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By Prof. Dr. Hameed Al-Taee & Dina Fadhil Jihad Alwaely

Al Zaytoonah University

Abstract - The study aimed to examine the correlations among human resources roles, professional competencies and emotional intelligence in the sector of Hotel Industry (5 stars) in the Hashemite Kingdom of Jordan.

Data were collected through a questionnaire from a sample of managers (major departments) in the international hotels in Capital Amman. The questionnaire which was developed and distributed during the summer of 2012 includes 14 main dimensions covering the model of study.

LISREL Analysis (Linear Structure Model Analysis) is used in the study to verification the correlations among the independent and independent variables. The degree of the positive fitness of the Hypothetical model and test of the results of each hypotheses indicates that achieve an acceptable level (GFI= 0.78 and CFI= 0.87).

Keywords : HR roles, professional competencies, emotional intelligence, hotel industry, international (chain) hotels.

GJMBR Classification : JEL Code : O15

EXAMINING THE RELATIONSHIPS AMONG HUMAN RESOURCES ROLES, PROFESSIONAL COMPETENCIES AND EMOTIONAL INTELLIGENCE AN EMPIRICAL STUDY

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Examining the Relationships Among Human Resources Roles, Professional Competencies and Emotional Intelligence (An Empirical Study)

Prof. Dr. Hameed Al-Taee [α] & Dina Fadhil Jihad Alwaely [σ]

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In view of the study results, it is recommended that the managers of chain hotels in Amman should be aggressively engaged in HR roles to arrive at synergy of professional competencies and emotional intelligence.

Keywords : HR roles, professional competencies, emotional intelligence, hotel industry, international (chain) hotels.

I. Introduction

Human Resource (HR) professionals, by virtue of their knowledge of human performance, are well positioned to exercise strategic leadership and contribute significantly to a firm's competitive advantage. This paradigm shift concerning the value of human resources will therefore create opportunities for the HR function to develop a more strategic role in a firm's operation (Lawler & Mohrman, 2003).

Traditionally, the human resource function has been viewed as primarily administrative, focusing on the level of the individual employee, the individual job, and the individual practice (Becker, Huselid & Ulrich, 2001), with the basic premise that improvements in individual employee performance will automatically enhance organizational performance. In the 1990s, an emphasis on strategy and the importance of human resource (HR)

systems began to emerge. Both researchers and practitioners began to recognize the impact of aligning HR practices with organizational strategy. HR has now emerged as a strategic paradigm in which individual HR functions, such as recruitment, selection, training, compensation, and performance appraisal, are closely aligned with each other and also with the overall strategy of the organization.

Based on the increased interest in the relationship between human resource management (HRM) and organizational performance, many researchers have heightened interest in the kinds of competencies the HR professionals should display in order to add value to their firm's performance (Teo, 2002; and Boselie, et al., 2004).

Nowadays, competencies are used in many facets of human resource management, ranging from individual functions such as recruitment and performance management to organizational strategic planning and design of organizational structure and culture. HR competencies are said to be a set of characteristics contributing to the effective HR performance that enables an organization to carry out its business strategies in a competitive market. However, many HR executives are not invited to the strategic planning table because they have failed to display the required competencies (Barney & Wright, 1998). In fact, it is suggested that the competency level of the HR manager has an influence on whether he or she is able to get into the executive board chamber (Selmer & Chiu, 2004).

Based on human recourse role on professional competencies, emotional Intelligence will be proved, to enable the manager to demonstrate intelligent use of their emotions in managing themselves and working with others to be effective at work (Boyatzi, Goleman & Rhee, 2000).

Goleman (1998) defined an "emotional competence" as a "learned capability based on emotional intelligence those results in outstanding performance at work." Emotional intelligence can be observed when a person demonstrates the competencies that constitute self-awareness, self-management, social awareness, and social skills at appropriate times and ways in sufficient frequency to be effective in the situation.

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According to pervious, this study will examine the relationships among human recourse roles, professional competenciesand emotional intelligence in the five stars hotels in the Hashemite Kingdom of Jordan.

II. LITERATURE REVIEW

Now we shed the light on the previous literature review that discussed Human Resource development; the studies are ranged from the new one to the old one.

Bin Abdullah (2010) "The development of human resource practitioner competency model perceived by Malaysian human resource practitioners and consultants"

This study focuses on the development of HR competency models/frameworks is an area that has gained a great deal of interest over the years. Most of the notable HR competency models are developed in the US and Europe.

The competency domains in the generic/behavioral competency category, business competency category, and the technical HR competency category were analyzed using exploratory factor analysis (EFA), Confirmatory factor analysis (CFA), and Structural equation modeling (SEM). Altogether 12 competency domains and 103 items were analyzed.

The result shows that Altogether 14 competency factors were significant in the study and these include process management, flexibility, information seeking, strong initiative, pride at work, pro-activeness, ability to change, leadership, organization development, career planning, succession planning, human performance improvement.

Long(2009) " Human Resource Competencies: An Empirical Study on the HR Professionals in the Manufacturing Sector in Malaysia".

The study examines the vital competencies of Human Resource (HR) professionals in the manufacturing companies of Malaysia. The Human Resource Competency Survey (HRCS) model is used in this study. The competencies that are examined in this study are business knowledge, strategic contribution, HR delivery, personal credibility and HR technology. All these competencies will be tested whether or not they are significantly related to a firm's performance. The sample employed here consists of HR professionals from Malaysian manufacturing companies in Johor, the southernmost state of Malaysia. The total number of firms involve in this study are 32 respondents.

This study uses quantitative method such as spearmen rho correlation to test the variables. The analysis reveals that the top nine ranking HR competency factors are from the domain of personal credibility and HR delivery. The respondents' self-rated competency shows that personal communication, legal

compliance, effective relationship and performance management rank above all other factors. Competencies such as strategic contribution, business knowledge and HR technology have significant correlation with firm performance.

Long &Ismail (2008) "Understanding the Relationship of HR Competencies & Roles of Malaysian Human Resource Professionals"

This study examines the competencies and roles of Human Resource (HR) professionals in the manufacturing companies in Malaysia. The competencies include business knowledge, strategic contribution, HR delivery, personal credibility and HR technology. All these competencies were tested whether they relate to HR roles such as strategic partner, change agent, administrative expert and employee champion. The sample employed consists of HR professionals from Malaysian manufacturing companies in Johor, the southernmost state of Malaysia. This study uses quantitative method such as spearmen rho correlation to test the variables. The analysis reveals that the top nine ranking HR competency factors are from the domain of personal credibility and HR delivery.

The respondents' self-rated competency shows that personal communication, legal compliance, effective relationship and performance management rank above all other factors. Other findings of this research show that HR professionals are lacking in their capacity to play an important role as a strategic partner and agent for change. Furthermore, it is observed that business related competencies and HR related competencies are significantly related to certain roles of HR professionals in Malaysia.

Long (2008) "Examining Human Resource Competencies and Their Relationship to the Success Factors of HR Profession".

This study examines competencies of Human Resource (HR) professionals in the manufacturing companies of Malaysia. The Human Resource Competency Survey (HRCS) model is used in this study. The competencies that are examined in this study are business knowledge, strategic contribution, HR delivery, personal credibility and HR technology. All these competencies will be tested whether or not they are significantly related to a firm's performance.

Furthermore, researcher wanted to study the relationship of these competencies with variables such as experience, education level, firm's size and salary of the sample. The sample employed here consists of HR professionals from Malaysian manufacturing companies in Johor, the southernmost state of Malaysia.

Azmi (2009) "Competency-based human resource practices in Malaysian public sector organizations".

The study shows that Malaysian public service started to use competency-based human resource practices at the end of year 2002 as the response to

increase the level of service quality. In Malaysian public service, out of six competency-based human resource practices, only five practices were implemented.

They were recruitment and selection, training and development, career development, performance management and reward. From 300 copies of questionnaire distributed using simple random technique, 140 were useable. The data was analyzed further using factor analysis and it was found out that training and development items had combined with a reward practice. This new dimension was labeled as organizational development. Others remain the same dimensions.

It was also found out that competency-based performance management, organizational development and career development were practiced to a high extent. Meanwhile, competency-based reward and recruitment and selection were practiced to a moderate extent.

Ram ayah (2012) "Validity and Reliability of the Human Resource Competencies Scale".

The study is focusing in adapting and analyzing the validity and reliability of the HR Competencies Scale among HR professionals in the Malaysian context. A questionnaire survey was carried out to acquire data from 154 HR professionals.

The exploratory factor analysis (EFA) showed a three-factor structure: Knowledge of Business, HR Functional Expertise and Managing Change. The instrument generates a high degree of confidence in the scale's validity and reliability. This study fulfils an identified need for the development of an empirically validated instrument to measure HR Competencies. This reliable and validated instrument enables and facilitates future studies in the HR competencies research stream.

Long (2009) "The Effect of the Demographic Factors on the Competency of HR Practitioners in Malaysia".

The study examines the relationship of demographic factors of HR practitioners with HR competencies in the manufacturing companies of Malaysia. The competencies that are examined are business knowledge, strategic contribution, HR delivery, personal credibility, HR technology and internal consultation. The sample employed here consists of HR practitioners from Malaysian manufacturing companies in the southernmost state of Malaysia, Johor.

The findings show that the top rank HR competencies are personal credibility and HR delivery. Furthermore, through spearmen correlation analysis, this study found that all demographic factors (HR experience, education level, salary and firm size) are significantly related to at least one HR competency of this study.

Zainuddin &Azmi(2009) "The Effects of Competency Based Career development and Performance Management Practices on Service Quality: Some Evidence from Malaysian Public Organizations".

This study reports on a study of the effects of the implementation of two competency based human resource practices (career development and performance management) on service quality in 300 Malaysian public organizations. Results provide clear evidence of significant and positive relationship between competency based career development practice and all service quality dimensions found in Malaysian public organizations.

However, there is no relationship at all between competency based performance management practices with all service quality dimensions. Thus, competency based career development is the best practice that should be adopted by any public organizations in Malaysia in a way to increase quality in the services provided to the external customers.

Distinguishing Features of the Study from the Literature Review.

After reading and through examining previous studies that related to the subject of this study, which can be achieved by the researchers, the researchers found that the most important characteristics, which distinguish our study from the other previous studies, can be stated as follows:

- The other previous studies were concentrating on two variables, which are human resource and professionals competencies.
- In this study the researchers will concentrate on three variables: human resource, professionals competencies and emotional intelligence.
- In this study the researchers to examine the correlations among human recourse roles, professional competencies and emotional intelligence in the five stars hotels in Amman.

III. Aims and Objectives of The Study

The main purpose of the study is to examine the correlations among human recourse roles, professional competencies and emotional intelligence in the five stars hotels in the Hashemite Kingdom of Jordan.

The study also mentions the previous studies and literature review that is related to the study topic to enrich the current study with new recourses.

At the end, the study we concluded many results and suggest a number of recommendations that will guide the managers to activated the roles of HR Roles in the Hotel Industry in Amman.

IV. Questions of The Study

The study should answer the following questions :

1. What is the impact of the human recourse roles on developing professional competencies in the senior management in five Stars Hotels in Amman?

2. What is the impact of the HR roles in improving emotional intelligence in the senior management in five Stars Hotels in Amman?

3. What is the impact of the Emotional Intelligence in improving emotional intelligence in the senior management in five Stars Hotels in Amman?

These questions have motivated the researchers to examine the correlations among human recourse roles, professional competencies and emotional intelligence in the five stars hotels in the Hashemite Kingdom of Jordan.

V.   HYPOTHESES OF THE STUDY

In the light of the results of the previous studies and the objectives of our study a number of basic hypotheses will be tested regarding the cause and effect between the independent and dependent variables. These hypotheses are:

Ho1 : There is a significant positive statistical impact of the HR roles on professional competencies.

Ho2 : There is a significant positive statistical impact of the HR roles on Emotional Intelligence.

Ho3 : There is a significant positive statistical impact of Emotional Intelligence on professional competencies.

Model of the Study(*)

(*)According to the literature review and the previous studies.

VI. Conceptual Framework

Human recourse : Is a framework for helping employees, develop there personal and organizational skills, knowledge and abilities. It includes such opportunities as employees training, employee carrier development, coaching, succession planning, key employee identification, tuition assistance and organizational development (Chiangmai, 2004).

Professional competencies : a personnel related concept referring to a set of behavioral dimensions of one's effective performance at work. Some authors suggest more precise definitions that describe competencies as the work-related personal attributes; knowledge, skills and values that individuals draw upon to do their.

Emotional intelligence: is the ability to identify, assess, and control the emotions of oneself, of others, and of groups (Harms & Credé, 2010).

VII. Methodology of The Study

a) Population and Sample

The study population consist all mangers in the senior management in five Stars Hotels in Amman, whom manage the five stars hotels in Amman. The following table shows the names of five stars hotels in Amman.

Table 1 : The names of five stars hotels in Amman (*).

No.	Hotel Name	No. of managers in the hotels (**)	Distributed questionnaires	Received Questionnaires
1	InterContinental Jordan	15	15	12
2	Regency Palace	12	12	8
3	Marriott	15	15	12
4	CrownePlaza	13	13	7
5	Le Meridien	15	15	13
6	Grand Hyatt Amman	15	15	8
7	Holiday Inn	13	13	12
8	Sheraton Amman Al Nabil	12	12	9
9	Le Royal	15	15	11
10	Four Seasons	15	15	12
11	Kempinski	14	14	10
12	Land Mark	12	12	8
	Total	166	166	122

(*)Resource: Ministry of Tourism and Antiquates (2012).
(**) General Manager, Assistant Manager, Night Manager and Major Departments in the Hotel.

The convenient sample of the study consist of (122) mangers in the senior management in five Stars Hotels in Amman, as illustrated in table (1). The percentage of sample consist (73.5%) of population, (166) managers.

b) Data Collection

The study adopts two sources of data: secondary and primary. Secondary data are obtained from literature published in this subject including previous studies. The primary data are collected from field study conducted through a questionnaire that was developed for such purpose. The questionnaire consisted of three parts (14 dimensions):

• The first part includes independent variables, (HR Roles); Strategic Partner, Change Agent, Administrator Expert and Employee Champion.
• The second part includes dependent variables, (Professional Competencies); Business Knowledge, Strategic Contribution, Human Resource Technology, Human Resource Delivery and Personal Credibility.

• The third part includes intermediate variable, (Emotional Intelligence); Motivation, Self-regulation, Self-consciousness, Empathy and Social Skills.

VIII. Limitations of The Study

As it is expected to contribute to theoretical and practical areas, this study is limited to the following :

1. It is based only on questionnaire that was especially developed to fulfill the objectives of the study. Therefore, the results are confined to its validity and reliability.
2. It is restricted to the managers manage the hotel industry in Amman.
3. It has been conducted within a short period of time which may not reflect an accurate and valid profile about HR Roles and professional competencies in five star hotels in Amman.

IX. Analysis of Empirical Results

a) Statistical Results

Table (2) illustrated that there are a positive attitudes towards dimensions mentioned in this table. Because their means are above mean of the scale (4),

also a quick review of the result in table (2) reveals clearly that variable (Y4) has the highest mean value (5.72) and this means that the respondents feel very strongly that the HR Delivery performing in the professional competencies. In other hand the table shows that (Y7), self regulation come the second variable, has mean value (5.39) that effect on Emotional Intelligence. But the strategic partner rank as the third with mean value (5.03) , that effect on human resources roles. The lowest mean value (4.15) was employee champion.

Table 2 : Standard Deviation, mean and importance of (14) dimensions.

		Standard Dv.	Mean	Importance
HR Roles				
X1	Strategic Partner	1.30	(5.03)	(1)
X2	Change Agent	1.51	4.53	2
X3	Administrator Expert	1.55	4.30	3
X4	Employee Champion.	1.62	4.15	4
	Grand Mean		4.50	
Professional Competencies				
Y1	Business Knowledge	1.25	5.71	2
Y2	Strategic Contribution	1.54	5.26	4
Y3	Human Resource Technology	1.68	5.03	5
Y4	Human Resource Delivery	1.35	(5.72)	(1)
Y5	Personal Credibility	1.50	5.28	3
	Grand Mean		5.40	
Emotional Intelligence				
Y6	Motivation	1.03	5.15	3
Y7	Self-regulation	1.04	(5.39)	(1)
Y8	Self-consciousness	1.05	5.35	2
Y9	Empathy	1.25	5.03	4
Y10	Social Skills	1.24	4.87	5
	Grand Mean		5.15	

b) Linear Structure Hypothetical Model

Based on the framework of the questionnaire, each sun-construct is weighted to solve the mean value as the scale variable of the concept and further to avail the linear structure hypothetical model as illustrated in figure 1.

Figure 1 : Hypothetical Model of Correlations among HR Roles, Professional Competencies and Emotional Intelligence.
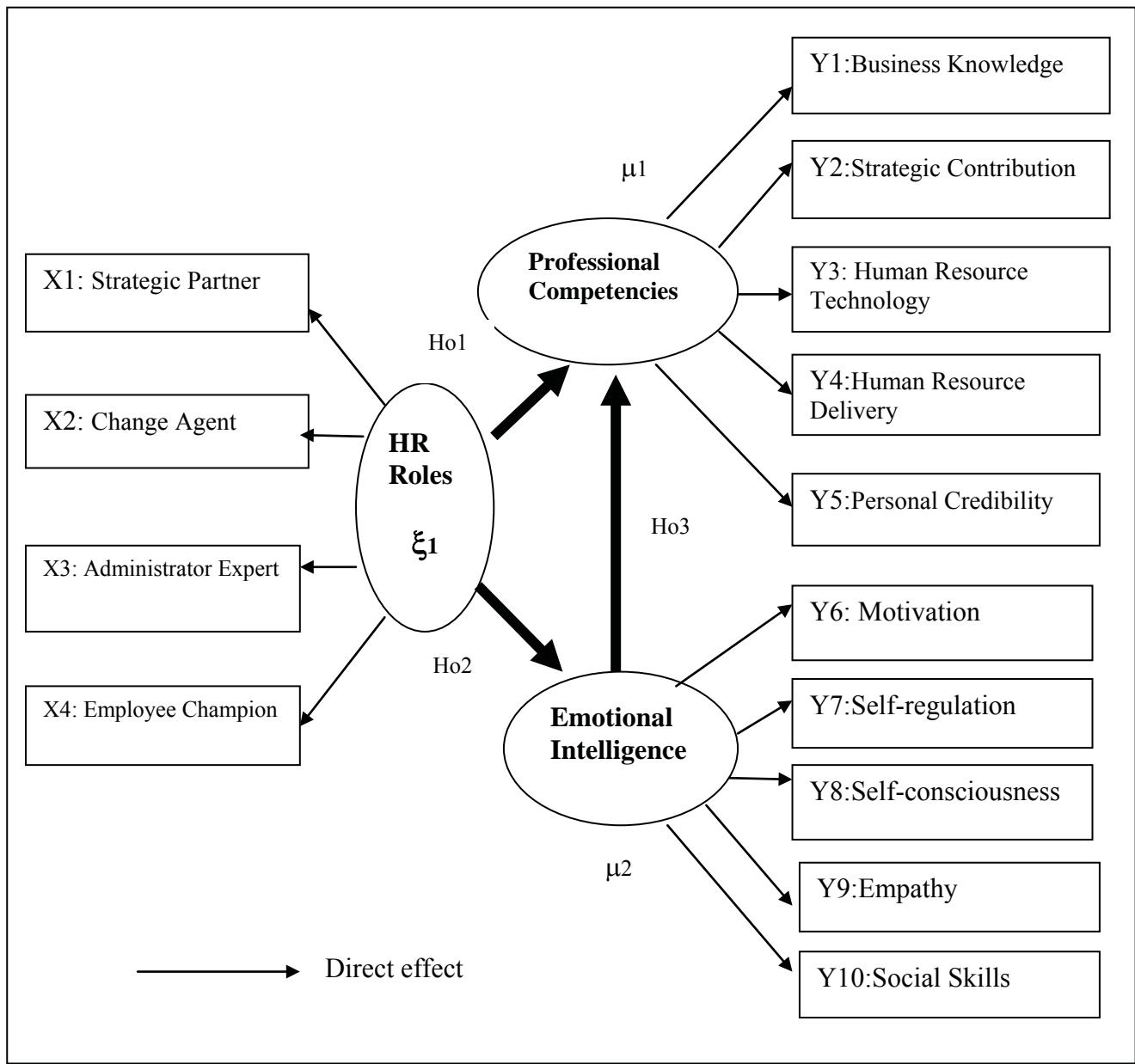
c) Model Analysis and Study Hypotheses Test Results

LISREL analysis is used in this study to examine the correlations among HR Roles, Professional Competencies and Emotional Intelligence (with empirical results illustrated in figure 2) of international hotels in Amman. The degree of positive fitness of the hypothetical model and the test of results of each hypothesis is listed in table 3. Statistical results indicate that the degree of fitness achieves a moderate level (GFI= 0.78, it means need (0.22) to achieve 1). Three hypotheses have been positively verified (reaching the statistical significant level).

d) Conclusion and Recommendations

Empirical results from our study strongly support all the hypotheses, namely that HR roles has positive impact on professional competencies, and emotional intelligence. There was correlation among all the concepts defined in the hypothetical mode of the study, and that correlation attained a significant level and acceptable of fitness. Therefore, hotel managements should be aggressively engaged in HR roles to achieve at a synergy of emotional intelligence and professional competencies.

Table 3 : Good of fitness for the hypothetical model and hypotheses test results analysis.

Hypothesis	Hypothetical model
HR Roles ⟶ Professional Competencies	0.72 * *
HR Roles ⟶ Emotional Intelligence	0.63* *
Emotional Intelligence ⟶ Professional Competencies	0.32* *

*: P<0.05; * *:P<0.01

Good of fitness	X2	1112.13
	GFI	0.78
	CFI	0.87
	PNFI	0.71
	RMSEA	0.31
	RMR	0.088

Figure 2 : Empirical Model of the Hypothetical Model.
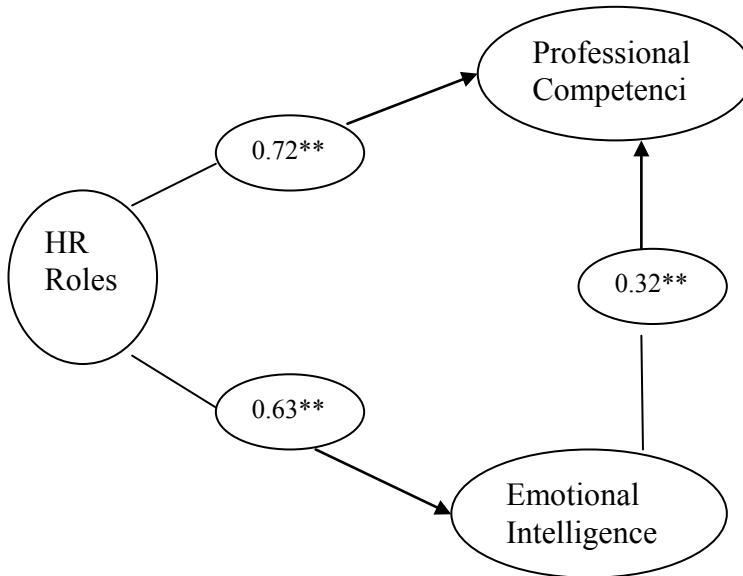
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Strategy to Revitalize Technical and Vocational Education and Training (TVET): Management Perspectives

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Abstract - TVET at the beginning of its implementation is more focused on the formation of skilled workers in technical fields that focus on the skills of the hands (hands-on skills). However, the passage of time and technological developments demand change for change needs to be done in the TVET to form a generation that has a variety of skills, not only in technical skills and knowledge, but in producing future leaders of integrity. Therefore, this article is planned to discuss some aspects of management perspectives in upgrading the employability of TVET graduates from TVET. From reviews articles, TVET management seems to be more successful by considering the criteria of relevance to the labour market (one that meets employeri¯s needs and expectations), access for trainees, quality of delivery, standardization, inclusion of soft skills, and funding for the system is secure and uninterrupted. In conclusion, the key to this success is that the TVET system be adapted to a specific country.

Keywords : TVET, strategy, management, revitalize, skill worker.

GJMBR Classification : JEL Code : M53

STRATEGY TO REVITALIZE TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING TVETMANAGEMENT PERSPECTIVES

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Strategy to Revitalize Technical and Vocational Education and Training (TVET): Management Perspectives

Suriana Binti Nasir

Abstract - TVET at the beginning of its implementation is more focused on the formation of skilled workers in technical fields that focus on the skills of the hands (hands-on skills). However, the passage of time and technological developments demand change for change needs to be done in the TVET to form a generation that has a variety of skills, not only in technical skills and knowledge, but in producing future leaders of integrity. Therefore, this article is planned to discuss some aspects of management perspectives in upgrading the employability of TVET graduates from TVET. From reviews articles, TVET management seems to be more successful by considering the criteria of relevance to the labour market (one that meets employerˉs needs and expectations), access for trainees, quality of delivery, standardization, inclusion of soft skills, and funding for the system is secure and uninterrupted. In conclusion, the key to this success is that the TVET system be adapted to a specific country.

Keyword : TVET, strategy, management, revitalize, skill worker.

I. Introduction

Technical and vocational education and training (TVET) refers to education and training that prepares persons for gainful employment (Finch and Crunkilton 1999). In other words, TVET refers to deliberate interventions to bring about learning which would make people more productive (or simply adequately productive) in designated areas of economic activity (e.g., economic sectors, occupations, specific work tasks). TVET has the potential to enhance human capabilities and enlarge peoplesi®choices. The benefits of TVET need to be more equitably distributed between men and women, and between rural and urban areas.

TVET is able to develop and produce skilled groups in the industry. Knut Phillips (1994), in a book entitled "Learning to work, working to learned from" saying that vocational training can provide a basis for young people to careers in the future. Vocational training is a first level of training in a particular field of employment. This statement clearly shows that individuals who are involved in vocational training is one who has a strong knowledge base and pick up a specific job field (Lis C.K., et al., 2012).

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a) TVET Management

UNEVOC as a policy implementation arm of the United Nations have placed renewed strategic importance on TVET especially for developing countries. UNEVOC has indicated that TVET embodies i°those aspects of the educational process involving, in addition to general education, the study of technologies and related sciences, and the acquisition of practical skills, attitudes, understanding and knowledge relating to occupations in all sectors of economic and social life. Technical and vocational education is further understood to be (Addis A. E., 2007):

A. An integral part of general education;
B. A means of preparing for occupational fields and for effective participation in the world of work;
C. An aspect of lifelong learning and a preparation for responsible citizenship;
D. An instrument development for promoting environmentally sound sustainable;
E. A method of facilitating poverty alleviation.

The beginning of TVET is difficult to trace as it connotes skills and competencies which has been embedded in surplus of other histories. The perception of the origin of TVET by many is in diverse ways. However, general education and training began in pre-history with the transmission of knowledge and culture from one generation to the next. The use of tools, beginning with those made from stones, evolved as humans evolved. In the pre-historic hunting and gathering society, skills were passed from parent to child as members of small, usually related, migratory groups. The transition from this stage to the settled cultivation of crops marks the beginnings of civilization.and with it recorded history. The education and training that occurred is best embodied in the Chinese proverb: i®Give a man a fish and he will eat for a day. Teach him how to fish and he will eat for a lifetime.

II. Discussion

a) Revitalize TVET in Management

Revitalize TVET in management perspectives should always be done for a number of aspects. From article reviews some of the keys are:

i. TVET has a high impact on the countryi¯s productivity growth,

ii. TVET makes its recipients relatively secure from poverty and extends and sustains this security into retirement years,

iii. TVET reduces inequality, filling income gaps that would otherwise exist between the rich and the poor,

iv. Through the reduction of inequality and its direct effects in increasing the average number of years of schooling,

v. TVET reduces crime and the high costs of crime,

vi. TVET reduces migration and offsets the high costs of the brain-drain,

vii. More TVET leads to moderated family size, reduced vulnerability, and higher security of living conditions for the family of the TVET graduate, and

viii. TVET perpetuates its benefits into retirement by maintaining or raising income during retirement years.

b) Main Strategies of a Successful TVET Management

The key issues that the proposed TVET strategy seeks to address are the following :

i. *Poor perception of TVET.*

The public and even parents consider the vocational education track as fit for only the academically less endowed. In many countries, students entering the vocational education stream find it difficult, if not impossible, to proceed to higher education. There is the need to make TVET less dead-end.

ii. *Gender stereotyping.*

Some vocational training programmes like dressmaking, hairdressing, and cookery are associated with girls - very often girls who are less gifted academically.

iii. *Instructor training.*

The delivery of quality TVET is dependent on the competence of the teacher; competence measured in terms of theoretical knowledge, technical and pedagogical skills as well as being abreast with new technologies in the workplace.

iv. *Linkage between vocational and general education.*

In general, vocational education and training forms a separate parallel system within the education system with its own institutions, programmes, and teachers. This situation tends to reinforce the perception of inferiority of the vocational track. It is therefore important to create articulation pathways between vocational education and general education.

v. *Linkage between formal and non-formal TVET.*

It should be possible for students who drop out of the school system to learn a trade to re-enter the formal vocational school system to upgrade their skills, either on part-time or full-time basis. Similarly, regular vocational school students should be able to acquire relevant practical skills in the non-formal sector.

vi. *Linkage of TVET to the labour market.*

The ultimate aim of vocational training is employment. TVET programmes therefore have to be linked to the job market. In this way, the socio-economic relevance of TVET can be enhanced.

c) Main Principles of A Successful TVET Management System

The top six (6) principles inherent in a successful TVET system are (Stephen M., et al., 2010):

i. *Relevance to the labour market (one that meets employeri¯s needs and expectations).*

An effective Technical and Vocational Education and Training system within a country is a critical pillar of any successful economy. It can serve as the impetus to boost the value of the nation and iti¯s GDP in the global marketplace. Effective TVET also recognizes that education and training in any country needs to be based on reliable labor market information and demand and employer needs, particularly in priority trades and occupations.

ii. *Access for trainees.*

One of the fundamental aspects of a successful TVET system is the access that it provides to trainees. It is important for trainees to be able to enroll easily in training and have adequate transportation to TVET schools Access also involves ensuring that there are sufficient populations in close proximity to a training facility, so that an adequate number of trainees are available to ensure the school/college is fully enrolled and has strong retention and participation rates. Access, affordability, and proximity are therefore important considerations for TVET expansion activity. Taking account of this, it is also necessary for the training facilities to be near employers. Staff from key industries need to be able to regularly visit the schools/colleges to ensure that training and equipment is up-to-date and relevant, thereby addressing employer needs. These attributes underpin graduate pathways to relevant and quality employment opportunities.

iii. *Quality of delivery.*

The quality of a TVET system is largely determined by the industry partners; they are the key drivers of the system who work in collaboration with the operators of the countryi¯s TVET system. Linking training to certification requires a uniform framework based on :

a) Competencies (including competency develop-ment frameworks),

b) Standardization of competencies (as quality standards),

c) Occupational standards (that define competencies and which describe good work practice) and National Occupational Standards (NOS),

d) The development of a National Qualifications Framework (NQF) as a result of NOS, and

e) Certification of competencies (which brings competency-based training and competency-based assessment into a comprehensive national, regional, and international framework).

iv. *Standardization.*

While increasing access to the TVET system it is important to remember that there is also a need for standardized training. Though seemingly daunting, if a TVET system is adopted at a national or regional level, the cost and time needed to train instructors and trainers will be greatly reduced. By adopting TVET in this manner, training can be coordinated so that all trainees receive the same training, making all trainees more marketable to employers no matter where they are within the country or region. Uniform standards also help countries adapt their systems to match global standards more closely, making the country and its workforce more globally competitive. India is a good example of standardization. While the country is proliferated by many private run TVET institutions, the public TVET systems have adopted international standards and curricula to ensure quality and uniformity.

v. *Inclusion of soft skills.*

The global economy demands much more from people than it has in the past. Competition is no longer just local, and this drives up the demands on employees, focusing employers on developing employees that are more engaged in work, that local customs or norms might have hindered in the past. This demand might be seen in time at work, type of work, or different interactions. These demands may clash with local customs or beliefs. Instead of trying to eliminate these customs TVET students need to be trained in the demands that their industry may require. This will help both industry and employers to adapt their customs and beliefs to what might be a new way of doing business. In many cases this type of training is categorized as soft skills. These are the skills that all employers say they want (i.e. timeliness, productivity, teamwork, etc.). In many countries, some soft skills will take time to be inculcated due to customs or other regional issues and a movement towards global norms.

vi. *Funding for the system is secure and uninterrupted.*

For a TVET system to become a success, it needs to have government support in the way of a continual funding stream. Many TVET systems in developing nations are funded by outside entities. These entities may include USAID, World Bank, or the UN. Though these organizations provide needed funding for TVET, the funds are typically not available over a long span of time. However, the funding provided by outside organizations gives developing nations the initial investment, and once established as a value-added system to employers, policy makers find ways to continue the funding. State Training Fund (STF) instruments are the most common; in the US, STFs exist but are different from state to state. In Australia and other small population countries, the State Training Fund is nationally managed. This model is often cited as an example (by World Bank for instance) for use in other countries.

III. Conclusion and Recommendation

Governments play a critical role in the success or failure of these systems. Governments need to be invested in the TVET system enough to provide what the TVET system may require. Therefore, government policy makers must ensure their TVET system (Stephen M., et al., 2010):

- Is aligned to current and future labour market demands;
- Engages the business community; and
- Has policies, regulations, and laws which support TVET.

Finally, to sustain the system and produce the quality of employees that businesses need, students must have an educational foundation which enables them to take advantage of the offerings of the formal TVET system. TVET success can be found anywhere in the world under many different circumstances. The key to this success is that the TVET system be adapted to a specific country. No one will be able to take what works in one country and transpose to another. There are too many variables involved in that for success. However, different pieces can be used from a variety of TVET systems that when put together, like a puzzle, any country can find success. It is a matter of finding the right pieces and using basic principles for success.

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Reluctance of US Doctors in Adopting EHR Technology

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Abstract - The purpose of this research is to identify the major barriers which are confronted by physicians and doctors in the adoption of Electronic Health Records (EHRs). This study will lead to various relative dimensions of Health Information Technology (HIT) with the involvement of Meaningful Use, Generic Role of the Government, and Technology evaluation. These selected variables will help us to develop a composite view on this study. The proposed theoretical framework evaluates the degree of reluctance in physicians along with imminent challenges, possibilities and plans that will streamline future incentives too.

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Abstract : The purpose of this research is to identify the major barriers which are confronted by physicians and doctors in the adoption of Electronic Health Records (EHRs). This study will lead to various relative dimensions of Health Information Technology (HIT) with the involvement of Meaningful Use, Generic Role of the Government, and Technology evaluation. These selected variables will help us to develop a composite view on this study. The proposed theoretical framework evaluates the degree of reluctance in physicians along with imminent challenges, possibilities and plans that will streamline future incentives too.

Keywords : Doctors, Providers, Electronic Health Records (EHRs), Focus groups, Role of the Government, Meaningful Use, Technology Evaluation, USA.

I. Introduction

The main purpose of this study is to identify the overall role of US government with its influence on the behavior of doctors and physicians. The implementation of Electronic Health Records (EHR) has increased in light of the many, since there are many pivotal consequences related to it. With such progressive changes, there have been many perceived barriers and problems in the adoption of EHR. Proposed facts are generic role of the US Government, meaningful use, and technology evaluation which affects the development of EHR, and makes the physicians hesitant to adopt it. We cannot ignore the new adoptions in medical technology since every practitioner/doctor wants accuracy in his/her work.

For better health outcomes and more effective chronic care management, extra effort will hold great potential (Phrma Executive Summary, 2011). Electronic health record is now a fundamental component of healthcare (Hung, 2004). Healthcare systems have been improved by E-Health EHR as they provide confirmed healthcare with enhanced medical practice efficiency (Li, et al., 2010). Progress and technological advancement are key features to cope up with better and intended results in the field of Health. Isolated clinical information composed from computer-based tools would divest clinicians of most benefits that customized technology can confer, so the builders of EMR must continue to develop new ideas and the clinicians must continue to insist on products with utmost functionality (Sujansky, 1998).

This paper will detail the standard needs and responsibilities to create a balance between new incentive programs in EHR and complexities of the product. More complications in the adoption of EHR will surely disturb the level of Care. Results of this study will provide defined results for future modifications to the EHR system with revised standards of medicine.

II. Literature Review

An extensive literature review was done to inculcate refined data for EHR and HIT adoption with summarized barriers as well. Health information technology (HIT) has become fundamental to healthcare development due to its potential to improve efficiency and amplify the quality of healthcare in the United States (DesRoches & Stalley, 2012). If the U.S wants to attain the goal of execution of EHRs within a decade, HIT facilities will need to put great exertion to speed up the process (Houser & Johnson, 2008). The purpose of this literature review is to demonstrate the extensive adoption of electronic health records (EHR) in the medical industry, with perceived barriers that bring reluctance-related issues.

2.1 Role of the Government

The Government role is always demanding and complex (Google search, 2012) and it should stand upon exceptional principles (Benson, 1968). Role of the government in a market synchronizes all the legal responsibilities to govern a strategic regime. The Government should be very concerned to accelerate EHR adoption. Many government initiatives were visualized in the adoption of the universal electronic health record (EHR) by all the affiliated health maintenance organizations (HMO) by the year 2014 (Goldschmidt, 2005; Appari & Johnson, 2008). To accelerate EHR adoption in USA is one of the top concerns of the government (Ford, et al., 2009).

The Government has announced financial incentives for physicians who adopt EMR/EHR systems, within the specific period. Those who will meet the criteria will be paid an incentive up to $44,000 under the

Medicare plan or $64,000 under the Medicaid plan over a period of five years starting from 2011. Using an example by Mason (2004), Australia Health Connect is the major national EHR initiative made up of territory, state, and federal governments. Shores, et al., (2010) claimed that changes in the industry and the government policies, force the providers to review their current systems and assemble the most efficient ways of accessing the government incentives, offered over the coming decades.

Recent studies revealed that the government policies play an active role in shaping and facilitating a country's health IT adoption and use (Castro, 2009). According to HFMA Survey Report (2006), the Government plays an important role to play in promoting EHR adoption. Government should play a vital role to speed up the development of additional standards for domains such as medications and clinical knowledge because this will really accelerate the adoption of standards for clinical data with their high rates (Bates, 2005). The future of EHR & EMR markets will be fundamentally dependent on authoritarian standards, the government support and future trends affecting domestic healthcare systems (Accenture Survey, 2010). E-Health Systems mainly depends on the success of EHR systems and the EHR system will be successful only if readiness and acceptance rate is high (Li, et al., 2010).

In spite of the fact that many practitioners/doctors are still reluctant to adopt the technology. The Government is trying to stimulate the creation of healthcare networks that use HIT (Blumenthal, et al., 2006) and has also been trying to get doctors to use EHR systems for a while now, but many physicians remain doubtful (Reece, 2011). The Government activities to promote EHR were extremely low, before 2004 (Ford, et al., 2009). HFMA Survey Report (2006) believes that the government is an imperative character in facilitating the universal adoption of EHR systems. To the reluctance among doctors, the government should make a huge investment in the development of healthcare IT, particularly in EMR and EHR software (John [a], 2009), which will definitely stimulate the EHR program affecting its rate of adoption as well (Shank, 2011).

H-1 : The lack of definitive healthcare standards from the US Government increases the reluctance of Doctors in adopting EHR.

2.2 *Meaningful Use*

Meaningful use requires that a physician should use a certified EHR in a meaningful manner. To be eligible for the EMR stimulus program, doctors are required to achieve the "meaningful use" standard, showing that their EHR benefits accomplishes the complete quality of healthcare they offer (Stayner, 2012). For defined results in EHR usability, the most

appropriate task is to access the functionality of the EHR system in the framework of user-meaningful operations (Zhang & Walji, 2011).

Surprisingly, one of the major barriers cited by a large number of providers is complexity of the Meaningful Use measures (Hirsch, 2012). Doctors/Physicians are very disappointed by meaningful use because the requirements are very complicated (Roney [a], 2012). It becomes more frustrating when they do not have a great deal to organize and control it properly.

The 3 stages of meaningful use are defined clearly and will be kicking in over time. The three stages of Meaningful Use define (Web Search [a], 2013).

- Stage 1 : Data Capture & Sharing – has begun in 2011.
- Stage 2 : Advanced Clinical Processes – scheduled in 2013*
- Stage 3 : Improved Outcomes - scheduled to begin in 2015*

(*Stages 2 and 3 will be defined in future by CMS rulemaking)

Recent studies proved that achieving meaningful use of health information technology for improved quality of healthcare is critical (Kuhn, et al., 2010). The majority of EHR vendors are in the list of implementing Stage 1 Meaningful Use (MU) certified products (Underwood, et al., 2011), but providers/doctors need to meet all 15 of the core measures to be eligible for the incentives.

One of the prominent goals of The American Reinvestment & Recovery Act (ARRA or "the Stimulus Package"), is to amplify the "meaningful" use of Electronic Health Record (EHR) systems among medical providers (NCIRD, 2012). Many physicians find it difficult to meet the different criteria of "meaningful use" including e-prescribing, electronic exchange of patient health information, and reporting on clinical data. They think that purchasing an EHR system will be a waste of money, as they cannot implement EHR meaningfully. While John [b] (2009) & Mevis (2009) said that doctors or physicians who do not show "meaningful use" will be strictly punished in the form of declining Medicare payments. They must attest to "meaningful use" of certified EHR technology to be eligible for any financial incentive (Web Search [c], 2012). According to Terry (2009), physicians who are not using qualified EHRs meaningfully by 2015 will lose 1 percent of their Medicare reimbursement; in 2016, they will face a penalty of 2 percent and in 2017, 3 percent each year after that.

Apart from the financial implications of adopting EHR technology, there are numerous operational and workflow improvements that they have the potential to bring. EHR systems bring the promise of increased care

quality, competence and security if used meaningfully (Zhang & Walji, 2011). At present the EHR integration and adoption within U.S. hospital communities has become a widely recognized objective with the incentive programs for meeting stage 1, stage 2 and stage 3 the Meaningful Use criteria (Zywiak & Draze, 2010). Physicians who utilize EMRs and meet the criteria of meaningful use can take advantage of millions of dollars in incentives (Marcus, et al., 2009). These incentives motivate many doctors to go for the EHR implementation. These incentives started in 2011 and will be available over the next 5 years for a physician who will show "meaningful use" of an EHR system (John [b], 2009).

Some physicians have found meaningful-use standards easy to carry out, however some have not (Carroll, et al., 2012). According to the Regional Extension Centers (RECs), physicians still encounter many problems in meeting the Meaningful Use requirements (Hirsch, 2012). Many physicians/doctors are hesitant to adopt new initiatives like meaningful use, which are costly to handle and may even have a negative impact on their productivity (Meaningful Use Blog, 2012). Some physicians still express reluctance as they believe that their workflows will be hindered and their data will be at risk (Harrell, 2012). A study by Roney [b] (2012) concluded 6 Biggest Meaningful Use Challenges for Rural Hospitals, where he identified that if rural hospitals are struggling to adopt EHR systems, it is possible that they are also struggling to meet meaningful use criteria. Halamka (2010) wrote in one of his blogs about, "The Top 10 Barriers to EHR Implementation" where he said that the stimulus money (cost) does not flow until meaningful use is accomplished. Who will pay in this time period?

These are some critical conditions which brings reluctance among physicians/doctors to implement EHR in their organizations achieving meaningful use.

H-2 : Meaningful Use is one of the barriers, affecting the adoption of EHR among Doctors.

2.3 Technology Evaluation

Information technology (IT) has permeated every important aspect of daily life in the 2lst century (Hung, 2004) and doctors are the key factor in the creation of an online healthcare system (Woody, 1999). Aggressive use of information technology (IT) in the healthcare industry is strategically fruitful (Castro, 2009). Miller and Sim (2004) verified slow but steady progress in the adoption of new technology for quick technological improvements. Electronic medical record (EMR) is an essential new technology in healthcare with its universal acceptance and improvement in Health Industries (Samoutis, et al., 2007).

Adoption is recommended for better healthcare results as well as a reduction in healthcare costs. Technology evaluation and its acceptance is one of the most mature research areas found in contemporary

information systems literature (Shank, 2011). Previous studies have found that the majority of doctors are frustrated and overwhelmed by paperwork, which leaves less time to tend their patients (Woody, 1999). Many physicians or doctors are not comfortable with new technology Halamka (2010).

Undoubtedly, lack of resources is a huge barrier in the implementation of EHR practices (Mason, 2004). A major reason for incomplete EHR implementation in rural hospitals is a lack of financial and operational resources; in addition there is a lack of knowledge and support for medical staff (Houser & Johnson, 2008). Poorly intended word-processed EMRs will convey limited promises of digital healthcare revolution (Sujansky, 1998). A lack of understanding of the design of EHR systems with the confrontation of new change invites many preliminary difficulties, while implementation of this program with new features are considered to be the major technological barriers to adopt EHR. Doctors who are reluctant to adopt EHRs with their patients are scared that the improved connectivity will increase spending more time in answering the questions (Medefile, 2011).

To stimulate technological progression, the new features of EHR will surely be supportive and helpful. A growing view of healthcare information and communication infrastructure is a key to fix the crisis in the U.S improving the healthcare quality, control cost and access (Stead, et al., 2005; HFMA Survey Report, 2006). Shores, et al., (2010) said that using potential technologies of EHR and e-prescribing, benefits like saving lives, preventing patient harm by access to complete medical history and saving billions of dollars in annual healthcare expenditures can be achieved whereas Carayon, et al., (2011) concluded that further implementation of EHR technology will increase various issues related to hospitals by the staff caring for ill patients. According to Reece (2011) EHRs won't be functional and physician-friendly until or unless physicians themselves have more input into their design.

There are a variety of dimensions that can be easily used to minimize the level of technological obstacles to HIT adoption (Blumenthal, et al., 2006). Brownlee & Pandey (2010) derived various provisions in encouraging doctors, hospitals, and other medical providers to adopt the latest facility of Electronic Health Records (EHR) for improved advancement of healthcare. Certain challenges covering data entry, data privacy, information secrecy and security of health information in the hands of authorized users, cover the technological problems in general (Mason, 2004). Barriers do include the general cost, complexity and technical issues of IT implementation (Health Report, 2004).

H-3 : Rapid Technological advancements decrease the level of EHR Adoption among Doctors.

III.   THEORETICAL FRAMEWORK

Role of the Government

Meaningful-Use

Technology Evaluation

Doctors Reluctance in Adopting EHR
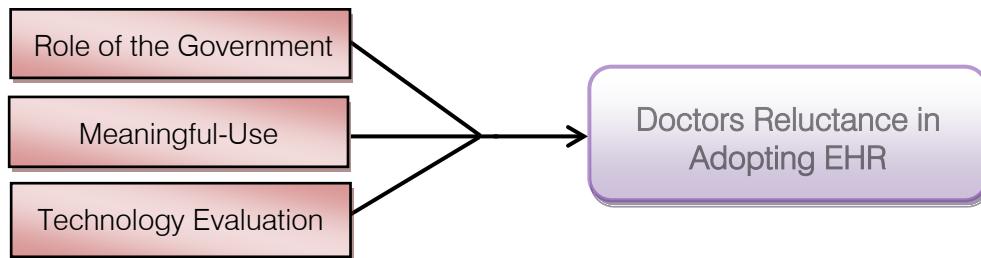
The above shown theoretical framework is a conceptual model of this current study which details the whole literature in a diagrammatic form. To realize the flow of EHRs, it is vital to evaluate not simply whether a practice has an EHR but all the capabilities of the EHR (Kemper et al., 2012). This paper explains the major dimensions for the EHR adoption since the implementation of EHR is highly supported in many healthcare systems of different countries (Gagnon, et al., 2010). A research model by Healthcare Financial Management Association, Westchester III (2006) is added, manipulating this current study. Another study by Sabogal (2004) titled "EHR Adoption: A Barrier Analysis" additionally directed the same theme with many other factors.

Top Barriers to EHR Adoption

Barrier	Percentage
Lack of consistent national information standards and code sets	62%
Lack of available funding	59%
Concern about physician usage	51%
Lack of interoperability with other systems	50%
Lack of available staff resources	43%
Lack of existing regional information network	37%
Concern about payer adoption	32%
Insufficient financial return	28%
Privacy concerns	16%

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Figure 3.1 : Research Model influencing the Current Study

DOQ-IT: EHR Adoption: A Barrier Analysis
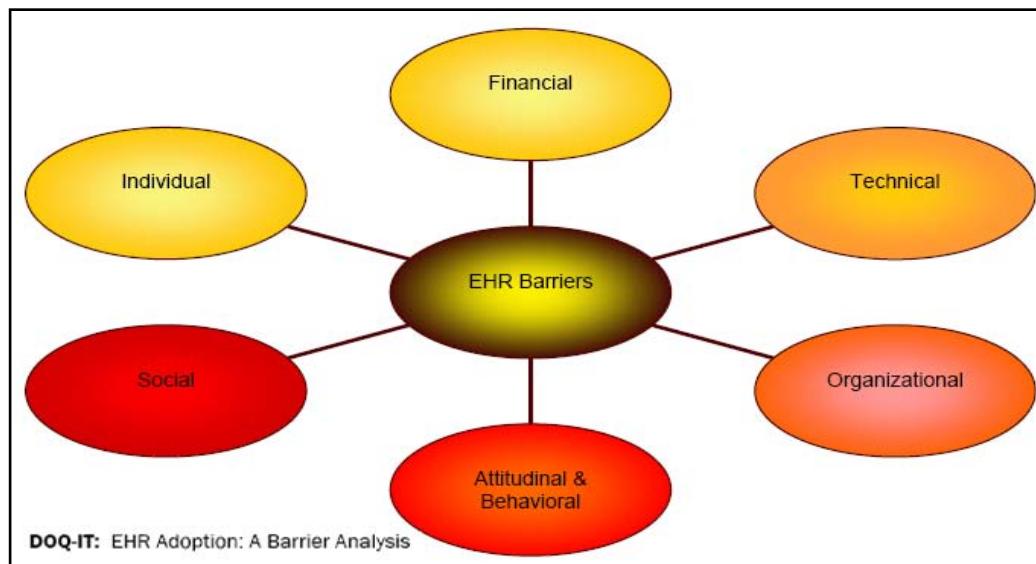
Figure 3.2 : Another Research Model influencing the Current Study

IV. Discussion & Implications

Previous literature and research has clearly examined the importance of EHR practice. To get valuable data, it is fairly imperative to accomplish the purpose of the paper by both primary and secondary data (Johansson, 2003).

Analysis done by Byers in 2008 concluded that there has been an overall efficiency in EHR adoption rate of 45.6%, up from 40.4% from the past period. According to him, the EHR adoption rises as the number of physicians practicing rises and offices with three to five practicing doctors had 54.9% adoption, while offices with more than 26 practicing doctors had 77.2% adoption rate. 6,000 physicians surveyed in seven different countries showed that very high percentages of physicians use EMRs, 98% physicians in the Netherlands and 89% in the U.K (Smelcer, et al., 2009). However Ford, et al., (2009) concluded that less than half of the physicians working in small practices will implement EHR by 2014 (47.3%), based on existing levels of adoption of EHR, comparing with the adoption rates before and after 2004 (2001–2004 and 2001–2007 respectively).

The foremost important step towards implementing EMR/EHR adoption is to change the psyche of a user from "reluctant" to "willing" (Brownlee & Pandey, 2010). EHR adoption is relying on careful circumstances and positively trying its acceptance among doctors & physicians. The Government role is additionally important for engaging new tactics in medical billing. One of the pivotal implementations by the Government is to build capital accessibility to facilitate and offer a virtual linkage to small providers so that they can easily access EHR systems at a very reasonable price (Bates, 2005), which will surely reduce the reluctance level among doctors. Houser & Johnson (2008) conducted a survey but with a limited self-reporting data. They achieved a 69% response rate and of those who did not respond, the implementation of EHR in their hospitals was not detected.

More innovative and latest government incentives, merged with technological advances, are exclusively providing more progressive reasons for physicians to implement Health IT & EHR (AMA Report). Although there is a small number of hospitals that have realized the importance of these tools, more are beginning to achieve their patients' greater savings and improved customer satisfaction indeed (Hammer, 2006). EHR adoption is simple, more handy, and cost effective with reference to knowledge management and new learning technologies (Brownlee & Pandey, 2010) whereas Smelcer, et al., (2009) said that 30% of EMR system implementation failed unluckily, because physicians cannot use the EHRs/EMRs competently.

Initial adopters that begin the transition to an EHR will instantly demonstrate the importance of 'meaningful use' realizing the highest possible financial incentive through the stimulus, with this the providers who implement and are "meaningfully using" a certified EHR system by the year 2011 and 2012 will realize the highest Medicare incentive of $44,000 (Web Search [b], 2012). Kuhn, et al., (2010) emphasized that we cannot generate vigorous indicators of meaningful use of HIT or cannot provide correct, relevant and trusted clinical guidance to inform healthcare delivery, until or unless we have remote consistency of capturing, organizing, and reporting information from EHRs as well as exchanging information between healthcare systems.

It's understood that if patients are provided with an easier channel of access to speak with their doctor typically through email, they'll make more requests to the physician (Medefile, 2011). Technological complications can be one of the important facets, but the induced results are predominant. Doctors should also support and dedicate in developing the complete infrastructure to sustain their IT applications (Health Report, 2004).

So the detailed variables of this study clearly demonstrate the overall importance of EHR implementation, with its strong and valid consequences. Physicians or doctors in medical practices that decide not to utilize an EHR system by the year 2015 may probably see Medicare/Medicaid reimbursement penalties starting from 1% to 5% and 2% in 2016, and 3% in 2017 (DesRoches & Stalley, 2012; Blumenthal, 2009). By the year 2020, approximately 50% of healthcare practitioners/doctors will be using a functional EHR (Goldschmidt, 2005).

V. Limitations

EHR is highly affected by the role of the government, Meaningful Use and technological evaluations. The designed theoretical framework entertains the noteworthy factors affecting the reluctance of doctors in US. Biasness was avoided to be on one track. Although this present study comprised very limited number of determinants that might not be appropriate for other attitudes and perspectives related to EHR. Methodologically, the secondary data supported the developed hypotheses. This paper may have widened up the contextual framework among the doctors, physicians, patients.

VI. Conclusion

New marketing tools are also introduced for the betterment and support for EHR adoption among many affiliated physicians (HP, Ready Now Report, 2010). The US Government can also help hospitals by easing regulatory barriers (HFMA Survey Report, 2006). Almost half of the doctors in United States prefer using EHR for

standard documentation of a patient's health record and treatment. To attain satisfactory and balanced information, majority doctors believe in EHR documentation which is quick and accurate too. In addition, less paper work eases up the work load in minimum time period.

Doctors should confirm that they meet all the government requirements for meaningful use of EHR technology which will definitely develop all the 3 "Stages" from 2011 through 2015 (Clinician's Guide, 2011). We should accomplish all the incentives related to EHR programs with time. The Government should also apply realistic policies to make capital handy to provider group and virtual aid linkage for small providers so that they can access EHR systems at a sound price (Bates, 2005). Many problems are related to technology indeed, having minimum broadband communication networks, insufficiency of a standard code of generally accepted practices and protocols, meager user interface design and lack of suitable vocabulary and data transmission standards (Mason, 2004).

Quick actions must be taken to resolve all the technical issues, which will surely increase the adoption of EHR. There has been noteworthy progress in EHR adoption among the doctors and hospitals in US (DesRoches & Stalley, 2012; Gagnon, et al., 2010) still minority doctors took the required systems to get to MU and Centers for Medicare and Medicaid Services (CMS) have established an incentive program with ARRA funds to persuade and encourage eligible providers and hospitals to adopt and use EHR systems (NCIRD, 2012). Medicare and Medicaid increased the reimbursements policy for the doctors, making it an attractive offer. Electronic health records (EHR) benefits are all apparent to its users, but considering it faultily only on the perceived consequences is noteworthy so with the right information, doctors must start EHR implementation (Gluck, 2011).

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Problems and Prospects of Tourism in Bangladesh Bandarban District Case

By Nushrat Nahida Afroz & Md Hasanuzzaman

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Abstract - Tourism is an emerging sector for Bangladesh. Tourism is one of the most growing industries all around the world. Bandarban is one of the district of bangladesh that is blessed with unparallel devine beauty. There are more than sixteen popular tourist spot at Bandarban in Bangladesh. In 2011, 1036 foreign tourist sand in 2012, 1205 foreign tourists came Bandarban to visit and enjoy its natural beauty. The aim of this paper to reveals the problems and prospects of tourism at Bandarban. The writer tried to highlight the special attractive tourist spots of Bandarban. These papers also find out some barriers of tourism at Bandarban and provide some suggestions to overcome those problems.

Keywords : *Tourism, Nature, Bandarban, Domestic tourist, Foreign tourist.*

GJMBR Classification : *JEL Code : L83*

PROBLEMS AND PROSPECTS OF TOURISM IN BANGLADESH BANDARBAN DISTRICT CASE

Strictly as per the compliance and regulations of :

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Nushrat Nahida Afroz [α] & Md Hasanuzzaman [σ]

Abstract - Tourism is an emerging sector for Bangladesh. Tourism is one of the most growing industries all around the world. Bandarban is one of the district of bangladesh that is blessed with unparallel devine beauty. There are more than sixteen popular tourist spot at Bandarban in Bangladesh. In 2011, 1036 foreign tourist sand in 2012, 1205 foreign tourists came Bandarban to visit and enjoy its natural beauty. The aim of this paper to reveals the problems and prospects of tourism at Bandarban. The writer tried to highlight the special attractive tourist spots of Bandarban. These papers also find out some barriers of tourism at Bandarban and provide some suggestions to overcome those problems.

Keywords : Tourism, Nature, Bandarban, Domestic tourist, Foreign tourist.

I. Introduction

Tourism is a very promising developing tool for Bangladesh. Bandarban is a very popular destination for recreation, leisure, business and learning as well as religious purpose visit. Bandarban is blessed with unique natural beauty. Bandarban district is the heaven of natural beauty with full of green trees. The spectacular scenic beauty and the nerve racking experience of travelling along the road has attracted the imagination of thousands of travelers from home and abroad. The Bandarban has opened boundless opportunities for thousands of people living in the hilly area and it is needless to mention about the enormous potentials now it is offering to our tourism sector. Bandarban, the daughter of hill has many places to travel which are becoming to the tourist all over the world. These places still not overcrowded and pollution free. The sweet sceneries of meeting of air, clouds, hills, rivers, people of different ethnic communities, their lifestyle, their rich, diverse heritage is really original and natural. Bandarban is situated from 21.11 north longitude and 92.40 east longitudes to 92.41 north longitudes. There are more over 15 tribes and Bengali people are living here in peace and harmony. International tourist arrivals grew nearly 4%in 2011 to 983 million, International tourism generated in2011US$ 1,032billion, worldwide. UNWTO forecasts a growth in international tourist arrivals of between 3% and 4% in 2012. According to the world Travel and Tourism Council, Tourism generates 12% of global gross national product and it employs around 200 million people worldwide. Tourist arrivals are estimated to reach 1billion by 2010 and 106 billion by 2020 worldwide. As it evolves, tourist arrival is encouraging an atmosphere of growing confidence for investment in the travel and tourism sector in Bangladesh. Forty two passed but we are in introductory level in tourism. Bangladesh has a huge opportunity to flourish its tourism sector. Few Foreigners are known about Bangladesh has natural beauty but not well recognized as a tourist destination. Only 3 lacks foreign tourist came to Bangladesh in 2010, in which more than 70% came for business and official purposes. For this reason by realizing the present opportunities in tourism sector we need to concentrate more on tourism sector if we want to earn more foreign currencies. That's why every tourist spot should be evaluated properly and every tourist spot should get same preferences. By developing infrastructural structure and building awareness among everyone in the country a revolutionary change can happen in tourism sector.

II. Review of Literature

The definition of tourism has no universal form. It is still now defined by various people by different ways based on their own justification. Tourism means going out and visiting place for religious purpose, gathering knowledge and having pleasure, fun, or for economic benefit. Tourism is travel for recreational, leisure or business purposes. (http://en.wikipedia.org/wiki /Tourism)

The definition of tourism is not static still now. There is no consensus available regarding the definition of tourism. According to UNWTO definition, tourism comprises the activities of persons traveling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes.

According to the International Ecotourism Society, "Responsible travel to natural areas that conserve the environment and improves the well being of local people. (www.ecodirectory.com)

Tourism is the movement of people to destination outside their normal places of work and residence, the activities undertaken during their study in those destinations, and the facilities created to cater to their needs. Methieson and Wall (1982)

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For the development of tourism it is so necessary to have something special for that reason people will visit that destination. Pollution free environment is necessary for tourist to get refreshed mentally, physically, culturally and spiritually. Ecotourism gives incentives to local community, entrepreneurs and government. Baj Rang Lal Meena and Nibedita Das S.M. Humayun Kabir, Bandarban (pan) 2012.

Bandarban asa partof Chittagong hill tract, it has several types of tourist destination which may be used as tool for sustainable tourism in future. Ecotourism is in introductory level in Bangladesh but she high ecotourism potentiality.SM humayunkabir and Mdmonzurmorshedbhuiya, (2004)

Basically a negative impression is very bad for developing tourism in a country. Building positive impression toward a country is must. And it is not only the duty of a Government, but also for the domestic and foreign tourist, the local communities and the respective organization that are responsible for the development of the tourism

Henderson (2011) in his research states that International visitors perceive a negative impression towards a destination with improper arrangement of infrastructure of a country. He also mentioned political instability, security and safety as an influential factor domestic and foreign tourist.

Environmental protection enhances performance if holiday packages can be differentiated. He gave environmental practices can be taken wisely than it will gain more competitive advantage than giving emphasis on ethical or green products. Forsyth, tim (1997).

Tourism asset are the most important indicator for developing tourism. An increasing number of international tourists are arriving in developing countries, improving transportation access, develop tourist attractions, facilities and services and became a desirable known tourist destination. Cernat. L. and Gourdon. J (2007)

Bangladesh is a very nice place to visit. So this research is an attempt to explore the present condition and prospect of tourism in Bandar ban and examine the problems existed in this district.

III. OBJECTIVE OF THE STUDY

> To get a conceptual idea about tourism.
>To identify the different attractive tourist spots at Bandarban for explore the opportunities.
>To find out the barriers for developing tourism in Bandarban and provide some suggestions to overcome those.

IV. METHODOLOGY OF THE STUDY

This study is basically descriptive in nature and based on secondary information. The study analyses published books, different published research works, newspaper, magazines, reports of various government authorities, and websites. A visit has been conducted by the authors during the period of May-November'2012 to collect the relevant information to find out the problems of tourism at Bandarban. District collectors of Bandarban, different officials of Bangladesh army, local people, domestic and foreign tourist have been interviewed to obtain the relevant data.

V. TOURISM DESTINATION OF BANDARBAN

Bandarban district is the hub of natural resources and beauties. The nature remains unchanged here still now. There are a great number of mountains, lake, waterfalls and forests at Bandarban which has no alternative or similarities in any part of the world.

a) Nafakhum

Nafakhum is the largest waterfall in the country for its volume of waterfall. Sangu suddenly falls down here about 25-30 feet. Nafakhum is not still a very popular tourist destination, as it is very dangerous to reach except in winter season. And it is also located in a very remote area remakri, at Thanchi Upzilla, Bandarban. Traverls should reach Thanchithana to enjoy the beauty of nafakhum. It will take 4.5 hours journey and the distance between Bandarban to Thanchi is about 79k.m.For reaching to remakri the travelers must hire a tour guide, though it is not mandatory to hire tour guide for boat, they are bound to hire a tour guide. An experienced tour guide is selected by the tour guide committee and tour guide will accompany the travelers till the journey end to remakri, for that tour guide will charge tk 600 for the first day and tk 500 for the second day excluding his food and accommodation. Tourist need to hire engine boat from Thanchi as there is no boat available there and boat fare varied according to bargain. This journey is very risky and fearsome for all. It is dangerous to travel during the rainy season because the tides of sangu river are very heavy everywhere in the sangu, especially at the place of boropathar. Local administration have taken initiative to inform traveler not to have journey during that season. The best time to visit nafakhum is winter, because that time sangu remain calm and safe. Thescienic beauty of nafakum is beyond description, it's natural beauty is easily comparable with world's rest of the waterfall.

b) Nilgiri

Nillgiri is the topmost resort in Bangladesh. It is one of most beautiful tourist spot not at Bandarban but also in Bangladesh. It is about 3500 feet high and a part of Thanchi Thana. It is located about 46 km south away of Bandarban on the Bandarban-Chimbuk-Thanchi road. Nilgiri resort is established and maintained by Bangladesh Army. Anyone can take visit over there, but if anyone wants to stay at any of the cottages out of five.

He or she must seek permission from Brigade HQ of Bangladesh Army in Bandarban. Tourist can enjoy the colorful life of different ethnic minor communities when they are heading off to nilgiri. If anyonestandon the top of the balcony they will feel themselves as an Empire of that place. Anyone can touch the clouds surrounded the nilgiri. At nilgiri the combination of mountain and sangu river is unparrallel. Bangladesh Army is continuously improving the infrastructural facilities of nilgiri. Every year many tourists are visiting nilgiri to enjoy the spiritual beauty of Bandarban. Visitors can go there by own managed vehicle, or they can hire jeep from Bandarban sadar. It is wise to take own Vehicle but obviously with expert driver. Before heading to Nilgiri visitor need to register their name and address to the military check post. Accommodation facilities are very good at nilgiri in comparison with other tourist spot at Bandarban. There are three well-furnished cottages ranging from tk4000-tk7000. There are also three tents having 4 beds each taka 2000 per tent. There is also restaurant, helipad etc. Electricity available from 6-9 pm and temperature near 10-25 degree Celsius. Because of its unique scenic beauty and infrastructural facilities it now very popular tourist spot in Bangladesh. So that it is now very difficult to get reservation for nilgiri and high price of the cottages.

c) Shailopropat

Shaliopropat is a naturally created waterfall where the cool water is flowing continuously. Natural beauties of this waterfall could be enjoyed in anytime of the year especially in the rainy season its murmuring sound is lucrative. It is located at milanchari, 8 k m points from Bandarban towards Ruma. Shailopropat is the most visited tourist among the other tourist spot, because it is easy to reach and a market has been built here which is the attraction for the tourist. Locally made handicraft and organic fruits are available here. The visitor can enjoy nice bathing scene of bowm children almost all the time of the year. Food and accommodation facilities are not available at shailopropat.

d) Rijuk waterfall

Rijuk waterfall is 4 km away from Ruma upazila sadar on the river sangu. Water is continuously falling in sangu river from the pick of high hill about 300 feet which creates continuous sound in the mind of visitor and the best time visiting rijuk fall is rainy season. It is 66 km southeast from the Bandarbantown. Traveller can go rijuk fall by private vehicle from ruma bazaar to rijuk fall .No food and accommodation facilities are available there. District administration is planning to establish restaurant and rest house very soon in rijukfall to enjoy God created waterfall for the domestic and foreign tourist.

e) Jadipai Waterfall

Jadipai waterfallis one of the wildest waterfalls in Bangladesh.It not very well known among the tourist of Bandarban. The water of jadipai waterfall is very transparent and pure. Jadipai is quite difficult to reach except the adventurous minded people. If anyone summit to the keokradong then it will take one hour walk to jadipai. Darjilingpara is located on the way to keokaradong, travler can take rest over here for an hour and the travler will meet passing para and jadipara. The last thirty minutes of the journey are really very dangerous for the tourist to reach jadipaijharna.

f) Buddha DhatoJadi (Golden temple)

Buddha DhatoJadi, named as golden temple is located on the adjacent to Bandarban-Rangamati road. There is pond on this high hill is said to be the pond of God. The temple is an acceptable creation of modern architecture with the design of the buddist culturul heritage. There is a museum from which the tourist can gather knowledge about the historical background of buddistrigion. The Bandarban golden temple is the largest Theravada Temple with the second largest Buddha statue in Bangladesh. Though it is considered as a holy place for the Buddha, that's why tourist are strictly prohibited to camera, take snaps beside the statue. Visitor can not wear short dresses and wearing shoes they are not entitled to enter into the temple. The Mountain View from temple is very nice; mountains are calling the visitors to summit their beauty.

g) Chimbuk hill

In Bangladesh Chimbuk is the third highest mountain. Chimbuk hill is very fascinating area for the sceneries of sunrise and sunset, blue sky, playing of clouds. Chimbuk is a nice place for the tourist. It is 26 k m away from the city. Chimbuk is about 2500 fthigh from the surface of the sea. The road of the Chimbuk is very Zigzag. To make the telecommunication facility at every upozila available a T&T base station and Tower has been established by Government. Bay of Begal can be seen easily from there. It is a very popular spot for shooting of movie, advertisement and TV serial. In this hill two Government owned rest houses arelocated. Bangladesh army's military camp is also located there.

h) UpabonLake

UpabanLake is an artificial lake with its natural surrounding is very touchy. It is only 120km away from Bandarban city.

i) Tajingdong

Tajingdong is the highest mountain of Bangladesh.Its height is about 4500 feet. Tajingdong is also known as Bijoy andit is located at Rumaupazila. According local tribal lang uagetajing means great and dong means hill. Tagingdong is 25 km far from sadarupazila. The area is so beautiful that is full of dance of trees, birds and animal. There are many small

and big mountains and hills on the way of Tajindong. There are various tribal communities are living with their natural, environment friendly lifestyles and attitude. Thousands of tourists visit the Tagingdongevery year. The best time for visiting Tajingdong is in winter to explore the beauty of nature, but the tourist need to take warm clothes with them. Rainy season is very risky and quite impossible to summit Tajongdong. The journey towards Tajingdong is very much laborious, so visitor must hold mental patience before climbing for Tajingdong.

j) Sangu River

Sangu River is the only river that created in Bangladesh. It enters Bandarban from east flows west across the Bandarban and falls into the bay of Bengal at the end of a course of 270 km. From the thousands of years the river is flowing through the hills. It works as an immense route to make communication with ruma and Thanchi. It is considered as an economic interest for the inhabitants of Bandarban. For the people of remote, the river is used for the +transportation of agricultural products. During the winter season the river is supposed to be sleeping, but in rainy season its current becomes gigantic. River cruise of sangu is exclusive one to enjoy. There is a combination of hills, forest and falls with a river. Tourist can hire conventional boat or engine boats from the old sangu bridge or from Boatghat at Kyachingghata.

k) Prantik lake

Prantik Lake is naturally created and developed prantik lake located in a village named "Holudia" in Bandarban district of Bangladesh .As like as other tourist spot of Bandarban it is also surrounded by many kinds of plant and trees. It is 14 km away from Bandarban town. Many filmshaveshooted over Prantik Lake. Total area of Prantik Lakeis about 2500 acre. Tourist can have Lake Journey in paddle boat and taking permission from authorities they can do fishing. There is no restaurant and accommodation facility in near prantik lake, that's why the tourist can stay there day long but not at night.

l) Mirinja

Mirinjatourist spot is located at 16 km point of Fashiakhali-lama-Alikadam road of Bandarban in Bangladesh. It is a tremendous tourist spot at Badarban. It is about 15 feet high from the sea lavel. An observation tower is in the spot, from where the tourist can enjoy the view of moheskhaliisland, Bay of Bengal and matamuhuri at a glance. If any tourist wants to stay there at night, they need to take permission from the concerned authority. A government owned rest house is available in that area. Mirinjatourist spotis 70 k m away from lama upazila. So the visitor needs to go by private car or by hiring a car.

m) Meghal Parjatan Complex

Meghla tourist spot is the mostly visited tourist spot. It is located on the gateway of Bandarban, operated and looks after by the district administration. It is 4 km away the city, opposite to the zilaparishad, 17 km fromkeranihaat of Chittagong-Cox's bazar road. On the features a delightful artificial long lake, mini safari park, a mini zoo, paddles boat, hanging bridges, a children park are situated at Meghlaparjatan Complex. It is mainly used as a picnic party and various types of people gather here for enjoying their vacations. There is no scope of having heavy meal there. Visitors can have snacks from a downstairs restaurant but too expensive, but tourist can bring lunch packet with them, if they intended to stay there for a day long.

n) Nilachal

Nilachal is the nearest tourist spot from Bandarban. It is located at tiger Para about 5 k.m. from the city, that's why it is called as tiger hill. But hill top nilachal is called by many people as "Darjeling of Bangla". The whole Bandarban city can be seen at a glance from nilachal. When the sky is clear the beautiful sight of Chittagong port and beach can easily be seen from there. In rainy season the visitor can work through clouds. The sun setting view from nilachal brings the feeling of heaven. The boundless beauty from the viewpointnot to be express able in a word. The meant of healing of old diseases by breathing cool calm breeze nilachalcannot be unbelievable. Nilachal is 2000 feet from the surface of the sea. The fascinating natural beauty of hills, sunset of afternoon only comparable to the beauty of heaven which could be used as very promising tourist spot for Bandarban. A round shape rest house is there. For the betterment of the spot it is improvising day by day to make it more attractive for the tourist. There is no restaurant so no food will be available there for the tourist. Traveler need to go there by riding Chandergari which rent is tk500.

o) Keokradong

Keokradong is the second highest peak of mountain of the country. Its height is about 4330 feet and It is 30 k.m. away from ruma upazilasadar (15 k.m.distance from bogalake). Keokradong is very near to Myanmar border and there is countless mountains and hills are welcoming the tourist from all over world at every moment. What is called natural beauty, people can learn from the top of the keokradong. Basically courageous and adventurous people used to plan to visit keokradong. So it is not wise to take old aged and children along with them. Tourist needs to start their journey by walking early in the morning from bogalake and it will take 5 to 6 hours to reach keokradong. Tourist needs to stay in tribe house and again they can start at the next morning. Tourist must remember that no one is allowed to visit Bogalake, keokradong or Tajindong after 4 p.m. The transportation system is not well furnished

and still now under construction by the supervision of Bangladesh Army. The cold weather, white clouds, hills, riverand lake are waiting there for the tourist to play together that is unique, unparallel and incomparable.

p) BogaLake

This is a naturally created water reserve on hilltop an unprecedented wonder of nature. The height of water of this lake never changes whether it is winter or rainy season. Many people think that there is a dragon statue in this lake. The area of Boga Lake is 15 acre and it is about 1500 feet above from sea level. The water color of Boga Lake is blue.In the winter season the tourist are more in number than any other season because of the poor transportation system during the rainy season. Beside the boga lake ethnic community like bawm, khumi built their wooden made home which denotes their environment friendly mind. Tourist can

make camp fire to make their journey memorable forever.

If a tourist want to see the beauty of boga lake he or she need to go ruma from bandarban ,before doing this ,the traveler need to enter the name,address into the security camp.There is no facility to have lunch over there and any no residing facility.

VI. SWOT ANALYSIS OF TOURISM IN BANDARBAN

To find out the competitive advantage of Bandarban as a popular tourist destination it is necessary to find the strength, weakness, opportunity and threat. It will be helpful for policy makers to develop a planning map to establish Bandarban as a popular tourist destination.

SWOT analysis of Bandarban Tourism:

Strength	Weakness	Opportunity	Threat
>Heaven like Natural beauty (including mountain, flora and fauna, rivers and lakes etc). >Pollution free environment. >Cost effective transportation facility. >Terrorism free country. >Rich history and heritage. >Well known as a struggle for mother tongue. >Liberal behavior of local people towards tourist.	>Poor transportation system >Unavailability of proper mode of communication >Insufficient number of restaurant >Lack of accommodation >High price of resorts,hotel and motels .>Long time waiting for booking system >Many attractive location of Bandarban still remain unexplored >Lack of security	>Building awareness among tourist, policy maker and local community >Training program to local community >Huge campaign to create a positive attitude toward tourism, Building positive attitude toward country. Like positive Bangladesh >To flourish handicraft and locally made organic food. >Establishing better transportation system,including launching luxury bus, luxury boat, helipad etc. >Making cost effective accommodation facility. >Increasing strong security system for both inbound and outbound tourist. Development of a small airport at Badarban. >Job creation >Enriching standard of living of people	>Fear of abduction >Poor coordination among tourist, local community and policy makers. >Fear of local communities for loss of land >Misinterpretation or misconception about tourism in local communities. >Conflict between ethnic minor community and migrated Bengali for co-existence in hill tract area >Non-sustainable behavior of Bengali and tourist, and sometimes by tribal >Destructing nature

Figure : Author's own

VII. PROBLEMS OF TOURISM AT BANDARBAN

Although Bandarban has huge potential to flourish as a very expected tourist destination, but the following problems are crucial for the development of tourism in Bandarban:

a) Lack of financial support from government

In a report of World travel and Tourism Council (WTTC) Economic impact 2012, predict that the

investment at tourism sector will reach TK36.52 billion in 2012 and rise by 6.7 percent over the next 10 years to taka 69.8 billion in 2022 in Bangladesh. It is a global report but in Bangladesh no reliable report, data or statistics on tourism are available. But this assumed investment how, when and where will be invested are not clear. All policy, planning and moneys are allocated for already established as tourist organization. There is no extra planning or budget allocation for the

development of Bandarban district to establish as a popular tourist spot.

b) Low rate of literate people/Inadequate education system

In Bandarban is a least populated District among the other districts of Bangladesh. At Bandarban the people are living in a scattered way. So it is difficult to ensure mass education for all. Poor educational facilities are the main cause of low literacy rate at Bandarban. Different language is another reason for more illiterate people. There is more over 15 ethnic minorities including Bengali. So they belong to different culture, norms and languages, which is a problem for introducing universal education system for all.

c) Lack of transportation system

Sound transportation system is a very crucial element for the development of any country. Tourist friendly transportation is very necessary for smooth and free movements for the tourist. In Bandarban there is a poor transportation service that is not up to the mark. There are some jeeps for visiting tourist spot, locally called as "chandergari" and some public bus services which are not at a domestic standard, international level left behind. It needs to develop it in international standard if Bangladesh wants to collect foreign currency. No electricity across the roads which makes the journey risky at night.

d) Absence of training institution related to tourism

Lack of effective and efficient training institution is another problem against fostering tourism at Bandarban. Sometimes Bangladesh Parjatan Corporation and other training institution organize some training program and seminar program in Dhaka. District wise training program are very limited in number.

e) Lack of other infrastructural facility

Bandarban is a very remote area. As a least populated district, people used to live in a great distance. So lack of medical services, telecommunication facilities, hygiene sanitary services, lack of internet connections are disturbing both domestic and foreign tourist.

f) Lack of market information

There is a lack of information about the potential tourist of Bandarban. Because there are few tourist come to visit Bandarban compared to cox'sbazar, (another popular tourist spot in Bangladesh). So without information it is difficult to evaluate the prospective number of tourists and their demand. And this information is so necessary to develop infrastructural facility.

g) Safety and security

Safety and security is one of most necessary element for tourism development. If any tourist feel insecure in a tourist spot, if there is fear of abduction or fear of losing precious possession, then how attractive the tourist spot is, people will not feel urgency to see the spot. In Bandarban Bangladesh army and district administration and Bangladesh police engaged to ensure the security of the tourist. But it is not enough to protect tourists from abduction. Local people should be encouraged to ensure the security of tourists.

h) Lack of contact with the market

Most of the hotels in Bandarban are not using any promotional campaign with the customer. People used to come Bandarban and then start to find their accommodation. Only few resort like nilgiri and others use booking system which too hard to get. Foreigners are not well-known about the tourist spot of Bandarban.

i) Lack of appropriate tourism policy

The national tourism policy was declared in 1992 describing various objectives. A strategic master plan for tourism development was prepared by UNDP/WTO in1990 which is updated by WTO. Bangladesh Parjatan Corporation, since its inception in 1972 has worked harder to establish Bangladesh as tourism oriented country by hotels, motels, and restaurant.But it is not enough for the development of tourism. The corporation should formulate sustainable tourism policy by maintain conservation, respecting cultures of tribe, finding current tourist trend, market identification.

j) Conservation

If tourism develops at Bandarban the local community should be careful and attentive to preserve its natural beauty because this natural beauty can ensure their better life by providing jobs to them. Bandaban's tourist potentiality as a tourist destination depends on nature. So we should keep in mind the need to preserve and protect the natural beauty of Bangladesh by educating all including tourist,tour operator and local community.

VIII. Recommendations

➢ Local community should be properly educated to preserve their natural resources.
➢ Local administration should devote and utilize their fund to maintain the natural beauty.
➢ Government should take initiatives by organizing several types of training program for both local male and female workers to make busy themselves. And also awareness should be introduced among them.
➢ In fractural development should be international level but that should not destroy the natural living the main attraction of tourist.
➢ Tourist spots should be calm, untouched but as well as it should have fun, exciting, relaxing , educative, informative and accurate information of tourist spot should be delivered to the tourist.

- There are many types of tribal are living in Bandarban as they posses different types of culture norms, languages tourist should be properly educated to respect their cultural differences to avoid unexpected complexity.
- Effectiveand participative working network should be introduced between public and private sector is a must. Local people should be involved with them.
- The tourist spot of Bandarban should be easily accessible through introducing furnished transportation system. It is very necessary to make easy communication to reach Bandarban by building roads, helipad for helicopter.
- Tourist information center can be introduced across the Bandarban for the tourist they can get information about their expected destination, transportation and residing place and other necessary information.
- Government should introduce campaign visit Bandarban: "Explore the natural beauty".
- Tribal Shopping center should be established at every tourist spots to make handicraft available to both domestic and foreigner tourist.
- Tourist guide book should be available everywhere in Bangladesh.
- Bangladesh parjatan corporation should open a branch at Bandarban to provide information for further research in tourism
- Establishing more informative sign boards on roads for tourist.
- Medical Centre should be established by government every tourist spot as it is very remote area. So medical service should be available at every tourist spot.
- Local mobile tourist guide must be introduced in Bandarban
- In foreign mission we can send our tourist bulletin, brochures and tourism related magazines to encourage foreign officials to visit Bandarban.

IX. CONCLUSION

The objective of the study is to explore the beautiful location of Bandarban to establish as a popular tourist destination. This research also tries to identify the relative factors that satisfy tourist interest. Lack of proper planning, lack of coordination among administration, lack of transportationand lack of accommodation facilities are the major problems of tourism at Bandarban.To overcome these problems Government should take initiatives by establishing a good transportation system,training institution, establishing tourist zone, announcingWi-Fi zone in the tourist destination. Government can introduce mountain tourism, culture tourism, rural tourism and pro-poor tourism at Bandarban. On 17.11.2012 Prime Minister Sheikh Hasina has announced Bandarban will be known as a Tourist Zone in near future. So that are no so far that Bandarban is the next prospective tourist spot from where Bangladesh can earn huge foreign currency.

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ANNEXURE

No	Name of Upzilla	Area(square per kilometer)	Away from Bandarban
1	Bandarbansadar	504.9	-
2	Rwanchari	448.9	27
3	Lama	677.8	95
4	alikadam	885.8	112
5	Nikhangchari	468.5	120
6	Ruma	620.6	49
7	Thanchi	896.5	95

Figure 1 : Distance of union of Bandarban District

Documentation of Testing Procedures of Tax from the Perspective of Total Quality Management Requirements to the Income Tax Department and Sales in the Ministry of Finance in Jordan (Case Study)

By Dr. Saeed Mikhled Ahmad Al-Naimat

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Abstract - This study aimed to introduce the statement procedures of tax from the perspective of the requirements of total quality management on income and sales in the Ministry of Finance in Jordan, and the interest of management of the Service to provide the necessary information and related management of tax and contribution documented procedures for the examination of tax in Jordan and that of its desire to improve the image in front of the public administration By seeking to increase attainment and achievement and who is at the expense of the state treasury, and it requires control over the management in each directorate by the public administration to make sure the work efficiency.

DOCUMENTATION OF TESTING PROCEDURES OF TAX FROM THE PERSPECTIVE OF TOTAL QUALITY MANAGEMENT REQUIREMENTS TO THE INCOME TAX DEPARTMENT AND SALES IN THE MINISTRY OF FINANCE IN JORDAN CASE STUDY

Strictly as per the compliance and regulations of :

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The total quality management many of the requirements is the most important identification and documentation of procedures and processes multiple affecting the quality of the product or service, so the Income Tax Department and Sales in Jordan has adopted the quality system to identify actions each service support and documentation, resulting in an increase Kqah performance and effectiveness and speed of delivery and accuracy Bastmana screening service tax which form the bulk and most importantly the work of the department and which is still in a non-institutional and non-homogeneous in the performance of examiners and the space of hard work to estimate the taxable profit, in addition to the growing incidence of tax evasion, and which called the attention of the researcher in an attempt to to highlight the role and importance of the tax examination of the hand, and determine the working procedures and documentation on the other hand in order to help the tax administration to be subjected to comprehensive quality management system independent.

Has recommended Aldaash to review the duties of tax administration through Tsmemoadh of the job description, and the need for control over the functioning of tax administration to ensure that no short-circuiting its duties towards the state treasury and re-examine the relationship of a circuit with a charge to build bridges of trust between them and through them aware of the importance of documenting procedures examination of tax and it is a condition of good citizenship with a permanent notice of the importance of charge from the perspective of total quality management requirements on income and sales in Jordan.

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I. Introduction

The tax in all ages of the most important issues that occupied researchers because of their close contact with the conditions of peoples and that in terms of political, economic and social Valdharaú is the link material that binds the individual government, one of the most important tools used by governments in the formulation of fiscal policy, economic and social terms of use tax revenue first in the financing of public expenditure programs, which are increasing at the moment.

Taxes are working to raise the economic efficiencies and channel these resources to best uses and to achieve social justice in the distribution of income and achieve economic stability, which is no longer to achieve social justice, but it also has become a vital requirement in achieving the national security community as well.

Which saw the third world countries many changes in its economic policy in order to improve the level of growth and the financing of public treasury of this State and on its way to growth, and try to reach up with advanced countries, there is no doubt Nha affected by these changes especially the current ones, which is the entry to a market economy, which requires the re-consideration of its economic reforms and mandatory national ayguetsad according to international standards.

Customs and resources that are also characterized by a decline in the proportions with solutions to the market economy to encourage investment.

The tax an important resource to finance the expenses of the State, especially in recent times, and to enter Jordan in a market economy has become necessary to react the tax system with the requirements of the free market and economic globalization, especially after it became clear that customs resources of instability must be of optimal control in the tax, and to encourage some activities or reducing others, considering the state of Jordan in the search for the

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necessary financial resources to cover overheads To achieve this, it must consider the advancement of other sectors and to attract investments, whether domestic Odolah in order to achieve Ibradat tax.

After studying the quality system by the researcher shows his interest in administrative services provided by the department to taxpayers, and was put quality assurance procedures that led to a qualitative change in it. The technical measures relating to tax examination have not been addressed in the system despite the fact that screening is a core of taxation and the most important link. Attribute the researcher negligence system for this side because he needs the know-how and high technical professionalism and long experience, which is governed by standards and principles and mechanisms it is difficult for anyone extremism have, if we know that all those involved in the application of quality management in the department have never practice of examination of tax, so We will try in the context of this research to address the following points:

- The concept of quality and stages of development.
- Identify procedures for inspection of tax.
- Results and recommendations resulting from the research.

II. Research Problem

By reading the reality of the work system and total quality management in the Income Tax Department and Sales can determine the nature of the research problem as follows:

- Do not include total quality management system requirements are the most important procedures for testing has emerged as the parameters of the tax system similar to the procedures developed for administrative support services in the department and that led to raising the efficiency and effectiveness of its work.
- Do not take advantage of the tax system from the many advantages for the successful implementation of total quality management in a manner optimized due to lack of interest in the tax examination and identification procedures.
- The inability of the overall situation of the quality system to address the current shortcomings that existed in the tax system by Cuiaba in institutional work, and the space of diligence in assessing the taxable profit, and non-representation in the degree of performance, and prevented the increase of tax evasion.

III. The Importance of Research

Derives Find important topic addressed, vtgdid examination procedures taxation and documentation of

the most important requirements of the perfidious overall quality, which overlooked the system in place in the circle of income in Jordan, the quest is the first attempt in which the study of this system and show neglect to examine the tax and trying to develop a methodological framework for the examination procedures of tax.

IV. Research Objectives

- Identify the deficiencies in the application of the comprehensive management system and its requirements in the Income Tax Department in Jordan.
- Shed light on the technical side of scientific in the tax system of examination and highlight the role of taxation in achieving the general objectives of the income tax.
- Determine the definition of the benefits of the tax examination procedures and documentation.
- Demonstrate the importance of a tax examination procedures of total quality management.

V. Hypotheses

Given that the Income Tax Department and Sales in Jordan's first department in the Middle East and Arab world apply the quality management system overall, so I did not get the researcher to previous studies on this subject came hypothesis stems from the study of the reality of the tax system prevailing, and a reflection of the failure to extend the quality system on the most important requirements relating to procedures for tax examination, and was the formulation of hypotheses based on the literature of total quality management and the advantages of their application as follows:

- The application of total quality management system are properly integrated and lead to increased effectiveness and efficiency in the application of total quality management.
- Failure to extend the quality system requirements for the examination procedures of the tax reduces the tax system to take advantage of the benefits of implementing Total Quality Management.

VI. Research Methodology

Supports research on the method descriptive desktop in order to collect data and previous studies of relevant research to create theory enough about Total Quality Management and Alolob descriptive based on the study of the reality of the application of total quality management, in order to shed light on the reality of the examination of tax with the perception of systematic procedures for the examination of tax investigation to the requirements of Total Quality.

VII. Previous Studies

- Study sayel Ramadan and others in 1990 entitled "The problems faced by the Income Tax Assessors":

This study aimed to identify problems faced by the amount of income tax in Jordan when you select the entry and assigned study showed that the most important problems facing the estimated:

- The low level of education for some taxpayers.
- To assist audit firms to taxpayers in tax evasion.
- Lack of commitment by the assigned dates to be determined with the estimated.
- Summed up this study are several ways to address the problem:
- Stiffening punishments for income tax evaders.
- Hold training sessions for Kdran.
- Raising the efficiency of information system in the circuit.
- Commitment charge of maintenance of accounts of fundamentalism.

It has been used in the descriptive analytical study to reach conclusions and recommendations.

- Study Qawasmi and Zaghloul in 1991 entitled "Assab tax evasion from the perspective of the estimated":

This study aims to identify the main causes of the phenomenon of tax evasion in Jordan and methods of treatment, because the phenomenon of tax evasion is the most important reasons for the main to the lack of outcome which prevents performance of social and economic purposes different and adopted in this study a systematic description of analytical study to the most important causes of tax evasion arranged by decreasing the degree of importance are:

- Lack of national sentiment.
- Dissatisfaction with the charge on government spending.
- Sanctions evasion is allocated a deterrent.
- Weal Ashkh study in 1993 entitled "different tax declared and modified audit the accounts of businesses Dhar apian Jordan"

The purpose of this letter to the cause of the unkept tax declared and amended on businesses through the study of irregularities committed by businesses classified to the offenses relating to accounts and breaches of other factors from the viewpoint of the estimated and auditors involved as experts by the ruling authorities in cases of income tax, with a descriptive approach to reach the results and recommendations are summarized in this study is to effective treatment methods for those offenses, namely:

- Prosecution severe.
- Raising the efficiency of information system in the circuit.
- The work of awareness-raising campaigns taxation.

This study has recommended raising interest sources Almalomatan taxpayers and accuracy obtained.

- Affine study in 2002 entitled "Factors influencing the decision of the Income Tax Assessors in the case of accounting for fundamentalism in Jordan"

This study aimed to identify the factors affecting the decision is destined income tax in the case of accounting for fundamentalism in Jordan as well as identify the actions carried out by the estimated income tax in the case of keeping the accounts of fundamentalism for the purposes of coordinating Vmrdja Academy, was adopted by the researcher on the analytical descriptive method to get the results and achieve the objectives of the study.

VIII. The Nature of Quality

Quality can be defined (Solomon Daradkeh safe, total quality management and customer service / first edition / 2008). As a set of qualities and characteristics that distinguish the product or service, which lead to meet the needs of consumers and customers in terms of both product design or manufacture or ability to perform in order to reach to satisfy these customers and make them very happy, quality and workmanship principle of Islamic God said ((making God, who perfected everything)) Al-ant verse 88, The Messenger of Allah peace be upon him ((God loves work if one of you to do it well)).

IX. The Concept of Quality

There were many aspects of quality but it can be identified in the following views Kemp brought by David Griffin (David Graven):

- Quality means the best performance of the product or service.
- Quality is based on conformity to standards and specifications, and are produced commodity or service correctly the first time.
- look at quality as a change subject to the exact measurement.

Developing the concept of quality:

Can trace the evolution of the concept of quality through four basic stages are (Ahmed, Ziad Jamal Ibrahim, 2003)

- Sampling or inspection (Inspection): Focus on the product.
- Quality Control (Quality Control): focus on the process.

- Confirm or Quality Assurance (Quality Assurance): focus on the system.
- TQM (Total Quality Management): focus on individuals and processes.

X. THE CONCEPT OF TOTAL QUALITY MANAGEMENT

Is the involvement of both management and individuals and their commitment to the activities of facilities that are designed to meet the needs of the client, wishes or exceeded consistently (Shabrawi, Adel, 1995).

As a result, the Commission issued global standardization systems to international standards known systems (ISO) 9000 and the word Aloiser (ISO) is derived from the first three letters in English (Samman, Samir), the International Organization for Standardization "International Standardization Organization".

XI. REQUIREMENTS OF THE APPLICATION OF TOTAL QUALITY MANAGEMENT

The most important requirements of the application of total quality management as follows (Zaher, Bassam, 2006)

- Senior management commitment and conviction of the importance of the entrance of Total Quality Management.
- The existence of specific objectives and clear the company seeks to achieve.
- Orientation targets the needs of customers and Brgbathm.
- The need to be organized based on a quality assurance systems including ISO 9001, which provides the foundation for total quality management program by focusing on three main aspects:
- The effective application of quality control.
- The effective application of quality assurance.
- Document procedures and processes that affect multiple quality of the product or service, and our starting point in addressing this topic to research and study.

The benefits of quality management system:
- Achieve the highest efficiency in performance in production, which meet the requirements of customers and achieve high profitability of the hand in question.
- Optimal use of available resources, including time.
- Easy to diagnose shortcomings and weaknesses in performance and therefore easier to overcome.
- The gradual elimination of corruption, citizen and workshops through Alrkah strong performance and achieved by the implementation of internal control system in accounting information systems.
- Easy diagnosis of incompetent staff and dedicated staff to work for those too lazy and low-efficiency, and thus address this imbalance, either by switching or by training.
- Highly competitive at the local level and international level.
- Increase the possibility of developing the activities of the concerned party and add a new actuals and planning for the future correctly, leading to expansion of its business and thereby increase profits.
- Achieve a well-documented for all papers and correspondence and thus can easily refer to any document or correspondence.
- Documents controlling achieve a respectable reputation at home and abroad.

And talk about "quality management system" must lead us to talk about the "ISO", and it must be stressed to talk here that the goal of every point of economic, commercial or service is to get the "ISO" in order to confirm the preference and differentiate in the market competition, and this does not only come about through the development of management system faces effective and Nigh and applied effectively, and here we must emphasize an important point is that the system ISO thing and a certificate of ISO nothing else, ISO (the International Organization for Standardization, the global consortium based in Geneva, was founded in 1946, with a membership of more of ninety-T and national, working in the field of standardization of systems standardization world for various goods, products and services through a series of standards and quality standards Walt cover Chtlv economic activities, the Organization issued ISO since its inception until 1997, more than 10,900 specification in the following areas: engineering mechanical, basic chemicals, non-metallic materials, metals and minerals, information processing, imaging, agriculture, construction, technologies, health and medicine, environment, packaging and distribution.

Then issued two series of standards are ISO 9000 issued in 1987 and was developed in 2000, took its current form has a series of specifications related to quality management system and the second ISO 14000 is a competent systems of environmental management and significance of a series of ISO 9000 in that it has become a means to achieve total quality, which is the language of the age The key to success and obsessed with all concerned parties that seek to obtain a certificate of quality.

The ISO 9000 series consists of four parts: 9001.9002, 9003.9004, all of which is a set of consistent measures of quality assurance.

XII. Tax and Tax Evasion

- The emergence and development tax

I have known the tax since ancient times as a deduction Mali mandatory and a means to fund the state treasury, which in turn are spending it in the process of economic and social development and service is the tax an important source of financing the state budget and a tool for economic development in order to create the required balance between the various activities and achieve the kind of justice between the community through the redistribution of national income.

Did not go only for centuries until it was the imposition of taxes imposed mandatory for citizens and wealth, which is taken the tax of every person regardless of his wealth and abilities, then took the money and wealth in kind or in cash and applied the Pharaohs tax on wealth and real estate as well as tax, customs and inheritance.

And after the development needs of the State for money with the expansion of its services after the tax is voluntary Caleb at and business free, Ought impose imposed without regard to the benefits of the individual to become a duty carried out by individual payment service to the public interest and the country has become in modern times depend on the taxes as the basis of the financial system of the state (Jomaa, 2005).

Taxes in the modern era represents a prominent role in achieving the goals of economic, social and political after the tax is just a financial instrument designed to cover the overhead "Taxes in the modern era is one of the most important resources of the state, and can not be deducted without raising the implications or consequences on consumption and savings and production , and this effect varies of course depending on the configuration of political, social and economic state in addition to the stages of growth that has been reached, of course depending on the configuration of political and social and economic development of countries and the stages of growth that has been reached, thus becoming the tax is based on the mind of a financial means that enable the State to intervene in the activities economic and social phenomenon such as treatment of inflation and recession, unemployment, and directing these activities in the right direction and control "(Khatib & Chamie, 2003).

Such a balance can not be created only apply the policy Jbaúh effective and politically acceptable, socially, and before this is not necessary to specify a clear concept of the tax and there are a number of dating, known by them: Aldharab is the duty of monetary borne by taxpayers in its final charge is a financial instrument will turn the state to achieve its objectives (Mays and Khatib, 1997).

Passed the first law of income tax in Jordan in the first of April in 1933, but before that was the tax system in force in the east of Jordan derives its origins from the Ottoman period.

XIII. Types of Taxes

a) First, direct taxes:

Are cut directly from the income or capital charge, "and focus directly on the same wealth." Characterized by relatively steady revenues, lower expenses levied, and the notice of individuals financial duty to pay it in a sensible and achieve justice in the distribution of financial burdens.

The most famous types of taxes on income and taxes on capital (Shawabka, 2002).

b) Second, indirect taxes:

Which is cut off, indirectly, of the income or capital charge, and focused on the use of wealth as the indirect taxes does not focus on having money, but on the track uses this tax wealth in the movements and stages of use?

And indirect taxes occupies a prominent place in the tax systems of the abundance of revenues collected by adding to the ease, as they suited distaste with the idea of tax justice.

Examples of indirect taxes: taxes on spending, taxes on trade, taxes on production and customs duties (Shawabka, 2002).

- The advantage of the tax including the following:
- That the tax imposed and get critically At present, most countries are imposed and collected taxes in cash as opposed to what was prevalent in some earlier eras where they get produced than the worker or to deal with him.
- That the entity authorized to impose the tax is a state or official bodies and it does not impose a tax only in accordance with law or legislation.
- That the tax imposed in algebraic terms this means that the tax just approved by the competent authorities, the taxpayer who deserve it be forced performed.
- That the tax be collected from a final charge and designed so that the amount of tax owed and conductor of the charge is not returned as in the case of loans and bonds.
- Do not get charged a fee to pay the tax when it means that you get him in charge of the tax return, do not get the services or benefits directly, but offered to citizens in general.
- One who main objective the State seeks to achieve by imposing the tax is a financial target (Abu Nasser, 1996).

Through tariffs which preceded the note that got a set of goals that have sought to impose upon the States to tax, and these objectives:

- The financial goals of the tax:

The main objectives and mission of any tax Ensuring revenue permanently from internal sources to the state treasury is one of the goals of government authorities, hence the base and the availability of the tax proceeds of any breadth of Mutt rah tax to be inclusive of all natural and legal persons with the economy - as much as possible - at the expenses of collection, where the taxable income up This is what we observe in developed countries, with high proportion of tax revenue to GDP It is linked to the reality level of economic development (Chamie, 1997).

Social objectives of the tax:

Social objectives of the tax are many and varied, especially after the emergence of the concept of social justice and the emergence of new trends for a fair distribution of income and reducing the exploitation of the working classes in addition to the emergence of concepts of distribution of tax burden in the community by income level.

Taxes are the modern way to redistribute income and wealth tax and play an important social role and influential classes of society in different countries and I have tried in our current use taxation as an important tool in achieving a set of social goals and most important of these goals include:

- Prevention of farm wealth in the hands of a few members of the community.
- Directing the policy of birth control in the country as desired by the propagation of the population, or vice versa.
- Addressing the housing crisis exemption of capital invested in the housing sector from taxes.
- Redistribution of income and wealth and the prevention of farm wealth, however, a few of the community, through the imposition of taxes on wealth.

Economic objectives of the tax:

Is the economic objective of the tax of the most important objectives in the present era Taxes can not be raised without repercussions on consumption, production, savings and investment and will come to these parties mentioned only briefly, namely?

- The use of the tax to encourage some productive activities such as exemption of any sector in the State wishes to encourage investment.
- Use tax to address the economic recession.
- The use of the tax to prevent the concentration of economic projects (such as mergers).
- The use of the tax to encourage investment and savings (Chamie and Khatib, 1997).

* About the tax in Jordan: Tax has been defined by many authors, and those definitions:

- Tax: This is a cash payment imposed by State or local bodies where Jabra is collected from the charge once and for all and free of charge, according to the law or specific legislation and the goal of the tax to contribute to cover the expenses of various state and to achieve some economic and social objectives which the State seeks to access it (Abu Nassar, 1996).
- As defined by (Karajeh and Abadi, 2000) as one of the branches of accounting, which is linked to the bases and accounting rules and tax law instruction set tax issued by the Income Tax Department.
- The known (Chamie and Khatib, 1993) as a deduction imposed by the monetary authority to individuals in a final and free of charge with a view to cover the public burdens.
- The known (Hijjawi, 2004) as a duty imposed by the monetary authority in charge of the final and free of charge as a tool to achieve its goals of economic, financial and social.

* The most important characteristics of the tax system in Jordan:

1. Regional tax, which means that we take the principle of verification of income or income that has been made in the Kingdom.
2. Annual consistent with the accounting principles on the grounds that income achieved during the financial period and this period is twelve months and knew the law of 1/1 until 31/12.
3. Personal: that takes into account personal and family situation of the taxpayer to pay tax.
4. Bottom: one of the features of the income tax provided for in the Jordanian Constitution imposed on natural persons (Rifai et al 2009).
5. Tax Evasion: The phenomenon of tax evasion from the hazardous effects that are harmful to the treasury as reduce tax revenues, leading to reduction of services provided by the state and lead this phenomenon to the distribution of the unfair burden the public as the charge committed to the performance of the tax bear ultimately burdens that enable others to evade them.

The evasion is one of the reasons that lead to the inability of the state treasury, prompting the state to impose new taxes or raise existing tax rates (Amour, 2007).

And tax evasion is one of the important topics for discussion at the very literature and the economy (such as Malkawi 2008) it is considered a major problem T topped the list of practices of corruption in third world countries and countries in the Middle East also affects the practices of corruption a way that reduces tax

revenues, according to Transparency International Corruption Perceptions Index in 2006 that Jordan is ranked 40th in the world out of 163 countries, where the problem of tax evasion in Jordan makes the government is unable to achieve its objectives (Malkawi 2008) and one of the weaknesses of the Jordanian economy in the main is the dependence on external grants to finance its fiscal deficit and inefficiency in the system of direct taxation (European Neighbourhood and Partnership, 2007).

According to former Prime Minister of Jordan, Dr. Fayez Tarawneh, that tax evasion has amounted to about six hundred million Jordanian dinars per year, this problem has a negative impact on the Jordanian economy a way that the government is not able to gather sources of income, this gives an indication of the size of the problem of evasion tax in Jordan.

Definition of tax evasion: is the non-payment of tax due on the taxpayer in whole or in part is to evade the payment period before the start of or during the use of certain means illegal.

Tax evasion: tax evasion is intended that the charge of some work and illegal acts that would reduce the amount of tax due from him (Abu Nassar, 1996).

Concepts associated with the phenomenon of tax evasion

Means of tax evasion, the so-called "fraud tax", where depends funded Bastkhadd and stia fraudulent illegal and fraud of the breach of disposed non-project of the tax, for example, try the taxpayer Hide imported goods so as not to pay her duty or declaration of the value of the goods for less than the values their real, or create two types of books is one of the financial position of the real facility and deliberately funded hide-interest and only provide books, other do not represent the financial position of the real plant and causes of tax evasion to a breach of the principle of tax equity and in the proceeds of the state from taxes, which negatively affects economic and social plans by (Helmy, 2007).

Among the topics related to tax evasion (planning or avoidance of tax) that the avoidance of tax is usually to avoid the incident Almnih to tax such as the imposition of additional tax on some consumer goods so as to prevent the consumer of the incident establishing the tax by avoiding the purchase does not have any violation of the law.

And tax avoidance can be defined as an attempt to reduce the amount of tax charged and payable in accordance with the law, taking advantage of legal loopholes and which offered tax laws and regulations in the areas of n which is different from one country to another (Imam, 2006).

There is another definition for tax planning which is the establishment in charge of organizing sources of income are it is not subject to tax or in reducing the amount of tax required of him and Images

tax planning omission charged for acts and deeds which obliges charge to pay the tax or the trend towards activities that subject him to a lower percentage (Abunasar, and others 1998).

There are two factors that provide a possible explanation for the evasion of tax on income by the Jordanians: flaws in the law of current income tax, and external factors to the current law, Khaddmo the large gaps in income tax law to the complexity of the tax system, over the past years, there were 13 of the amendments made to the Income Tax Act, including the seven essential amendments (Abunasar, et al 2003) In addition, there are many other tax systems, and tax tables, and instructions of the government, and Oamrosaria and Conditions.

Is written to the income tax law in general language broad susceptible to varying interpretations, for example, it is still not to clear whether the income is income derived in Jordan are subject to tax even if the contract is signed which led to the income abroad, where companies are subject varying rates in order to encourage certain activities such as industry and export.

Rate differentiation between companies is difficult to manage Shahu are mergers and take various economic activities (Abdel-Rahman, 2001), in addition to that, there are a large number of tax exemptions and discounts, such as bad debts and the expenses of previous years, which makes it difficult to understand any discount allowed to the taxpayer can claim.

To avoid a variety of reasons, including:

- Lack of team spirit and loyalty to the social.
- A sense of the tax burden, especially in light of the harsh economic conditions and when there is an economic crisis.
- A sense of injustice in the distribution of tax burden, which affects the psychology of the individual and paid to evasion.
- Excessive taxes, leading to weakening of the ability to pay the tax.
- Lack of clarity in drafting tax legislation and the existence of some of the gaps thus creating problems for the financial management and to provide the possibility of evasion.
- Difficult to estimate the tax base which may be a lump more or less than the actual value, which affects significantly the taxpayer has paid to evasion.

Forms and methods of tax evasion:

Take several forms of tax evasion, we can put them in the following main items:

- Concealment of activity so that the whole does not reach him any information and the confidence of financial circles and therefore does not pay tax at all.

- Show what can be hidden from the turnover in the collection of data Maclfa tax real profits and that happens in the internal activities that do not fall where the state party.

- Increased expenses and costs in a manner where the fake is increased costs of materials and supplies of goods and administrative expenses and profits with a view to reducing the phenomenon.

- Reduce the selling price and the goods and services as possible "to reduce revenue" and ease of billing fraud to facilitate the process urged resort to this method importers of goods.

- The type of evasion of the project: is in charge of the exploitation of some legal loopholes Back Tone not to check the tax it properly and not to pay any commitment that the person be able to get rid of the obligation to pay without putting himself in the legal status violator.

- The type of project is to avoid non-violation of legal provisions by means of fraud.

XIV. Means of Combating Tax Evasion

The officials' tatbha evasion and lies on the financial and project financial anagement is also located on the same charge and different means of combating tax evasion according to the financial system in each state also vary from one tax to another one in the financial system.

The nature of the tax examination and its importance:

- The nature of the tax examination:

Researcher tries to define idiomatic to examine the tax Farah as "the process of examining internal control systems and data, accounts and ledgers for the activity documentary, technical, and analytical critical regulator, and the reports of the accounts, net income of the actual in accordance with the Income Tax Act, intended to issue a decision a tax for establishing the tax base, price and value".

- The importance of examination of tax:

The importance of screening tax as a means not an end THD to service tax administration in determining the tax base in a practical organizer preserves the rights of taxpayers and the state side by side in addition to increasing the level of commitment to tightly tax legislation, compliance with and reduce the incidence of tax evasion and its forms, the increase in the tax , all support the tax system to achieve its objectives in the financial, economic, social, and through the above can access to the taxable profit in one of two ways (Aekhh, Wail, 2004):

The first method: the direct method:

Is the starting account balance profits or losses of the current year of the entity you want to check their accounts, and then accepted items are added to the tax net profit or loss and put the items not subject to tax and the result is the overall profit or loss are subject to tax.

The second way: the indirect method:

Where the reconstruction of a statement of comprehensive income is not included so new the only items of income subject to tax and expenditure and shall be acceptable balance is the profit or loss is subject to tax.

However, the direct method is adopted to determine the taxable profit for the ease and consistency with the qualitative characteristics of accounting information.

Was the definition of taxable income under the Income Tax Act No. temporary Jordanian (28) for the year 2009 as follows: (the remainder of the gross income after deducting expenses accepted and retained loss from previous tax periods, exemptions and personal donations, respectively).

Basis of measurement and inspection for commercial activity tax for the purposes of income tax:

No less important than the trade sector of industry and banks, but an important part of economic activity and that any expansion in the trade sector is reflected in the revitalization of other sectors, and the following table shows the relative importance of the commercial sector to the sum of the other sectors in the economy.

Table 1

Proportion to the total business of each corporate sectors for the years 1999-2001 (in million dinars capital)

2001		2000		1999		Year / Activity
number of capital	Number	number of capital	Number	number of capital	Number	
70.6	3070	80.3	2912	69.1	2716	Businesses
193.5	4943	145.5	4351	138.6	3755	Total Number of companies per sector
36%	62%	55%	67%	69%	72%	Proportion to the total business firms

* Central Bank of Jordan - Annual Report 2004

Table 2

Proportion to the total business of each corporate sectors for the years 2002 - 2004 (in million dinars capital)

2001		2000		1999		Year / Activity
number of capital	Number	number of capital	Number	number of capital	Number	
94.6	2986	75.7	2434	33.1	2283	Businesses
399.5	6532	69.0	5080	128.4	4717	Total Number of companies per sector
32%	45%	44 %	47%	26%	48%	Proportion to the total business firms

Central Bank of Jordan - Annual Report 2005

The keenness of the project accounting to regulate matters of accounting and corporate companies Act No. (22) for the year 1997, as amended in the door talking about the contribution of public and in particular Article No. (184 / a) which states:

"Result in public shareholding company organize its accounts and record-keeping and its books in accordance with Accounting Standards and International Auditing approved" On this side also stressed the Jordanian project on the importance of this aspect Law Income temporary number (28) for the year 2009 stated in Article No. (23 / a) "is committed to responsible organization of records and documents to achieve the amount of tax due to be prepared, provided that in accordance with international accounting standards and auditor and certified by a chartered accountant "

As well as the Law Amending the Law of the General Sales Tax Provisional No. (29) For the year 2009 as stated in Article No. (38 / a) "Is committed in charge of organizing the records and documents necessary to determine the amount of tax due from it provided that they are prepared in accordance with international accounting standards and auditor and certified by Chartered Accountant"

First stages of the examination of tax:

This phase includes the income tax as follows:

1) Examination of the file the tax charge.

Means available to escort a group in the file and to extract the necessary basic data on the taxpayer to take advantage of them, and identify the most important attachments to be in the file the following:

- Date of commencement of the activity to make sure the accounting costs at that date.
- The quality of activity and the legal entity in charge of her in that they: A - B individual enterprises - a partnership c - d Company Limited - a limited liability company e - company limited by shares and - g a public company - a private joint stock company.
- Lecturer of auditing and checking accounts.
- Working papers, if any.

- Resolution is estimated in the previous year.

2) Data collection for the taxpayer and which come from the following agencies:

A. Various government agencies such as the Customs Department, Ministry of Industry, Ministry of Commerce and the Greater Amman Municipality and the Central Bank and the Department of Statistics.

B. Private sector companies and institutions where each of them gives information on the other, either by increasing the amount of the competent department of income for those companies and institutions, or by filling out a form that is given by the Department for them.

And all this information, whether received from government agencies or private reserved on a computer, the request by providing an application form for the Computer Department, who shall provide the employee is estimated by the computer.

Lays the importance of the preliminary stage in achieving the following objectives:

A. Formal objectives, including:

- Determine the nature of the activity, size, and thus is formed with an initial estimated camera with him.
- Determine the legal status of the taxpayer that determines which estimated the size of the sample.
- Identify sources of income in charge of the different accountant.

B. Objectives of the objective, including:

- Study the rate of profit and compared to previous years in order to identify the causes of change from year to year.
- Study the financial developments of appreciation from previous years.
- Identify the weaknesses of accounts to identify files on the reality of the previous years of the taxpayer.
- Identify the causes of the different taxable profit from accounting profit for previous years.
- Study the most important items that have boiled modified accounting profit.

- Identify items that have not taken the previous year estimated in the account in his decision, and study and make use of it.
- Identify the points of difference between the estimated and assigned in the previous year, if any.
- Make sure that the Notes check for previous years.

Second, the stage of checking accounts:

The core issue that distinguishes the tax examination in the audit is to adopt a tax examiner on the science of an additional tax such as accounting and tax legislation to be the outcome of the main supports are:

1. Sociology of accounting different branches.
2. Sociology branches audit cost.
3. Aware of the international accounting standards IFRS and International Standards on Auditing.

From the above it is clear that accounting and auditing assets and international standards, and the lack of assets and international standards for testing tax Hence the importance of the study will try to fill part of this gap and the gap through the identification of the screening procedures of tax after reviewing the reality of the examination of tax in Jordan, Vulvas tax based on his work on the financial statements a statement of comprehensive income and statement of financial position and cash flow statement, statement of changes in equity financial statements consist of the following items:

Statement of financial position: assets and the rights of owners in the facility at a given moment.

Statement of comprehensive income: income and expenses and other comprehensive income.

Statement of cash flows: cash receipts and cash payments during a certain period.

Statement of changes in shareholders' equity: Total comprehensive income for the period and the effects of retroactive application or re-supply retroactively recognized according to international accounting standards, settlement amounts and items contained within the property rights between the value recorded at the beginning and end of the period.

Notes: Includes a summary of accounting policies and explanatory notes relating to items of financial statements and disclosures required by the standards of other international financial reporting.

Examine the statement of comprehensive income:

First, as sales:

Include cash sales, sales returns and futures sales:

A computational examination:

1. Check invoices using the samples (random, stratified, and systematic) of the sales and verify the calculation and input.

2. Review a sample of the deportations of the Journal of the sales above to the account of customers and cash.
3. Matching the total monthly sales with books sales analysis and with the general ledger.
4. Test groups book sales returns and make sure it is correct and the deportation of operations to the general ledger.
5. Study the size of sales returns and ratios of total sales, if the rate is very Mnkhvza no more than 5%. Not been studied, but if they are more than that to stop a lot and then Baltvsa auditing and verification of the reasons for its reply.
6. Verify that the value of net sales identical to the difference between total sales and sales returns.
7. Horizontal analysis of sales among more than a year, and try to identify the causes of decline and identified either decrease prices or quantity or other.

B) Screening the documentary:

Includes two types of inspections:

1. Formal examination (legal):

Sure of the completion of legal formalities that must be met in the bill of sale, the basic principle is that the bill carries a serial number to adjust the number of invoices issued, with the necessity of having more than one copy of the invoice and the researcher finds that the number is

Printed manually or write to invalidate it as a very Merman researcher during the practical application, in addition to the said agency that issued it and the type and quantity of the goods, said the value of the invoice and tax number.

- Optional Agraemrajah to certain restrictions recorded daily sales books futures and cash, and match them with images of bills of sale and Altakdinm health.
- Images conformity bills of sale with the card product to make sure Klsnf Bmkdarfatourh reduces the amount of the sale.
- Study of the canceled billing address where fundamentalist cancellation Kontekon original invoice exists, and to study the size and number of canceled invoices and value. If the value is and the number is large then a lot must stop sometimes be an indication of the existence of a tax indicator.
- Ensure that all sales invoices issued in registered book sales analysis.

C) Examination of the sales tax:

Researcher finds that the tax is the examination subject to the following:

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1. Althakqmn the existence of export sales to the exclusion of the net profits in accordance with the following equation:

Export earnings are exempt from income tax = (Safimbiat Export / Total net sales) net profit from a source of income, which attaches its exports.

In the event made a loss of export, the exclusion of that loss of tax base and the reality is in order pursuant to Article No. (8 / d) of the Income Tax Act the interim (28) year 2009, which states that "is not permitted to download the loss of or recycled by the hands. If a profit to the subject to tax in accordance with the provisions of this law. "

Kman diligence to download income exempt from export its share of the expenses and the exclusion of expenses Kmaho to download the solution for the exempted income and expenses of non-acceptance is to be diligent in Mahlhemenugeh Nzeralbages The reason is that the exemption for export earnings came from net income and expenses that are already excluded.

2. Check export sales data Mnoaqa full compliance with customs and export sales and the value contained in the records of the taxpayer and its books.
3. Verify that the export sales of exports within Oalist-free protocols.
4. Ensure the existence of related parties Ataamlmaha charge, and the end of the Manna dealing with these parties are less Mnalesouk could be a deal conducive to tax evasion as if those parties are:

- Exempt from tax.
- Check the losses in their accounts and thus Manmahakguet of the profits will not be achieved by the tax.
- Companies solidarity is the distribution of income between the partners and thus breaks up of income.

5. Ensure that all sales related to years of appreciation by making sure of the date of Fouataralambaat years and to identify the pieces and the reason for the charge transfer some of their sales to a future year for the purposes of Altherbmn tax if the age at which it turned the loss of sales achieved.
6. What is identical to the Chamber for information with the corresponding charge in their accounts?
7. Try to check on the statement of financial position and statement of comprehensive income through attention to phenomena and observations, and personal notes based on the insight examiner tax during the audit, it was noted that the company attaches a certificate on the wall belong to a particular agency and in charge did not announce that the agent of this company, Ooanicon company's training center did not announce his

Kamallbages during its scrutiny of a company to note the existence of a closed room Talbfathha transpired Onhagrfah training did not announce its earnings in their accounts.

Second: Procurement: we can distinguish two sources of purchases either from the foreign market (import) and in both cases is the manipulation of Mnahmusaúl purchases of taxable profit, which requires the attention of the tax examiner professionally and in order Caffeine, and as both domestic and imported purchases supporting documents so that the researcher is studying each source separately, as follows:

A. local purchases futures and cash returns and purchases.

1. Examination arithmetic:

- Check billing system using samples (random, stratified, and systematic) and verify the calculation and input.
- Ensure that all contributions to purchases made under bills Mzzh and acceptable tax.

2. Documentary screening:

A. Formal examination (legal):
- Make sure that invoices contain the name of the person purchasing the seller so as not to be purchasing a fake designed to increase the cost or hide the vendor of the tax evader to hide or require non-state legal name of the seller.
- Make sure that the bill include the date of purchase and item quantity, value and quality.
- Make sure that the tax number found on the invoice.

B. The substantive examination:

- Make sure that the bills on behalf of the charge (the project) to be Fajs calculations.
- Be sure to make the original purchase invoices, not a picture so as not to have been manipulating its contents.
- Make sure that the goods purchased were recorded in card product quantity and specifications are correct.
- Link the procurement decisions of purchase invoices and files the tender, if any.

C. Procurement of imported:

- Similar purchases in the domestic and imported examined mean and differ in the documentary and objective examination where imports take into account when examining the following:
- Matching the invoice value of the facility and its contents with the value of the customs declaration and its contents and verify the product was introduced to the card.

- Note the presence of discounts on bills and that the facility is found to make sure they have been taken into consideration when registering.
- Checking the validity of the cost of the goods:

The cost of imported goods = established value of the bill in local currency + all expenses spent on the goods until they reached the buyer and the shops that are consistent with the requirement of delivery

- Validate the registration value of the goods equivalent in local currency date of payment in the form of reference or record of credit.
- Ensure completion of all conditions to be met in the bills of expenses form and substance as over us.
- Make sure the arithmetic of the total bills for each bill of expenses.
- Make sure that the expenses related to the goods purchased and the same charge, which does not belong to more than one project (expensive) if the buyer in conjunction with the more expensive to transport the goods with a particular person and download the cost estimate is to reduce its profits.
- Checking the validity of assigning each class:
- = The cost of per unit price of the class * Cost of foreign currency in Jordanian Dinars.
- Cost of foreign currency equivalent to the value of the goods in dinars = / value of the goods in foreign currency.

Company (a) import of goods from the United States valued at $ 40,000 and was purchased items from the reality of Bill established as follows:

Value	Quantity	Unit Price	Item
10000 $	5000 Unit	2 $	X
30000 $	2000 Unit	15 $	Y
40000 $	7000Unit		Total unit

The purchase method through open adoption, the commission was paid to the bank with the Bank other banking expenses to rely JD 600 dinars. Total expenses and shipping warehouse 600 dinars was paid by credit rates bank rate of exchange on the basis of enlightened 0.79 / USD and based on the above:

Value of the goods in dinars dinar = price of the goods + the expenses spent on them.

= 31,600 +1200 = 32,800 dinars
= Cost of the U.S. dollar cost of the goods in dinars / dollar value of the goods
= 32,800 JD / 40,000 = 0.82 dinars / dollars.
The cost of items in dinars as follows:
The cost of product (X) = 2 $ * 0.82 = 1.64 dinars.
The cost of product (r) = 15 $ * 0.82 = 12.300 dinars.

After assigning classifications, as stated above are compatible with the card type and duration of the last goods items.

Verify the input quantities on the inventory card bill from the reality of the facility.

Movements linked to procurement account, which includes the other party with proof of purchases under such cash account and the movement of external audit in the event of purchasing cash.

And calculate the accounts payable in the event of forward purchase, the calculation of the tax examination for purchases in both its domestic and Almsnord:

1. Into account that the recorded value of the goods to the value of Hfaqa bill established and not according to the customs declaration and the reason that some importers are trying to reduce the value of the goods and invoice the facility to hide and record the goods by the customs declaration.
2. Subject to the provisions of Article (20 / e) of the Income Tax Law temporary number (28) for the year 2009 and the related transactions during the disposition of interest in a deal with the related parties.
3. In the case of purchases and returns a high percentage must be given great importance during the scan, you can designate that the registration of some of the purchases and sales Kmrdodat therefore the exclusion of part of the income so you should make sure that the returns are recorded at cost, not the rate of sale.
4. Match all those affected by the process response Kalzmm purchases and credit card purchases and expense category.

Third, the expenses of work:

Expenses is the work of the important elements that distinguish between accounting profit and taxable profit, so the examiner attaches special attention and study of the work dealing with the expenses of two phases:

- Phase I:

Determine the expenses of the work are acceptable and this tax is the tax during the scan.

- Second stage: the need of some labor costs to address the tax through the science of accounting, tax and this is done while writing the resolution of tax and therefore the researcher will focus on the mechanism of examination of expenditures to determine expenses unacceptable tax in the test phase the tax focus of this research will address the research to the tax treatment of expenditure because this topic has filled the research and study.

Examination of tax expenditures for work:

Mathematically because the health maintenance and accounting and the documentary does not mean acceptance of a tax and that the difference between accounting profit and tax is the tax aspect is dealt with labor costs are two-way:

A. Acceptable to tax expenses. Expenses of unacceptable tax

- Accepted tax expenses:

1. Definition of expenditure acceptable tax by the Income Tax Law temporary number (28) for the year 2009 "which expenses during the tax period for the purposes of producing taxable income, which may be downloaded from gross income under the provisions of this law," which spent or earned wholly and exclusively as reported by the Jordanian legislator set of expenditure acceptable to the tax but not limited to in Article (5) of the Income Tax Act No. temporary (28) for the year 2009, which gives it great importance to the tax examiner.

2. General principles to accept the tax costs and expenses:

- To be expenditure has been spent or earned or to be cost effective and is not possible, for example, not to accept any benefits, except as stated in Article (7 / e) of the Income Tax Law temporary number (28) for the year 2009, before reserves, insurance companies and allocations bad debts, and did not leave the legislature accepted the launch of the exception, but select to accept the provision of certain conditions so that the examiner studied when deciding taxation.

- Be revenues made during the year any interview revenues expenses and perhaps that the revenue is measured over a period of time, the year Valmusrov must be within the limits of that year to assume the year had its own such expenses have excluded the Jordanian legislator some of the expenses of this basis and on a small scale, such as expenses previous years which were not specific and final, and the requirement to accept the maintenance of

forgetfulness and error make it clear that the passage of more than four years, as stated in Article (5 / p).

Fourth, analytical procedures:

The financial analysis of test instruments, both important tax analysis, horizontal and vertical, so that the examiner's desk by comparing the evolution of the key elements in the income statement during the financial periods in a row using horizontal analysis of these elements (7). And who the most important indicators of horizontal analysis compared the proportion of the total profit (loss) between the financial periods, as well as comparable by the profit of the industry or activity accepted it, and a case study fundamental difference from that ratio, and determine the circumstances that led to that, especially in the case of difference of inferiority, taking into account the mechanism sale and the location of the facility in the loops between the manufacturer or importer and the ultimate consumer, where the different proportion of profits from the ring to the other, Valmusna achieve the profit rate is different from the importer and the dealer and a half wholesale and retail, merchant wholesale, for example, accept the rate of profit is low compared to sales in large quantities and thus rotation high for the goods, which leads to higher sales value, on the contrary dealer retail, which sells at a premium and the quantities of sale is less turnover of goods is low, and its impact on the share per unit of goods from the operating expenses in the case of wholesale trade was lower than in the case of retail trade.

The study is one of the profits of the following ways:

• Simple arithmetic average method:

Where profit rates are calculated using this method as follows:

Assuming that one of the businesses involved are only three items a, b, c were available the following data:

the rate of profit	quantity sold during the period	the value of product sales during the period	the average sale price of the unit during the period	average cost per unit during the period	Class
% 37.5	2000	33000	16.5	12.00	a
% 52	3000	96000	32.00	21.00	B
% 40	1000	3500	3.5	2.5	C
-	6000unit	132500	-	-	Total unit

When the following data available to the examiner measures the proportion of profits from the study during the extraction rate of profit for each item as follows:

Item (a) the rate of profit = (average selling price - the average cost) / average × 100% cost = (16.5 - 12) / 12 × 100% = 37.5%

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Note that the average ratio of gross profit to be about 43%, and shame on this method is given the same importance of the three items but the reality indicates to the contrary, where occupies Item (b) more important than other goods in terms of sales. To remedy the bias in the overall percentage to profit product radical can extract the arithmetic mean is likely.

- Method of arithmetic average weighted quantities sold:

Advantages of this method are that it gives each class the importance ratio of sales to the fact that the ratio of gross profit and realistic to a large extent and this average is calculated as follows:

weighted rate of profit in the quantities sold	quantities sold*	profit ratio	unit selling price	unit cost	Item
%12.37	%33	%37.5	16.5	12.00	a
%26.00	%50	%52	32.00	21.00	B
%6.8	%17	%40	3.5	2.5	C
**%45	%100	-	-	-	Total unit

- This column was calculated by dividing the total amount of all quantities sold = 2000/6000 = 33%

Percentage ** were extracted through the collection of the three percentages (12.36% 6.8% +26%) = 45%

- method of weighted arithmetic mean value of sales of each class:

weighted rate of profit in the quantities sold	quantities sold*	profit ratio	unit selling price	unit cost	Item
%9.4	%25	%37.5	16.5	12.00	a
%37.65	%72.4	%52	32.00	21.00	B
%1.04	%2.6	%40	3.5	2.5	C
%48.09	%100	-	-	-	Total unit

- This column was calculated by dividing the sales of each item on the total sales for example, Item (a) = 33000/132500 = 25%

Using this method, the average gross profit percentage of 48.1% in terms of volume this method the effect of item (c) participation in the sales volume. Having extracted the examiner percentage of profits to a range of items, if the facility deal you large, provided that such items sampled a greater percentage of its sales so that the rate of profit calculated close to reality and the measurement by comparing the rate of profit this rate of profit declared in the accounts of the taxpayer.

If the rate of profit declared less than the rate of profit is estimated to address the difference in the decision to refund the difference to net income any increase net income by the percentage that was a response of the cost Missal of this: Suppose that the sales facility is reached (500,000) Dinars and the cost of sales amounted to (350,000) Dinars and the total income amounted to (150000) dinars, and the rate of profit declared 42%, and net income was 100,000 dinars, and total profit calculated by the estimated using the arithmetic mean weighted value of sales accounted for 50% shall be the difference between the two rates of 8% and therefore the examiner response of the cost by (0.08 × 350000 = 28000) BD to become net income tax is equal to (100000 +28000 = 128,000 dinars).

However, the examiner does not refund the proportion of the difference in full and as in the example, but less of them, and determined by the experience and the number of items that have been studied, and the extent of the representation varieties of the value of total sales, and the method of calculating the rate of profit as the best way and close to reality is the way the arithmetic average weighted value of sales.

XV. Results

- What is the tax examination is still traditionally as it was four decades ago, every tax examiner strive according to his ability and self motivation to work, leading to:
- Lack of institutional work because you do not specify a minimum examination procedure of tax due on each estimated compliance.
- The space of diligence in assessing the taxable profit leads to the vulnerability of public money or interest charge (the taxpayer) for Heather and misconduct.
- Increase in cases of tax evasion.
- Lack of accountability-based players on the basis of quality.
- Provide a structure suitable for the possibility of financial and administrative corruption.

- Asymmetry in the degree of performance led to a decline of professional care by some of the estimated.
- Lack of standards of scientific quality in determining the estimated efficiency and discrimination between them and rely on quantitative measures.
- Lack of deviate and document the procedures for tax examination and the lack of standards makes the examination of a tax system of total quality management applied in the Income Tax Department is unable to achieve its objectives and its advantages in the tax system to increase the efficiency and effectiveness.
- Neglect of the great examination of the tax by the tax administration, and focus on support services only, and is reinforced by the following:
- Establish procedures for each service provided by the Department to obtain a patent, such as edema, resulting from the installment amounts Almklfa, get a tax number ... etc..
- The introduction of e-government to all support services, and most workers in the total quality management system are non-practicing administrators to examine the tax are not able to do because he needs a high degree of professional and scientific expertise and practical.
- The lack of adequate and dissuasive sanctions in the law of income tax is the cause of the causes of tax evasion.
- There is the impact of the income tax law changes on taxpayers.

XVI. RECOMMENDATIONS

- Promote uniformity in the degree of performance by specifying the procedures for tax examination and documentation and the development of technical standards has lead to:
- Raising the efficiency and effectiveness and increase the motivation and professional care at the estimated.
- Reduce the incidence of tax evasion.
- Increase volunteer at the self-assigned (taxpayers) in the declaration for entering the real being knows that there is an institution in the work will Tansvh like.
- Get the desired results of accountability or a bonus based on scientific grounds the quality produced by the above-mentioned degree of symmetry.
- The less diligent in working tax less financial and administrative corruption to less Misty possible.
- Review of the quality management system and the overall charge of it, through the promotion of interest in the main activity in the Income Tax Department represented by the tax inspection, and
- Take advantage of the tax administration of the researcher trying to determine Great tax examination and documentation of being one of the staff of the Income Tax Department and works in this area.

- Tighter control of Chartered Accountants and to activate this sector to be the assistant to the Tax Department not to be helpful for tax evasion.
- Work to increase the trust between taxpayers and the state made aspects of exchange expenses of taxes to reassure taxpayers that the money they pay in the public interest.
- Work to coordinate between the Income Tax Department and charged with Tabiein and legal persons, and the development of e-tax system to facilitate the handling and collection of tax.

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International Organizations and Operations: An Analysis of Cross-Cultural Communication Effectiveness and Management Orientation

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Abstract - The global environment of business has become exceedingly complex as more and more corporations and private entrepreneurs compete to expand their market-share and differentiate their brands in the world marketplace. Globalization has increased consumer awareness, created new demands and standards, and made nations more interdependent. It is now imperative that businesses in different countries increase their sensitivity and respect for one another's cultural differences in order to benefit from the growth of international business in the twenty- first century. Studies indicate that effective cross-cultural management, communication, and negotiations should be emphasized by high-growth multinational corporations competing for global expansion. Corporations that have embraced appropriate acculturation strategies, employed effective cultural awareness model, and avoided ethnocentric management style in their expansion and growth efforts have been successful.

Keywords : international organizations, cross-cultural communication, intercultural negotiation, multinational skills, globalization, global economy.

GJMBR Classification : JEL Code : M14, O19

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Strictly as per the compliance and regulations of :

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Abstract - The global environment of business has become exceedingly complex as more and more corporations and private entrepreneurs compete to expand their market-share and differentiate their brands in the world marketplace. Globalization has increased consumer awareness, created new demands and standards, and made nations more interdependent. It is now imperative that businesses in different countries increase their sensitivity and respect for one another's cultural differences in order to benefit from the growth of international business in the twenty- first century. Studies indicate that effective cross-cultural management, communication, and negotiations should be emphasized by high-growth multinational corporations competing for global expansion. Corporations that have embraced appropriate acculturation strategies, employed effective cultural awareness model, and avoided ethnocentric management style in their expansion and growth efforts have been successful. Other studies identified the major causes of the demise of global business ventures, citing their managers' lack of intercultural skills, failure to engage in cross-cultural exchange, inability to communicate effectively in the global marketplace, unacceptable practice of business ethics and etiquette, and absence of compromise agreement. Global managers should establish cross-cultural training in their facilities in order to increase effectiveness across cultures, become efficient cross-cultural negotiators, and sensitize to the values of counterparts. This study provides an analytical framework and recommendations for adaptation of multinational management strategies for sustainable business competitiveness in the current wake of global economy.

Keywords : international organizations, cross-cultural communication, intercultural negotiation, multinational skills, globalization, global economy.

I. Introduction

With the globalization of economies, production and consumption activities, and markets, it has become increasingly important that managers at all levels develop sensitivity to cross-cultural communication, intercultural negotiation, and decision-making. The process of making decisions, reaching agreements, and building consensus has changed requiring an understanding of cross-cultural communication competence. As corporations are establishing subsidiaries, forming strategic alliances,

and opening joint ventures in many parts of the world, individuals in the professional and managerial ranks should be trained in the skills of cross-cultural communication competencies. Recent global trends and events are positioning business etiquette and cross-cultural communication as critical management issues because of the increasing number of businesses involved in multinational ventures, strategic alliances, and joint ventures. Because of the impact of globalization, an increasing number of corporations from many parts of the world are striving to establish global brand and cultivate multinational consumer awareness in order to sustain their competitive advantage. Further, the environment of business has become equally complex and challenging as a result of cross-cultural communication, differing standards and expectations, and issues associated with management ethics.

The twenty-first century globally-interdependent economy strongly indicates that business leaders and international entrepreneurs provide opportunities for their managers to travel abroad to engage in cross-cultural communication so that they will acquire the necessary skills and orientation for coping with cultural differences. This global exposure enables managers to relate effectively with citizens of other countries in an effort to take advantage of the opportunities available in culturally-diverse marketplace. Harris and Moran (2008) noted that the corporate culture of global organizations affects how businesses cope with competition and change whether in terms of technology or economics. Managers operating in multinational environments must be cultural sensitive, understand the implications of cultural synergy, and be adequately prepared for global culture. Yu (2007) pointed out that as businesses globalize, there continues to be a compelling need for standardization in organizational design, management strategies, and communication patterns because managers will find themselves faced with multiple challenges originating from domestic and cultural issues and socio-economic systems. Adaptation is critical and essential for corporate success.

International business etiquette as defined by Chaney and Martin (2007) refers to the manners and behavior considered acceptable behavior in

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internationally social and business situations. In social setting, proper social behavior includes cultural differences in making introductions, exchanging business cards, acknowledging position and status, communicating inter-culturally, dining practices, tipping etiquette, giving gifts, and traveling. In international business situations, how competent and competitive firms are both domestically and internationally and how they effectively communicate to their stakeholders will determine how successful a firm is internationally. Furthermore, as the authors expound, building global business relationships depends on the innate ability to learn about other cultures and proper training to help a person adjust once he or she is in another culture. In addition, it refers to the customs and regulations dealing with diplomatic courtesies expected in official negotiations with persons in various cultures. Chaney and his colleague explain that when interacting with colleagues or counterparts of other cultures in a business or marketing context, it is important to know their customs to ensure that an intended meaning is not conveyed in order to avoid unintentionally offending them. Furthermore, other scholars (O'Rourke, 2010; Cardon & Scott, 2003; Brett, 2001) see global business etiquette as a natural outgrowth of business globalization, which in many significant ways complicate the way people from different backgrounds in organizational and learning contexts behave in business situations. They explain that employees who work globally should be trained in technical knowledge, such as import and export laws of other countries, comparative management styles, and business protocol, etiquette, and ethics.

II. Multinational Context of Management And Cross-Cultural Communication

Management and communication scholars (Chaney & Martin 2011; Harris & Moran, 2000) agree that international management skills are needed for the increasing scope of global trades and investments over the past decade. A number of the major multinational corporations have expanded their operations throughout developed and developing nations. Some of the businesses are direct investments and others are partnership arrangements and strategic alliances with domestic operations. Studies indicate that independent entrepreneurs and small businesses have started investing and competing in global marketplaces. Therefore, the current global trend of business competitiveness strongly indicates a need for the development of strategic framework for managing, negotiating, and communicating across cultures in order to achieve the investment objectives of corporations. Indeed, as Chaney & Martin (2011) pointed out, awareness and cultural differences is increasingly

significant to the success of multinational corporations. A good understanding and appreciation of the culture in which business is conducted can make international managers both effective and productive. Hodgetss and Luthans (1997) noted the concerns of some organizations when internationalization began in the 1970s that it would be exceedingly difficult to conduct business in the same fashion around the world as a result of cultural variations and differences. Indeed, the attempt to manage people the same way across cultures presented serious challenges to many global businesses.

Studies conducted over the past decade stressed the importance of training managers on cross-cultural negotiation skills as well as cross-cultural communication competence. Globalization has become a megatrend in the present business environment, making it extremely critical that management teams be equipped with the appropriate global mindset and cross-cultural values in order to effectively lead a diverse workforce. Deresky (2006) stressed the concept of cultural convergence, the shifting of individual management styles to accommodate the styles used in other environments and total elimination of parochialism, stereotyping, and ethnocentrism in managing multinational operations. An analysis of the growth of multinational corporations in the wake of globalization (Chaney & Martin, 2011) identified several factors that have been instrumental to the inability of managers to succeed in a global context. Chief among these factors are ethnocentric predisposition, cultural imperialism, and parochialism in managing a diverse or multicultural workforce. Essentially, it is counter-productive to lead international organizations with a mindset characterized by these types of negative values.

Recent developments show that many businesses are cultivating a global focus by sourcing, producing, importing, or exporting their goods and services around the globe, which makes intercultural communication and negotiation gain substantial prominence in the international business management. Further, international business etiquette (the expected rules of behavior for intercultural communication and management) has become increasingly important because of the mobility of people. Authors Bovee and Thill (2010) stressed that learning the skills of proper etiquette in preparation for international assignment is one of the critical requirements for business success in a competitive context. As the authors stated, some behavioral rules are formal and specifically articulated and others are informal and learned over time which influences the overall behavior of majority of people in a society most of the time. It is noted that as managers appreciate, value, and respect cultural differences, they develop a better understanding of people's behavioral patterns which gives them a much better understanding of how to properly interact while conducting business.

Similarly, O'Rourke (2010) identified the most common factors contributing to managers' failure to perform effectively in international business assignments as the inability to understand and adapt to foreign ways of thinking and acting as opposed to technical or professional incompetence. As interest in participation in the global marketplace increases, managers are required to adapt to new cultures and to become sensitive to differences among people. Bovee and Thill (2011) added that supervisors face the challenge of acknowledging the expected behaviors of diverse employees, multinational teams face the problem of working together closely, and businesses have the difficult task of peacefully negotiating with international business counterparts. Thus, the suggested strategic globalization imperative for international business undertaking requires a practical analysis and application.

III. Cross-Cultural Negotiation: Challenges and Strategies

Developing global management skills is as demanding as applying cross-cultural negotiation and decision-making. Managers preparing for multinational assignments should prepare for skills in strategic negotiations and cross-cultural interactions. The process of negotiation is culture-specific and involves a great deal of sensitivity. Deresky (2006) noted that the ability to conduct cross-cultural negotiations cannot be over-stated, which places global managers in a position to learn the complexities associated with cultural nuances and values. Additionally, Carte & Fox (2008) highlighted the inherent difficulties in international business because of the need to understand cultural and regulatory variations. For instance, international business etiquette requires the ability to adapt to different national processes, patterns, and acculturations. It should be noted that competitive positioning and long-term effective business operations in a multinational environment involve a sound knowledge of negotiating processes and decision-making strategies of managers from different parts of the world.

Studies have suggested the importance of international managers to understand how culture affects negotiations with global business partners. As Movius, Matsuura, Yan, and Kim (2006) noted, it is a gross fallacy to make the assumption that individuals who come to negotiation meetings demonstrate "single culture" norms, since they often have extensive international experience either through work or education or probably from a multicultural and multilingual family, and thus have some acquaintance with various cultures. To achieve a desirable result in international negotiations, Salacuse (1998) stressed that global managers should be adequately grounded in intercultural communication and compromises. They should not only understand their own objectives in the negotiation, but should know their parameters in the decision-making process. They should also understand that information may be presented in different forms and be prepared to tolerate ambiguity and a reasonable level of inconsistency. As Chaney and Martin (2011) cited, in high-context cultures, such as Japan, meaning is conveyed through body language, pauses, rephrasing as much as in the words used at negotiation meetings, whereas in a high-context culture of the United States, meaning is conveyed mainly through spoken words. In cross-cultural negotiation, both verbal and nonverbal communication is critically important and may affect reactions and flow of conversations. Similarly, mixed messages create uncomfortable feelings for international managers as they may be struggling to reconcile the inconsistencies. For instance, in the United States, direct eye contact is expected and is seen as a measure of honesty, trustworthiness, and reliability. Conversely, in China and in some parts of Africa, direct eye contact is considered rude and inappropriate. Additionally, direct eye contact with a superior or senior person demonstrates disrespect and hostility in India. Cross-cultural communications skills are essentials to achieving effective and productive international negotiations. Over time, negotiations involving managers from different backgrounds have not yielded much result because of the tone of conversation, facial expressions and other culture-specific nonverbal cues. Therefore, international managers should be equipped with the appropriate knowledge and competence to manage complex situations that arise from cultural differences.

IV. Cross-Cultural Communication: Challenges and Strategies

Several studies (Thill & Bovee, 2011; O'Rourke, 2011) indicate a strong correlation between effective international management and cross-cultural communication. It is stressed that a sound intercultural communication is vital for international managers as well as for domestic managers of multicultural and multinational businesses. Miscommunication, misinterpretation, or misunderstanding is more likely to take place among managers and employees from different ethnic backgrounds and nationalities than among the managers and people from homogenous backgrounds. The ability to communicate cross-culturally is required of managers who aspire to succeed in global assignments. Managers preparing to work in a domestic business with a diverse workforce or who are preparing to work in foreign environments should be adequately flexible and trained to adjust their communication pattern to the intended audience.

The increasing emphasis on workforce diversity in recent years makes it extremely important that domestic and global managers should devote more time to learning appropriate communication strategies, especially for effective management of a diverse organization. Communication is an essential part of a manager's duty and it takes up much of his or her time either interpersonally or with a group of employees. Effective intercultural communication largely determines the success of international transactions or the performance and productivity of a culturally diverse workforce. Communication scholars have determined that culture is the foundation of communication, and essentially communication conveys culture. As Deresky explained, effective cross-cultural communication explains whether or not the receiver is from a country with a monochromic or a polychromic time system, high-context or low-context environment.

Furthermore, managing intercultural communication effectively in organizations requires that managers develop cultural sensitivity, be careful in encoding their messages, thoughtful in decoding and analyzing content and context, selective in choosing channels for transmission of messages. The increasing mobility of workers in global markets, expansion of international joint ventures and strategic alliances, and the presence of global entrepreneurs in developing nations makes cross-cultural communication competence inevitable. As businesses strive to achieve competitive advantage both domestically and globally, equipping managers with the critical communication skills enhances performance and improves the quality of relationships. A number of studies indicate that cross-cultural communication skills or behavior can be learned to increase the effectiveness of managers with host nationals. Improved cross-cultural communication in organizations reduces the challenges in international management.

V. A Comparative Analysis of Global Business Etiquette

Communication scholars have emphasized the vital role of etiquette in international management environment as well as in cross communication situations. Managing a multicultural workforce requires a proper conduct of oneself at all times. In today's hectic and competitive society, etiquette might be taken for granted or seen as outdated concept, but it affects perceptions and decisions people make in the global context of management. It is never over-emphasized that the ways a manager conducts himself/herself and interacts with colleagues have a profound impact on a company's goodwill or credibility. In addition to effective cross-cultural communication and negotiation skills, proper business etiquette accounts for success of domestic and global managers. Bovee and Thill (2011)

and Chaney and Martin (2011) in their analysis of the importance of managers' self-conduct, grooming and appearance, and comportment consistently stated that business etiquette is a major criterion in evaluating performance and overall success in a global workplace. Etiquette includes a variety of behaviors, habits, and specific aspects of nonverbal communication.

Carte & Fox (2008) and Yu (2007) caution that with the tremendous surge in global business ventures these days, it is vital to learn more about the different cultures and behaviors around the world in order to reduce the risk of managerial failure. To effectively adapt business etiquette to businesspersons from other countries requires both knowledge about the culture and the ability and motivation to adapt to different behaviors. For example, the giant retailer Wal-Mart learned this lesson the hard way when it expanded its operations into Germany. Notably, store clerks resisted Wal-Mart's culture of always smiling at customers, because some customers sometimes misunderstood and misinterpreted smiling as flirting. Because of a number of other cultural missteps, Wal-Mart had to leave the German marketplace (Bovee and Thill, 2011). Indeed, becoming aware and sensitive to different countries' business etiquette is the key to establishing good business relationships with individuals and businesses in many countries. The significance of business etiquette is highlighted by analyzing four selected countries that have conducted businesses in the United States over the years.

Earley (1997) notes that business etiquette in the People's Republic of China is the most reserved and most unlike the United States, out of the four countries included in this cultural analysis. To the United States businessperson, a personal relationship should be separated from business. Friendships are quickly formed and dissolved. Hence, many view the U.S. business relationship as shallow and short-termed, while business relationships in China are viewed as lifetime commitments (Martin & Chaney, 2011). Further, Chinese business etiquette is directly related to the Chinese sensitivity to face. Ting-Toomey & Kurogi (1998) and Earley (1997) refer to face as an evaluation of a person's credibility and self image. The hundreds of phrases in the Chinese language describing face demonstrate the sophistication of face and how it relates to communication behaviors (Cardon & Scott, 2003), such as global business etiquette. The authors further note that Chinese businesspersons employ a number of communication strategies designed to receive face or give face to others, such as indirectness, intermediaries, praising, requests, and shaming. In order to save face, they often try indirectness by avoiding public confrontations. The use of intermediaries avoids direct confrontation, especially in conflict situations, such that a contact should always be established before representatives of business are sent to China. They

believe in a win-win negotiation strategy that allows both sides to be winners in order to increase the strength and scope of the relationship. In addition, Cardon and his colleague explained that Chinese businesspersons employ praise to recognize status and position. For example, they often times make direct request for favors because this will signal that a business relationship is firm. Finally, Chinese businesspersons resort to shame when individuals violate the trust of a relationship.

When conducting business in China or in the United States with a person from China, the rules of business etiquette are controlled and determined by face giving and taking. For example, when giving introductions, remember that the surname comes first and the given name last. The introduction is accompanied by a bow which is uncommon in many other cultures (Chaney & Martin, 2011). The authors stress that out of concern for their business partners; many times, the handshake is combined with a bow so that each culture shows the other proper respect. Another example of how face influences Chinese business etiquette is the importance of the business card exchange. Chinese business cards represent the person to whom you are being introduced, so it is polite to study the card for a while and then put it down as a sign of respect. Furthermore, Chaney and his colleague note that, as a mark of respect and appreciation, the Chinese examine business cards carefully and make some favorable comments while accepting them. During meetings with Chinese, it is a common practice for them to place business cards of others attending the meeting in front of them on the conference table in order to properly refer to names, ranks, and titles. Usually, both hands are used when presenting and receiving cards, and they position cards strategically so that they can be read easily.

Business etiquette in England is based on a strong sense of identity and nationalism. The English businessperson tends to be very matter-of-fact and tends to be very deadline oriented in business negotiations (Chaney & Martin, 2011). Traditions and customs (etiquette) are very important to the English, as they tend to be reserved and expect others to act accordingly. Unlike businesspersons from the U.S., business friendships are not necessary (Morrison et al., 1994). Carte & Fox (2008) note that because of their individualist culture, like the Americans, they focus on the tasks set out in their job description and think it is normal for a boss to reward individual effort. The English businesspersons' reputation of reserve is well deserved, thus so manifesting itself in their strict adherence to protocol (Martin & Chaney, 2011) and their ability to confront adversity with courage and strength of character (Harper, 1997). The author also cautions that when conducting business in England, be careful about asking too many personal questions too quickly, partly because it makes them nervous and partly because they

are naturally reserved in their culture. The English business person, while having excellent manners, has "lousy" people skills.

When conducting business in England, the rules of business etiquette are controlled and determined by the English businesspersons' reserved character and strong sense of identity (Harper, 1997). For example, Martin & Chaney (2011) explain that conservative attire of excellent quality is important in England when judging dress and appearance. There, as well as, in other European countries, dress is an indication of social and business status. Therefore, it is important to dress your best by selecting clothing made of quality fabrics with fine tailoring in Great Britain. In addition, accessories should be of high quality and reflect good taste. English inappropriate attire includes sweat suits and tennis shoes, which are viewed as appropriate only for athletic activities. The English businesspersons' negotiation processes also reflect their cultural characteristics; they are very formal and polite and place great value on proper protocol and etiquette (Chaney & Martin, 2011). In addition, the authors note that the English can be tough and ruthless negotiators and can sometimes appear quaint and eccentric, many times causing other cultures to underestimate their skill. Mole (1997) adds that the English businesspersons quickly lose reserve when their basic assumptions about themselves are challenged or questioned.

Troyanovich (1972) interpretation of business etiquette in Germany is based on the formal culture of Germany that defines behavioral expectations in great detail, providing its participants with the knowledge of what to do and when to do it. Similarly, Carte & Fox (2008) noted point out that German businesspersons respect authority and hierarchical differences. They prefer a hierarchical organizational structure because it avoids uncertainty, where power is ensured within the organization. They are autocrats who prefer formal communication when conducting business. In addition, they focus on personal achievements and truth and directness are important aspects in business. Tinsley and Woloshin (1974) add that the ideal person is one who can be relied on to do what is expected and whose behavior is predicable, steady, and not much influenced by the opinions of others or by opportunity. Further, Martin and Chaney (2011) pointed out that more recent research indicates that class status in important to Germans, and even though all people have equal rights under the law, in reality inequalities exist.

The German businesspersons' strict adherence to behavioral expectations is manifested in their standards of business etiquette. For example, being on time for all business and social engagements is more important to the German culture than any of the six countries surveyed in this paper (Axtell, 1998). Being only a few minutes late for meeting can be insulting to

German managers and if you are delayed, an explanatory call is expected. In addition, the German sense of punctuality in all situations has been recognized as one of the most consistent stereotypical characteristics of the culture (Tinsley & Woloshin, 1974). The value of time for the German businessperson is not primarily monetary, however, and there has never been any strong tendency to take time from other activities to increase the amount of time devoted to business affairs. Another example of German business etiquette reflective of their strict adherence to normative behavior is their etiquette for introductions. Martin and Chaney (2011) explain that in Germany, you always use a title when addressing someone until you are told it is okay to use first names. Troyanovich (1972) notes that German businesspersons are very time-conscious and that their preoccupation with punctuality is reflected in the formalized way time is reported to the German public. In agreement, Mole (1999) explains that there is a strong sense that the relationship between the company and the employee is contractual, thus you are paid for so many hours and you work as hard as you can for that period of time.

Bovee and Thill (2010) discusses that Japan's style of business etiquette, as other Asian cultures, is based on their high-context communication. In high-context cultures, people rely less on verbal communication and more on the context of nonverbal actions and environmental setting to convey meaning because so much of the message in carried in cues and "between the lines" interpretation. These contextual differences are apparent in the way businesspersons in Japan approach situations such as decision making and negotiating. For example, negotiators working on business deals in Japan may spend more time building relationships instead of working out contractual agreements. In other words, protecting the business relationship may be as important as making the final business decision. Martin and Chaney (2011) reported that the use of high-context communication can be very confusing to the uninitiated, nonsenitive intercultural businessperson. For example, the Japanese say "yes" for no but indicate whether "yes" is yes or really no by the context. Similarly, (Carte & Fox, 2008) notes that high context communicators tend to communicate more implicitly. When a Japanese businessperson speaks, they expect the person to interpret what they mean by their knowledge of the cultural values that lie behind the words.

When conducting business meetings in Japan, Bovee and Thill (2011) explain that the rules of etiquette are controlled and determined by their cultural context, the pattern of physical cues, environmental stimuli, and implicit understanding that convey meaning between two members of the same culture. For instance, since the Japanese do not use the word "no" and have such subtle verbal and nonverbal cues, businesspersons

from other countries must ask a number of questions to be certain they understand the intent of what is being communicated (Brett, 2001). In addition, (Carte & Fox, 2008; NBEA 2007) argue that the aim at initial business meeting is to develop a personal trust. Much of the time in these meeting is spent exchanging information about the companies in question before discussing specific business proposals. Another example of how Japan's high-context culture affects their business etiquette is their attitude towards business relationships. As Martin and Chaney (2011) and Watson & Chatterjee (2006) stressed, building relationships and friendships in Japan is a necessary prerequisite for doing business in their country. Signing a contract in Japan, as well as in other Asian cultures, does not signal a sale or negotiation but a continuation of a relationship with obligations and duties in the future. Indeed, each of these countries has a rich tradition of behaviors and customs that contribute to their standards of business behavior/etiquette and knowing what each expects can aid in improving the business relationships that exists between different cultures.

VI. Summary

As business organizations embark on global ventures and competitiveness, managing cultural differences, inter-cultural communication, and cross cultural negotiation and decision-making are the most common challenge to international management. Success or failure in managing a diverse or multicultural workforce largely depends on the ability of managers at all levels to communicate effectively with people from different backgrounds and nationalities, and showing respect for cultural differences. International business is the outgrowth of globalization which is driven primarily by economic interdependency and advances in technology, but the success in global business ventures will be affected by the inability of international managers to understand appropriate business etiquette, customs, and values needed to conduct business among nations of the world. Indeed, a number of management and communication studies strongly indicate that an understanding cultural differences as well as effective intercultural communication competence will not only help businesses to bridge the communication gap among countries involved in international trade negotiations, but it will also enable multinational and multicultural managers to succeed in their various foreign operations, global joint ventures, and strategic alliances. Because communication is culture-bound and culture specific, it is important that countries involved in international business devote adequate time to learn, understand, and appreciate the different ethical and cultural habits and appropriate etiquette for conducting business transactions on a global scale. The acquisition of these competitive global skills and competences will enable high-growth businesses

establish lasting strategic relationships and retain their workforce for longer periods of time. In light of the advantages and complexities associated with globalization and multinational operations, cultivating cross-cultural awareness and skills, and developing multicultural sensitivity and global mindset by managers will lead to sustainable growth in international business.

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Current and Emerging Ethical Issues in Marketing New Directions and Proposals

By Ahmed Adnan Al-Nuemat

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Abstract - The intention of this article is to set up the need of ethics and the postulation of social responsibility by productions in the marketing region. The objective vary from the assessment of the current and up-and-coming ethical alarms, the explanation of certain models of real life exemplifying those apprehensions and the impact they have on individual consumers and the whole society. The analysis show most of the companies do not follow ethical means such as tobacco manufacturers; for this, there should be some new set of rules and regulations that must be followed by the industries for the wellbeing of consumers and society. Thus, there is an urgent need to follow certain paths that rely on good intentions and ethics to prosper the society and social values. This article also indicates all those factors that lead towards the unethical advertisement and manufacturing of different hazardous products.

Keywords : ethics, marketing ethics, emerging ethical issues, new directions and proposals.

GJMBR Classification : JEL Code : M31

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Strictly as per the compliance and regulations of :

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I. Introduction

It is generally established that ethics and social dependability are becoming more vital within the businesses' context and this must be kept in mind by the company owners while marketing their products and services. There should be a strict prohibition of health dangerous products by the government.

Ethics are the decent values and principles that administer the actions and verdicts of an entity or cluster.

They give out as teachings on how to take action correctly and fairly when faced with moral problems, main thing here is that the consumer should not be delude respectably the vendors' rights. Customers' needs and wants must be look upon as essential.

This is the main reason that there are regulations in black and white that should be followed by all the marketing companies, however these codes do not cover all the aspects of the marketing but still they hold good. All the big and renowned companies should promote their marketers to tackle such codes and plans or guidelines those dealing with various marketing techniques (Houston, 1986:81).[1] Many of them disagree those codes as they do not have official effect so, they are not essential which in fact is not an ethical thing because already there are many concepts

similar to marketing "the more recent societal advertising concept praises the need for vendors to consider the wants and long term wants of both society and consumers"(Kotler & Armstrong, 2009: 20).[2]

So, we must fulfil our social responsibility by denying the unethical, hazardous and anti-social marketing of the business in any form. Business companies should make their marketing in such a way that both consumer and society does not feel reluctant and ashamed about this rather there should be a frank and free environmental and social relationship among marketers and business companies.

Keeping in mind the things discussed lately, this article is heading for observation of the current and up-and-coming ethical concerns and importance is going to be given to the reality that marketers are not as principled as they should be. This is shown with certain examples from the actual world and an effort of setting certain guideline and new way will be accomplished.

This attempt will engross a proposal of codes of ethics of how an ultimate marketing conduct should be. After having scanned that, more precise guidelines will be projected concerning certain areas of marketing in various industries such as direct selling marketing, baby food children marketing or drug marketing. In all these fields and aspects of business and pre-cuts marketing with the advertisement, there should be a proper code of ethics containing no anti-social or anti human elements. All the rules should be in agreement with the various industrial aspects so that no party could go in loss or unethical ways to get proper marketing.

II. Theory and Practice

Over the past few years, interest in moral issues has grown extremely in commerce and especially in the marketing ground. This has been shown by example; deceptive advertising, misleading packaging and questionable selling performs. As an outcome, there have been a great number of articles, journal, books and research that have been available. But, only a small number of them have recommended on approach to social duty and ethics. They lack an incorporated approach for building social responsibility and ethics element of the strategic marketing planning procedure. Vitell and Grove noticed that as business discipline marketing is mostly vulnerable to disapproval of ethical practices (S.J .Vitell & S.J. Grove, 1987:433).[3]

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Ethics had become an important and specific part of marketing and a matter of hot discussion in various fields nowadays. So, the people are trying hard to keep up their ethical values by keeping the marketing rules in accord with it. So, all those proposals should be given legal form that contains ethical rules for strategic marketing. They put forward that the sub regulations of marketing (that is; advertising, personal selling, pricing, marketing research and international marketing) offer wide opportunities for unethical actions.

On the other hand, in recent years consumer movement and ecological lobbies that have come into survival are firmly recognized and monitor unethical behaviour, and have brought alterations in business practice and in the rules, which administer how businesses must function.

Many have willingly responded to the cruel disapproval received and altered the technique they perform (M. Brennan ,1991:3).[4] However, a huge number of marketers are not conscious about the moral sets and even if they are, they do not hold fast to them and take action in an unsatisfactory manner. So, there should be the basic aim or educating the marketers about the ethical rules and social responsibilities in this aspect.

The majority marketing behaviours have ethical substance yet they inadvertently put words that may be cruel and unethical for many people and this may put them in danger (M.Brennan, 1991:5).[5]

Ethical conflicts in marketing can mainly arise in two contexts; firstly the difference between the needs of company, industry, and society. Secondly, the conflict arises when the interest of individual and organization vary (L.England, 1998).[6] Like for example the first case applies to the car manufacturing companies that is dangerous for environment but at the same time owning a car is necessity. However, this impacts the oil price and environment but yet manufacturing of cars cannot be stopped because 70% of the households own cars. Similarly, the companies that produce cigarettes have adverse affects on society but yet the produce it and make people addicted to it. Though they put a warning on the packet but what do you think is that enough?

Even government has no proper answer to it. Government is silent about this issue because the main responsibility lies on the society who pays heed to their social need like a car as a necessary and required object in their life and they can't omit cars out of their lives and cannot work without it. Rather they should think about the upcoming consequences because of the cars only and its related issues too (N. Jacques & W.A. Weeks 1996:17).[7]

Similarly tobacco companies complete their possibility only by warning people and do not take any serious and practical step to help people to get rid of this dangerous think. Government should also take keen interest in this aspect.

May be people can forbade the companies on showing the advertisements of cigarettes on TV. . The other example is for second point, many of the time people do false marketing of their product at the expense of truth and that is devastating. People just wish to make money by selling thing that is rubbish; once Pat Boone marketed a product for acne treatment and that cause more pimples (D. Benady, January 19, 1996).[8]

People sometimes give bribes to the doctors so that they do not sue them for using their names while advertising their product by saying that you may consult a doctor. Also there are pharmacy that sells false medicines by offering perks and prizes. Like antipsychotic Zyprexa marketers did by offering scholarships but that was nothing more than a press release. Marketers generally attract the people to sell their product y misusing the drug word and the product is not medicine in reality. Drug shows "ultimately the trouble caused and solved on the base of provided facts" (J.F. Kahn, August 9, 1999).[9]

Zyprexa (Olanzapine) is prepared in market by the Lilly pharmaceuticals and their false man of promotion showed their bad intention of deceiving the people by selling their product. Their scholarship program was similarly an ordinary way of attracting and promoting the product. This unethical attitude completely destroys the moral values of society. As people buy the product to cure their disease and the product is an ordinary object not a medicine to get the proper treatment (www.schizophrenia.com).[10]

Most of the time business ethics is conflicted with two of the philosophies the utilitarianism and deontology, this was proposed by the philosopher Beauchamp. Utilitarian deals with the effects of the action taken so one needs to take positive actions. While on the other hand deontology the work affected of the individual. As per Emmanuel Kant the consequences of an act as the manner in which that happened is not that much? So, there must be a keen eye on the ultimate results after promoting the products so that the improvement or changing can be made properly. Deontology and utilitarianism should be properly understood to get the awareness regarding the marketing process and positive steps should be taken to meet the needs of the aspect properly (N. Jacques & W.A Weeks, 1996:19).[11]

In business, utilitarianism is favoured as it goes with economic and philosophies of capitalism. Chartered Institute Marketing put forth a definition that says; Marketing is the management process responsible for identifying, anticipating and satisfying customer requirements profitably. This shows that the first and the most important thing is the customer satisfaction and within this the marketing performed is considered to be ethical and having moral values. the satisfaction of consumer is the main aim to get the

required results whereas which product dissatisfy the consumer must be improved properly so that its perfect working and good results make people happy.

On the contrary, Deontology id was favoured by people those are marketing critical as a way of justification for their attacks. In a nut shell, deontology is said to have individual concern and the utilitarianism is said to have welfare for the whole society. Let's take an example of deontology that is set by Nestle; they started a campaign that focused the people in third world country. In South Africa they targeted the infants that were infected with HIV virus. They forced mothers to stop feeding their children their milk and feed them with the bottle milk so to avoid HIV virus they introduced formula milk powder that they said when mixed with water can destroy the infection due to the acidity it has in it. But the point here is that in third world countries people do not find clean water to drink all they have is contaminated water that is of no use to them (J. Sparks, April 23, 1979:137).[12]

Moreover, they are propelling mother to stop breast feeding their children that is nature's gift for children and that is free of any infections. But most of the people that are supporters of Nestle said that it was individual's fault. And this is why it is said that deontology argues in favour of the individual. This brings out the fact that Nestle attracts the people towards bottle feeding by showing the favouring and advantageous factors of the formula milk and they also educate the people in such a way that breast feeding is not a good way to feed baby now and also disfigures the women. So it is better to feed baby with bottles. In reality mother feed is the best way to feed the baby and keep them healthy whereas bottle milk in third world countries is not hygienic and clean way of feeding the babies in any form.

As stated earlier marketing has many sub portions and examining all of them is just impossible. So, few of the categories will be examined to see the ethics in marketing issue currently. The small illustrations of the sub categories will clearly show the main problem regarding this issue and will also define the suggestions and solutions.

Advertising and promotion is quite a vast part of marketing that largely targets children. A child specialist Dr. Allen Kanner said that he has observed that children are more diverted towards material goods this is the result of advertising and promotions that companies use to sell their products and play with human psyche. Children do get pocket money and they are free to spend it on their desired product thus by making them future consumers. A psychologist who specialized in materialism study Dr. Tim Kassell said that people who are materialistic are less satisfied and they are not happy with their life, they are much more into drugs and alcohol and they tend to contribute less to their communities (M.H.Zoll, April 5, 2000).[13]

Those companies who advertise their product in such a way that there capture the psychology of the consumer and attract them in such a wonderful way that they had no option but buying of the product remain successful if we left beside the ethical values and rules adopted during marketing by the company. Such advertising plan not only affects the current promotion of the product but also its future selling and attitude of people towards the products.

The best example of this advertising and promotion is that a candy was introduced that looks as if a real cigarettes and children hold that candy in a way that portrays that they have real cigarettes in their hands and they are grown up. Though, one cannot find them commonly in market now but the idea behind this is still here, many of the foods and drinks for children have given shapes of wine coolers and liquor flasks. Whereas, the company man said that there were no such intentions it was just an incident that created such a shape (H. Walshak, 1996:11).[14]

Though we know that children are impressed by the looks of the products too, but yet the consumer was treated sarcastically and in an insulted manner. One more example is of the business that got criticism of the public; the brand was brewer Whitbread that introduced a new product line including alcohols with a new brand name. The product was misleading as it was considered as children drinks as associated with soft drinks but unfortunately it was not. There was confusion because the product contains alcoholic drinks but the label showed that there is nothing inside the bottles but only the soft drinks and the marketing was also done in the way that it was soft drink. So the children might attract and drink the soft drink which is actually nothing but alcohol only. This confusion was made because of the label and marketing of the alcoholic drink in the form of soft drinks by the company marketers (D. Bendy, January19, 1996).[15]

This issue of advertising and promotion is not limited to a certain age but to all. It was much in propaganda that just to make money the ethical standards are not taken into considerations. Recently body shop was in propaganda John Entine said that "The Body shop is sleazy and bullying, and hides behind a veneer and manipulative propaganda. They are nothing more than a group of thugs" (J. Entine, August 29, 2001).[16] as they use no natural products but petrochemicals and Anita Roddick the owner claimed that it is just a preservative. This bring out the reality that body shop was deceiving the people by selling petrochemicals in form of natural preservatives. But the main deceive they give is not shoeing the name or telling the consumer about the petro chemicals present in their products. Companies should pay a heed to the moral values to improve their ethical code of conduct. David Brook, the employee in environmental department of body shop said that the company never realized the

budget for the environmental purposes however; there were many ideas that they could have applied (National Public Radio Morning Edition, September 7, 1994).[17]

This shows that they do not care about the environmental and recyclable materials. Moreover, she said that they didn't give a penny to charity over the first 11 years. Entine said these words: "body shop first branch in France was opened by me. Whereas they gathered plastic bottles in Paris and dig them in land" (J. Entine, August 29, 2001).[18] This showed that they were not properly aware or committed to the environment healthy conditions and ignored them directly without knowing that what consequences this would put on the recycling and the environment friendly conditions. Therefore, the company owners and workers should also know and take care about the recycling material and those dangers that may harm environment.

A Cicero said that we tend to live in a society where we require mutual cooperation but yet we cannot find it because at the expense of truth we try to take advantage by doing unethical things. Though one can make profit but is certainly not for long run and has no advantage to us.

Mutual relationship in a society is thus always strengthened by the mutual action and respect whereas bad or poor ethical values bring harmful actions the society. The wrong deed by any person will prove wrong to him though instantly its looks good (Cicero, 1971:117).[19]

III. IMPACT ON CONSUMER AND SOCIETY

By the above conduct we see that there are two main folds that have impact first has direct on consumer and the second has on society. People think that they pay high prices because the companies use high marketing camping for the products. When they see that product is heavily priced for promotion and advertising so the excessive price is paid by the consumer though, in reality consumer is the one paying all the expenses incurred (P.Kotler & G. Armstrong, 2009:38).[20]

Some marketers even use deceptive marketing saying that they offer product on low prices as of wholesale however, they do not, and on comparison consumer find a huge price difference just because they see few of the difference in packaging and labelling of the product. So, the mode of marketing does affect the price of the product as the expensive and better the marketing of a product is the high its price is. So the consumer and the buyer have been known to be directly affected by the way of marketing and the expenses spent on the promotion of the product. Similarly, packing of the product also effects the directly the price of the product and the consumer ultimately. The consumer mind always remain thinking about the fact that highly price product must be good in result and working than the low price product but actually this is not so but marketing shows this fact ultimately.

The good marketer always tries to come up with the marketing trick that the person think product is important for him and his family. For example, an encyclopaedia is important for gaining general knowledge is something that makes a person buys what he has never thought of. Sometimes the product lack the things that are claimed this is what a clever and marketers do, but sometimes before the product can be improved it lost it place. The general information about the products and its elements can highly help out the buyer.

Marketing has changed the people's nature by turning their desires and wants into their needs. It has made people materialistic and has created many problems for the society. People judge other by their possessions and not by their nature and behaviour. Each country has a different culture, values, and norms but advertisement that sent messages related to sex power and mater ials goods are changing minds of people. The unethical way of marketing has polluted our social values and added a big deal of the poor and weak moral values and high crimes to our society at all. The adult marketing style has increased the attention of people towards the sex and sexual actions whereas other bad ways of marketing has highly weakened the good social elements.

One may say that the marketing effect on the people is exaggerated because as a matter of fact people make up their mind and purchase what they want to and that does not rely on the advertisement but also on the quality of the product this can be proved by the fact that most of the new products still enjoy the edge over the others just because they give what they promise to. Advertisement of the product is not the key to success but the perfect working and excellent result is the main thing which brings about the high demand of the product and buyers demand the product again and again happily.

Some of the people think that the business has created this issue and the two main reasons that are; consumerism and environmentalism, consumerism is said to have concerns with the needs and wants of consumer while the environmentalism is related to the effects that the marketing has on environment (P.Kotler & G. Armstrong, 2009:51).[21]

They are not against it but want marketers to work in an ethical and moral full way. The main attention is towards the mutual relationship and balance among the marketers and the environment so that no loss could be found in both the fields rather a healthy and proper relationship could be brought about.

IV. NEW DIRECTIONS AND PROPOSALS

After going through all the issues and concerns that exist in the marketing field today, we need to come up with some rules and regulations that all the companies must follow. AMA (American Marketing

Association) has set some of the rules and that the marketer should be responsible for the actions he takes and the reactions and effects of that. He must work in a way that the individual, society, and environment all are satisfied; this means that marketer has;

- To act in a way that does not harm anyone.
- To follow the rules and regulations.
- To get proper training.

This means that if there is any sort of complain then the company must find that out and that must be resolved so that the customer is pleased and satisfied. So, the awareness among the marketers could be developed properly so that their ethical values and their moral responsibilities should be developed in the way which could bring out the good relationship and the good ways to get the desired results and the wanted outcome accordingly. This would properly take into account the marketers as they bear the backbone place in this field and their all the responsibilities would be properly managed (Direct Selling Association, 2012).[22]

The AMA has also asked marketers to be honest while making a deal so that no one is harmed or hurt, all the clients, suppliers, vendors, distributors and the society must be pleased with the marketer. They must avoid conflicts and they should price the product according to the quality, value, quantity, and the availability of that product.

Those participating in the marketing exchange process are expecting that those product or services that are offered are safe, alleging that they were deceptive as to communicating a product but they have done it in good faith. This should not discharge them from taking the responsibility of their actions, so they must be aware that no such kind of misleading marketing is done otherwise the Trade Descriptions Act takes that into consideration (F.D.Rose,2010:93).[23]

Moreover, there must be a clear price and no hidden cost or something like that. Every single area regarding the marketing of the product should follow the specific rules and regulations so that a proper method of marketing gets active into form and there should be a non-violent and good way to promote the products. Any confusion about the ingredients, price and the form of the products could be removed so that the proper relationship and development of mutual interest should be actively got.

There should be no influence on the customer imposed by marketer in distribution sector, and no manipulation should be there in the product availability. Development and managerial activities must disclose all the materials that are used and that in any way affect the performance. Risks, side effects and disadvantages of the products should be mentioned so that people may not get deceived by buying the unwanted product and get at the wits end about this style of marketing which hide the dangerous aspect of product.

Any sort of additional cost and charges must be clearly shown with the price so that consumer is not misled. And the research department must also represent it clearly without omitting anything. So that the buyer should not feel reluctant or confused regarding the increased or changed price and quality of the product in case of the alternative price tags.

If there is any sort of unethical activity going on around marketer must control it so that it has a good effect on the overall organization. The codes set by AMA must be followed if not then there is legal action for that and it may suspend the company that can affect the image. Some people think that those codes must be mandatory so that they are more willingly adopted.

However, there must be rules keeping in mind that marketers are human beings and therefore as marketers are business people it could be useful those certain guidelines should be drawn concerning business people. Business requirements and needs should be kept in mind while making the marketing and ethical rules and regulations so that the markets could feel free and easy to follow these guidelines practically. This will suppress the violent attitude of people and bring the good values too.

Company must be responsible for corporate conscience (L.B.Chonko & S.D. Hunt,1985:339).[24] There must be some new rules for modern business people for ethics (W. L.Weis, 1986:243).[25] Hosmer proposed that there should be normative principles that are based on utilitarianism which means that might is right (L.T. Hosemer, 1988:9).[26] Meanwhile the companies go for the non-deceptive attitude they will be having an ethical basis for marketing this is also argued that humanistic way can expose people to alternative ways by involving them in that instead of taking them out of it like departure from conventional approaches to more ethical ones. The companies have a high and serious responsibility on their shoulders to educate and aware people and advertise or do the marketing of their product in a proper social and ethical ways so that their product may not become the source of danger for any kind of people whether young or old. there should be a high appreciation to their marketers and companies that prepare and bring out the alternative and good ways to promote their products instead of carrying out wrong and bad means to increase the promotion of their products in the society. This healthy attitude of ethical marketing will bring the respect in the mutual relationship of consumer and the marketing companies (E.C. Hirschman, 1986:237).[27]

All the above stated things are considered to be general ethical rules; however, there must be rules for certain areas like baby food marketing, direct selling, and that of the pharmaceuticals industries. As all the companies have different understandings of ethics and it meanings for others. So, a proper rule and regulatory ministry would held the issue of making such factors

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and rules that would be acceptable to all kind of industries simultaneously without creating hurdles for any specific industry.

Companies should not try to promote products in public especially when it comes to baby product. Going to hospitals or maternity wards for promoting products and giving presents to health worker is not ethical and that mislead them. This however, is forbidden but some of the marketers do so and create a direct connection between the mothers and company. The info given on the product must be about the product not about creating a need for the product. Also avoid using baby images on the baby milk products. These precautions should be adopted because it will promote the healthy and proper adopting and buying of the products instead of the more adorned, labelled or pressurized selling of the product. Similarly, the marketing should also be in the way that must aware the people instead of attracting them to buy the product (WHA 34.22, 1981).[28]

A marketer should keep in mind that what information is to be disclosed in front of whom. If the product is for adults then make sure that it is not promoted in front of children as this is unethical and not a suitable way of promoting a product. The information to the marketer should be given about the thing that is related to him as of promotion, sale, and delivery of goods they should try to gather info for children too (M.H.Zoll, April 5, 2000).[29] This means that the proper products should be offered and presented to proper age group people so that one might not get confused or adopt any unwanted, illegal or useless product according to his age.

One more ethical conduct set by the DMA (Direct Marketing Association) is that when direct selling product there must be clear offers for the consumer, the price, additional cost, any terms conditions all should be stated clearly. The products that have warranties and guarantees must be stated clearly and the name of the company and brand should be told. The privacy of the customer should be kept and they should be treated in a convenient manner. Do not ask consumers to cancel any deal with other company if they wish to deal with you too. If there is a trial version of your product so make sure it the authentic one. Direct marketing and selling of objects needs the proper outcome and shoeing of all the factors about the products and this also vanish the confusions or dangers regarding the products instead there is a clean and fine dealing among the consumer and seller and a good ethical environment is developed that bring out a healthy and happy society with all the good moral values. Salespersons have also a high responsibility of fir dealing so that they might not get trapped or deceive any other person or company only for financial advantages (DSA, 2012).[30]

Information must be accurate and therefore not misleading some companies play with human psyche such as pharmaceuticals by advertising drugs and claiming that it can make you live a healthy life style. This is unethical as the use of drug is injurious to health and asking a doctor for taking a drug can create a problem as well.

These drugs must be advertised clearly means the effects should be illustrated and the salesman must not take the advantage of consumer's limited knowledge and should make everything clear to him before selling that drug. If companies act according to the above rules then they are said to be on the right track that is ethical (J.P. Kahn, August 9, 1999).[31]

V. CONCLUSION

Generally, ethical issues arise due to the difference between the individual and company's values and norms. When the products are not disclosed properly then they are unethically marketing their product. Sometimes the competition also makes you and propels you to go for unethical means when you see you competitor doing so like false publicity, using wrong statistics, biased situations, etc. these situations also lead you to unethical marketing and related issues. So, the marketers should always shoe the side effects, usage and the components of the products so that people may not get deceived or buy a wrong product only because of the hiding of certain factors. This will also shoe the good ethics of marketers and society.

The only way these unethical behaviours can be stopped is by enforcing them properly and then by making sure that everyone follows it. And if someone does not then the proper actions must be taken against them for breaching the codes of conduct. Moreover, the company can offer rewards for those who act in the way that is desired and this can help boost the morale of the employees. The moral values are required in this regard to strengthen the social values and ultimately the ethical code of conduct. If moral values of the society are weak then there will be no ethic and strong moral values will strengthen the ethics (A.Macintyre, 2007:3).[32]

Now, here comes the main point that is companies cannot control all around them from consumers to the employees and therefore they should allow them to set a target that is to satisfy the customers but being in the limits, and if those limits are not followed then there are some actions against them. Also, there must be a positive competition to get new and good products. Healthy competition brings out things that flourish the market and makes customer happy by gaining the long term satisfaction. But the awareness should be given to the buyer so that they can help out themselves and better judge the quality and quantity about the products. This can also help the people to satisfy their requirements and needs to get the

required results and perfect working (P.Kotler & G. Armstrong, 2009:61).[33]

The two common terms marketing ethics and social responsibility are used interchangeably and they must be clearly understood so to remove any sort of confusion.

Marketing ethics means that there should be a clear understanding of what is right and what is wrong means what should be done and what should not. On the other hand, social responsibility means that if there is any sort of harmful affects on the society then they must be removed so to get the positive behaviour. Companies that work on both are the one that are seen as working for the whole society's well-being.

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Capacity Planning and Its Implications on the Infrastructural Development Needs of Some Selected Higher Institutions in the Eastern Senatorial District of Kogi State

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Abstract - The research work is on; "The implications of capacity planning of infrastructural development in the Kogi State Higher institutions, "A study of selected higher institutions in Kogi East". The objective of the study therefore, is to critically analyse the problems associated with shortages of infrastructural needs of the higher institutions in Kogi State occasioned by the inability on the part of both the government and management of these institutions to put in place a workable capacity planning structure. To carry out this study, the researcher used both primary and secondary data. The primary data were collected through structured questionnaire administered through trained enumerator; while secondary data were collected from text books, journals and the internet. Both descriptive and inferential statistics were used to analyse the data. The descriptive statistics used include frequency, mean and simple percentages. The research hypotheses were tested using the simple regression analysis, coefficient of determination, correlation coefficient, F-test, T-test and Analysis of variance (ANOVA).

Keywords : capacity planning, infrastructures, bucket theory, strategic, forecast, institutions.

GJMBR Classification : JEL Code : O18

CAPACITY PLANNING AND ITS IMPLICATIONS ON THE INFRASTRUCTURAL DEVELOPMENT NEEDS OF SOME SELECTED HIGHER INSTITUTIONS IN THE EASTERN SENATORIAL DISTRICT OF KOGI STATE

Strictly as per the compliance and regulations of :

Capacity Planning and Its Implications on the Infrastructural Development Needs of Some Selected Higher Institutions in the Eastern Senatorial District of Kogi State

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Abstract - The research work is on; "The implications of capacity planning of infrastructural development in the Kogi State Higher institutions, "A study of selected higher institutions in Kogi East". The objective of the study therefore, is to critically analyse the problems associated with shortages of infrastructural needs of the higher institutions in Kogi State occasioned by the inability on the part of both the government and management of these institutions to put in place a workable capacity planning structure. To carry out this study, the researcher used both primary and secondary data. The primary data were collected through structured questionnaire administered through trained enumerator; while secondary data were collected from text books, journals and the internet. Both descriptive and inferential statistics were used to analyse the data. The descriptive statistics used include frequency, mean and simple percentages. The research hypotheses were tested using the simple regression analysis, coefficient of determination, correlation coefficient, F-test, T-test and Analysis of variance (ANOVA). The research design used in this research work is survey research method. The research population for the staff is 887, while that of the students is 22764. The sample size used is 450 for the staff and 650 for the students. From the findings, it was revealed that both the government and management of these institutions do not have a strategic capacity planning structure for these higher institutions in Kogi State, resulting in shortages of infrastructural needs due to increase in the number of students admitted in these various institutions each academic session. It is recommended that the government should provide the needed capital for strategic capacity planning for these institutions as well as ensuring such capital is used for the purpose it is meant for.

Keywords : *capacity planning, infrastructures, bucket theory, strategic, forecast, institutions.*

I. Introduction

a) Background of the Study

Capacity refers to an upper limit or ceiling on the load that an operating unit can handle while capacity planning is a key strategic component in designing a system (Stevenson, 2009). It encompasses many basis decisions with long-term consequences for the organization.

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Forecasts are a basic input in the decision process of capacity planning because the provide information on future demand. Thus, the importance of forecasting to capacity planning cannot be overstated. The primary goal of capacity planning is to match supply to demand. Having a forecast of demand is essential for determining how much capacity will be needed to meet present and future demand. The goal of strategic capacity planning is to achieve a match between the long-term supply capabilities of the organization and the predicted level of long-term demand. Organizations become involved in capacity planning for various reasons. Among the chief reasons are changes in demand, changes in technology, changes in the environment and perceived threat or opportunities.

A gap between current and desired capacity will result in capacity that is out of balance. Overcapacity causes operating costs that are too high, while under capacity causes strained resources, possible loss of customers, conflicts among the various units in the organization, possess academic threats, lack of qualitative studying environment etc.

Capacity planning is one of the major problems confronting most Nigerian higher institutions today, particularly the government owned higher institutions. The capacity of most Nigerian higher institutions particularly in the area of basic infrastructures such as electricity, water supply, hostel accommodation etc are not properly planned for and as these institutions grow particularly in population (staff and students), problem of managing the demand occasioned by this explosion in population becomes a serious case thereby causing problems in the environment of studies.

Most of these institutions are faced with shortages of human resources needed and other basic infrastructures necessary to create a favorable studying environment. Kogi State University, Federal Polytechnic and college of education, Ankpa are some of the fastest growing state and federal institutions, which are particularly affected, in facing these basic infrastructural requirements needed for the necessary enabling environment of studies due to lack of adequate strategic capacity planning.

Forecasts are key inputs used to answer the questions of how much capacity is needed and when it is needed. This means that in deciding on the type of lecture hall to be constructed, the size of such hall need to be forecasted on the basis of increment of students population in the next 3-10 year period. (James, et al, 1990).

Related questions here according to James, et al, (1990) include:

- *How much will it cost, and what is the expected return?, in this case, the expected satisfaction from students and lecturers alike.*
- *What are the potential benefits and risks? These involve the degree of uncertainty related to forecasts of the amount of demand and the rate of change in demand, as well as costs, profits, and time to implement capacity changes.*
- *Are there sustainability issues that need to be addressed?*
- *Should capacity be changed all at once, or through several (or more) small change.*
- *How much capacity is needed to match demand, and when is it needed?*

Capacity planning decision involves both long-term and short-term considerations. Long-term considerations relate to overall level of capacity, such as facility size; short-term considerations relate to probable variations in capacity requirements created by such things as seasonal, random, and irregular fluctuations in demand (Dejonckheere, et al, 2003). Organizations like these higher institutions need both long-term and short-term capacity planning decisions so as to be able to meet up with both long-term and short-term considerations.

b) *Statement of the Problem*

Infrastructural development capacity planning is one of the major problems confronting most higher institutions in Nigeria particularly in Kogi State, in our contemporary time. Higher institutions are charged with accurately assessing infrastructures and human resources capacity planning for future needs. This capacity planning though common in most profit-oriented organizations, is missing or inept in most institutions in Nigeria particularly the government owned (state and federal) institutions. Research have shown that most of these higher institutions lack the ability to effectively plan for future capacity needs and as such, considerable shortages and stranded capacity exists in many of these higher institution, with fast capital spending resulting in shortages of resources or under utilized resources.

[In today's competitive economic environment, staff and students do not just prefer but demand their institutions to provide quality services in a timely fashion at competitive prices]. To satisfy this requirement, government and the management of these institutions need to plan for the necessary and sufficient capacity to meet both present and future decision in a balance manner. However, capacity planning is a very challenging task for many institutions due to uncertainty in terms of students intake and the number of staff making the infrastructural needs of most of these higher institution to be very difficult to accurately forecast. This uncertainty in decision among other factors (i.e. coupled with the fact that capacity planning challenging task) has resulted to shortages in the infrastructural requirement of these higher institutions. In view of the shortages of these infrastructure occasioned by the inability of the government and management of these institutions to effectively plan for the capacity requirements, the researcher looked at the negative consequences it is having on these institutions. To these end the following research question border the mind of the researcher:

i. Is the planning of capacity necessary to help predict the future infrastructural needs of the higher institutions in Kogi State?
ii. Does lack of proper capacity planning on the part of government and management of these institutions have any negative implications on the study environment?
iii. Does government have any role to play in the capacity planning of infrastructural needs of these higher institutions?

c) *Objectives of the Study*

In general, the objective of this study is to critically analyse the problem associated with the inability of government and management of these institutions in Kogi State to effectively plan for their capacity requirements and its consequences for the study environment.

Specifically the objectives of this study include the following:

i. To determine if capacity planning of infrastructural needs is necessary for these higher institutions in Kogi State.
ii. To determine if lack of proper capacity planning on the part of government and the management of these institutions have any negative implications on the studying environment.
iii. To determine if the government have any role to play in the effective planning of capacity requirements of these higher institutions in the state.

d) *Statement of Hypotheses*

H_0: *Capacity planning is not necessary to predict the future infrastructural needs of the higher institutions in Kogi State.*

H_l: *Capacity planning is necessary to predict the future infrastructural needs of the higher institutions in Kogi State.*

H_0: *Lack of proper capacity planning by the government and the management of these institution do not have any negative implications on the environment of study.*

H_l: *Lack of proper capacity planning by the government and the management of these higher institutions have negative implications on the environment of study.*

e) Significances of the Study

The findings of this research work will be of great importance to government, the management of these institutions, academicians and researchers. It will also be invaluable to businessmen and women, corporate bodies, marketers of all categories, retailers, wholesalers as well as policy makers in various ways in production, planning and forecasting, demand and supply planning forecasting, manpower planning and forecasting and so on.

First, it will create and increase awareness of the importance of capacity planning and it relationship with forecasting. The study will create awareness for service organizations, institutions of learning as well as manufacturing organizations that there are generally, four levels where capacity planning is required such as; in the area of high level business planning, management of the demand and the gross capacity to meet it, scheduling of individuals cells or process areas, and in the area of individual process management.

The outcomes of this study will spur the policy makers to formulate realistic capacity planning and implementation policies that are likely to enhance quality of services delivery among the higher institutions in Kogi State and the country at large. The knowledge of the link between capacity planning and demand and supply forecasting will enable the policy makers to plan formulate and executed policies that would enhance the services delivery and quality at education among the higher institution in Kogi State and the country at large.

f) Scope of the Study

The study focuses on some selected higher institutions in Kogi State Eastern Senatorial District. These institutions include; Kogi State University (K.S.U) Anyigba, Federal Polytechnic Idah (FPI) and College of Educations (COE) Ankpa. The respondents would include only the academic staff and all the regular fulltime students of the selected institutions, excluding visiting or part-time lecturers for the staff, and excluding post-graduate, spillover, and part-time students respectively for the students.

II. Literature Review and Theoretical Framework

a) Introduction

A conceptual framework focuses on the main dimensions to the studied, the factors or variables and the presumed relationship between them or in other words something that explains, either graphically or in narrative form, the main things to be studied. Sasser, et al (2004), stated that, by theoretical framework we refer to the conscious and deliberate decision that a researcher has made in terms of the theory or a combination of theories, which guide his research effort. From the foregoing therefore, the aim of this section would be in summary, to review the relevant major concept, and to also review in summary, the main theories that would be used in the research study.

Determinants of Effective Capacity

The main factors which determine an effective capacity according to Stevenson (2009) include the following:

Facilities : The design of facilities including size and provision for expansion is an important factor. Location factors, such as transportation costs, distance to lecture hall from the various hostels, energy sources, labour supply, as well as room for expansion, are important. Likewise, layout of the work area often determines how smoothly work can be performed, and environmental factors such as heating, lighting and ventilation also play a significant role in determining whether personnel can perform effectively or whether they must struggle to overcome poor design features.

Product and Service Factors : Product and service design can have a tremendous influence on capacity. generally speaking, the more uniform the output, the more opportunities there are for standardization of methods and materials, which leads to greater capacity. The particular mix of products or services rendered also must be considered since different items will have different rates of output.

Process Factors : The quantity capability of a process is an obvious determinant of capacity. A more subtle determinant is the influence of output quality. For instance, if quality of output does not meet standards, the rate of output will be slowed by the need for inspection and rework activities. Productivity also affects capacity. Process improvements that increase quality and productivity can result in increased capacity.

Human Factors : The tasks that make up a job, the variety of activities involved, and the training, skill, and experience required to perform a job all have an impact on the potential and actual output. In addition, employee motivation has a very basic relationship to capacity, as do absenteeism and labour turnover.

Policy Factors : Management policy can affect capacity by allowing or not allowing capacity options such as overtime or second or third shifts.

Operational Factors : Scheduling problems may occur when an organization has differences in equipment capabilities among alternative pieces of equipment or differences in job requirements. Inventory stocking decisions, late deliveries, purchasing requirements, acceptability of purchased materials and parts, and quality inspection, and control procedures also can have an impact on effective capacity.

b) *Need for Capacity Planning*

For a number of reasons capacity decisions are among the most fundamental of all the design decisions that managers must takes (Stevenson 2009). In fact, capacity planning decisions can be critical for an institution:

1. Capacity decisions have a real impact on the ability of organization to meet future demands for either products of services; capacity essentially limits the rate of output possible. Having capacity to satisfy demand can often allow a company to take advantage of tremendous benefits.
2. Capacity decisions affect operating costs. Ideally, capacity and demand requirements will be matched, which will tend to minimized operating costs. In practice, this is not always achieved because actual demand either differs from expected demand or tends to very. In such cases, a decision might be made to attempt to balance the costs of over- and- under capacity.
3. Capacity is usually a major determinant of initial cost. Typically, the greater the capacity of a productive unit, the greater its cost. This does not necessarily imply a one-for-one relationship; larger units tend to cost proportionately less than smaller units.
4. Capacity decisions often involve long-term commitment of resources and the fact that, once they are implemented, those decisions may be difficult or impossible to modify without incurring major costs.
5. Capacity affects the ease of management; having appropriate capacity makes management easier than when capacity is mismatched.
6. Capacity decisions can affect competitiveness. If a firm has excess capacity, or can quickly add capacity, that fact may serves as a barrier to entry by other firms. Then too, capacity can affect delivery speed, when can be a competitive advantage.
7. Because capacity decisions often involve substantial financial and other resources, it is necessary to plan for them far in advance. For instance, it may take years for a new lecture hall or a new power generating plant to be constructed and become operational. However, this increases the

risk that the designated amount of capacity will not match actual demand when the capacity becomes available.

8. External factors:- product standards, especially minimum quality and performance standards, can restrict managements options for increasing and using capacity. Thus, pollution standards on products and equipment after reduce effective capacity, as does paperwork required by government regulatory agencies by engaging employees in nonproductive activities.

c) *Capacity Planning Steps*

Below according to Imaga (2003) in Stevenson (2002) are the steps in the capacity planning process:

- Estimate future capacity requirements
- Evaluate existing capacity and facilities and identify gaps
- Identify alternatives for meeting requirements
- Conduct financial analysis of each alternative
- Assess key qualitative issues for each alternative
- Select the alternative to pursue that which will be best in the long term
- Implement the selected alternative in the long team
- Monitor results

d) *Forecasting Capacity Planning Requirements*

The decision involved in capacity planning is of both long-term and short term considerations. Long-term considerations relate to overall capacity level, like the size of capacity; while short-term considerations relate to probable various in capacity requirements created by such things as seasonal, random, and irregular fluctuations in demand (Stevenson 2009).

Long-term capacity needs require forecasting demand over a time horizon and then converting those forecasts into capacity requirements (Adam et al, 1978). Some basic demand patterns that might be identified by a forecast are: power usage, education welfare and social security checks classroom utilization, students accommodation, staff accommodation, officer accommodation, sports and recreation, etc. In addition to basic patterns there are more complex patterns, like a combination of cycles and trends. When trends are identified, the fundamental issues are; how long the trend might persist, as it is only few things that last forever, and the slope of the trend (Imaga, 2003). If cycles are identified, interest focuses on; the approximate length of the cycle and the amplitude of the cycles (Stevenson, 2009).

Short-term capacity needs are less concerned with cycles or trends than with seasonal variations and other variations from average. These deviations are particularly important because they can place a severe strain on a system's ability to satisfy demand at some times and yet result in idle capacity at other times.

e) Capacity Planning Problems

Some of the capacity planning problems facing many organizations include:

1. Demand volatility presents problems for capacity planners
2. Inability to make effective demand forecast. Capacity planning decisions involve both long-term and short-term considerations. The long-term considerations which relate to the overall level of capacity such as facility size pose much more problem if an effective demand forecasting tool is be employed.
3. Inadequate capacity planning can also be a major limiting determinant of effective capacity.
4. Inadequate finance by the concerned authority (ie government)

f) Some Challenge for Planning Service Capacity

Three very important factors in planning service capacity according to Stevenson (2009) are:

The Need to be near Customers

Convenience for customers is often an important aspect of service. Hostel rooms for instance must be where customers want to stay:

The Inability to Store Service:

Capacity must be matched with the timing of demand. Unlike goods, services cannot be produced in one period and stored for use in a later period. Thus, an unsold seat on an airplane, train, or bus cannot be stored for use on a later trip. Similarly, inventories of goods allow customers to immediately satisfy wants, whereas a customers who wants an service may have to wait. This can result in a variety of negatives for an organization that provides the service. Thus, speed of delivery, or customer waiting time, becomes a major concern in service planning capacity.

The Degree of Volatility of Demand:

Demand volatility presents problems for capacity planners. Demand volatility tends to be higher for services than for goods, not only in timing demand, but also in the amount of time required to service individual customers.

g) Capacity-Planning Techniques

There are four procedures for capacity planning; capacity planning using overall factors (CPOF), capacity bills, resource profiles, and capacity requirements planning (CRP). The first three are rough-cut approaches (involving analysis to identify potential bottlenecks) that can be used with or without manufacturing resource planning (MRP) systems. CRP is used in conjunction with MRP systems. (Jonsson, 2002)

Capacity using overall factors is a simple, manual approach to capacity planning that is based on the master production schedule and production standards that convert required units of finished goods into historical loads on each work center. Bills of capacity are a procedure based on the MPS. Instead of using historical ratios, however, it utilizes the bills of material and routing sheet (which shows the sequence or work centers required to manufacture the part, as well as the setup and run time). Capacity requirements can then be determined by multiplying the number of units required by the MI'S by the time needed to produce each. Resource profiles are the same as bills of capacity, except lead times are included so that workloads fall into the correct periods.

Capacity requirements planning (CRP) is only applicable in firms using MRP or MRP II. CRP uses the information from one of the previous rough-cut methods, plus MRP outputs on existing inventories and lot sizing. The result is a tabular load report for each work center or a graphical load profile for helping plan-production requirements. This will indicate where capacity is inadequate or idle, allowing for imbalances to be corrected by shifts in personnel or equipment or the use of overtime or a demanded shifts. Finite capacity scheduling is an extension of CRP that simulates job order stopping and starting to produce a detailed schedule that provides a set of start and finish dates for each operation at each work center.

A failure to understand the critical nature of managing capacity can lead to chaos and serious customer service problems (Meredith, et al, 2002). If there is a mismatch between available and required capacity, adjustments should be made. However, it should be noted that firms cannot have perfectly-balanced material and capacity plans that easily accommodate emergency orders. If flexibility is the firm's competitive priority, excess capacity would be appropriate.

III. RESEARCH METHODOLOGY

a) Introduction

This section deals exclusively with the methods, procedures, and the system adopted by the researcher, in the collection of the necessary data and information for the research work.

Every stage of the research process forces some kind of sampling. This is so, because it becomes apparently impossible to include all the variables which might be relevant, to administer questionnaire and interview every one who might provide useful information or to use all the data collected in the final report.

b) Research Design

This is the process of structuring investigation aimed at identifying variables and their relationships to one another (Ihemeja, 2006). Survey research was used in this research as the researcher majorly used first

hand information and data from primary sources (i.e. Through the use of questionnaires and interviews).

c) *Population of the Study*

The researcher used two research population in this study. The first population comprises of all the academic staff of the three institutions under investigation (ie. KSU, Anyigba, FPI Idah and COE Ankpa). These staff population includes KSU Anyigba (365) staff (2011/2012); FPI, Idah (285) staff (2011/2012) and KSCOE, Ankpa (237) staff (2011/2012). The summary of these gives a total of 887 academic staff. While the students population comprises of all the 100 to 5000 level students of the six (6) faculties in KSU Anyigba, all the ND I and ND II and HND I and HND II students of the seven (7) schools in FPI Idah and all the NCE I, NCE II and NCE III students of the three faculties in KSCOE, Ankpa. The breakdown is given as; KSU, Anyigba 11,338 students for (2011/2012); FPI, Idah 5,877 students (2011/2012); and KSCOE, Ankpa 5,539 students (2011/2012). The summation of these three gave a population of about 22,764 students. Note that in the above analysis the following categories of staff and students were not included in the population of either the staff nor the students because they may not be able to provided accurate or correct answers to this question raised in the questionnaire. These categories of staff include; part-time lecturers and non-academic staff of the various selected institutions and for the students we have; all the diploma, pre-degree and PG students respectively of KSU Anyigba, all the pre-ND and part-time students of FPI, Idah respectively and all the pre-NCE and part-time all the pre-NCE and part-time students of KSCOE, Ankpa respectively. Moreso, only the academic staff who are either tenure or contact staff and regular and full-time students of these institutions where used as students population because of their close relationship and regular contact, thus making possible for these categories of respondents to provides accurate answers to the questions raised in the questionnaire.

d) *Sample Size of the Study*

Since it would neither be possible nor practicable to study all the students and staff of these randomly selected higher institutions we used the yaro yamenu formula to arrive at the sample size for both the staff and the students of the institutions in question. The formula according to (Ezirim, 2004:114) in Ogbadu (2011) is stated as:

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

Where:

n = sample size to be determined
N = population of the study
e = margin of error

a. For the staff sample size where N = 887 and e = 0.033

$$n = \frac{887}{1 + 887(0.033)^2} = 450 \text{ staff}$$

b. for the students sample size where N = 22,764 and e = 0.0388

$$n = \frac{22,764}{1 + 22,764(0.0388)^2} = 650 \text{ students}$$

e) *Sampling Techniques*

The researcher used stratified sampling techniques and then applied a random selection techniques on each stratum. To this end, three (3) higher institutions in kogi eastern sensational district were randomly selected using judgmental approach.

Sources of Data Collection

The researchers used both primary and secondary data for research study. Primary data sources include the use of questionnaire and interview, while secondary data were obtained from text books, journals and internet.

Method of Data Analysis

The researcher used descriptive statistics such as frequency, mean, and simple percentages to analyse the responses from the administered questionnaire; while simple regression analysis, F-test, correlation coefficient, coefficient of determination, T-test, and ANOVA respectively were used, to test the research hypotheses.

IV. DATA INTERPRETATION ANALYSIS AND INTERPRETATION

a) *Introduction*

This section deals with the presentation, analysis and interpretation of the various data collected. In this chapter therefore, the researcher attempted to analyse the responses from the questionnaire and interview questions. Also discussed in the chapter were the test of hypothesis, and the discussion of the research findings.

b) *Data Presentation*

(l) (LECTURERS RESPONSES)

Table 4.1 : Responses categorized; according to, "do you think capacity planning is necessary for efficient and effective functioning among the higher institutions in Kogi State"?

Responses	Frequency	Percentage	Cumulative frequency
Yes	400	88.89	88.89
No	50	11.11	100
Total	450	100	

Source : Analysis of field survey, (2012)

Table 4.1 above reveals that 88.89% of the respondents were of the opinion that strategic capacity planning is necessary for efficient and effective functioning among the Kogi State higher institutions; while 11.11% of the respondents were of the opinion that capacity planning do not in anyway facilitate the smooth functioning of those higher institutions in Kogi State.

Table 4.2 : Responses categorized as to; "what do you think is the role of government in terms of capacity planning for those higher institutions?

Responses	Frequency	Percentage	Cumulative frequency
Provide capital and assist these institutions in ensuring effective capacity planning	10	2.22	2.22
Provide capital and ensure such capital is used for it purpose	440	97.78	100
Provide only the needed capital for the management of these institutions	-	-	
Total	450	100	

Source : Analysis of field survey, (2012)

Table 4.2 above reveals that 10 of the respondents, which represent about 2.22% were of the opinion that the provision of capital and assisting these institutions in ensuring effective capacity planning should be the role of government in capacity planning for these higher institutions; while 440 of the respondents, which represented about 97.78% were of the opinion that providing the needed capital for these institutions and ensuring that such capital are used for the purpose of which they are meant for should be the major role of government in capacity planning among the higher institutions in Kogi State. None of the respondents supported the idea of provision of capital only without making sure that such capital is actually used for the purpose they where actually meant for.

Table 4.3 : Responses categorized according to; "does your institution have a enough staff quarters"?

Responses	Frequency	Percentage	Cumulative frequency
Yes	20	4.44	4.44
No	430	95.56	100
Total	450	100	

Source : Analysis of field survey, (2012)

Table 4.3 above reveals that 95.56% of the respondents were of the opinion that their institutions do not have enough quarters for their staff; while 4.44% were of the opinion that there are enough staff quarters for the staff of their institutions.

Table 4.4 : Responses categorized according to; "are you staying in the staff quarters?

Responses	Frequency	Percentage	Cumulative frequency
No	420	93.33	93.33
Yes	30	6.67	100
Total	450	100	

Source : Analysis of field survey, (2012)

From table 4.4 above, it was revealed that 93.33% of the staff of these institutions under study stays outside the staff quarters largely due to lack of enough of these staff quarters; while only 6.67% of the staff these institutions stay in staff quarters.

Table 4.5 : Responses categorized as to, "how would you rate the effect of your staying off-campus accommodation towards your contributions for the development of quality of academic in the school?"

Responses	Frequency	Percentage	Cumulative frequency
High	300	66.67	66.67
Moderate	100	22.22	88.89
Low	50	11.11	100
Total	450	100	

Source : Analysis of field survey, (2012)

Table 4.5 above reveals that 66.67% of the respondents are of the opinion that they are highly negatively affected as far as their contributions towards the academic development of their institutions is concerned as a result of non-availability of staff accommodation for them within the school premises; 22.22% of the respondents are of the opinion that though they are negatively affected, it is moderate. While 11.11% of the respondents are of the opinion that the

effect of non-availability of accommodation for them within the school premises is low.

Table 4.6 : Responses categorized according to; "do you think in your own opinion that capacity planning strategy can help reduce infrastructural development problems in your institution?"

Responses	Frequency	Percentage	Cumulative frequency
Yes	390	86.67	86.67
No	60	13.33	100
Total	450	100	

Source : Analysis of field survey, (2012)

Analysis for table 4.6 above reveals that 390 of the respondents which constituted about 86.67% where of the opinion that capacity of these institutions if properly planned can go along way to assist in solving the problems of infrastructures among these higher institutions in Kogi State. While 60 of the respondents,

which comprises of about 13.33% of the total respondents where of this belief that capacity planning do not in any way help to solve the problem of infrastructures among the higher institutions in the state.

Table 4.7 : Responses categorized according to; does your school have a enough lecture halls?

Responses	Frequency	Percentage	Cumulative frequency
Yes	400	88.89	88.89
No	50	11.11	100
Total	450	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.7 above reveals that 400 of the respondents which is about 88.89% agreed that their institutions doe not have enough lecture halls. While only 50 of the respondents which is about 11.11% said that they have enough lecture halls.

Table 4.8 : Responses categorized as to; "what effect do lack of adequate lecture halls resulted to in the environment of study".

Responses	Frequency	Percentage	Cumulative frequency
Interfaculty conflict	-	-	-
Intra faculty conflict	-	-	-
Conflict among lecturers	-	-	-
Conflict among students	-	-	-
Poor conduct of examination	-	-	-
All of the above	450	100	100
Total	450	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.8 above reveals that 450 of the respondents which constituted about a 100% where of the opinion that the negative effects of inadequate lecture halls among others includes; inter faculty conflict, intra faculty conflict, conflict among the students, conflict among lecturers as well as poor conduct of examination.

Table 4.9 : Responses categorized according to as to; "whether your school have regular electricity supply".

Responses	Frequency	Percentage	Cumulative frequency
Yes	20	4.44	4.44
No	430	95.56	100
Total	450	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.9 above shows that 20 of the respondents agreed of regular electricity supply, which constituted about 4.44%; while 430 of the respondents disagreed and said that they do not

normally enjoy regular electricity supply, this figure constituted about 95.56% of the total respondents.

Table 4.10 : Responses categorized as to; "what are the likely effect of the irregular electricity supply on the studying environment"

Responses	Frequency	Percentage	Cumulative frequency
Poor reading habit among lecturers	2	0.44	0.44
Insecurity	5	1.11	1.55
Poor quality lecture delivery	7	1.56	3.11
All of the above	436	96.69	100
Total	450	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.10 above reveals that 0.44% of the respondents were of the opinion that the effect of irregular electricity supply in the study environment is poor reading habit among the lecturers,

1.11% said it is insecurity, 1.56% said that it is poor quality lecture delivery; while 96.69% agreed that the effect of irregular electricity supply in the studying environment includes among others, all of the above.

Table 4.11 : Responses categorized according to; "who do you think should be responsible for capacity planning need of these higher institutions in question?

Responses	Frequency	Percentage	Cumulative frequency
School management	10	2.22	2.22
The government	25	5.56	7.78
All of the above	415	92.22	100
Non of the above	-	-	-
Total	450	100	100

Source : Analysis of field survey, (2012)

Analysis from table 4.11 above reveal that 2.22% of the respondents were of the opinion that the school management should be responsible for capacity planning, 5.56% of the respondents were of the opinion that it should the government; while about 92.22% of them said that capacity planning for these institutions should be the collective responsibility of both the government and the school management of the various institutions as they are both stakeholders.

(II) STUDENTS RESPONSES

Table 4.12 : Responses categorized according to; "do you think capacity planning is necessary among the higher institutions in Kogi State?"

Responses	Frequency	Percentage	Cumulative frequency
Yes	610	93.85	93.85
No	40	6.15	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.12 above reveals that 93.85% of the respondents were of the opinion that capacity planning if properly handled is necessary for the higher institutions in Kogi State as it can be used to predict the future capacity need of any organization, be it manufacturing or services organization. While 6.15% of the respondents were of the opinion that capacity planning do not anyway help to solve the problem of infrastructural shortages among these higher institutions and as such, its application is not necessary.

Table 4.13 : Responses categorized according to; "what do you think is the role of government in terms of capacity planning for the higher institutions in Kogi State?"

Responses	Frequency	Percentage	Cumulative frequency
Provide capitals and assisting these institution in ensuring effective capacity planning	20	3.08	3.08
Provide capital and ensuring that such capital are used for the purposes they are meant to serve	10	1.54	4.62
Provide only the needed capital for these institution	5	0.76	5.38
All of the above	615	94.62	100
Non of the above	-	-	
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.13 above reveals that 3.18% of the respondents were of the opinion that government should provided capital and assist these higher institutions in ensuring effective planning of capacity of the infrastructural needs of these higher institutions, 1.54% of the respondents said that provision of capital and ensuring that such capital is used for it purpose should be the role of government in capacity planning, 0.76% of the respondents said that it should be the provision of the needed capital for capacity planning only; while about 94.62% of the respondents said that the role of government in the planning of capacity for these institutions among others, should be all of the above.

Table 4.14 : Responses categorized according to as; "does capacity planning problems causes by the inability of both the government and management of these institutions have any negative consequences on the studying environment?"

Responses	Frequency	Percentage	Cumulative frequency
Yes	610	93.85	93.85
No	40	6.15	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.14 above reveals that 93.85% of the respondents were of the opinion that the inability of the government and the management of these institutions to effectively plan for the capacity needs of this institutions, no doubt have negative

implications on the studying environment; while 6.15% said it does not have any negative implications on the studying environment.

Table 4.15 : Responses categorized as to whether; "your school have enough lecture theatre?"

Responses	Frequency	Percentage	Cumulative frequency
Yes	10	1.54	1.54
No	640	98.46	100
Total	650	100	

Source : Analysis of field survey, (2012)

Table 4.16 : Responses categorized according to; "what is the effect of these inadequate lecture theatres, if respondent's answer is "no", on the studying environment?"

Responses	Frequency	Percentage	Cumulative frequency
Interfaculty conflict	8	1.23	1.23
Intra faculty conflict	9	1.38	2.61
Affects exams conducts	11	1.69	4.3
Poor quality of lecture delivery	12	1.85	6.15
Conflict among lecturers	15	2.31	8.46
Conflict among students	6	0.92	9.38
All of the above	589	90.62	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.16 above reveals that 1.23% of the respondents were of the opinion that the consequences of inadequate lecture threatres for these institutions is that of inter-faculty conflict, 1.38% of the respondents were of the opinion that it can result to intra-faculty conflict, 1.69% were of the opinion that it can lead to improper examination conduct, 1.85% of the respondents were of the opinion that its leads to poor quality lecture delivery, 2.31% said that it can result to conflict among lecturers, 0.92% said that it can result to conflict among students; while 90.62% were of the opinion that inadequate lecture halls in these high institutions can result to all of the above.

Analysis from table 4.15 above reveals that most of those institutions if not all, have no enough lecture theaters where students receive lectures, as 98.54% of the respondents responded no, while only 1.54% agreed yes that they have enough lecture theatres.

Table 4.17 : Responses categorized according to as whether; "are you staying off or on campus?"

Responses	Frequency	Percentage	Cumulative frequency
Yes	495	76.15	76.15
No	155	23.85	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.17 above revealed that 76.15% of the respondents stays off campus, while 23.85% of the respondents stays in the hostel.

Table 4.18 : Responses categorized according to; "what do you think are the most likely negative effect of staying off campus as a student?"

Responses	Frequency	Percentage	Cumulative frequency
Joining bad gangs	9	1.38	1.38
Insecurity	8	1.23	2.61
Irregular electricity supply	11	1.69	4.30
Landlord exploitation	15	2.31	6.61
Easily prone to accident	6	0.92	7.53
All of the above	601	92.46	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.18 reveals that 1.38% of the respondents were of the opinion that the negative effect of staying off campus is that of joining bad gangs such as; (cultism, aim robbers etc), 1.23% were of the

believe that staying off campus can easily brings about accident, 1.69% were of the opinion that one of the major problems of staying off campus is that of irregular electricity supply, 2.31% were of the opinion that when

most of the students have no option but to resolve to staying off campus it can lead to exploitation on the part of the landlords; while about 92.46% said that all of the above among others, are the consequences of students staying off campus.

Table 4.19 : Responses categorized according to as; "if "yes" that you are staying off campus how satisfactory are you?"

Responses	Frequency	Percentage	Cumulative frequency
Very satisfied	96	14.77	14.77
Highly satisfied	100	15.38	30.15
Moderately satisfied	100	15.38	45.53
Not satisfied	354	54.46	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.19 above reveals that 14.77% of the respondents said that their very satisfied staying off campus, 15.38% of the respondents said they were highly satisfied staying off campus, 15. 38% of the respondents also said they are moderately satisfied staying off campus; while 54.46% of the respondents said they are not satisfied staying off campus at all.

Table 4.20 : Responses categorized according to; "do you prefer staying off campus?"

Responses	Frequency	Percentage	Cumulative frequency
Yes	210	32.31	32.31
No	440	67.69	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.20 above reveals that 32.31% of the respondents agreed that they enjoy staying off campus; while 67.69% said they preferred staying on campus.

Table 4.21 : Responses categorized as to; "if "No" that you do not like staying off campus, why did you chose to stay off campus than?"

Responses	Frequency	Percentage	Cumulative frequency
No hostel accommodation	600	92.31	92.31
It's optional	35	5.38	97.69
No reason	15	2.31	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.21 above reveals that 92.31% of the respondents gave their reason of staying off campus to be lack of accommodation in the hostel, 5.38% said that their staying off campus is just optional;

while 2.31% said that their staying off campus do not have any reason.

Table 4.22 : Responses categorized according to; "Are you staying in the hostel?"

Responses	Frequency	Percentage	Cumulative frequency
Yes	205	31.54	31.54
No	445	68.46	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.22 above reveals that 31.54% of the respondents resides in the hostel; while about 68.46% of the respondents stays off campus.

Table 4.23 : Responses categorized are according to; "if you are residing in the hostel, how many students officially are supposed to occupy a room?"

Responses	Frequency	Percentage	Cumulative frequency
4-6 students	490	75.38	75.38
7-9 students	160	24.62	100
10 – 12 students	-	-	-
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.23 above reveals that 75.38% of the respondents were of the opinion that officially a room in the hostel supposed to take about 4 to 6 students, 24.62% of the respondents were of the opinion that a room is the hostel officially supposed to accommodate between 7 to 9 students; while we recorded zero % against 10 to 12 students. From the analysis, research reveals that for students in the hostel to be comfortable enough, they must not exceed 4 to 6 students in a room. But experience and from the interview conduct, it was revealed in most of these high institution that more than 4 to 6 students usually occupies a room, as most of them try to help their friends by accommodating them illegally. At time, a room which originally is meant to accommodate 4 to 6 students or 7 to 9 students as the case may be, would not be occupied by 10 to 12 students and at times, even more.

Table 4.24 : Responses categorized according to, "if you are staying in the hostel but with someone, what effect does it have on your studies?"

Responses	Frequency	Percentage	Cumulative frequency
Negative	605	93.08	93.08
Positive	-	-	-
No effect	45	6.92	100
Total	650	100	

Source : analysis of field survey (2012)

Analysis from table 4.25 above reveals that 93.08% of the respondents were of the opinion that the effect of staying with a friend in the hostel is of negative one, 6.92% of the respondents said that staying with a friend in the hostel do not have any negative effect on them, while zero % was recorded under positive effect of staying with someone rather than you having your own bed space in the hostel.

Table 4.25 : Responses categorized according to, "what do you think staying in a crowded room in the hostel as a student can result to?"

Responses	Frequency	Percentage	Cumulative frequency
Sicknesses and diseases	18	2.77	2.77
Theft	170	26.15	28.92
Frequent conflict	175	26.92	55.84
All of the above	287	44.15	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.25 above reveals that 2.77% of the respondents were of the opinion that the resultant effect of staying in a crowded room is sickness and diseases, 26.15% said is theft, 26.92% said is frequent conflict; while 44.15% said that the resultant effect of staying in a crowded room is all of the above.

Table 4.26 : Responses categorized according to; "does your school have regular electricity supply?"

Responses	Frequency	Percentage	Cumulative frequency
Yes	200	30.77	30.77
No	450	60.23	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.26 above reveals that 30.77% of the respondents were of the opinion having regular supply of electricity; while 60.23% were of the opinion not having regular supply of electricity.

Table 4.27 : Responses categorized according to; "what are the likely negative effect of irregular electricity supply on the studying environment?"

Responses	Frequency	Percentage	Cumulative frequency
Can causes poor reading habit	52	8	8
Academic failure if it becomes too often	43	6.62	14.62
Students unrest	85	13.03	27.7
Insecurity	100	15.38	43.08
Can affect quality lecture delivery	40	6.15	49.23
All of the above	330	50.77	100
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.27 above reveals that 8% of the respondents agreed that irregular supply of electricity can cause poor reading habit among the students, 6.62% agreed that irregular electricity supply can bring about students unrest, 13.08% said that it can resulted to insecurity, 6.15% agreed that it can affect quality of lecture delivery; while about 50.77% of them said that it can resulted to all of the above, among others.

Table 4.28 : Responses categorized according to; "who do you think should be responsible for capacity planning need of the high institutions in Kogi State?"

Responses	Frequency	Percentage	Cumulative frequency
The school management	150	23.08	23.08
The government	120	18.46	41.54
All of the above	380	58.46	100
Non of the above	-	-	-
Total	650	100	

Source : Analysis of field survey, (2012)

Analysis from table 4.28 above reveals that 23.08% of the respondents were of the opinion that capacity planning should be the responsibility of the school management, 18.46% said that it should be the

responsibility of the government, while 58.46% of the respondents were of the opinion that both the school management and the government should be responsible for the planning of capacity.

c) *Test of Hypotheses*

Test of Hypothesis I

To test the first stated hypothesis, the following simple regression model was employed:

Y= A+BX+U

Where:

Y =Dependent variable (infrastructural needs)
A = The constant, meaning the level of infrastructural development, when the government practice zero capacity planning
B = coefficient of the parameter value of X
X = Independent variable, (level of capacity planning).
U = Stochastic error term.

The equation becomes: $Y = A_0 + B_0X_1 + U_1$
with the use of ordinary least square (OLS) method.
Where:

Y = estimated value of y

The various estimates of A_0 and B_0 are derived thus:

$A_0 = Y – B_1X$ and $B_0 = \dfrac{XY}{X^2}$

From the data analysis, the following regression result were obtained.

Y = 141.666 - 1.412x
S(bi) = 0.0204
R = 1.996
T(bi) = 138.8
F- test = 356.006
R^2 = 1.98
d* = 0.66

Interpretation of the above Results; with the simple regression model given as thus:

Y = 141.66 + 1.412X

The result shows that:

i. Y, the dependent variable which is the infrastructural need is linearly related to X the independent variable, which is the capacity planning level. This linear relationship is indicated by the value of Bi which is (+1.412). This indicates that 1% increase in the level of capacity planning leads to 1.412% increase in the advancement of infrastructural development within the period under consideration.

ii. The constant (141.66*) shows that with zero levels of capacity planning, there would be a decrease (shortages) of about 141% in the level of infrastructural development among the higher

institutions in Kogi State within the period under review.

iii. Correlation coefficient (R): The value of R given as +1.996 shows that there is a positive perfect correlation between strategic capacity planning and the level of infrastructural development among the higher institutions in Kogi State. The implication of this is that, as the effort towards strategic capacity planning increases, the level of infrastructural development among the higher institutions also increase within the period under review. This proactive major among the policy makers of these higher institutions would helps to overcome this problem of infrastructural shortages among these higher institutions in Kogi State.

iv. Coefficient of determination (R^2): The value of R^2 given as 1.98 indicates that the regression model is of a good-fit and it is accurate. It means that, the regression line is a good-fit to the observed data since the line explains 100% of the total variation of the level of infrastructural development among the higher institutions in the state under consideration, within the period under review around the mean.

v. Standard error test: the value of the standard error of the estimated B_0 is given as 0.02036. This shows that the estimate is statistically significant. This is because $S(B_0) < (B/_2)$. We reject the H_0 because the explanatory variable X (strategic capacity planning effort contribution towards the infrastructural development among the higher institutions in Kogi State) to which the estimate relates, does as a matter of fact, influence the dependent variable (Y) that is, increase in the level of infrastructural development among the higher institutions in Kogi State.

vi. The T-test: T^* as shown on the regression result is 56.006. It implies that at 0.05 level of significance, F-tabulated, that is; $t_{0.05}$; 2.7 = 8.42. That is to say; cal α 0.05 = 56.006 and tab α 0.05 = 8.42. From the above therefore, t^*- cal α = 56.006 > t - tab α 0.05 = 8.42. Hence, it can be concluded that the entire regression is meaningful. We reject the H_0 and accept that the regression is significant. That is, lack of strategic capacity planning is significant explanatory factor for the problem of infrastructural facilities shortages among the higher institutions in Kogi State.

Test of Hypothesis II:

Hypothesis II was tested to determine as to whether lack of proper capacity planning has any negative implications on the environment of study among the higher institutions in Kogi State. Using a table of responses obtained from the respondents of the three (3) higher institutions selected as the study areas as shown in tables 4.3.1 and 4.3.2 below, we have a derivative result table as showed in table (4.3.3 and

4.3.4) below. To test this hypothesis, the ANOVA statistical model was used.

Table 4.29 : Below shows the responses from the respondents, which comprises of both the male and female students (respondents) sample size of the three (3) selected higher institutions:

Respondents	Response (Yes)	Responses (No)
Male students	350	26
Female students	250	24
Total	600	50

Source : Field survey, (2012)

Table 4.30 : Showing the responses of staff (respondents) of the three selected higher institutions:

Respondents	Response (Yes)	Responses (No)
Male students	250	20
Female students	150	23
Total	400	50

Source : Field survey, (2012)

Table 4.31 : Showing the results obtained from table 4.3.1

	Sum of Square	Degreed of Freedom	Mean Square	F – ratio
Factor	48	2	48	
Error	16,832	8	4208	87.67
Total	16,880	10		

Source : Analysis of field survey, (2012)

From table 4.31 above, the cal α F-ratio, value was 87.67. To obtain the tab α F-ratio value, we used α = 0.05 as the significance level; while the degree of freedom for the numerator and denominator from table 4.3.3 are 2 and 8 respectively. Therefore, the critical value for F-ratio from the F-ratio table was 7.81. From the analysis and the result table was 7.81. From the analysis and the result obtained above, it was revealed that F-cal α=87.67 and the F-tab α 0.05 = 7.81. This mean that F-cal α 0.05 =87.67> F-tab α 0.05 = 7.81. Hence, we reject the H_0 that lack of proper capacity planning by the government for its higher institutions do not have negative implications on the environment of study, and accept that H_I that lack of proper capacity planning by the government do have negative implications on the environment of learning among these higher institutions in the Kogi State.

Table 4.32 : Showing the results obtained from table 4.3.2 above:

	Sum of Square	Degreed of Freedom	Mean Square	F- ratio
Factor	20	2	20	71.25
Error	9, 250	6	1,425	
Total	9,270	8		

Source : Analysis of field survey, (2012)

From table 4.32 above, the cal α F-ratio value was 71.25; while the tab α F-ratio value at 5% significance level, was 6.95. The result reveals that cal α F-ratio at 0.05 significance level is greater than the tab α F-ratio value. That is, cal α F-ratio of 71.25 > tab α 0.05 F-ratio of 6.95. That on the basis of the above result of F-cal α 0.05 = 71.25 > F-tab α 0.05 F-ratio = 6.95, we reject the H_0 and role that improper capacity planning for the higher institutions in Kogi State have a negative implications on the environment of learning.

d) Findings and Discussion

Analysis of the results in table 4.1 on the question as to, "whether capacity planning is necessary for predicting efficient and effective functioning among the institutions in Kogi State", the result revealed a favourable outcome, as about 88.89 percent of the staff agreed that if properly planned and implemented, capacity planning can be used to predict the development of infrastructural need of the higher institutions in Kogi State.

Analysis of results in table 4.2 on the question as to what should be the role of government in the planning of capacity for these higher institutions in the state, the over whelming responses was that the provision of the needed capital for capacity planning and ensuring that such capital is judiciously used for the purpose for which it is meant for was the major opinion as this gave us about 97.78 percent.

Analysis of results in table 4.3 on the question as to whether the staff of these institutions have enough staff quarters yielded a negative responds, as about 95.56 percent were of the opinion that there are no enough quarters for the staff.

Analysis of results in table 4.4 revealed that most of the staff of these institutions have no accommodation in the staff quarters, as there are no enough of them. The percentage recorded against this response was 93.33 percent.

Analysis from the results in table 4.5 revealed that strategic capacity planning for the infrastructural development of these high institutions can go along way, standing a test of time in helping the to solve the problem of infrastructural needs for these high institutions. The implication of this result is that through capacity planning the government and the management of these institutions tends to be proactive thereby helping them to predict the future infrastructural need of these institutions. And again, the percentage recorded against this result was 86.67 percent.

Analysis of results obtained from 4.6 revealed that most of these institutions do not have enough lecture threats. The percentage recorded against this finding was 88.89 percent.

Analysis of result obtained from table 4.7 revealed that the negative effect of this inadequate lecture halls among these institution with a percentage

of 100, include the following among others: inter faculty conflict, intra faculty conflict, conflict among, lecturers, conflict among students and Poor conduct of examinations.

Analysis of results obtained from tables 4.8 and 4.9 with 95.56 and 96.69 percents recorded against them respectively, reveals that, on the whole, most of these institutions experiences the problem of irregular electricity supply. And the resultant effect of this irregular power supply as revealed in table 4.10 include among others the following: poor reading habit among the lecturers, insecurity and poor quality lecture delivery

Analysis of results obtained from table 4.11 with a percentage of 92.22 revealed that both the government and the management of these various institutions should be responsible for capacity planning of the infrastructural need of these high institutions.

Analysis of results obtained from table 4.12 with 93.85 percent is in agreement with results obtained from table 4.1 that capacity planning is of paramount importance's in the development of infrastructures for the higher institutions in Kogi State.

Analysis of result from table 4.14 seems to be in agreement with the opinion table 4.2 which stated that the role of government in capacity planning should be that of capital provision and ensuring that such capital is used for the purpose it is meant for. Their area of dichotomy however is that unlike the submission in table 4.2 results from table 4.14 revealed that apart from the role of government as agreed by the two results above other, role of government in capacity planning for these higher institutions should include among others the following:

- Providing the needed capital and assisting the management of the institutions in ensuring effective capacity planning.
- And at times, government can provide the needed capital only while allowing the management of these institutions to planning their own capacity. The percentage recorded in favour of the above finding was 97.78 percent.

Analysis of results as revealed in table 4.3, with about 95.56 percent shows that most of these high institutions do not have enough staff quarters.

Analysis of results from table 4.17 reveals that 90.62 percent of the respondents agreed that the consequences of these inadequate infrastructural facilities among others include: inter faculty conflict, intra faculty conflict, poor quality lecture delivery, affects examinations conduct, conflict among lecturers and conflict among students

This finding also agreed with the findings from table 4.8 on the analysis of data carried on the staff of these institutions.

Analysis of results from table 4.19 revealed that 92.46 percent of the students of these various

institutions were of the opinion that the negative effect of staying off campus among others include: high possibility of joining bad gangs, insecurity, irregular electricity supply, landlord exploitation and easily prone to attack as well as accident

Analysis of results from table 4.20 reveals a mixed responses from the students, with 14.77 percent agreed to be very satisfied staying off campus, 15.38 percent said they where highly satisfied staying stay off campus, 15.38 percent agreed of been moderately satisfied; while about 54.46 percent agreed not been satisfied staying of off-campus. That the only reason why some of them have to stay off-campus is because, they do not have any option, as there are no accommodation for them on campus.

Analysis of results from table 4.23 reveals that officially 4 to 6 and 7 to 9 students respectively as the case may be were supposed to occupy a room. The percentages recorded against this submission were 75.38 and 24.62 percents respectively.

From the interview conducted however, research reveals that in most of these institutions if not all, about 12 to 16, 17 to 20 students as the case may been occupies a single room in the hostel.

From our findings in tables 4.24 and 4.25 respectively, research revealed that there are negative effects associated with staying in such crowded environment as revealed in table 4.25 with a percentage of about 44.15. These negative effects that can resulted from staying in a crowed room according to the respondents among others include; sicknesses and diseases, theft, frequent conflict among the students.

Analysis of results from tables 4.26 and 4.27 reveals that in most of these institutions, they normally experience irregular electricity supply, and this irregular supply of electricity is not without its cost implications such as; poor reading habit, failure in academic as a result of poor reading habit, students unrest, insecurity, poor quality lecture delivery and so on.

Analysis of result from table 4.28 agrees with the results obtained in table 4.11 The research findings from both analysis with 92.22 percent for table 4.11 and 58.46 percent for table 4.28, reveals that both the government and the management of these various institutions should be responsible for capacity planning of infrastructural needs of the high institutions.

Results of the test of hypothesis I shows that Y the dependent variable (ie infrastructural needs) is linearly related to X the independent variable (ie level of capacity planning). This linear relationship was indicated by the value of Bi, which is (+1.412). This means that for every one percent (1%) increases in the level of capacity planning there would be an increases in the enhancement of infrastructural needs of about 1.4 percent within the period under review.

The constant value obtained from the test of hypothesis was (141.666). This value revealed that with

zero level of capacity planning, there would be a shortage of about 141 percent in the level at infrastructural needs of these high institutions within the period under review.

The result of correlation coefficient (R) obtained from the test of hypothesis I was +1.996. This result shows a perfect relationship between the level of capacity planning and the level of infrastructural needs among these institutions within the period under review. The implication of this result is that, as the effort towards strategic capacity planning increases, the enhancement level of the infrastructural needs of these institutions also increases in within the period under review. The resultant effect of this, is that the proactive measure by these policy makers would help to predict the present and the future infrastructural needs of these institutions, so as to overcome this problem of infrastructural shortages among these higher institutions in the state.

From the test of hypothesis I also, the t-test value computed was 56.006 at 0.05 level of significance; while the table value at 0.05 level of significance was 8.42 (i.e $t_{0.05}$ tab α = 8.42 & $t_{0.05}$ cal α = 56.006). This implies that cal α = 0.05 = 56.006 > tab α = 0.05 = 8.42. We therefore reject the H_0 and accept H_I, that lack of adequate strategic capacity planning is a significant explanatory factor for the problem of infrastructural facilities shortages among the higher institutions in Kogi State.

From the test of hypothesis II for both categories (i.e staff and student), research revealed that in both cases, the (F-cal α = 0.05 = 87.67 > F- tab α = 0.05 = 7.81) and also in the other case, (F- tab α = 0.05 = 71.25 > F- tab α = 0.05 = 6.95). It was ruled that since in both cases, the F- cal α = 0.05 >F- tab α = 0.05, we reject the H_0 and rule that improper capacity planning for the higher institutions in Kogi State no doubt, have contributed to the gap between infrastructural needs (demand) and those available (supply). And because the need for these infrastructures is more than what is actually available, it has resulted to shortages. And these shortages of infrastructural needs no doubt have negative consequences on the environment of learning.

V. Summary of Findings, Conclusion and Recommendations

a) Summary of Findings

This study was undertaken to assess the implications of capacity planning of infrastructural development needs in Kogi State Higher Institutions. The study however, was restricted to some selected higher institutions in Kogi Ea|st. To this end, the findings in summary form are:

1. If properly planned and implemented, capacity planning can be used to predict the infrastructural need of these higher institutions in state.

2. Both the government and the management of these institutions should be responsible for the planning of capacity for these institutions.

3. It was revealed among other roles, government role in capacity planning should include the provision of capital and ensuring that such capital is used for the purpose it is meant for.

4. Most of the staff of these institutions stay outside the campus, as the staff quarters are not enough to accommodate them.

5. Most of these institutions if not all, do not have enough lecture theaters.

6. The cost implications of this inadequate lecture theaters among others include: inter-faculty conflict, intra-faculty conflict, conflict among lecturers, conflict among students, poor quality lecture delivery and poor conduct of examinations

7. There are not enough hostel accommodations for most the students of these institutions.

8. Most of the students stay off campus, with the following cost implication among others: joining bad gangs, insecurity, irregular electricity supply, landlord exploitation and easily prone to accident and other dangers.

9. Result from hypothesis using simple regression analysis, correlation coefficient and F-test revealed that a linear relationship exist between strategic capacity planning and the level of infrastructural development needs of these institutions.

10. The implication of this is that, for every 1% increase in the level of capacity planning, there would be a correspondent increase in the enhancement of infrastructural development needs of about 104% within the period under review.

11. Result of correlation coefficient(R) shows a perfect relationship between capacity planning and level of infrastructural needs of the institutions. This means that as effort towards strategic capacity planning increases, the enhancement level of the infrastructural needs of these institutions within the period under review also increases.

12. Results also revealed that, in the t-test, the calα 0.05>tabα 0.05. Therefore, H_o was rejected and H_1 accepted i.e. lack of adequate strategic capacity planning for these institutions is a significant explanatory factor for the problem of infrastructure facility shortages among these institutions in Kogi State.

13. Moreso, result from the F-test revealed that calα 0.05 = 71.25>tabα 0.05 =6.95, and also, calα0.05=87.67>tabα 0.05=7.81, the H_o was rejected and it is observed that improper capacity planning for these higher institutions in Kogi State no doubt, have contributed to the shortages being presently face by both the staff and students of these institutions.

b) Conclusion

Based on the findings of this research work, the following conclusions have been drawn: Capacity planning is an important aspect of any organization, be it a service or a manufacturing organization. Capacity planning can be used to predict the future need of an organization.

The inability of many organizations to strategically plan for the further need of their organization have resulted to most if these organization taken a reactive measure instead of a proactive measure that would have placed them in a competitive sustainable advantage.

We discovered also from the study that both the government and management of these institutions should be responsible for capacity planning need of these institutions.

From the foregoing, we discovered that these institutions have capacity planning problems. Both the government and the management of these institutions from our findings are yet to live up to their expectation as far as capacity planning of the infrastructural needs of these institutions are concerned.

Based on the aforementioned, shortages of infrastructures of all kinds such as hostels, lecture theatres, electricity supply, water supply are evident. The resultant effects of these shortages among others includes insecurity, conflict between students and students, conflict between lectures and lectures and soon. Which ever way, it was concluded that, as effort towards strategic capacity planning increases, the level of infrastructural development tends to be improved. Based on this submission therefore, it was concluded that lack of adequate strategic capacity planning for these institutions is a significant explanatory factor for the problem of infrastructural facility shortages among the institution in Kogi State. The above predicament can however be overcome if a proper and well planned capacity structure is putted in place.

One of the identifiable limitations of this research study however, is, though the topic is researchable, has very little by way of previous research effort made in the area.

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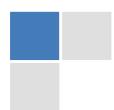
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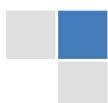
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Manuscript submission is a systematic procedure and little preparation is required beyond having all parts of your manuscript in a given format and a computer with an Internet connection and a Web browser. Full help and instructions are provided on-screen. As an author, you will be prompted for login and manuscript details as Field of Paper and then to upload your manuscript file(s) according to the instructions.

To avoid postal delays, all transaction is preferred by e-mail. A finished manuscript submission is confirmed by e-mail immediately and your paper enters the editorial process with no postal delays. When a conclusion is made about the publication of your paper by our Editorial Board, revisions can be submitted online with the same procedure, with an occasion to view and respond to all comments.

Complete support for both authors and co-author is provided.

4. MANUSCRIPT'S CATEGORY

Based on potential and nature, the manuscript can be categorized under the following heads:

Original research paper: Such papers are reports of high-level significant original research work.

Review papers: These are concise, significant but helpful and decisive topics for young researchers.

Research articles: These are handled with small investigation and applications

Research letters: The letters are small and concise comments on previously published matters.

5.STRUCTURE AND FORMAT OF MANUSCRIPT

The recommended size of original research paper is less than seven thousand words, review papers fewer than seven thousands words also.Preparation of research paper or how to write research paper, are major hurdle, while writing manuscript. The research articles and research letters should be fewer than three thousand words, the structure original research paper; sometime review paper should be as follows:

 Papers: These are reports of significant research (typically less than 7000 words equivalent, including tables, figures, references), and comprise:

(a)Title should be relevant and commensurate with the theme of the paper.

(b) A brief Summary, "Abstract" (less than 150 words) containing the major results and conclusions.

(c) Up to ten keywords, that precisely identifies the paper's subject, purpose, and focus.

(d) An Introduction, giving necessary background excluding subheadings; objectives must be clearly declared.

(e) Resources and techniques with sufficient complete experimental details (wherever possible by reference) to permit repetition; sources of information must be given and numerical methods must be specified by reference, unless non-standard.

(f) Results should be presented concisely, by well-designed tables and/or figures; the same data may not be used in both; suitable statistical data should be given. All data must be obtained with attention to numerical detail in the planning stage. As reproduced design has been recognized to be important to experiments for a considerable time, the Editor has decided that any paper that appears not to have adequate numerical treatments of the data will be returned un-refereed;

(g) Discussion should cover the implications and consequences, not just recapitulating the results; conclusions should be summarizing.

(h) Brief Acknowledgements.

(i) References in the proper form.

Authors should very cautiously consider the preparation of papers to ensure that they communicate efficiently. Papers are much more likely to be accepted, if they are cautiously designed and laid out, contain few or no errors, are summarizing, and be conventional to the approach and instructions. They will in addition, be published with much less delays than those that require much technical and editorial correction.

The Editorial Board reserves the right to make literary corrections and to make suggestions to improve briefness.

It is vital, that authors take care in submitting a manuscript that is written in simple language and adheres to published guidelines.

Format

Language: The language of publication is UK English. Authors, for whom English is a second language, must have their manuscript efficiently edited by an English-speaking person before submission to make sure that, the English is of high excellence. It is preferable, that manuscripts should be professionally edited.

Standard Usage, Abbreviations, and Units: Spelling and hyphenation should be conventional to The Concise Oxford English Dictionary. Statistics and measurements should at all times be given in figures, e.g. 16 min, except for when the number begins a sentence. When the number does not refer to a unit of measurement it should be spelt in full unless, it is 160 or greater.

Abbreviations supposed to be used carefully. The abbreviated name or expression is supposed to be cited in full at first usage, followed by the conventional abbreviation in parentheses.

Metric SI units are supposed to generally be used excluding where they conflict with current practice or are confusing. For illustration, 1.4 l rather than $1.4 \times 10\text{-}3$ m3, or 4 mm somewhat than $4 \times 10\text{-}3$ m. Chemical formula and solutions must identify the form used, e.g. anhydrous or hydrated, and the concentration must be in clearly defined units. Common species names should be followed by underlines at the first mention. For following use the generic name should be constricted to a single letter, if it is clear.

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All manuscripts submitted to Global Journals Inc. (US), ought to include:

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Abstract, used in Original Papers and Reviews:

Optimizing Abstract for Search Engines

Many researchers searching for information online will use search engines such as Google, Yahoo or similar. By optimizing your paper for search engines, you will amplify the chance of someone finding it. This in turn will make it more likely to be viewed and/or cited in a further work. Global Journals Inc. (US) have compiled these guidelines to facilitate you to maximize the web-friendliness of the most public part of your paper.

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One must be persistent and creative in using keywords. An effective keyword search requires a strategy and planning a list of possible keywords and phrases to try.

Search engines for most searches, use Boolean searching, which is somewhat different from Internet searches. The Boolean search uses "operators," words (and, or, not, and near) that enable you to expand or narrow your affords. Tips for research paper while preparing research paper are very helpful guideline of research paper.

Choice of key words is first tool of tips to write research paper. Research paper writing is an art.A few tips for deciding as strategically as possible about keyword search:

- One should start brainstorming lists of possible keywords before even begin searching. Think about the most important concepts related to research work. Ask, "What words would a source have to include to be truly valuable in research paper?" Then consider synonyms for the important words.
- It may take the discovery of only one relevant paper to let steer in the right keyword direction because in most databases, the keywords under which a research paper is abstracted are listed with the paper.
- One should avoid outdated words.

Keywords are the key that opens a door to research work sources. Keyword searching is an art in which researcher's skills are bound to improve with experience and time.

Numerical Methods: Numerical methods used should be clear and, where appropriate, supported by references.

Acknowledgements: Please make these as concise as possible.

References

References follow the Harvard scheme of referencing. References in the text should cite the authors' names followed by the time of their publication, unless there are three or more authors when simply the first author's name is quoted followed by et al. unpublished work has to only be cited where necessary, and only in the text. Copies of references in press in other journals have to be supplied with submitted typescripts. It is necessary that all citations and references be carefully checked before submission, as mistakes or omissions will cause delays.

References to information on the World Wide Web can be given, but only if the information is available without charge to readers on an official site. Wikipedia and Similar websites are not allowed where anyone can change the information. Authors will be asked to make available electronic copies of the cited information for inclusion on the Global Journals Inc. (US) homepage at the judgment of the Editorial Board.

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The Editorial Board and Global Journals Inc. (US) recommend the use of a tool such as Reference Manager for reference management and formatting.

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Figures: Figures are supposed to be submitted as separate files. Always take in a citation in the text for each figure using Arabic numbers, e.g. Fig. 4. Artwork must be submitted online in electronic form by e-mailing them.

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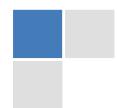
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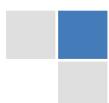
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21. Arrangement of information: Each section of the main body should start with an opening sentence and there should be a changeover at the end of the section. Give only valid and powerful arguments to your topic. You may also maintain your arguments with records.

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- It is embarrassed or not possible to use vigorous voice when documenting methods with no using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result when script up the methods most authors use third person passive voice.
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- Present a background, such as by describing the question that was addressed by creation an exacting study.
- Explain results of control experiments and comprise remarks that are not accessible in a prescribed figure or table, if appropriate.
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- Not at all, take in raw data or intermediate calculations in a research manuscript.

- Do not present the similar data more than once.
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- Never confuse figures with tables - there is a difference.

Approach
- As forever, use past tense when you submit to your results, and put the whole thing in a reasonable order.
- Put figures and tables, appropriately numbered, in order at the end of the report
- If you desire, you may place your figures and tables properly within the text of your results part.

Figures and tables
- If you put figures and tables at the end of the details, make certain that they are visibly distinguished from any attach appendix materials, such as raw facts
- Despite of position, each figure must be numbered one after the other and complete with subtitle
- In spite of position, each table must be titled, numbered one after the other and complete with heading
- All figure and table must be adequately complete that it could situate on its own, divide from text

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The Discussion is expected the trickiest segment to write and describe. A lot of papers submitted for journal are discarded based on problems with the Discussion. There is no head of state for how long a argument should be. Position your understanding of the outcome visibly to lead the reviewer through your conclusions, and then finish the paper with a summing up of the implication of the study. The purpose here is to offer an understanding of your results and hold up for all of your conclusions, using facts from your research and generally accepted information, if suitable. The implication of result should be visibly described. Infer your data in the conversation in suitable depth. This means that when you clarify an observable fact you must explain mechanisms that may account for the observation. If your results vary from your prospect, make clear why that may have happened. If your results agree, then explain the theory that the proof supported. It is never suitable to just state that the data approved with prospect, and let it drop at that.

- Make a decision if each premise is supported, discarded, or if you cannot make a conclusion with assurance. Do not just dismiss a study or part of a study as "uncertain."
- Research papers are not acknowledged if the work is imperfect. Draw what conclusions you can based upon the results that you have, and take care of the study as a finished work
- You may propose future guidelines, such as how the experiment might be personalized to accomplish a new idea.
- Give details all of your remarks as much as possible, focus on mechanisms.
- Make a decision if the tentative design sufficiently addressed the theory, and whether or not it was correctly restricted.
- Try to present substitute explanations if sensible alternatives be present.
- One research will not counter an overall question, so maintain the large picture in mind, where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.

Approach:

- When you refer to information, differentiate data generated by your own studies from available information
- Submit to work done by specific persons (including you) in past tense.
- Submit to generally acknowledged facts and main beliefs in present tense.

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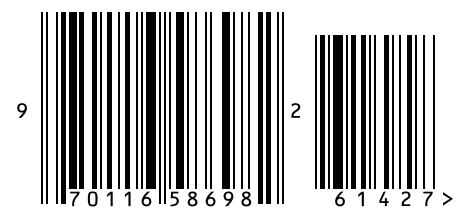| Topics	Grades		
	A-B	**C-D**	**E-F**
Abstract	Clear and concise with appropriate content, Correct format. 200 words or below	Unclear summary and no specific data, Incorrect form Above 200 words	No specific data with ambiguous information Above 250 words
Introduction	Containing all background details with clear goal and appropriate details, flow specification, no grammar and spelling mistake, well organized sentence and paragraph, reference cited	Unclear and confusing data, appropriate format, grammar and spelling errors with unorganized matter	Out of place depth and content, hazy format
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Discussion	Well organized, meaningful specification, sound conclusion, logical and concise explanation, highly structured paragraph reference cited	Wordy, unclear conclusion, spurious	Conclusion is not cited, unorganized, difficult to comprehend
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