



**CAREER MANAGEMENT AND ORGANISATIONAL PERFORMANCE IN ABUJA
OFFICE OF FEDERAL INLAND REVENUE SERVICE**

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Abstract

Career management has been acknowledged by both professionals and scholars of management studies and organizational practices to be a harbinger of employees' performance. Thus, both public and private organization have introduced different career management strategies such as employees training, workshops, seminars education scholarships, skills development and Annual Appraisal Performance geared towards improving its performance. Therefore, this paper explicates career management model, then empirically investigates the effects of career management on organizational performance of Nigeria Federal Inland Revenue Service (FIRS) in Federal Capital Territory (FCT). Using the SPSS 21.0 statistical tool, regression analysis tests the effect of career management on the work performance. The Regression results show career management significantly affected work performance ($R^2=.463$, $P=.000$) of Federal Inland Revenue Service in Revenue control and collection in FCT. The study further revealed that career management practices positively influence productivity and job performance in FIRS in tax control and revenue generation which is significant to the socio economic development of the country. Thus, administrative competence is required to achieve optimal success as it is the bedrock of every successful organization. The study recommends that FIRS should improve more on the career programme and policies so as to get the best out of its staff. Policies and programme manual use for training of employees at all levels should be updated, practicable and workable in the country.

Keywords: Career Management, Organizational Performance, Employees, Federal Inland Revenue Service

1. Introduction

The need to evaluate the performance of the Nigeria Federal Inland Revenue Service (FIRS) cannot be overemphasized in view of the current challenges of dwindling oil revenue, infrastructural deficit and other socio-economic challenges bedeviling the country. In Nigeria there are currently five (5) administrative set ups in Tax Administration. These includes: The Joint Tax Board (JTB), The Federal Inland Revenue Service (FIRS), The State Board of Internal Revenue (SBIR), Local Government Revenue Committee and lastly Joint State Revenue Committee. However, the Federal Inland Revenue Service is the focus of this paper because of its pivotal role in revenue generation for the country.

The Political, economic development of any country depends on the amount of revenue generated for the provision of physical and social amenities (electricity, pipe-borne water, schools, good roads and hospitals) in that given country; which is one of the major functions of any government especially



developing countries such as Nigeria. The means of generating revenue for the provision of physical and social amenities is through a well-structured tax system.

Tax is a major and indispensable source of government revenue that sustains nations across the world. It is a compulsory and non-refundable payment to the government by citizens and residents. In Nigeria, Tax revenue from the non-oil sector has been relatively low over the years and insufficient for any meaningful development (Ogunrin & Erhijakpor, 2009). Therefore, the need for an efficient tax system to adequately generate tax revenue for the government is invariably determined by how efficient and effective is the Federal Inland Revenue Service Board, which is the Board responsible for administration of tax and other relative issues.

The Federal Inland Revenue Service Board is guided by an Establishment Act of 2007 charging it with the powers of Assessment, Collection of, and Accounting for Revenues Accruable to The Government of the Federation; and for related matters. Its objective is to control and administer the different taxes and laws, and to account for all taxes collected just to mention a few. Its mission is to operate a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance. Over the years, Government have always enacted various tax laws and reformed existing ones to stand the test of time; such include: Income Tax Management Act (ITMA), Companies Income Tax Decree (CIID), Joint Tax Board (JIB) etc (FIRS Act, 2007). All these are aimed at ensuring adherence to tax payment and discouraging tax evasion and avoidance by individuals and Companies at different levels. However, before an organization such as the FIRS can increase in its expected performance several resources will be used to achieve this, which includes money, men and machines, of these resources the most important of them all is the people who are called Human Resource. On this note, management and organizational studies consider career management and organizational performance as imperative constructs. Armstrong (2009) observes that the assumption underpinning the practice of Human Resource Management including Career Management. People are the organization's key resource and organizational performance largely depends on them. Therefore, if an appropriate range of Human Resource Policies and Career management Processes are developed and implemented effectively then, Human Resources will make a substantial impact on organizational performance. To this view, for the Board of Federal Inland Revenue Service to perform optimally, career management of its employees at all levels is vital and this will determine the performance which will be used to measure the performance rate of the Board; for this to be attainable, due process should be adhered to in the aspect of Recruitment of personnel (meritocracy should replace favouritism), training and retraining of staff on the job is very important, new strategies to making sure tax payer pay taxes as at when due to avoid tax evasion (companies), establishing a cordial relationship between the revenue collector and the tax payer, creating a public awareness and enlighten programs and establishing a medium where the tax payer can air out their grievances of any misconduct of the revenue collector which will serve as a checkmate to the staff to mention a few.

When losses are incurred it leads to organizational retrogression, which is not a healthy situation for a growing economy. Recent studies have revealed many organizations in both the financial and non-financial sectors are facing this critical situation which the Board of Federal Inland Revenue Service and its sub-set are not excluded (Arthur & McMahon, 2018). In the past, career management was accepted as an organizational role, but in today's work life individuals are responsible for their career management and planning (Baruch, Szucs, & Gunz, 2015). Therefore, career management of employees in this particular field is vital for the overall performance of the service. To this study several researches have been conducted on different sectors such as: health, mining, finance and



education to mention but a few on career management and organisational performance (Ogunrin, & Erhijakpor, 2009; Bujold, & Gingras, 2006; Younis, Akram & Naseeb, 2013; Hameed & Waheed, 2011). To the researcher's knowledge there is limited empirical study done locally on the impact of career management on organization performance in FIRS (Gauge, 2016). Nevertheless, difficulties in career management will ultimately affect the work productivity of the staff. Hence, there is a need to broadly examine this topic for the purpose of devising applicable strategies on how the revenue collectors can catch citizens, companies and residents into the tax net. The paper seeks to examine relationship between career management and organizational performance; and to examine the effect of career management on organizational performance in federal Inland Revenue Service.

2. Literature Review

2.1 Concept of Career Management

Career management is a well celebrated concept in the field of management and administration. Younis, Akram and Naseeb (2013) defines career management as the process that allows and aid individual to get information about their skills strengths and weakness, identify their career goals and involve themselves in career activities and techniques in order to achieve career goals. In this note, employees development is very crucial for the organizations well being. Greenhaus et al (2000: 12) as a process by which individuals develop, implement and monitor career goals and strategies. They described career management furthermore as process in which an individual – Gathers relevant information about himself/herself and the world of work; Develops an accurate picture of his/her talents, interest, values and preferred life-style as well as alternative occupations, jobs and organizations; Develops realistic career goals based on this information; Develops and implements a strategy designed to achieve the goals; and obtain feedback on the effectiveness of the strategy and the relevance of the goals. Career management can in general be define as the process that plans and shapes the progression of individual within an organization in accordance with the organizational needs and objectives, employees' performance potential and their preferences (Arthur & McMahon, 2018). The main purpose of career management is to improve the performance of employees and in turn increase organization productivity. Therefore career management are done in assisting employees to improve their performance, clarifying available career options; and aligning the aspiration of employees with organizational objectives (Amundson, Harris-Bowlsbey & Niles, 2005; Arthur & McMahon, 2018)

2.2 Actors in Career Management

Niles and Harris-Bowlsbey (2016) states that employees, managers and the organization have specific roles to play in a career development system. They are of the view that employees are responsible for assessing themselves, creating plans within the context of organizational realities and carrying out certain development activities. Managers support their employees and play a crucial role in helping them understand the organization's needs and requirements. The organization itself is responsible for providing tools, resources, and structures to support the process.

2.2.1 Organization: An organization is one key stakeholder in career planning and development. According to Niles and Harris-Bowlsbey (2016) the employer can utilize various techniques in fulfilling its role of supporting the career development of individuals. These techniques could include counselling, workshops, self-development materials and assessment programmes which avails career development for its employees.

2.2.2 The Employee's Manager: The manager facilitates the subdominant's career planning. The employee's superior acts as a coach and therefore probes problems, interests, values and needs,



listens, clarifies concerns, and defines concerns. He/she acts as an appraiser by giving feedback, clarifying company standards, clarifying job responsibilities and clarifying company needs. The superior has also a responsibility to advise his/her employee through a way of generating options, experiences, and relationships, assisting in goal setting and providing recommendations (Noe, 2005).

2.2.3 The Individual Employee: Traditionally, organizations were seen to be responsible for career management. However, recent schools of thought suggest that individuals themselves should be responsible for managing their careers (Boase, 1996: 36). According to Stoner and Freeman 1989, cited in Armstrong (2009) organizations can assist individuals to manage their careers. Career management is, however, ultimately the individual's responsibility. Clark (1992: 8) states that there is currently a move away from the traditional "the organization knows what is available (and what is best for you)" approach to the corporate philosophy of "everyone is responsible for his or her career - don't expect us to plan it". Rapid changes, unemployment and recession is forcing organizations to "let go" of careers and encourage a survival of the fittest attitude.

2.3 Theoretical Model

There are numerous career theories and models, suitable for researches in career development and management. For the purpose of this research work, the organizational career model was adopted and redefined to suit the present study. Organizational Career Management Model (OCM) is Model used under the Human Resource Management practices.

One of the foremost and earlier study on OCM is done by Walker and Gutteridge (1979), who study top 100 American organization and brought out 10 activities for organizational career development (McMahon, 2014). This Model reflects both individual development paths and organizational system. The interaction between individual and work is a constant and inevitable part in the activities. Therefore, Organisational Career management (OCM) is concern with the Organisation carrying out activities relevant to the career development of its employee.

Baruch et al. (2000) have recognized the importance of career management model because the model meet the necessary prerequisite of career development of both employees and organization in the area to mention just a few: career planning, career workshops, seminar, performance appraisal, succession planning which are mention in the method used to identify and develop career in this research work.



Figure 1 Career Management Model
Adopted from Walker and Guttridge (1979) and Baruch et al. (2000)

The career management operates at two levels for Organisational Performance. At the individual level, employee improves Organisational Performance through: self-training, skill- development, self-assessment, self-development and career networking. At the Organisational level management improve employee's performance through: training, career-counseling, career workshop, seminar and appraisal.

3. Methodology

The primary data were collected through questionnaire administration supported by personal interview. The population of study is made up of 66 staff of the four selected departments of Federal Inland Revenue Service which include; Finance Department, Human Resource Department, Public Relation Department and Administrative Department. The questionnaire was designed in a 10-point Likert scale format. Using the SPSS 21.0 statistical tool, Pearson correlation tests the relationship between career management and work performance, while regression analysis was run on the effect of career management on the work performance.

4. Result

4.1 Demographic Characteristic of Respondents

The male respondents are 28 (52.8%) while their female counterparts are 25 (47.2%), this shows that there are almost equal variations of both gender working in Federal Inland Revenue Service in FCT . Respondents working in administrative department constitute the majority 17 (37.0%), followed by finance department 16(34.8%), human resources department 7(15.2%) and public relations department 6 (13.0%). The table also shows that respondents that have spent 11 years and above constitute the majority 30 (57.7%) and respondents that spent 6 to 10 years and 1 to 5 years constitute 11 (21.2%) respectively.



Table 1: Descriptive results on Career Management impact on Work Performance

Career management and work performance	Level of Agreement (%)						
	SD	DA	UD	A	SA	M	SD
Is there a relationship that exists between career management practices and organizational performance?	0.0	5.5	0	52.7	41.8	4.3	.74
Do career management practices and policies have a significant impact on job performance of employee?	0.0	1.8	1.8	49.1	47.3	4.4	.63
Can the performance of an organization be link to the influence of career management policies and practices?	0.0	9.1	1.8	40.0	49.1	4.3	.89
Does career management have a psychological effect on the attitude and perception of employee towards the productivity of an organization?	0.0	5.5	0.0	65.5	29.1	4.18	.70
Is the current practices and policies of career management efficient on the organization performance in Federal Inland Revenue Service (F.C.T)?	0.0	23.6	0.0	61.8	14.5	3.67	1.00
Is career management policies and practice effective in Federal Inland Revenue Service (FCT)?	0.0	9.1	1.8	60.0	29.1	4.09	.82
Are career management policies and practices clearly defined to employee in Federal Inland Service?	0.0	20.0	3.6	49.1	27.3	3.83	1.05
Do the current career practices and policies benefit employees at Federal Inland Revenue Service (FCT)?	1.8	18.2	1.8	40.0	38.2	3.94	1.14
Do career management practices and policies benefit all the staff at all level on the job in FIRS?	0.0	18.2	1.8	54.5	25.5	3.87	1.00
Does FIRS management involve all employees in career management programme?	1.8	20.0	1.8	47.3	29.1	3.81	1.2
Total						4.04	.92

Source: Researcher's field work 2018;

Note: 2.5 is the cut-off point between agreement & disagreement on this table

From the questionnaire administered, the findings shows that majority of the respondents strongly agreed that there is a relationship between career management practices and organizational performance (M= 4.3, SD= .74). Respondent also affirmed that career management practices and policies have a significant impact on job performance of employee (M= 4.4, SD= .63). Also, respondents strongly agreed that career management policies and practice is effective in FCT Federal Inland Revenue Service (M= 4.09, SD= .82). They equally agreed that performance of an organization can be linked to the influence of career management policies and practices (M=4.3, SD=.89), Respondent agreed that career management have a psychological effect on the attitude and perception of employee towards the productivity of an organization (M=4.18, SD=.70), Respondent agreed that the current practices and policies of career management is efficient on the organization performance in Federal Inland Revenue Service (FCT) (M=3.67, SD=1.00).

Similarly, Respondents agreed that career management policies and practices are clearly define to employee in Federal Inland Service (M=3.83, SD=1.05), Respondent agreed that the current career



practices and policies benefit employees at Federal Inland Revenue Service (FCT) (M=3.94, SD=1.14), Respondent agreed that career management practices and policies benefit the staff at all level on the job in FIRS (M=3.87, SD=1.00) and that FIRS management involve all employee in career management programme (M=3.81, SD=1.2). The overall data shows that respondents strongly agreed that career management have impact on Federal Inland Revenue Service in FCT organization performance (M= 4.04, SD= .92).

Pearson correlation was used to analyse the relationship between Career Management and Organizational Performance and the results is presented in Table 3 below.

Table 3: Pearson Correlation of the Relationship between Career Management and Organizational Performance

Variables	Mean	Std.Dev	N	R	P
Career management and Organizational performance	4.3091	.74219	55	.809	≤ 0.01
Performance related to Management	4.4182	.62925			

Source: Researcher's field work 2018

The result in Table 3 shows that there is a significant relationship between career management and organizational performance ($r = .809$, $N=55$, $P \leq 0.01$). That is, career management in Federal Inland Revenue Service in FCT has a strong relationship to the organization performance. Therefore, FIRS engaged in career management so as to improve the performance of it workers for optimum productivity.

Table 4: Regression Analysis on effect of Career Management on the work performance of Federal Inland Revenue Service in Revenue control and collection

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error
1	.680	.463	.383	.49440

Coefficient

Model	B	SE B	T	P
Constant (Career management impact on performance	2.083		3.841	.000
Management involvement of all employee	.308	.550	3.111	.003
Performance influence on Career Management	.389	.554	3.780	.000
Career Management and Psychological effect	-.035	-.038	-.241	.811
The efficient of Career management on Performance	.036	.057	.379	.707
Career Policies and Practice definition of employee	.037	.062	.413	.682
Career management benefits employees	-.283	-.515	-2.590	.013
Career management benefits all staff	.123	.196	1.326	.191

Source: Researcher's field work 2018

From the result effect of regression shows statistics significant ($R^2=.463$, $P=.000$). That is, career management affected the work performance of Federal Inland Revenue Service in Revenue control and collection in FCT to some extent.



4.2 Discussion of Findings

The study focused on the impact of career management on organisational performance in FIRS FCT and it found a strong impact. Also, the study found a strong relationship between career management and organizational performance in FIRS FCT. The study revealed that career management practices positively influence productivity and job performance in FIRS in tax control and revenue generation which is significant to the socio economic development of the country in the provision of infrastructure to its citizens.

The study shows that most of the employees are aware of the current career policies and practices at FIRS and agreed that management involve employees in career management programmes which still need to meet up to standard. In addition, the findings showed that career management practices and policies are clearly defined in FIRS but the policies and programme put in place, are still inadequate and insufficient in the aspect of career development, career planning, career monitoring and career path. Respondents agreed with the perception that poor career policies and practices result in low job performance (revenue generated) and incompetence. It was also showed that career management has a psychological effect on the attitude and perception of employee towards the productivity of an organization

5. Conclusion and Recommendation

The following recommendations were made based on the findings of the study. These suggestions will offer more improvement on the practices and policies already made available.

Administrative competence is required to achieve optimal success as it is the bedrock of every successful Organisation. FIRS need to improve more on the career programme and policies in other to get the best out of its staff. Policies and programme manual use for training of employees at all levels should be updated, practicable and workable in the country.

In other to cope with the changing economy trend, modernization, FIRS should not be backward in new innovations, it should be involved in regular transformation and practical implementation that will increase the efficiency of the Organisation, strategies on how to curb and cut tax evasion.

Employees should be adequately trained not only on the theoretical but more on the practical aspect on areas that stand as problematic to the success of the Organisation. Training should not only be at the Zonal Offices but should be allowed at state offices at a regular bases in other to reduce the high population of participants when need be.

Provision of ICT center in state branch of FIRS should be made available for easy data processing, recording and documentation.

Management should make provision for training programme effective at various zonal offices to minimize cost and which will reduce the population of trainees.

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