

Ethical practices and employee performance of federal inland revenue service

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ABSTRACT

Ethics and employee performance are closely linked in many organizational contexts, including the public sector. In Nigerian public organizations like the Federal Inland Revenue Service (FIRS), ethical practices have been a concern due to alleged widespread corruption and other unethical behaviours prevalent in the organisations. However, the Federal Inland Revenue Service (FIRS) has always recognized the place of quality service delivery to all Nigerians, especially to taxpayers and other stakeholders. The current state of ethical practice in FIRS has been a concern for many years. Despite codes of conduct and anti-corruption laws, reports of corruption, unethical practices, and abuse of power by public officials are still prevalent in the organisation. Furthermore, there is a lack of training and capacity building for public officials on ethical conduct and anti-corruption measures. This lack of knowledge and skills often leads to unethical behaviour and corrupt practices. Thus, the study aimed at examining the effect of ethical practices on employee performance of the Federal Inland Revenue Services (2015-2021). Four hypotheses were formulated and tested, while the institutional theory by John Meyer and Brian Rowan was adopted as a theoretical framework of analysis. A descriptive survey research design was adopted for this study and the study population comprised the staff of the Federal Inland Revenue Services, MSTO Onitsha. Descriptive analysis was used due to numerical data gathered and the t-test was used to test the hypotheses, and in working out the t-test statistics, the value obtained was compared with the critical value. Among the findings of the study is that ethical practices are important for improving employee performance in Nigerian public organizations. Among others, the study recommended that there is a need for the government to actively enforce ethical practices in the Federal Inland Revenue Service.

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1. INTRODUCTION

In the public sector, ethics deals with the core precept of policing employees' general behaviour. Public officials must adhere to ethics to ensure that the public is treated fairly and equitably. Therefore, it is essential to advance responsible leadership, accountability, and openness in the public sector. In industrialised nations, public institutions must uphold ethical standards in order to maintain public confidence and advance public sector effectiveness. According to studies (Gupta et al., 2018; Mayer & Patzelt, 2016), ethical behaviour favourably correlates with organisational performance, public trust, and employee motivation. In their 2016 study on the discipline code in the Malaysian public sector, Ahmad and Ismail. They discovered that the code of conduct encouraged moral behaviour and curbed official corruption. Developed countries have made substantial success in recent years in encouraging ethical practices in public institutions through various strategies, including adopting anti-corruption laws and codes of conduct, establishing ethical training programs, and appointing ethics officers (Cortini et al., 2015). However, promoting ethics in government institutions in affluent nations still faces difficulties. The conflict between morality and effectiveness is one of the main difficulties. Public institutions are frequently under pressure to provide services as quickly as possible, which can result in ethical concessions like skimming on services or favouring particular groups (Lapsley, 2016). In Nigerian public organisations like the Federal Inland Revenue Service (FIRS), ethical practices have been a concern due to alleged widespread corruption and other unethical behaviours prevalent in the organisations. However, the Federal Inland Revenue Service (FIRS) has always recognised the place of quality service delivery to all Nigerians, especially to taxpayers and other stakeholders. This is emphasised in their vision which is 'to deliver quality service to taxpayers in partnership with other stakeholders and make taxation the pivot of national development' and closely aligned with the mandate of SERVICOM, which is quality service delivery to all Nigerians. To achieve the vision, FIRS also has its mission "to operate a transparent and efficient tax system that optimises

tax revenue collection and voluntary compliance." This underpins the Core Values of Professionalism, Integrity, Efficiency, Ownership and Collective Responsibility and speaks to our Code of Ethics. FIRS is among the first agencies in Nigeria to embrace and domesticate the directives on the adoption of SERVICOM on the 16th of February, 2007 (FIRS Service Charter, 2021 Omisore & Adeleke, (2015) asserted that an organisation that is involved in a proper framework for good governance must practice organisational ethics and good corporate values as part of its organisational culture if it must achieve higher performance.

1.1 Statement of the Problem

The current state of ethical practice in FIRS has been a concern for many years. Despite codes of conduct and anti-corruption laws, reports of corruption, unethical practices, and abuse of power by public officials are still prevalent in the organisation. According to the 2020 Corruption Perception Index (CPI) by Transparency International, Nigeria ranks 149 out of 180 countries, indicating a high level of perceived corruption in the country. Various reports of corruption in the public sector, including embezzlement of public funds, bribery, nepotism, and abuse of power, support this perception. One major challenge facing ethical practice in FIRS is the lack of accountability and enforcement of anti-corruption laws. Despite the existence of laws such as the Code of Conduct for Public Officers, Whistleblower Protection Act, Corrupt Practices and Other Related Offences Act and the Customer Care Policy, FIRS officials still engage in corrupt practices with little or no matching consequences. Another challenge is the culture of impunity and the lack of ethical leadership in the organisations. Many FIRS employees view corruption as a normal part of business and are often not held accountable for their actions. In addition, there is a lack of transparency and open governance practices, which makes it difficult for the public to hold public officials accountable. Furthermore, there is a lack of training and capacity building for public officials on ethical conduct and anti-corruption measures. This lack of knowledge and skills often leads to unethical behaviour and corrupt practices. Hence, it is imperative to study the relationship between ethical

practices and employee performance; and identify the challenges of ethical practices affecting Federal Inland Revenue Service employee performance. The broad objective of this study is to examine the effect of ethical practices on employee performance of the Federal Inland Revenue Services. The specific objectives include:

1. To evaluate the relationship between ethical practices and Federal Inland Revenue Service employee performance.
2. To identify the challenges of ethical practices affecting Federal Inland Revenue Service employee performance.
3. To proffer measures for curbing challenges of ethical practices affecting Federal Inland Revenue Service employee performance.

2. CONCEPTUAL REVIEW

2.1 Ethics

Ethics can be defined as the branch of philosophy that deals with moral principles and values, including concepts such as right and wrong, justice, and responsibility. It involves studying how individuals and organisations should behave to promote moral and ethical behaviour. The Encyclopedia Britannica defines ethics as "the discipline concerned with what is morally good and bad, right and wrong. The term applies to any system, moral values, or principles theory. The International Association of Business Communicators (IABC) defines ethics as "a set of moral principles that guide behaviour. Ethical behaviour involves acting with honesty, fairness, and integrity, and taking responsibility for one's actions." According to Johnson (2017), ethics refers to the principles, values, and beliefs that define right and wrong behaviour in a particular society or group. Beauchamp & Bowie (2018) opined that ethics is a branch of philosophy concerned with moral principles and values. It involves studying right and wrong behaviour and how individuals and organisations should act to promote moral and ethical behaviour in society. Ethics is the systematic study of morality, examining the nature of right and wrong conduct, judgments, and underlying principles and values (Thiroux & Krasemann, 2019). Ethics refers to the principles and values that guide individual and group behaviour and distinguish between what is acceptable and unacceptable in a particular context" (Liu & Spector, 2015). Furthermore, ethics involves studying right and wrong behaviour and how individuals and groups should act in various situations to promote moral and ethical behaviour in society" (Ruggiero, 2017). Fraedrich & Ferrell (2019) asserted that ethics refers to the principles and values that guide behaviour and decision-making, distinguishing between right and wrong, good and bad, and just and unjust actions. Ethics is concerned with promoting moral behaviour in individuals, organisations, and society. Ethics is an essential aspect of public organisations, as they are accountable to society and are responsible for acting in the public's best interests. Furthermore, public organisations are established to provide services to citizens, and ethical behaviour is critical to ensure that these services are provided with fairness, justice, and equality. This essay will discuss the concept of ethics in public organisations and the importance of ethical behaviour. It will also explore the challenges public organisations face in promoting ethical behaviour and the strategies that can be adopted to address these challenges. Ethics is a set of moral principles and values that guide behaviour and decision-making in individuals and organisations. In public organisations, ethics is concerned with promoting moral behaviour in the delivery of public services. Public organisations are established to serve the public interest, and ethical behaviour is essential to ensure that these services are provided fairly, just, and equitably. Ethical behaviour in public organisations involves transparency, accountability, integrity in decision-making, and adherence to legal and regulatory frameworks that govern their operations.

2.2 Employee Performance

An organisation consists of people who perform actions that should be in sync with the organisation's strategic goals. In theory, if the people within the organisation are performing optimally based on the organisational goals, the organisation should succeed. Therefore, in theory, and practice, employee performance must be optimised to ensure organisational success. Research findings have established that improved workplace performance and business results, if they occur, are caused not just by training but also by a myriad of other organisational influences, which are beyond libraries, for example, line manager behaviour, remuneration and inventiveness, hiring practices, work environment, tools and equipment and a host of other aspects of the culture that influence workplace performance and business results (Monappa, 2008). Improved performance requires the effective management of continuous

development addressing the core competencies of the organisation and the capabilities of individuals and teams (Monappa, 2008). Besides, management can set performance dimensions when hiring an employee, during their performance review, during strategic planning or at the start of a new project (Bruce & Pepitone, 1999).

Employees must know what is expected of them, their role as part of the group and the organisation, what is considered unacceptable performance and what they have to do to reach the management's standard of performance (Rothwell, 1999). Contemporary trends in human resource management show that within the dimension of skills and abilities, several criteria may be applied depending on the nature of work assignments (Mathis & Jackson, 1994). The behaviour here signifies the activity of individuals to achieve a work, while the resulting viewpoint expresses the outcome of a person's activity conduct (Campbell, 1990). Apparently, in a workplace, behavioural engagement and expected outcome are related to each other (Borman & Motowidlo, 1993), but the comprehensive overlap between both constructs are not evident yet, as the normal result is influenced by factors such as motivation and cognitive abilities than the behavioral aspect. Performance in the form of task performance comprises of job explicit behaviours which include fundamental job responsibilities assigned as a part of job description. Task execution requires more psychological capacity and is basically encouraged through undertaking information (essential specialised learning or standards to guarantee work performance and having the ability to handle multiple assignments), task skills (application of technical knowledge to achieve an assignment successfully without much supervision), also, undertaking propensities (a natural capacity to react to relegated occupations that either encourage or block the execution) (Conway, 1999). Therefore, the essential forerunners of assignment execution are the capacity to carry out the activity and related knowledge. In an organisational setting, task execution is a legally binding comprehension between a supervisor and a subordinate to achieve an allocated undertaking. Depended undertaking execution is broken into two fragments: technical– managerial assignment execution and leadership task performance. The expected employment execution including arranging, sorting out, and controlling the everyday work through one's specialised capacity, business judgments et cetera are termed as technical–administrative task performance.

2.3 Ethics and Employee Performance

A Code of Discipline has been laid to maintain harmonious relations and promote industrial peace, which applies to public and private sector enterprises. It specifies various obligations for the management and the workers intending to promote cooperation between their representatives. According to Mafabi (1993), management works with and through people to accomplish organisational goals. Therefore, management deals with establishing rules and regulations and planning activities that aim to fulfill a particular organisation's objectives. Rules are suggested or self-imposed guides for a scientific communication for conduct or action or an accepted procedure and custom. Rules or standards of behavior can be defined as the shared expectations of a group of people. These include what the group regards as a socially acceptable pattern of behavior expected of every group member (Banda, 2004). Ideally, Organisations set rules and regulations for the proper governing of the various lifestyles of employees containing the dos and don'ts (Okumbe, 1998). Regulations on the other hand are authoritative orders with a course of law intended to promote order and efficiency in an organisation. Mullins and Peacock (1991), also concurred with Okumbe (1998), argued that effective organisations demonstrate sound inclusive practices, including emphasising rules and regulations, collaborative leadership and their good practice. The Organization rules and regulations therefore prescribe the standard of behavior expected of the all employees. However, these researchers did not say anything about the effect of organisation rules and regulations on employees' performance, thus a need for this study. Alegbeleye and Idris (2015) maintained that oral reprimand, written reprimand, job transfer, layoffs or suspension, demotion, reduced compensation, de-hiring, discharging, offences against discipline, procedure at an inquiry, punishment, dismissal, desertion, interdiction are disciplinary measures adopted for erring staff. While Iheanacho, Edema and Ekpe (2017) stated that persuasion, issuance of query, warning letters and withholding of reward (reinforcement) have been identified as the most applied disciplinary measures in public service in Nigeria. On the contrary, Khatri (2012) opined that punishment is an ineffective tool for disciplining employees because it is not constructive, it is an attack on the one who is punished and may cause resentment and frustration. Maintenance of effective discipline is necessary in the achievement of an organisation's goals.

According to Adams (2003), Organization rules and regulation are among the strategies designed to instill good conduct of employees just like students in a school. This implies self-control, orderliness, good behavior and obedience to organisation authority (Adams, 2003). Also on employment, employees are given prospectuses, which spell out some of the expectations (Adams, 2003). These rules and regulations specify in most cases what new staff should do and what they should not do. Despite this expectation, in most cases in Turkana County, staff break these rules and regulations with wide spread indiscipline acts such as absenters from work without permission, taking of alcoholic drinks, and participating in frequent strikes these among others affect employee performance. Much as the researchers had studied how organisations rules and regulations control the employees' behavior in organisations, a gap remained undiscovered on how the administration of rules and regulations affects employee performance. Therefore, this study will investigate the relationship between the administration of organisation rules and regulations by management and employee performance. Kabandize (2004) studied employee control through rules and regulations set by individual organisations in Uganda and observed that rules and regulations are enforced through management, disciplinary committees, supervisors and everyone involved. According to Matsoga (2003), during his study on discipline in Organizations in Botswana, he discovered the widespread violence and misbehaviour in many organisations. This lack of discipline, which interfered with the normal organisational working process, manifested in various ways, including absenteeism, vandalism, alcohol consumption and substance abuse, truancy, and inability or unwillingness to do delegated work by the supervisor. A theft was also identified as a common activity among staff. However, these researchers concentrated on discipline in organisations without studying its effects on employees' performance, which called for this study. The question is how the management of organisational rules.

2.4 Ethical Practices in Nigerian Public Organisations

Ethical practices are essential in Nigerian public organisations as they promote transparency, accountability, and integrity. Ethical behaviour is necessary for public organisations to build public trust, prevent corruption, and protect public resources. This article will discuss some ethical practices that Nigerian public organisations can adopt to promote transparency, accountability, and integrity.

Code of Conduct: A code of conduct is a set of rules and standards that outline the expected behavior of employees in an organisation. Nigerian public organisations can adopt a code of conduct that sets standards for ethical conduct and outlines the consequences of violating these standards. A code of conduct is an effective way to promote ethical behavior and prevent misconduct.

Whistleblowing Policy: A whistleblowing policy provides employees with a safe and confidential way to report misconduct or unethical behavior. Nigerian public organisations should have a whistleblowing policy that encourages employees to report violations of the code of conduct. This policy should protect whistleblowers from retaliation and ensure that their concerns are investigated promptly.

Transparency: Transparency is crucial in Nigerian public organisations as it promotes accountability and trust. Therefore, public organisations should ensure that their operations are transparent and that information is readily available. This includes publishing financial statements, procurement processes, and any other information that the public has a right to know.

Fairness: Fairness is an essential ethical practice in Nigerian public organisations. Public organisations should ensure that their decisions and actions are fair and just. This includes treating all employees and stakeholders equally and avoiding conflicts of interest.

Accountability: Accountability is essential in Nigerian public organisations, holding employees and leaders responsible for their actions and decisions. Therefore, public organisations should implement a system of checks and balances to prevent abuse of power or authority. This includes regular audits and reporting on the organisation's performance.

Training: Training is an effective way to promote ethical behavior in Nigerian public organisations. Public organisations should regularly train their employees on ethical behavior and the code of conduct. This training should be mandatory and provided to all employees. Training should cover topics such as conflict of interest, corruption, and transparency.

Ethical Leadership: Ethical leadership is crucial in Nigerian public organisations as it sets the tone for ethical behaviour. Ethical leaders lead

by example and promote a culture of integrity and transparency. This includes setting clear employee expectations and holding themselves accountable for their actions.

Ethical practices are essential in Nigerian public organisations as they promote transparency, accountability, and integrity. Nigerian public organisations can adopt several ethical practices, including a code of conduct, whistleblowing policy, transparency, fairness, accountability, training, and ethical leadership. These practices are crucial for public organisations to build trust, prevent corruption, and protect public resources.

2.5 Theoretical Framework

The institutional theory was introduced in the late 1970s by John Meyer and Brian Rowan to explore how organisations fit with, are related to, and was shaped by their societal, state, national, and global environments. Institutional theory is a theory on social structure's deeper and more resilient aspects. It considers the processes by which structures, including schemes, rules, norms, and routines, become established as authoritative guidelines for social behaviour. Different components of institutional theory explain how these elements are created, diffused, adopted, and adapted over space and time; and how they fall into decline and disuse. Scott (2008) states institutional theory is "a widely accepted theoretical posture that emphasises productivity, ethics, and legitimacy." Researchers building on this perspective emphasise that a key insight of institutional theory is ethics: rather than necessarily optimising their decisions, practices, and structures, organisations look to their peers for cues to appropriate behaviour (Marquis & Tilcsik, 2016). According to Kraft & Furlong (2007), Institutional Theory is "Policy-making that emphasises the formal and legal aspects of government structures." The institutional theory explains how institutions seek consistency in complying with the overall rules and norms of the institutional environment. Investigate an institution's three strategies to achieve consistency: normative pressures, coercive processes, and mimetic processes.

Institutional theory is a sociological theory that explains how organisations and individuals are influenced by their social and cultural context. It posits that organisations are not just shaped by internal factors, such as leadership and strategy, but also by external factors, such as political and legal structures, social norms, and cultural values. This essay will explore the key concepts of Institutional Theory and its implications for public organisations. Institutional theory suggests that organisations must conform to social norms and cultural values to be legitimate. As such, public organisations are subject to various institutional pressures that influence their behaviour and decision-making. These pressures can include legal and regulatory requirements, professional standards, and societal expectations. Compliance with these pressures can lead to legitimacy, while non-compliance can lead to stigmatisation or legal sanctions. One important concept in Institutional Theory is isomorphism, which refers to the process by which organisations become more similar over time. This can occur through three main mechanisms: coercive, mimetic, and normative isomorphism. Coercive isomorphism occurs when organisations are forced to comply with external pressures, such as laws or regulations. Mimetic isomorphism occurs when organisations imitate the practices of successful organisations in their field, while normative isomorphism occurs when organisations conform to social norms and values. Another key concept in Institutional Theory is institutional logic, which refers to the underlying values and beliefs that guide an organisation's behaviour. Public organisations may be subject to multiple institutional logic, such as a bureaucratic logic that values efficiency and standardisation and a democratic logic that values participation and accountability. The interplay between these logics can shape the culture and behaviour of public organisations.

The implications of Institutional Theory for public organisations are significant. First, it highlights the importance of understanding the institutional context in which public organisations operate. Leaders must know the political and legal structures, social norms, and cultural values that shape their organisation's behaviour and decision-making. Second, Institutional Theory suggests that public organisations must balance competing institutional pressures and logic. This requires effective leadership and strategic decision-making considering multiple stakeholders' needs and expectations. Institutional theory has been used to understand how organisations respond to external pressures and conform to societal expectations. Recently, there has been increasing interest in the role of ethical practices in organisations and how they affect employee performance. This literature review examines the relevance of institutional

theory to the effect of ethical practices on employee performance. The institutional theory posits that external pressures influence organisations and conform to societal expectations to achieve legitimacy. Ethical practices are one of the key institutional pressures that organisations face. Ethical practices include formal policies and procedures, as well as informal norms and values that shape behaviour in the organisation. Adopting ethical practices is seen as a way to achieve legitimacy and gain the trust of stakeholders, including employees.

3. DATA PRESENTATION AND ANALYSIS

Objective One: To evaluate the relationship between ethical practices and Federal Inland Revenue Service employee performance

The questions asked under the above subject wanted respondents' opinions regarding the relationship between ethical practices and Federal Inland Revenue Services employee performance.

Table 1. Ethical climate affects the Federal Inland Revenue Service employee performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	8	4.9	4.9	4.9
	Disagree	3	1.8	1.8	6.7
	Agree	73	44.5	44.5	51.2
	Strongly Agree	80	48.8	48.8	100.0
	Total	164	100.0	100.0	

Source: Field Survey, 2022

Table 1 depicts that eighty (80), representing 48.8% of the respondents, strongly agreed that Ethical climate affects the Federal Inland Revenue Service employee performance, while seventy-three (73), representing 44.5%, agreed. On the other hand, three (3), representing 1.8% of the respondents, disagreed with the statement, and eight (8), representing 4.9% of the respondents, disagreed. As shown in the above table, the implication of the responses indicates that most respondents agreed that Ethical climate affects the Federal Inland Revenue Service employee performance.

Table 2. Ethical practices inspire employee performance in the Federal Inland Revenue Service

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	88	53.7	53.7	53.7
	Disagree	61	37.2	37.2	90.9
	Neutral	4	2.4	2.4	93.3
	Agree	4	2.4	2.4	95.7
	Strongly Agree	7	4.3	4.3	100.0
	Total	164	100.0	100.0	

Source: Field Survey, 2022

Table 2 depicts that seven (7), representing 4.3% of the respondents, strongly agreed that Ethical practices inspire employee performance in the Federal Inland Revenue Service, while four (4), representing 2.4% of the respondents agreed. A total of four (4), representing 2.4% of the respondents, stated a neutral opinion; sixty-one (61), representing 37.2% of the respondents, disagreed with the statement, while eighty-eight (88), representing 53.7% of the respondents strongly disagreed that Ethical practices inspire employee performance in the Federal Inland Revenue Service.

Table 3. FIRS organisational culture on ethical practices influences employee performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	13	7.9	7.9	7.9
	Disagree	10	6.1	6.1	14.0
	Neutral	6	3.7	3.7	17.7
	Agree	52	31.7	31.7	49.4
	Strongly Agree	83	50.6	50.6	100.0
Total	164	100.0	100.0		

Source: Field Survey, 2022

Table 3 depicts that eighty-three (83), representing 50.6% of the respondents, strongly agreed that FIRS organisational culture on ethical practices influences employee performance. Fifty-two (52), representing 31.7% of the respondents, agreed with the statement. On the other hand, a total of six (6), representing 3.7% of the respondents, stated a neutral opinion; ten (10), representing 6.1% of the respondents, disagreed with the statement, while thirteen (13), representing 7.9% of the respondents, strongly disagreed that FIRS organisational culture on ethical practices influences employee performance.

Table 4. Ethical Behaviour promotes accountability and transparency in the employees

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	12	7.3	7.3	7.3
	Disagree	6	3.7	3.7	11.0
	Neutral	9	5.5	5.5	16.5
	Agree	77	47.0	47.0	63.4
	Strongly Agree	60	36.6	36.6	100.0
Total	164	100.0	100.0		

Source: Field Survey, 2022

Table 4 depicts that sixty (60), representing 36.6% of the respondents, strongly agreed that Ethical Behaviour promotes employee accountability and transparency, while seventy-seven (77), representing 47.0% of the respondents, agreed with the statement. On the other hand, a total of nine (9), representing 5.5% of the respondents, maintained a neutral opinion; six (6), representing 3.7% of the respondents, disagreed with the statement, while twelve (12), representing 7.3% of the respondents, strongly disagreed that Ethical behaviour promotes transparency and honesty in the employees. The implication of the opinions above is that Ethical Behaviour promotes employee accountability and transparency.

Table 5: Ethics has a negative impact on Federal Inland Revenue Service employee performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	13	7.9	7.9	7.9
	Disagree	6	3.7	3.7	11.6
	Neutral	12	7.3	7.3	18.9
	Agree	58	35.4	35.4	54.3
	Strongly Agree	75	45.7	45.7	100.0
Total	164	100.0	100.0		

Source: Field Survey, 2022

Table 5 depicts that seventy-five (75), representing 45.7% of the respondents, strongly agreed that Ethics has a negative impact on Federal Inland Revenue Service employee performance, while fifty-eight (58), representing 35.4% of the respondents, agreed with the statement. On the other hand, a total of twelve (12), representing 7.3% of the respondents, stated a neutral opinion; six (6), representing 3.7% of the respondents, disagreed with the statement, while thirteen (13), representing 7.9% of the respondents, strongly disagreed that Ethics has a negative impact on Federal Inland Revenue Service employee performance.

Objective Two: To identify the challenges of ethical practices affecting Federal Inland Revenue Service employee performance.

The questions asked under the subject above elicit respondents' opinions regarding the challenges of ethical practices affecting employee performance in the Federal Revenue Services

Table 6. A lack of ethical leadership affects the Federal Inland Revenue Service employee performance.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	17	10.4	10.4	10.4
	Disagree	2	1.2	1.2	11.6
	Neutral	10	6.1	6.1	17.7
	Agree	52	31.7	31.7	49.4
	Strongly Agree	83	50.6	50.6	100.0
Total	164	100.0	100.0		

Source: Field Survey, 2022

Table 6 depicts that eighty-three (83), representing 50.6% of the respondents, strongly agreed that a lack of ethical leadership affects the Federal Inland Revenue Service employee performance, while fifty-two (52), representing 31.7% of the respondents agreed to the statement. A total of ten (10), representing 6.1% of the respondents, stated a neutral opinion; two (2), representing 1.2% of the respondents, disagreed with the statement, while seventeen (17), representing 10.4% of the respondents, strongly disagreed that A lack of ethical leadership affects the Federal Inland Revenue Service employee performance.

Table 7. The inadequate enforcement of ethical codes and regulations impedes employee performance in FIRS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	12	7.3	7.3	7.3
	Disagree	31	18.9	18.9	26.2
	Agree	89	54.3	54.3	80.5
	Strongly Agree	32	19.5	19.5	100.0
	Total	164	100.0	100.0	

Source: Field Survey, 2022

Table 7 depicts that thirty-two (32), representing 19.5% of the respondents, strongly agreed that The inadequate enforcement of ethical codes and regulations impedes employee performance in FIRS, while eighty-nine (89), representing 54.3% of the respondents, agreed to the statement. Thirty-one (31), representing 18.9% of the respondents, disagreed with the statement, while twelve (12), representing 7.3%, strongly disagreed that The inadequate enforcement of ethical codes and regulations impedes employee performance in FIRS

Table 8. Inadequate training, capacity building, and awareness and understanding of the ethical codes affect FIRS employee performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	12	7.3	7.3	7.3
	Disagree	10	6.1	6.1	13.4
	Neutral	2	1.2	1.2	14.6
	Agree	79	48.2	48.2	62.8
	Strongly Agree	61	37.2	37.2	100.0
Total		164	100.0	100.0	

Source: Field Survey, 2022

Table 8 depicts that sixty-one (61), representing 37.2% of the respondents, strongly agreed that Inadequate training, capacity building, and awareness and understanding of the ethical codes affect FIRS employee performance, while seventy-nine (79), representing 48.2% of the respondents, agreed to the statement. On the other hand, a total of two (2), representing 1.2% of the respondents, stated a neutral opinion; ten (10), representing 6.1% of the respondents, disagreed with the statement, while twelve (12), representing 7.3% of the respondents, strongly disagreed that Inadequate training, capacity building, and awareness and understanding of the ethical codes affect FIRS employee performance.

Table 9. Corruption and the lack of commitment to integrity, accountability, and transparency are vital challenges to ethical practices in FIRS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	70	42.7	42.7	42.7
	Disagree	62	37.8	37.8	80.5
	Neutral	7	4.3	4.3	84.8
	Agree	13	7.9	7.9	92.7
	Strongly Agree	12	7.3	7.3	100.0
	Total	164	100.0	100.0	

Source: Field Survey, 2022

Table 9 depicts that twelve (12), representing 7.3% of the respondents, strongly agreed that Corruption and the lack of commitment to integrity, accountability, and transparency are vital challenges to ethical practices in FIRS, while thirteen (13), representing 7.9%, agreed with the statement. A total of seven (7), representing 4.3% of the respondents, stated a neutral opinion; sixty-two (62), representing 37.8% of the respondents, disagreed with the statement, while seventy (70),

representing 42.7% of the respondents, strongly disagreed that FIRS provides regular training to their employees on ethical behaviour and the code of conduct.

Table 10. Inactive legal and regulatory framework harms ethical practices in FIRS.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	16	9.8	9.8	9.8
	Disagree	8	4.9	4.9	14.6
	Neutral	10	6.1	6.1	20.7
	Agree	50	30.5	30.5	51.2
	Strongly Agree	80	48.8	48.8	100.0
Total		164	100.0	100.0	

Source: Field Survey, 2022

Table 10 depicts that eighty (80), representing 48.8% of the respondents, strongly agreed that the Inactive legal and regulatory framework harms ethical practices in FIRS, while fifty (50), representing 30.5% of the respondents, agreed with the statement. A total of ten (10), representing 6.1% of the respondents, stated a neutral opinion; eight (8), representing 4.9% of the respondents, disagreed with the statement, while sixteen (16), representing 9.8% of the respondents, strongly disagreed that Inactive legal and regulatory framework harms ethical practices in FIRS.

Objective Three: To proffer measures for curbing challenges of ethical practices affecting Federal Inland Revenue Service employee performance.

Given their challenges, the questions asked under the subject above wanted to elicit respondents' opinions regarding how FIRS can promote ethical practices and improve employee performance.

Table 11. Ethical leadership would improve employee performance in FIRS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	1.2	1.2	1.2
	Disagree	10	6.1	6.1	7.3
	Neutral	6	3.7	3.7	11.0
	Agree	54	32.9	32.9	43.9
	Strongly Agree	92	56.1	56.1	100.0
	Total	164	100.0	100.0	

Source: Field Survey, 2022

Table 11 depicts that ninety-two (92), representing 56.1% of the respondents, strongly agreed that Ethical leadership would improve employee performance in FIRS. while fifty-four (54), representing 32.9%, agreed with the statement. A total of six (6), representing 3.7% of the respondents, stated a neutral opinion; ten (10), representing 6.1% of the respondents, disagreed with the statement, while two (2), representing 1.2% of the respondents, strongly disagreed that Ethical leadership would improve employee performance in FIRS.

Table 12. An adequate enforcement of ethical codes and regulations can encourage employee performance in FIRS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	12	7.3	7.3	7.3
	Disagree	17	10.4	10.4	17.7
	Neutral	8	4.9	4.9	22.6
	Agree	45	27.4	27.4	50.0
	Strongly Agree	82	50.0	50.0	100.0
	Total	164	100.0	100.0	

Source: Field Survey, 2022

Table 12 depicts that eighty-two (82), representing 50.0% of the respondents, strongly agreed that An adequate enforcement of ethical codes and regulations could encourage employee performance in FIRS, while forty-five (45), representing 27.4% of the respondents, agreed to the statement. On the other hand, a total of eight (8), representing 4.9% of the respondents, stated a neutral opinion; seventeen (17), representing 10.4% of the respondents, disagreed with the statement, while twelve (12), representing 7.3% of the respondents, strongly disagreed that An adequate

enforcement of ethical codes and regulations could encourage employee performance in FIRS.

Table 13. Provision of adequate training, capacity building, and awareness to create an understanding of the ethical codes can improve employee performance in FIRS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	13	7.9	7.9	7.9
	Disagree	13	7.9	7.9	15.9
	Neutral	8	4.9	4.9	20.7
	Agree	62	37.8	37.8	58.5
	Strongly Agree	68	41.5	41.5	100.0
Total		164	100.0	100.0	

Source: Field Survey, 2022

Table 13 depicts that sixty-eight (68), representing 41.5% of the respondents, strongly agreed that the Provision of adequate training, capacity building, and awareness to create an understanding of the ethical codes can improve employee performance in FIRS, while sixty-two (62), representing 37.8% of the respondents agreed to the statement. A total of eight (8), representing 4.9% of the respondents, stated a neutral opinion; thirteen (13), representing 7.9% of the respondents, disagreed with the statement, while thirteen (13), representing 7.9% of the respondents, strongly disagreed that Provision of adequate training, capacity building, and awareness to create an understanding of the ethical codes can improve employee performance in FIRS.

Table 14. Commitment to integrity, accountability, and transparency should be promoted to discourage and expose corrupt practices in FIRS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	76	46.3	46.3	46.3
	Disagree	53	32.3	32.3	78.7
	Neutral	12	7.3	7.3	86.0
	Agree	8	4.9	4.9	90.9
	Strongly Agree	15	9.1	9.1	100.0
Total		164	100.0	100.0	

Source: Field Survey, 2022

Table 14 depicts that fifteen (15), representing 9.1% of the respondents, strongly agreed that the C Commitment to integrity, accountability, and transparency should be promoted to discourage and expose corrupt practices in FIRS, while eight (8), representing 4.9% of the respondents, agreed to the statement. A total of twelve (12), representing 7.3% of the respondents, stated a neutral opinion; fifty-three (53), representing 32.3% of the respondents, disagreed with the statement, while seventy-six (76), representing 46.3% of the respondents, strongly disagreed that Commitment to integrity, accountability, and transparency should be promoted to discourage and expose corrupt practices in FIRS

Table 15 . Implementing a legal and regulatory framework would improve employee performance in FIRS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	88	53.7	53.7	53.7
	Disagree	50	30.5	30.5	84.1
	Neutral	6	3.7	3.7	87.8
	Agree	10	6.1	6.1	93.9
	Strongly Agree	10	6.1	6.1	100.0
Total		164	100.0	100.0	

Source: Field Survey, 2022

Table 15 depicts that ten (10), representing 6.1% of the respondents, strongly agreed that Implementing a legal and regulatory framework would improve employee performance in FIRS, while ten (10), representing 6.1%, agreed. A total of six (6), representing 3.7% of the respondents, stated a neutral opinion; fifty (50), representing 30.5% of the respondents, disagreed with the statement, while eighty-eight (88), representing 53.7% of the respondents strongly disagreed that

Implementing a legal and regulatory framework would improve employee performance in FIRS.

4. CONCLUSION

The implication of these findings highlights the importance of promoting a culture of ethical behaviour in public organisations and the role of leadership, organisational culture, and professional ethics in promoting ethical behaviour among public officials. Furthermore, effective measures are needed to prevent and punish corrupt behaviour and to equip public officials with the necessary skills and knowledge to make ethical decisions in the public interest. Overall, it is clear that ethical practices are important for improving employee performance in Nigerian public organisations. Ethical leadership is crucial for setting the tone and modelling appropriate behaviour, while organisational culture can reinforce ethical practices and create a sense of shared values among employees. Employee satisfaction and commitment are also important for motivating and engaging employees. Therefore, public organisations can improve performance and promote accountability and transparency in the public sector by prioritising ethical leadership, creating a strong ethical culture, and ensuring employee satisfaction and commitment. Organisations need to recognise the importance of ethical practices and take steps to ensure that they are implemented and reinforced at all levels of the organisation.

5. RECOMMENDATIONS

Based on the findings and conclusion, the following recommendations were made:

1. There is a need for the management of FIRS to create an ethical climate in the organisation that would improve employee performance. This is anchored on the premise that organisational culture and ethical behaviour inspire employee performance.
2. There is a need for the management of FIRS to promote ethical leadership, provide training, capacity building, and awareness and establish an understanding of the ethical codes. These measures would positively impact corruption and the commitment to integrity, accountability, and transparency.
3. There is a need for the government and management of FIRS to tackle the barriers to ethical practices in public organisations like the FIRS to encourage improved employee performance. Therefore, it is strongly recommended that ethical practice barriers be curbed through adequate legal and regulatory framework implementation.

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