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HUMAN RESOURCES MANAGEMENT AND EMPLOYEE PERFORMANCE OF ANAMBRA STATE INTERNAL REVENUE SERVICE

Uzodike, Ngozi Justina; Akaegbobi, Grace Nwanonigwe
[1&2]Department of Business Administration, Nnamdi Azikiwe University,Awka

Corresponding Author
Uzodike, Ngozi Justina**: nj.uzodike@unizik.edu.ng**

Abstract
The study is focused on the effect of human resources management on employee's performance of Anambra State Internal Revenue Service. Human resource management is an integral part of business strategy and the main focus of this strategy is to achieve organizational objectives. One research question and one hypothesis guided the study. The study made used of descriptive Survey research design. The study was carried out in Anambra State Board of Internal Revenue Service and the data collected through the use of questionnaire served as primary source of data, while the secondary sources of data were collected through the journals and the internet for the study. The population and the sample size were determined. The research findings revealed that there is a significant relationship between human resources management and employees' productivity. It was recommended that effective recruitment and selection attracts the right quality and quantity of people, develops the knowledge, skills, and abilities of employees, and retains employees within the organization

Keywords: Human Resources Management, Human Resources Practices, and Employee performance

Introduction

In recent years, the world has witnessed an upsurge in globalization where the economies of many countries are interlinking to promote foreign trade through technological advances and connectivity (Carnevale and Hatak, 2020). This upsurge has also fuelled the increased

rivalry in the national and foreign markets that has further encouraged the organizations in hiring and retaining highly talented workers. Several companies are dependent on their employees to gain advantage in the competitive market. Therefore, they are strongly related to the efficiency of their human resources and their human resources management (Collins, 2021). Human resources are considered the most valuable assets of any organization but very few organizations are able to fully harness its potential. While human resources refer to individuals who make up the workforce of an organization.(Innerwork, 2020).

Broadly there are three meaning attached to the concept of human resources management. In the first place, persons working in an organization are rewarded as a valuable source, implying that there is a need to invest time and effort in their development. Secondly, they are human resources which means that they have their own special characteristic and therefore, cannot be treated like material resources. The approach focuses on the need to humanize organizational life and introduce human values in the organization. And thirdly, human resources do not merely focus on employees as individuals, but also on their social realities, units, and processes in the organization. These include the role or job a person has in the organization, the dyadic units (consisting of the person and his superior), the various teams in which people works, inter-team processes, and the entity of the total organization.

The Human Resource Department is tasked with reviewing the organizations, human resource practices and recommending policy changes, where necessary. As a part of review, academic qualifications of the staff were harmonized without further discrimination between Degree holders and Higher National Diploma, Certificate holder, training programs were organized for all categories of staff. Employees who lacked basic skills and qualifications could not be retained and were laid off, whilst a rigorous recruitment process was instituted to attract skilled personnel for the various departments.

Despite the importance of human resource management in the organizational performance, in Anambra state, it appears that most workers are not taken care of. During

the course of the study, it was observed that there is little or no room for employee development mechanism. This might be the reason for lousy attitude of workers in most of government ministries in the state. In the Board of internal revenue, it appears that the case is worse as most workers lack modern organizational management skills such as computer utilization skills, effective communication skills, modern office management skills among others. In the organization also, one will observe that workers come to their offices whenever they like and lack commitment to their dutiful functions. In all these, there is dearth of empirical data on the influence of human resource management on the performance of workers in the Anambra State Board of internal revenue. Thus, this study examines the effect of human resources management of employees' performance of Anambra State Internal revenue Service.

Statement of the Problem

Most government organizations in recent times face challenges of human resources management with the result that their human resources are ineffectively and inefficiently managed. This inadequacy in human resource management could be attributed but not limited to the following problems; Poor human resource planning, which is reflected by poor recruitment, selection and placement policies. This has resulted in lower productivity levels of complaints from customers with subsequently lower revenues, higher cost, higher staff turnover, poor industrial relations. Consequently, the uncompetitive position of the organizational goals and objective; There is a problem of ineffective staff training and ./development programmes consequently leading to idleness of member, loose of creativity, poor self-concept among employees, low competency among employees and generally low employee productivity; The motivation and compensation policies are very low and ineffective sometimes in government organisations consequently leading to lack of commitment and motivation among employees, lack of interest, low expectation among employees. Management/employee relationship is often not palatable because of poor

communication system and leadership style resulting in lower satisfaction, low morale, disloyalty, emotional immaturity, high resistant behaviour and antagonistic attitude among employees which has a negative effect on the general performance of the firm.

There are no assured social security plans for employees consequently leading to low level of trust and confidence, feeling of insecurity, low quality of life, workers inefficiency and low level of trust and confidence among workers, generally resulting to low productivity. This problem however, compelled the researcher to investigate the effect of human resources management on employees' performance of Anambra State Internal Revenue Service.

Objective of the Study

The broad objective of this study is to examine the effect of human resources management on employee's performance of Anambra State Internal revenue Service. Specifically, the specific objective of the study is to:

1. Determine the impact of HRM practices on employee's productivity in Anambra State Internal Revenue Service.

2.0 REVIEW OF RELATED LITERATURE

Concept of Human Resource Management

Human resource management (HRM) is the policies, practices, and systems that influence employees' behaviour, attitudes, and performance. Many companies refer to HRM as involving "people practices". There are several important HRM practices that should support the organization's business strategy: analyzing work and designing jobs, determining how many employees with specific knowledge and skills are needed (human resource planning), attracting potential employees (recruiting), choosing employees (selection), teaching employees how to perform their jobs and preparing them for the future (training and development), evaluating their performance (performance management),

rewarding employees (compensation), and creating a positive work environment (employee relations). An organization performs best when all of these practices are managed well. At companies with effective HRM, employees and customers tend to be more satisfied, and the companies tend to be more innovative, have greater productivity, and develop a more favorable reputation in the community (Neo, 2011).

Human resource management (HRM) is responsible for carefully selecting and training people with the necessary skills to pursue the strategy effectively. Some external factors can be predicted; others, such as the collapse of large banks and insurance companies, can seemingly come out of nowhere Robbins (2010). According to Neo (2011) human resource management is critical to the success of organizations because human capital has certain qualities that make it valuable. In terms of business strategy, an organization can succeed if it has a sustainable competitive advantage (is better than competitors at something and can hold that advantage over a sustained period of time). Therefore, we can conclude that organizations need the kind of resources that will give them such an advantage.

Human resource management focuses on actions that differentiate the organization from its competitors. It is suggested by Adams (2011) that it has seven meanings:

i. the use of planning;
ii. a coherent approach to the design and management of personnel;
iii. systems based on an employment policy and workforce strategy;
iv. often underpinned by a “philosophy”;
v. matching HRM activities and policies to some explicit business strategy;
vi. seeing the people of the organization as a strategic resource;
vii. Achievement of competitive advantage (Armstrong, 2006).

According to Neo (2007), refers Human resource management practices and policies that influence behaviors, attitudes and performance of employees. They are focused on several important practices which, in turn, can positively impact organizational performance, such as human resource planning, recruitment, selection, training and development,

compensation, performance management and employee relations. Pfeffer reshapes these practices into seven Human resource management practices; these practices are expected to enhance organizational performance and enable the organization to gain a competitive advantage. Such practices are detailed as follows Boxall, et al (2007):

i. Employment security.
ii. Selective hiring of new personnel.
iii. Self-managed teams and decentralization of decision-making as the basic principles of organizational design.
iv. Comparatively high compensation contingent on organizational performance.
v. Extensive training.
vi. Reduce status distinctions and barriers, including dress, language, office arrangements, and wage differences across levels.
vii. Extensive sharing of financial and performance information throughout the organization.

Human resource management has a clear focus on implementing strategic change and growing the skill base of the organization to ensure that the organization can compete effectively in the future (Holbeche, 2004). Human resource management facilitates the development of a human capital that meets the requirements of business competitive strategy, so that organizational goals and mission will be achieved. Human resource management is an integral part of business strategy. The main focus of this strategy is to achieve organizational objectives. So, strategy, then, is a set of strategic choices, some of which may be formally planned. It is inevitable that much, if not most, of a firm's strategy emerges in a stream of action over time (Boxall and Purcell, 2003).

Concept of Employees' Performance

Campbell (2009) defines performance as behavior or action relevant to the attainment of an organization's goals that can be scaled, that is, measured. Moreover, job performance is

defined as what one is paid to do, or what one should be paid to do. The theory states that the measurement options, be they ratings from a supervisor, peer, or self, a simulated work sample, or hard criteria (e.g. tallying revenue generated, costs saved, customer complaints, or some variant of a computerized performance assessment) besides being valid, reliable, and not deficient should be free of contamination from sources of variation that are not under the control of the individual (e.g. differences in technology impacting a person's performance). Situational enhancers or constraints, if not taken into account in an appraisal, can contaminate the mean, variance, or both with regard to an individual's performance. Observation and interpretation hold the key to the establishment of effective criteria. Yet, an ongoing problem in appraising people is the lack of reliability in the observation of their behavior.

The employees' performance is use of knowledge, skills, experiences and abilities, to perform the assigned mission required by their managers efficient and effectively. The importance of the employees performance can be in form of several points such as:

1) Help to considering the cost of the resources used,
2) A measure of the quantity and quality of work done,
3) Help to survive and excel between the firms,
4) Help to assess and attain of established performance goals, and finally,
5) Increase the efficiency of the employee performance helps to make the right decisions Boxall, et al (2007).

3.0 THEORETICAL FRAMEWORK

Job Performance as a Multi-Dimensional Theory was proposed by Roe in 2001. Roe agreed that performance has to be considered as a multi-dimensional concept. On the most basic level one can distinguish between a process aspect (i.e., behavioral) and an outcome aspect of performance. The behavioral aspect refers to what people do while at work, the action itself (Campbell, 2013). Performance encompasses specific behavior (e.g., sales

conversations with customers, teaching statistics to undergraduate students, programming computer software, assembling parts of a product). This conceptualization implies that only actions that can be scaled (i.e., counted) are regarded as performance. Moreover, this performance concept explicitly only describes behavior which is goal-oriented, i.e. behavior which the organization hires the employee to do well as performance. The outcome aspect in turn refers to the result of the individual's behavior.

Moreover, performance must be distinguished from effectiveness and from productivity or efficiency (Pritchard, 2002). Effectiveness refers to the evaluations of the results of performance (i.e., financial value of sales). In comparison, productivity is the ratio of effectiveness to the cost of attaining the outcome

Therefore this theory is relevant to this study Human Resources Management on employee's performance of Anambra State Internal revenue Service, as it posits that individuals have multiple needs that can be categorized by three dimensions: power, affiliation and achievement, and understanding these dimensions can help Human Resource managers tailor their approach to employee motivation and design strategies that enhance their performance and job satisfaction.

4.0 METHODOLOGY

This study made use of Descriptive Survey Design. Data were collected through the use of questionnaire to get appropriate information from such respondents and analyzing the data accordingly. The researcher used all the workers in Anambra State Board of Internal Revenue Service. The sample size for the study is hundred (100) employees, Ten office managers each were selected in Anambra State Board of internal revenue service.

The main instrument for this study was the questionnaire designed by the researcher to generate responses from the respondents. The questionnaire was sub-divided into two sections. Section A consists of demographic information which seeks for personal data of the respondents while section B contains 4-points Likert Rating Scale of Strongly Agree

(SA), Agree (A), Disagree (D) and Strongly Disagree (SD). Questionnaires were distributed to the respondents by hand at their different offices and were collected after they have been duly completed. Researcher analyzed the data collected with statistical tools. The data collected were subjected to statistical analysis using Mean to find the answer to the research questions while chi-square statistic was used to test the hypothesis formulated.

The Mean of each item is computed thus:

X = ΣFX/N

Where X = Means of the scores

X = Scores

F = Frequency

Σ = Summation

N = Number of respondents

The testing of hypothesis using Chi-Square which is stated as thus:

Where O = Observed frequency

E = Expected frequency

X = Chi-square

Σ = Summation

Where Expected frequency = No. of responses Observed frequency = No. of respondent.

DECISION RULES

If the calculated value of X = 0.05 is greater than the tabulated value of X = 0.05, the study will rejects the null hypothesis (H_0) and accept the alternative hypothesis (H_1) and if the calculated value of X = 0.05 is less than the tabulated value of X = 0.05, the study will accept the null hypothesis (H_0) and reject the alternative hypothesis (H_1).

Result Findings

Table 1: Presentation of data according to gender

GENDER	NO OF RESPONDENTS	PERCENTAGE (%)
Male	30	33.3
Female	60	66.7
Total	90	100

The table above showed that 30 (33.3%) of the respondents were male while 60 (66.7%) were female. This indicates that majority of the respondents were female.

Table 2: Presentation of data according to age distribution

AGE	NO OF RESPONDENTS	PERCENTAGE (%)
20-30 years	40	44.4
31-40 years	35	38.9
41-years above years	15	16.7
Total	90	100

The table above showed that 40 (44.4%) of the respondents were between age 20-30 years old, 35 (38.9%) were between age 31-40 years old while 15 (16.7%) were between age 41-years above years old. This indicates that majority of the respondents were between age 20-30 years old.

Table 3: Presentation of data according to marital status

GENDER	NO OF RESPONDENTS	PERCENTAGE (%)
Married	50	55.6
Single	40	44.4
Total	90	100

The table above showed that 50 (55.6%) of the respondents were married while 40 (44.4%) were single. This indicates that majority of the respondents were married.

Table 4: Presentation of data according to educational background

AGE	NO OF RESPONDENTS	PERCENTAGE (%)
ND/NCEE	20	22.2
HND	20	22.2
BSC	40	44.5
Professional certificate	10	11.1
Total	90	100

The table above showed that 20 (22.2%) of the respondents were ND/NCE holders, 20 (22.2%) were HND holders, 40 (44.5%) were BSC holders while 10 (11.1%) were holders of other professional certificate. This indicates that majority of the respondents were BSC holders.

ANALYSIS OF RESEARCH QUESTIONS

The research questions were analyzed using mean, as showed in the table below:

Mean ≥ 2.5 indicates Agreed while Mean < 2.5 indicates Disagreed

Strongly Agreed (4); Agreed (3); Strongly Disagreed (2); Disagreed (1)

RESEARCH QUESTION 1: Does HRM practices have an impact on employees' productivity in Anambra State Internal Revenue Service?

Table 5: Mean, Deviation and Grand Mean on how HRM affect the employees' productivity and performance in Anambra State Board of internal revenue service.

S/N	QUESTIONNAIRES	X	SD	XG	REMARK
1	It provides conduce environment for the employees	2.8	0.4	2.8	AGREED
2	It helps employees to recognize their assigned responsibility	3.7	0.1	3.7	AGREED
3	Human resources management recommends good welfare packages for employees	3.5	-	3.5	AGREED
4	Constant employees training improves performance and productivity	3.7	-	3.7	AGREED

Table 5 above showed that respondents agreed that HRM affect the employees' productivity and performance through provision conduce environment, helps employees to recognize their assigned responsibility, recommends good welfare packages, constant employees training and encourage personal development.

TEST OF HYPOTHESIS

The researcher after analyzing the questions using (Mean, Standard deviation and Grand Mean) to show the responses of respondents that made up the sample and also analyze those questions which relates to the hypothesis formulated so as to determine the effectiveness of the hypothesis and the feasibility of the whole study.

Chi-square statistics was used to test the hypothesis of the study and it is calculated thus:

$$X^2 = \frac{(O - E)^2}{E}$$

Where O = Observed Frequency

E = Expected Frequency

X^2 = Chi-Square

Σ = Summation

$$\text{To calculate expected frequency} = \frac{\text{Total of row} \times \text{Total of Column}}{\text{Grand Total}}$$

TESTING OF HYPOTHESIS 1:

H_1: There is significant relationship between human resources management and employees Productivity.

OBSERVED FREQUENCY TABLE

QUESTION	QUESTION 1
SA	47
A	43
D	0
SD	0
TOTAL	90

X^2 COMPUTATION TABLE

O	**E**	**O – E**	**$(O – E)^2$**	**$(O – E)^2/E$**
47	31.5	15.5	240.25	7.6
43	40.5	2.5	6.25	0.15
0	6.5	- 6.5	42.25	6.5
0	11.5	-11.5	132.25	11.5
16	31.5	-15.5	240.25	7.6
38	40.5	- 2.5	6.25	0.15
13	6.5	6.5	42.25	6.5
23	11.5	11.5	132.25	11.5
TOTAL				51.5

Calculated value = 51.5

The degree of freedom will be calculated thus:

Df = (r – 1) (c – 1)

= (2 – 1) (4 – 1)

1 × 3 = 3

X^2 = 3.20

DECISION RULE

The decision rules say that H_0if $X^2_c > X^2_t$and accept H_1 if otherwise reject while H_1 is accepted. Since calculated value (51.5) is greater than table value (3.20), the null hypothesis is rejected while the alternative hypothesis was accepted. Hence it can be concluded that there is significant relationship between Human Resources Management and employees' performance.

DISCUSSION OF FINDINGS

The findings revealed that when the employees are in a conduce environment, they tend to be productive AG Awan (2015) stated that the level of *productivity* can be increased through developing a conducive working *environment i*n the organization

Another finding shows that when employees recognizes their assigned responsibility, they tends to perform their duties diligently, this is in line with Glassdoor T (2015) opined that Employers hire individuals based on ***their*** ability to perform ***the duties*** *a*nd ***responsibilities*** detailed within an official job description.

Finding also revealed that human resources management encourages good welfare packages for employees in an organization. This in line with G Poi (2020) study which revealed that adequate employee welfare packages could enhance staff performance by promoting *job commitment and satisfaction.*

Findings also revealed that constant employees training improve performance and productivity. Rohan and Madhumita (2012) also supported that investing in training employees on decision making, problem solving and interpersonal relations has beneficial impact on the organizations level of growth. Therefore, the impact of HRM practices has a great impact on employee's productivity in Anambra State Internal Revenue Service.

CONCLUSION

Employees are one of the critical strategic assets for any organization. Likewise, should strive to attract the talent, well trained and enthusiastic employees and improve their performance. Successful and good effective implementation of HRM empowers employees and improves their performance positively. Employees have an important and strategic role in enhancing positioning in significant fields such as quality of research, academic reputation, and improving the quality of the organizational programs. Therefore, best practices of HRM stimulate employee's performance which in turn improves productivity. So, organization must realize the importance of stimulating employee's performance; many

organizations are giving more attention from the top management of HRM. Hence, it is vital that the organization should develop their HRM to enhance the productivity of all the employees in their organization. To increase organization employee's performance and productivity, the management should implement the HRM includes (selection, training and development, compensation, teamwork, cooperation and rewards, performance appraisal) in order to increase their efficiency on the performance.

RECOMNMENDATION

1. Organizations need to have an effective recruitment policy to promote scientific selection of prospective employees. The departments should participate in selection process as they have different preferences in the candidates. Candidates need to be selected based on requisite skills knowledge, attitude and qualification using appropriate selection techniques.

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