being able to sustain energy and drive to accomplish goals is appreciated across disciplines. However, the study of 60 revenue collectors is not enough to measure the impact of state hope contribution to internally generated revenue collection in all MMDAs. More research is needed to better understand the contribution this could make to revenue collection in MMDAs. The state hope score has been found to be multidimensional construct by confirmatory analysis and other psychometric testing. The two sub-score of resourcefulness and motivation are added to achieve the state hope score. Reliability testing of data for this study showed the sub-scores to be independent of one another.

The relevant limitation faced in the course of this study were; firstly, factors affecting the Ghanaian and world economy, the seasonality of rateable items in the market, the size of the assembly providing employment, the collection point, availability of means of transport, and industry changes, as well as antecedents, cannot be controlled for. These factors impact all revenue collectors' and are both common and inherent to the profession. Other limitations included the lack of consideration for individual degree of personal motivation. Also, the chosen method of data collection, carries with it several limiting conditions: the possibility of researchers receiving favourable response because of their presence. Added to the above is that the conclusion derived from this study is limited to the performance of the Bolgatanga Municipal Assembly revenue collectors' and their state hope level and should be use with caution. This is because the respondents were relatively a lower level of educated elite.

## RECOMMENDATIONS

From the results, efforts should be made by industry for that matter MMDAs to begin to apply state hope theory in assessing and recruiting revenue collectors for maximum performance by them. MMDAs can develop in revenue collectors a stronger sense of agency and pathways thinking (i.e. state hope) that this study indicated may result in positive revenue collection success. State hope and other positive psychological capacities may indeed help MMDAs revenue collectors meet the challenges of today's turbulent and unprecedented environment. It is therefore recommended that training could be done to equip the work related skills and abilities of revenue collectors but revenue collectors should be trained and encouraged to use their own on the spot efforts, strategies and self driven actions (state hopefulness) to collect revenues for the MMDAs. Several issues regarding the use of the state hope theory and the state hope scale as an assessment tool in revenue collection training and development should be explored through additional research. Included here are recommendations for future research.

1. Much of the previous work with the state hope theory deals with predicting future outcomes. Exploring areas of revenue collectors' development that could test predicting future outcomes would allow for more comparisons to pre-existing data using the state hope theory.
2. Data on revenue collectors' success or performance was collected in range form. In future, respondents should be allowed to fill in the absolute amount as appropriate to allow for the collection of continuous data.
3. Respondents in this study were dominated by low or less educated persons. It is therefore the view of the researcher that for this theory to be better appreciated in the field of revenue collection, it could be applied at a higher qualified category of staff like the GRA officials.
4. Reliability of the resourcefulness subset was found to be though at an acceptable level but nonetheless was lower than the other sub-set and the entire state hope. More work is needed to improve reliability of this portion of the hope scale as it relates to professional revenue collection.

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## APPENDICES

### A: The state hope scale (otherwise known as goal scale)

Directions: Read each item carefully. Using the scale shown below, please select the number that best describes *how you think about yourself right now* and put that number in the blank provided. *Please take a few moments to focus on yourself and what is going on in your life at this moment. Once you have this "here and now" set, go ahead and answer each item according to the following scale: 1 = Definitely False, 2 = Mostly False, 3 = Somewhat False, 4 = Slightly False, 5 = Slightly True, 6 = Somewhat True, 7 = Mostly True and 8 = Definitely True.*

1. If I should find myself in a jam, I could think of many ways to get out of it.
2. At the present time, I am energetically pursuing my goals.
3. There are lots of ways around any problem that I am facing now.
4. Right now I see myself as being pretty successful.
5. I can think of many ways to reach my current goals.
6. At this time, I am meeting the goals that I have set for myself.

**Note.** When administering the measure, it is labelled the **Goals Scale**.

The even-numbered items are agency, and the odd-numbered items are pathways. Subscale scores for agency or pathways are derived by adding the three even- and odd-numbered items, and the total State Hope Scale score is the sum of all six items.

### B: Levene Independent Test of Equality of Variance

	F	Sig
Motivation	7.573	.008
Resourcefulness	2.270	.137
Hope	13.931	.000

Source: Field Survey, June, 2011

### C: Independent Sample T-Test for Equality of Means

		T	Df	Sig. (2-tailed)	Mean diff	Std Error diff
Motivation	Equal Variance assumed	-6.03	58	.000	-2.400	.398
	Equal Variance not assumed	-10.06	33.13	.000	-2.400	.238
Resourcefulness	Equal Variance assumed	-9.56	58	.000	-3.120	.326
	Equal Variance not assumed	-11.51	16.02	.000	-3.120	.271
State Hope	Equal Variance assumed	-8.79	58	.000	-5.520	.628
	Equal Variance not assumed	-17.43	55.46	.000	-5.520	.317

Source: Field Survey, June, 2011

**Note.** State Hope is the sum of resourcefulness and motivation.