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Leadership Style: An Empirical Analysis of Federal Inland Revenue Service, Gombe

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Abstract

The relative importance of leadership style on employees' productivity cannot be over-emphasized as it dictates the modus operandi of the organizational activities. This study investigated the leadership style used at the Federal Inland Revenue Service (FIRS), Gombe. The study adopted a survey research design. Using a questionnaire as the instrument for generating primary data while secondary data were collected from nominal roll and other records of the organization. The population of the study was all the one hundred and seven (107) staff of Federal Inland Revenue Service Gombe office. Data gathered were presented and analysed using frequency table with Average Weighted Mean (AWM). The study found that FIRS, Gombe adopted a democratic leadership style.. The study found and concluded that leadership style in Federal Inland Revenue Service Gombe being democratic, allowed merit to rule in promotion and other benefits of the employees, that means entitlements are given to them as at when due. The study thus recommended that the leadership style in use be sustained as it incorporated the staff in decision making in addition to boosting their productivity.

Keywords: Leadership; Leadership Style; FIRS; Productivity; Motivation

Introduction

Motivation is central to performance, especially in an organizational setting. Employees are motivated by a number of incentives prominent among which is the role that leaders play in an organization. According to Belonio (2010), leadership styles can either motivate or discourage employees which is capable of increasing or decreasing employees' level of performance. It is important for managers therefore to lead with styles that will engender cooperation, comradeship and performance. This is achievable when the needs and

expectations of the employees are adequately met. All these intermix of interest and cooperation forms the organizational culture. It is reported by scholars, such as (Omoankhan, Oloda and Ajanake (2014); Bellary, Sadlapur and Naik, (2015), that organizational culture is a powerful force that influences both employee dispositions and institutional success. It is the pattern of shared basic assumptions which is invented, discovered or developed by a given group or an organization as a method of doing things which have worked well enough to be considered valid, and to be inculcated into new members of the organization as the correct way to perceive, think, feel and do things in that particular organization (Emerson, 2013). That is, leadership in that direction has a direct influence or effect on the productivity of an employee or employees.

In this case, the leadership style that is in use in an organization determines whether workers would be motivated or not. Motivation is the need for and expectation of work and the different factors in the workplace that facilitate team motivation (Bahmanabadi, 2015). Shafie, Baghersalimi, and Barghi, (2013) explains the importance of leadership in organizations and especially on human beings who are apparently the biggest asset of any firm. "The main drivers of organizations are usually employees. They give life to the organizations and provide goals". Of all the functions that a leader performs, motivating employees is the most important and complex task (Almansour, 2012). For every organization that wants to remain and compete in a competitive global market environment must engage the service of good leaders. The effective leadership style certainly motivates workers and leads to organizational productivity. Ojokuku, Odetayo and Sajuiygbé (2012) confirmed that leadership style is the major determinant of any organizational success especially revenue generating organizations like the FIRS.

Emanating from the above therefore, leadership can make or mar the performance of an organisation. It is based on this assertion that this study investigated the leadership style adopted in the Federal Inland Revenue Service of Gombe State.

Research objectives

The main objective of this study is to examine the effect of leadership styles on workers' motivation in public organizations such as Federal Inland Revenue Service Gombe. The specific objectives are outlined below:

- i. to identify the type of leadership style Federal Inland Revenue Service management applies
- ii. to examine whether the leadership style agrees with the organisational culture
- iii. to examine the effect of the leadership style on the productivity of workers in Federal Inland Revenue Service Gombe
- iv. to examine the effect of the leadership style on the overall organisational goals of Federal Inland Revenue Service Gombe

Research Question

Hence the research will attempt to find answer to the following research questions:

- i. What style of leadership does the management of Federal Inland Revenue Service, Gombe applies?
- ii. Does the leadership style agree with the organisational culture?
- iii. to what extent the leadership style (s) adopted by Federal Inland Revenue Service Gombe affects the productivity of the workers?
- iv. to what extent the leadership style (s) adopted by Federal Inland Revenue Service Gombe affects the overall organisational goals?

Research Hypothesis

The following hypothesis have been formulated to serve as a speculative guide for the research.

- Ho1:** There is no significant impact of leadership style in Federal Inland Revenue Service Gombe on workers' motivation
- Ho2:** Leadership style in Federal Inland Revenue Service, Gombe does not agree with the culture of the organization
- Ho3:** Leadership style in Federal Inland Revenue Service, Gombe does not affect the productivity of workers
- Ho4:** Leadership style in Federal Inland Revenue Service, Gombe does not affect the overall organisational goals

Literature Review

Organizations all over the world, both in the public and private sectors, are established primarily to accomplish predetermined goals and objectives. In achieving these goals and objectives, the role of the human elements (employees) cannot be overemphasized (Gberevbie, 2017; Mokgolo, and Modiba, 2012; Mottoh, 2015 and Michele, 2020).

This is simply because organizations, irrespective of other resources (financial, land, technological) at their disposal, cannot achieve anything meaningful without the human resources galvanizing all other resources (Gberevbie, Joshua, Excellence-Oluye, and Oyeyemi, 2017; Jain and Duggal, 2015) Dynamic leaders are adaptive leaders, who find opportunities in obstacles, take effective action during difficult times and take risks (Pershing Yoakley and Associates, 2014). Dynamic leadership is an important resource for organizations that must operate in a highly competitive and dynamic business environment especially as it has to do with tax collection. Such leaders need to be both adaptive and flexible to operate according to the changing business environment (Wiesenthal et al., 2015).

Sharma and Jain (2013) state that leadership is a process in which someone influences others to achieve goals and direct them in ways that make them more cohesive and

coherent. Furthermore, Yusuf-Habeeb and Ibrahim (2017) stated that leadership is a process of social influence that seeks to gain cooperation and individual support for the actualization of several objectives. Whereas according to Gharibvand (2012) defining leadership as how leaders communicate in general and relate to people, the way leaders motivate and train subordinates and the way leaders provide direction to their teams to carry out their duties. Sharma and Jain (2013) equally stated that leadership is a process in which someone influences others to achieve goals and direct them in ways that make them more cohesive and coherent. Furthermore, Yusuf-Habeeb and Ibrahim (2017) stated that leadership is a process of social influence that seeks to gain cooperation and individual support for the actualization of several objectives.

Despite the multiplicity of submissions on the definition of leadership, a common trend can still be identified in their opinions. These trends revolved around communication; relationship with colleagues and subordinates and goal achievement. Deriving from these therefore, the study describes leadership as the use of courtesy to command obedience. Simply put, leadership is more of decision-making than position holding.

Leadership styles and workers' motivation in tax bureaucratic organizations

Administrators of public sector organisations can improve their organizations' services only if they are able to motivate their employees and assure that their employees are committed and productive (Cheng, 2015). Leadership style is one of the most important human resource-related outcomes, and perhaps one of the most studied topic in management and industrial psychology. This is probably because leadership happens to be the core but sometimes contentious issue in organisational research (Kesting Ulhoi, Song, and Niu, 2016; Meindl, 2013; Puni, Ofei and Okoe, 2014). There are many ways to motivate employees in today's working environment.

Organisations globally have been using different strategies and approach in order to improve employees' motivation. However, it seems that the best motivator for employees is something that is indeed important in their lives. Furthermore, different people might have different values and approaches and, therefore, being able to understand employees' needs and using appropriate motivating methods can help increase the level of motivation (Gleeson 2016). This implies that the relationship between superior subordinate in organisation is fundamental.

Kushalappas and Pakkeerappa (2014) suggested that leadership and the other aspects of management must go hand in hand because they are both necessary for the development of an organisation. Employees not only expect managers to assign tasks to them; they also expect them to explain the purposes of such tasks and inspire them to perform them effectively. Oguntoke, O. G., Binuyo, A.O., Egwakhe, J. A., Akinlabi, H. B (2021) and Geller (2016) noted that managers hold people accountable for performing desirable

behaviour and avoiding undesirable behaviour, while leaders inspire people to hold themselves accountable to do the right thing and to follow a certain protocol. He also mentioned that managers direct and motivate behaviour with an external accountability system, whereas leaders facilitate self-direction and self-motivation by influencing person-states that facilitate self-motivation.

Aisha and Hardjomidjojo (2013) suggested that most employees are likely to be motivated by a combination of intrinsic and extrinsic factors. While, Singh (2016) found extrinsic motivators less effective in increasing employees' determination, efficiency, and satisfaction than intrinsic ones, Anthony and Weide (2015) found the extrinsic benefit of training and development courses a significant driver of employee motivation. Anthony and Weide also found that matching employees with jobs best suited to their abilities and training tends to result in higher levels of motivation. Finding from the study of Anthony and Weide showed that not only does the workplace productivity decline from the changes in training employees, but employee motivation is altered as well. Singh (2016) mentioned that the model of carrots and sticks, which is widely used by organizations, is not appropriate for many work environments. In the mix of these varied motivators, there is the need to explore the federal Inland Revenue Service as a tax collection agency of the federal government in a bid to understand its structure and analyse its leadership style.

Federal Inland Revenue Service: An Historical Exploration

The Nigeria Federal Inland Revenue Service was created in 1943, when it was carved out of the erstwhile Inland Revenue Department that covered what was then the Anglo-phone West Africa (including Ghana, Gambia and Sierra Leone) during the colonial era. In 1958, the board of Inland Revenue was established under the Income Tax Ordinance of 1958. After various transformations in 1961, its name was changed to Federal Board of Inland Revenue (FBIR) under section 4 of the Companies Income Tax Act (CITA), No. 22 of 1961. In 1993, Federal Inland Revenue Service (FIRS) was created as the operational arm of FBIR, secured its autonomy through the emergence of the **FEDERAL INLAND REVENUE SERVICE (establishment) act No. 13 2007**. The act came into effect on the 16th April 2007. The act is a compendium of establishment, powers, management, financial provisions, tax administration and other provisions guiding the administration of FIRS. The act also establishes the Tax Appeal Tribunal by virtue of section 59 to disputes arising from the administration of all the laws contained in the 1st schedule of the Act.

The service among several other responsibilities performed the following functions:

- a. Assess persons including companies, enterprises chargeable with tax;
- b. Assess, collect, account and enforce payment of taxes as may be due to the Government or any of its agencies;
- c. Collect, recover and pay to the designated account any tax under any provision of this Act or any other enactment or law;

- d. In collaboration with the relevant ministries and agencies, review the tax regimes and promote the application of tax revenues to stimulate economic activities and development;
- e. In collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Act;
- f. Carry out such other activities as necessary or expedient for the full discharge of all or any of the functions under this. Act.

The Service may, from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Act.

Methodology

This study adopted a survey research design of descriptive format. It targeted all the workers in the Federal Inland Revenue Service Gombe. Base on the information gotten from the management of the FIRS Gombe, the total population of workers working in the organization is said to be (107), which is tabulated below:

Table 1: Number of staff in FIRS Gombe office

S/N	Units	Number of staff
1	Micro and Small Tax Office (MSTO)	41
2	Government Business Tax Office (GBTO)	18
3	State Coordination	22
4	Stamp Duties	10
5	Tax Audit	16
	Total	107

Source: *FIRS, Gombe Nominal Roll, 2020*

In view of the relatively small size of the study's population, the entire population of FIRS, Gombe was adopted in the study. That is, population equal to the sample size. In generating data for the study, questionnaires were administered to the respondents (the staff of Federal Inland Revenue Service Gombe) to gather primary data. Secondary data were gathered from Federal Inland Revenue Service annual reports and records (Nominal Roll).

Some techniques of data analysis that were used by the researcher include frequency table, and Average Weighted Mean (AWM) capable of self-explanation and further analysis given that all the questions have been measured according to 5 point Linkert-scale. In the analysis, Average Weighted Mean is equals to 2.5 which was considered as the cut-off point. This however indicated that if the mean value of a statement is greater than 2.5, respondents have positive perception towards this statement, but if the value is 2.5 or less than that, they have a negative perception towards the statement.

Data Analysis and Discussion

Data collected for this study were analysed using frequency and percentages as well as analytic weighted mean (AWM) scores. Out of the 107 questionnaires administered and distributed to the entire staff of Federal Inland Revenue Service Gombe, only 93 questionnaires (response rate of 87%) were returned, and this is statistically significant to proceed with the study.

Table 2: Personal information of the respondents

S/N	Variable	Frequency	Percentage (%)
	Age Distribution		
	20-29	27	29%
	30-39	53	57%
	40-49	13	14%
	50 and Above	0	0%
	Total	93	100%
	Gender		
	Male	77	83%
	Female	16	17%
	Total	93	100%
	Educational qualification		
	ND/NCE	3	3%
	Degree/HND	71	76%
	2 nd Degree	19	21%
	PhD		0%
	Total	93	100%
	Marital status		
	Single	37	40%
	Married	56	60%
	Divorce	0	0%
	Total	93	100%
	Working years with FIRS		
	Below 5 years	38	41%
	5 to 10 years	44	47%
	11 to 15	9	10%
	16 and above	2	2%
	Total	93	100%
	Category of Staff		
	Senior Staff	62	67%
	Junior Staff	31	33%
	Total	93	100%

	Working experience		
	Below 3 years	25	27%
	3 to 6 years	50	54%
	6 and above	18	19%
	Total	93	100%

Source: Field work (2021)

Table 2 presented the personal information of the respondents. The age distribution is as follows: 20-29 years has 29%, 30-39 (57%), 40-49 (14%) while 50 and above has 0%. The gender distribution shows majority of the respondents are male as it has 83% while the female gender has 17%. Educational qualification of the respondents shows ND/NCE (3%), Degree/HND (76%), 2nd Degree (21%) and PhD (0%). On the marital status, single (40%), married (60%) and divorce (0%). According to the responses of the staff, 41% were employed in less than 5 years, 47% were 5-10 years, 11-15 years has 10% while 16 and above years has 2%. The category of employees shows that respondents are categorised into two that is senior and junior staff. Senior staff are 62 which is 67% and junior staff are 31 represent 33%. Federal Inland Revenue Service Gombe, 27% of the respondents have less than 3 years' experience, 54% of them have 3-6 years while 19% have 6 years and above experience.

Data analysis and Discussion

Given that the questions have measured according to a 5 point Linkert-scale. Analytical weighted mean was employed. The analytic weights are weights that are inversely proportional to the variance of an observation. Typically, the observations represent averages and the weights are the number of elements that gave rise to the average. In the analysis, weighted mean which is 2.5 was consider as the cut-off point, this however indicated that if the mean value of a statement is greater than 2.5, respondents have positive perceptions towards the statement. In other words, they have agreed, but if the mean value of a statement is 2.5 or less than that, respondents have negative perception towards the statement (disagreed). Mean score close to 5 indicate strongly agreed while mean score to 1 indicate strongly disagreed.

Table 3: The leadership style adopted in Federal Inland Revenue Service, Gombe.

S/N	Option	Strongl y Disagre ed	Disagreed	Neutral	Agreed	Strongly Disagreed	Mean
8	Leadership style in Federal Inland Revenue Service Gombe supervises	28	27	15	18	5	2.4

	employees closely, otherwise they are likely not to do their work						
9	Leadership style in Federal Inland Revenue Service Gombe does involves employees in decision-making process.	10	15	20	28	20	3.3
10	Leadership style in Federal Inland Revenue Service Gombe focuses on the development of value system of employees, their motivational level and moralities withthe development of their skills	3	3	17	48	22	3.8
11	Leadership style in Federal Inland Revenue Service Gombe makes most of the employees feel their job is not secured.	28	27	15	18	5	2.4
12	Leadership style in Federal Inland Revenue Service Gombe encourages employees or subordinates to function in response outside outlined	7	13	20	28	25	3.5

	assignments given, they are push to thing outside the box						
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Source: *Field work (2021)*

Table 3 above shows that the opinions of the employees on whether the leadership style in Federal Inland Revenue Service Gombe supervises employees closely, otherwise they are likely not to do their work. Respondents had agreed (with AWM of 2.4) that employees do their work without being supervised, they also agreed (with AWM of 3.3) that leadership style in Federal Inland Revenue Service Gombe does involves employees in decision-making process. Leadership style in Federal Inland Revenue Service Gombe focuses on the development of value system of employees, their motivational level and moralities with the development of their skills which is agreed (with AWM of 3.8).

Opinions of the respondents (with AWM of 2.4) indicate that leadership style in Federal Inland Revenue Service Gombe does not involve exchange of either rewards or punishment for assignments outlined to subordinates by the leader; that is, when commendable results are achieved the employees are not rewarded as well as failure to achieve result does not attract punishment. The perceptions of respondents also indicate (with AWM of 3.8) that leadership style in Federal Inland Revenue Service Gombe encourages employees or subordinates to function in response outside outlined assignments given, they are push to thing outside the box.

Conclusion and Recommendation

The study found and concluded that leadership style in Federal Inland Revenue Service Gombe, is democratic. It allows merit to rule in promotion and other benefits of the employees, that means entitlements are given to them as at when due. Respondents concur that there is a significant impact of leadership style on workers' motivation in the organisation courtesy of the leadership style applied by the management which has a direct effect on the motivation of employees hence affects their performance positively. While on the side of employees, assignments are carried out by them without close supervision by the supervisor, this shows that they are dedicated to their duty.

The study thus recommended that the leadership style in use be sustained as it incorporated the staff in decision making in addition to boosting their productivity.

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Appendix**QUESTIONNAIRE****PART A:****Personal Data**

In this section you are kindly requested to tick the alternative that fits your opinion.

1. **Age** A. 20-29 ☐ B. 30-39 ☐ C. 40-49 ☐ D. 50-59 ☐
2. **Gender** A. Male ☐ B. Female ☐
3. **Educational qualification.** A. ND/NCE ☐ B. 1st Degree /HND ☐
C 2nd degree ☐ D. PhD ☐
4. **Marital status** A. Single ☐ B. Married ☐ C. Divorce ☐
5. **How long have you been working with FIRS?** A. Below 5years ☐
B. 5 to 10 years. ☐ C 11 to 15 years ☐ D. 16 years and above. ☐
6. **Category of staff** A. senior staff ☐ B. senior staff ☐
7. **Working experience** A. below 3 years ☐ B. 3 to 6 years ☐
C. 6 years and above ☐

PART B**Instructions**

Please place tick (✓) in the box (cell) that represents your appropriate level of agreement

1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree

No	Statement	1	2	3	4	5
The Leadership style Federal Inland Revenue Service management applies						
8	Leadership style in Federal Inland Revenue Service Gombe supervises employees closely, otherwise they are likely not to do their work					
9	Leadership style in Federal Inland Revenue Service Gombe does involves employees in decision-making process.					
10	leadership style in Federal Inland Revenue Service Gombe focuses on the development of value system of employees,					

	their motivational level and moralities with the development of their skills					
11	Leadership style in Federal Inland Revenue Service Gombe makes most of the employees feel their job is not secured.					
12	Leadership style in Federal Inland Revenue Service Gombe encourages employees or subordinates to function in response outside outlined assignments given, they are push to thing outside the box					

Thanks for your assistance