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Ethics and discipline measures on employee performance of the Federal Inland Revenue Services of the South-East State, Nigeria

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Abstract

The study examined ethics and discipline measures and employee performance of the federal Inland Revenue services of the south east, Nigeria. The specific objectives of the study are to determine the extent to which employee discipline influence affects employee performance in FIRS of the south east, Nigeria, and to ascertain the extent to which employee commitment affects employee performance in FIRS of the south east, Nigeria. The study is anchored on theory X and theory Y by McGregor (1960). The population of the study is 1,280. The data were collected from primary and secondary sources of data. The data collected were analyzed using statistical package for social sciences (SPSS.

20) and the hypotheses were tested using Pearson product moment correlation. The findings revealed that organizational discipline, organizational commitment and employee work attitudes affects employee performance in FIRS in South East of Nigeria. The study recommended that the Public Officer Act (2003) which spells out the ethical requirements for all public sector employees is to be fully enforced and those found to have contravened the act be dealt with by the law. Employees should also have training sessions to discuss the Act and other relevant ethical principles.

Keywords: Ethics and discipline, Employee Performance, Federal Inland Revenue Services

1. Introduction

The Organizational performance of employees, general development, the creation of goods and services for domestic and international trade, as well as the universal advantages of sustained human growth, depend greatly on ethical behavior and the employment relations system now in existence. In other words, an organization's ethical behavior directly affects all of its stakeholders, its productivity and subsequent profitability, as well as the macroeconomic growth and development of the country (Adeyeye, Aina, & Ige, 2012^[2] cited in Adeyeye, Adeniji, Osinbanjo & Oludayo, 2015^[3]).

Due to its impact on employees' perceptions and because it affects how their organization stresses the ethical component of business and supports employees' ethical work habits, emphasis has been made on the ethical environment in the workplace in organizational ethics literature (Martin and Cullen, 2006)^[44]. According to Martin and Cullen (2006)^[44], ethical environment refers to employees' perceptions of what constitutes morally correct or wrong behavior; as a result, ethical climate serves as a psychological mechanism for managing ethical dilemmas in a business. Farouk and Jabeen (2018)^[31] stated that there has been an increase in scholarly and practitioner interest in the significance of an ethical climate to attain sustained competitive advantage. There is mounting evidence that unethical choices frequently harm an organization's performance (Pelletier and Bligh, 2006)^[49]. Organizations are under tremendous pressure to maintain a conducive ethical climate and to pursue socially responsible behavior (Kapstein, 2001)^[37].

The FIRS is the organization in charge of determining, obtaining, and keeping track of tax and other income going to the Federal Government of Nigeria. In 1943, the Federal Inland Revenue Service (FIRS) was established. Its duties had previously been carried out by the British West Africa Inland Revenue Department. The FIRS (Establishment) Act 13 of 2007 gave the Board of Inland Revenue, which was established in 1958, autonomy.

However, a number of authors, including Ajumogobia (2007), Mohammed (2013), and Fagbohunge (2006) cited in this study, have presented their arguments on the concepts of ethics and discipline. These authors linked discipline to strict adherence to rules and regulations or when workers are expected to cooperate and behave normally. Their arguments from all indication look narrow because they deemphasized on the issue of self-discipline which has a superior impact than a discipline that is enforced in an organization. This kind of discipline evolves through organization's positive and impactful policies, staff motivation, recruitment persons with high moral integrity, good upbringing among others. Also, they failed to look at the organization culture which is about the belief system and values held in the organization by its members.

Because some FIRS employees have "godfathers" or political backings that support indiscipline and encourage mediocrity instead of meritocracy, the FIRS as a subset of the public service is not immune either. This explains why there is insufficient and ineffective leadership and staff supervision and control. Employees' lack of dedication to the service's goals and objectives as a result of this, together with some senior employees' inadequate distribution of authority, have both hampered the performance of the company. These abnormal traits that have penetrated the public service were the cause. To eliminate or significantly lower the prevalence of corruption, indiscipline, and other vices in our society, the Obasanjo government established anti-corruption laws and anti-graft organizations. But despite all these, it appears that most public organizations in Nigeria including FIRS are facing this problem of lack of ethics and indiscipline.

This study is to examine ethics and discipline measures and employee performance of the Federal Inland Revenue Services of the South-East States of Nigeria (2004-2020). However, the specific objectives include:

1. To determine the significant relationship between employee Discipline and Employee Performance in Federal Inland Revenue services of the in south -east, Nigeria.
2. To ascertain the extent to which Organizational Commitment significant affect Employee Performance in Federal Revenue services of the in south -east, Nigeria.

2. Conceptual clarification

2.1 Ethics

Organizational ethics, according to Shahrul, Mohd-Nur, Siti, and Siti (2016)^[50], is a cultural norm that encourages people to be held accountable and responsible for the work they do on the grounds that they believe their labor in an organization has intrinsic worth to them. An organizational code of ethics, according to Langlois & Schlegelmilch (1990)^[40], is merely a statement of a company's guiding principles, ethics, codes of conduct, practices, or company philosophy regarding its obligations to its workers, shareholders, customers, the environment, or any other aspects of society outside of the organization. Agboola, Eptimehin, Akinyele, and Ashipaoloye (2015)^[8] describe organizational ethics as a component of the organization's obligations and as such, expected employee commitments encapsulated in the organization's core values and principles. This suggests that, organizational ethics can be widely seen as the guideline an organization and its

executives can use to generate sound decisions. This is true since corporate ethics are made up of predetermined norms that are outlined in laws, rules, internal policies, and procedures. In terms of service delivery, product quality, health, safety, and efficiency, for example, the principles that are required of employees and consumers are based on honesty, integrity, respect, and fairness. Different organizational ethics measures have been employed to evaluate adherence to predetermined behaviors and ethical standards. The most important of these metrics are expressed in the perspective of organizational discipline, teamwork, organizational commitment, and work Attitude, even though different organizations establish different tools of organizational ethics in reaching their desired vision.

2.2 Discipline

According to Dumisan (2012)^[28], discipline is the complete obedience of the laws and rules of a society, community, or organization. Organizational misconduct is determined by how employees view the company. Employees are less inclined to engage in wrongdoing when they perceive their company is fair (De Schrijver, Delbeke, Maesschalck, Pleysier, 2010)^[26]. There is a propensity for behavioral attitudes to depart from the established rules and regulations of the companies as a result of the conflicting interests of employees (Idris & Alegbeleye, 2015)^[35]. To correct employees' misconduct caused by violations of work policies and standards, discipline must be instituted. The required level of performance for employees is upheld through the employment of discipline policies. A reasonable level of predictable behavior is expected from employees for the accomplishment of organizational objectives. The lack of adequate disciplinary measures in an organization spurs ineffectiveness and ineptitude on the part of such organization (Nwosu & Ugwuera, 2015)^[48].

2.3 Employee commitment

Managers in general management and human resources departments in many firms have turned their attention to the idea of employee commitment when utilized as indicators of employee retention (Idris, 2014)^[34]. Faloye (2014)^[30] argued that an organization's total stability, including its productivity and financial sustainability, is maintained when it can find, train, and then keep skilled workers. Numerous studies have identified organizational commitment as a determining factor in employee retention. Among others, Nelson and Quick (2008)^[45] and Tuna, Ghazzawi, Tuna & Catir (2016)^[52] have noticed that an individual's organizational commitment can be predicted by how strongly they identify with the company. Employees who are committed have a sense of purpose that may help them to advance organizational goals and objectives (Tuna, Ghazzawi, Tuna & Catir, 2011)^[53].

Working Style Work attitude is crucial in influencing how well individuals perform at work in organizations. People's behavior at work frequently reflects how they feel about their jobs, therefore observing someone's behavior at work might help us understand how they feel about their employment. This invariably sparks the need to identify, gauge, and improve employee work attitudes. According to Miradipta and Jie (2013)^[51], a job attitude is a conviction or propensity to act a certain manner at work as a result of personal experience and personality. Similar to people, organizations can be described as being rigorous, hospitable,

sincere, imaginative, traditional, or any other type. Such qualities, as well, can serve as aspects to envisage attitudes and behaviours of the people within these organizations (George & Jayan, 2013) ^[32]. Liao, Lu, Huang & Chiang (2012) ^[42] viewed work attitude as a set of behaviour and judgements to work, and such behaviours and thoughts are redirected in form of work involvement and organizational commitment. It is the actions and inactions of employee towards their work that determines performance and productivity.

2.4 Employee performance

Performance management is a methodical procedure for enhancing organizational performance through the development of team members' and individuals' performance (Armstrong, 2006: 1). This suggests that the optimized performance and stability are not an accident. It is undoubtedly done by working through the stages with solid performance management and your all. According to Miner (1988), there are four ways to evaluate an individual's performance at work: First, the quality of the work by examining the error rate, the severity of the damage, and accuracy; Second, the quantity, the number of jobs produced; Third, the use of time at work as indicated by tardiness, absenteeism, and effective working time/lost working hours; and fourth, collaboration with others in the works. Empirical facts provide evidence that job satisfaction is able to act as intervening variables in analyzing the influence of organizational culture on company performance (Biswas, 2015).

2.5 Empirical review

Several empirical literatures examined the relationship between Organizational Ethics and Employee Performance in both developing and developed countries. For instance:

By taking into account an organization's creativity, a support for innovation, and performance evaluation, Byoung *et al.*, (2013) ^[19] investigated how an organization's ethical atmosphere positively links to its financial success. Through survey questionnaires, the researchers gathered data from the managers and employees of 41 companies of a South Korean company. According to their findings, a firm's ethical culture is positively correlated with its financial performance, and this correlation is moderated by innovation inside the organization. The outcome also demonstrates that support for innovation has a moderating effect, meaning that when support for innovation is high, the positive impact of an organization's ethical climate on its innovation increases. According to their research, an organization's ethical atmosphere can also be a significant predictor of its innovation. Employee productivity is one of the many possible effects of ethical problems in a business, according to research by Agboola *et al.*, (2015) ^[8]. Strong ethical values foster a deeper sense of commitment among employees of a company. In their research, they demonstrated the connection between organizational ethics and worker productivity at a private university in Nigeria. To acquire the necessary data, the writers used both the explorative and cross-sectional survey research methods. Frequency, percentage, conventional multiple regression analysis, and correlation analysis were used to examine the acquired data. According to the study's findings, there is no statistically significant relationship between employee rewards and hours worked for wasted time, leisure, degree

of gratification, self-reliance, centrality of job, hard labor, and morality. In Nigeria, Osinbanjo (2015) investigated the impact of workplace ethics on workers and organizational productivity. The study used a descriptive survey research methodology and used 111 valid questionnaires that were given to government establishment employees. The study also analyzed and used documentary material in addition to secondary data. Descriptive statistics were used to support the structural equation modeling analysis of the sampling procedure data. The findings demonstrate a strong link between ethical standards and organizational productivity in Nigeria, as well as a detrimental effect of integrity and discipline on increased production. Research on the impact of ethical behavior on organizational performance was done by Kiptu (2018). The Social Learning Theory of Albert Bandura served as the study's foundation. It makes the claim that individuals pick up knowledge from one another through observation, imitation, and modeling. A survey research design was used together with a mixed approach methodology. All of the facility's employees were subjected to a census enquiry, and 174 of them responded. Surveys were utilized to gather the bulk of the data. For ordinal and nominal data, respectively, content analysis and descriptive statistics were used in the data analysis process. Tables, frequencies, and percentages were used to present the data. The findings indicated that the industry was replete with negligence, absenteeism, poor time management, corruption, disagreements, and dishonesty. The impact of a leadership ethic on employees' performance in an organization was studied by Monanu (2019). The sample size of 157 was chosen using Taro Yamane's formula, although the study's population was 258. Both primary and secondary sources served as the information's sources. Utilizing the chi-square statistical method, the hypotheses were evaluated. The results showed that leadership ethics have a big impact on how well people perform, that they increase employees' loyalty to the company, and that they have a big impact on how timely they are. The researcher came to the conclusion that leadership ethics improves worker productivity. Mubarak (2020) looked at how the work environment, work ethics, and work discipline affected employee performance at the Aceh Education Office Province of Aceh, Indonesia. The goal of this study is to ascertain how the work environment, work ethic, and work discipline affect employee performance at the Aceh Education Office. The sample size for this study, calculated using the Slovin formula, was 206 employees, dispersed proportionally to each employee by position. Data collection involved the use of questionnaires. The AMOS 22.0 application was then used to do a SEM analysis on the data. The findings demonstrate that work atmosphere, work ethic, and work discipline all significantly impact employee performance and work motivation at Aceh Education Office. Other results show that work discipline, work ethic, and work environment have a significant effect on employee performance through work motivation.

All the studies reviewed showed a relationship ethics and discipline measures on employee performance of FIRS South-East region of Nigeria. To the best of our knowledge, works that have adequate empirical investigation on effect of ethics and discipline measures on employee performance of FIRS South-East region of Nigeria are very sparse. Most studies reviewed do not cover ethics and discipline measures on employee performance with reference on Federal Inland

board of revenue in south east of \Nigerian, thereby created gap in literature.

3. Methodology

3.1 Research design

The descriptive survey research design was adopted in this study. This study aims at collecting data and describing it in a systematic manner, the characteristics, features or facts about a given population. It entails an objective and assumption behind the objective.

3.2 Population of the study

The population of the study will comprise the senior & junior staff of all the five (5) in Federal Inland Revenue Services in South east of Nigeria the sample size of the study was gotten from (5) Anambra State, Abia State, Enugu State, Imo State and Ebonyi State Federal Inland Revenue Services. These five (5) were selected using probability sampling techniques because all members have an equal opportunity to be a part of the sample with this selection parameter.

Table 1: FIRS in South-East of Nigeria

S. No	Name of organisation	Location	Population
1	Federal Inland Revenue Services	Awka	256
2	Federal Inland Revenue Services	Abakaliki	256
3	Federal Inland Revenue Services	Owerri	256
4	Federal Inland Revenue Services	Enugu	256
5	Federal Inland Revenue Services	Umuahia	256
		Total	1280

Source: Federal Inland Revenue (July, 2021)

3.3 Sample size and sampling technique

The researcher used Taro Yamanne’s formula with 95% confidence level to determine the sample size from the population. The calculation for the sample size by using the formula is given below:

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

Where,

n = Sample Size

N = population

e = level of significance

1 = Constant

The researcher used 5% ‘level of significance to determine the sample size.

$$n = \frac{N}{1 + N(0.05)^2}$$

$$n = \frac{1280}{1 + 1280(0.05)^2}$$

$$n = \frac{1280}{1 + 1280(0.0025)}$$

$$n = \frac{1280}{1 + 25.96} = \frac{10384}{26.96} = 385.16 \approx 385$$

Bowley’s proportional allocation formula was used to allocate the questionnaire to the studied firms to reflect the population size of each of the autonomous quarters. The formula used is given below:

$$nh = nNh/N$$

Where n = Total sample size.

Nh = No. of items in each stratum in the population.

N = Population size

Table 2: List of FIRS in South-East of Nigeria

FIRS	Population	Sample Size
Federal Inland Revenue Services	256	256/1280 x 385 = 76
Federal Inland Revenue Services	256	256/1280 x 385 = 76
Federal Inland Revenue Services	256	256/1280 x 385 = 76
Federal Inland Revenue Services	256	256/1280 x 385 = 76
Federal Inland Revenue Services	256	2048/1280x 385= 76
Total	1280	385

Table 2 above shows a list of FIRS in South-East of Nigeria.

3.4 Sources of data collection

Data for the study were collected from primary and secondary sources. The primary data were generated through the use of structured questionnaire to elicit required information. Copies of structured questionnaire were administered and the participants will be place on objective response for each statement on a likert scale. A 5-point Likert scaled questionnaire will use in collecting relevant data for the study; it was arranged ranging from Strongly Agree (5), Agree (4), Undecided (3), Disagree (2) and Strongly Disagree (1). While secondary data were collected from journals, textbooks and statistical bulletins etc.

3.5 Description of research instrument

The researcher used structured questionnaire as major instrument of data collection. Questionnaire were be used because it helps in gathering information in a survey and also provide a quick means of obtaining respondents view on the whole range of subject. The questionnaire was made up of two sections A & B. Section A contains personal data of respondents while section B contains questions with respect to the research questions.

3.6 Validity of instrument

The researcher used a combination of Face Validity and Content Validity. These have addressed whether or not the conceptual variables appeared to be adequately measured both on the content and surface.

The face and content of the validity were ensured by giving out copies of questionnaire to statisticians and supervisor in the department of Public Administration. They reviewed the contents items of the questionnaire for clarity of words, contents coverage, relevance and effectiveness in measuring the problem under study and also reviewed the appropriateness of the language expressions and instructions to respondents.

Face validity was geared towards language simplification, structure and face appeal of the questionnaire while content validity made sure that the questionnaire offered coverage. Copies of the questionnaire were sent to different expert valuator and supervisor for their inputs.

The construct validity was carried out by subjecting the instrument to factor analysis with the use of SPSS version 20 by giving out the item of questionnaire to 383 employees of selected government ministries in Nigeria to ensure accuracy of the sampling adequacy, the result is as shown below.

Table 3: KMO and Bartlett's Test

Kaiser-Meyer – Olkin Measure of Sampling Adequacy	0.827
Bartlett's Test of Approx.	3471.2
Chi-Sphericity Square	842
Degree of freedom Sig.	.001

Source: SPSS VER.20

Decision Rule: Measurement of Appropriateness of Factor Analysis

Interpretative adjectives for the Kaiser-Meyer – Olkin Measure of Sampling Adequacy are;

0.90's are labeled as marvelous

0.80's are labeled as meritorious

0.70's are labeled as middling

0.60's are labeled as mediocre

0.50's are labeled as unacceptable

The value of the KMO measure of sampling Adequacy for this set of variables is 0.827 which would be labeled meritorious: since the KMO measure of sampling adequacy meets the minimum criteria, we do not have a problem that requires us to examine the Anti-Merge correlation matrix. Therefore, the instrument is deemed to be valid.

3.7 Reliability of the instrument

Reliability is the use of consistency of information over time. Cronbach alpha is widely used as a measure of reliability. Therefore, the reliability of the questionnaire was determined using Cronbach's Alpha coefficient using SPSS to measure how internally consistent the instrument is, that is, it measures how closely related a set of items are as a group. The instrument was tested using cronbach alpha at 0.05% level of significance.

Table 4: Reliability statistics

Cronbach's Alpha	N of Items
.915	20

Source: SPSS ver. 20

Ideally, the Cronbach alpha coefficient of a scale should be above 0.7 (De Villis, 2003). For this analysis, Cronbach Alpha value shown in the Reliability Statistics table is 0.915 which is high, suggesting high internal consistency reliability for the scale with this sample

3.8 Method of data analysis

The data gathered from the survey were analyzed using Statistical Package for Social Science (SPSS) version 20. Descriptive statistics will be used for mean and correlation coefficient analysis was used to test the hypotheses. This was in a bid to establish the nature of relationship that exists between the dependent and independent variables. The level of significance used was 5 percent interval reliability. The test of hypothesis will be addressed through the application of Pearson Product – Moment Correlation analysis. A 5-point Likert scale assigned numerical values of Strongly

Agree (5), Agree (4), Undecided (3), Disagree (2) and Strongly Disagree (1) was used.

$$\text{Mean } [\chi] = \frac{5+4+3+2+1}{5} = 3.0$$

Decision rule

A cut point of 3.0 was adopted as the criterion mean. This implies that any mean score that is 3.0 and above was considered as Agreed/Accepted while mean score below 3.0 were considered as Disagreed.

4. Data analysis

Section A

Table 5: Analysis of distributed questionnaire

Questionnaire	Number of Respondent	Percentages
Distributed Questionnaire	385	-
Returned Questionnaire	336	88
Unreturned/uncompleted Questionnaire	49	12
Total	385	100

Source: Field Survey, 2021

From Table 5 above, it shows that 336 respondents representing 88 percent of the distributed copies of questionnaire were completed and returned while 49 respondents representing 12 percent of the distributed copies of questionnaire were not returned. This shows that the percentage of returned questionnaire was very high.

Table 6: Responses on gender

Gender	Number of Respondent	Percentages
Male	138	41
Female	198	59
Total	336	100

Source: Field Survey, 2021

From the analysis in Table 6 above, it shows that 138 respondents representing 41 percent of the respondents are male while 198 respondents representing 59 percent are female. This shows that the FIRS contain more female than male.

Table 7: Responses on age

Age	Number of Respondent	Percentages
25-35	78	23
35-45	118	35
45-55	87	26
55-65	53	16
Total	336	100

Source: Field Survey, 2021

The analysis in Table 7 shows that 78 respondents representing 23 percent of the respondents are between the age of 25-35 years, 118 respondents representing 35 percent are between 35-45 years, 87 respondents representing 26 percent are between ages of 45-55 years while 53 respondents representing 16 percent of the respondents are between the ages of 55-65 years.

The analysis in Table 8 shows that 184 respondents representing 55 percent of the respondents has NCE/HND, 118 respondents representing 35 percent has B.Sc, 30 respondents representing 9 percent have M.Sc while 4

respondents representing 1 percent of the respondents has PhD.

Table 8: Responses on qualification

Qualification	Number of Respondent	Percentages
NCE &HND	184	55
B,Sc	118	35
M,Sc/MBA	30	9
PhD	4	1
Total	336	100

Source: Field Survey, 2021

The analysis in Table 9 shows that 180 respondents representing 54 percent of the respondents have 5-19 years' experience, 110 respondents representing 33 percent have

10-15 years' experience, 30 respondents representing 9 percent have 15-20 years' experience while 16 respondents representing 5 percent of the respondents have 20-25 years' experience.

Table 9: Responses on qualification

Year of Experience	Number of Respondent	Percentages
5-19 years	180	54
10-15 years	110	33
15-20 year	30	9
20-25 years	16	5
Total	336	100

Source: Field Survey, 2021

Section B

Table 10: Response on ethics & discipline procedure

S. No		SA	A	UN	D	SD	Total
1	Manager does not accept any form of absenteeism	200(60%)	99(29%)	10(3%)	15(5%)	5(2%)	336(100%)
2	Your manger does not tolerate lateness to work	186(55%)	108(32%)	22(7%)	16(5%)	4(1%)	336(100%)
3	Your manager does not permit staff to leave office before the closing hours	160(48%)	137(41%)	28(8%)	7(2%)	4(1%)	336(100%)
4	Your manager does not allow any act of insubordination	99(29%)	200(60%)	5(2%)	28(8%)	5(2%)	336(100%)
5	Your manager is professional in dealing with uncommitted staff	155(46%)	127(38%)	42(13%)	12(4%)		336(100%)

From the analysis in Table 10 above, it shows that 200 respondents representing 60 percent strongly agree that manager does not accept any form of absenteeism, 99 respondents representing 29 percent agree, 10 respondents representing 3 percent disagree, 15 respondents representing 5 percent strongly disagree while 5 respondents representing 2 percent of the respondent were undecided.

The analysis shows that 186 respondents representing 55 percent of the respondents strongly agree that manger does not tolerate lateness to work, 108 respondents representing 32 percent agree, 22 respondents representing 7 percent disagree, 16 respondents representing 5 percent strongly disagree while 4 respondents representing 1 percent of the respondent were undecided that manger does not tolerate lateness to work.

Also, the analysis shows that 160 respondents representing 48 percent of the respondents strongly that manager does not permit staff to leave office, 137 respondents representing 41 percent agree, 28 respondents representing 8 percent

disagree, 7 respondents representing 2 percent strongly disagree while 4 respondents representing 1 percent of the respondent were undecided.

The analysis shows that 99 respondents representing 29 percent of the respondents strongly agree that manager does not allow any act of insubordination, 200 respondents representing 60 percent agree, 5 respondents representing 2 percent disagree, 5 respondents representing 2 percent were undecided while 28 respondents representing 8 percent of the respondents strongly disagree that manager does not allow any act of insubordination.

The analysis shows that 155 respondents representing 46 percent of the respondents strongly agree that manager is professional in dealing with uncommitted staff, 127 respondents representing 38 percent agree, 42 respondents representing 13 percent disagree, while 12 respondents representing 4 percent of the respondents strongly disagree that manager is professional in dealing with uncommitted staff.

Table 11: Response on ethics & discipline procedures and employee commitment

S. No	Items on Employee Commitment	SA	A	UN	D	SD	Total
11	An individual's life goals should be work oriented	102(30%)	156(46%)	33(10%)	25(7%)	20(6%)	336(100%)
12	The most important things that happen to me involve my work	187(56%)	123(37%)	7(2%)	8(2%)	11(3%)	336(100%)
13	The major satisfaction in my life comes from my job	176(52%)	109(32%)	28(8%)	23(7%)		336(100%)
14	I live for my job	137(40%)	77(23%)	52(16%)	42(13%)	28(8%)	336(100%)
15	Work should be considered central to life	148(44%)	143(42%)	15(5%)	20(6%)	10(3%)	336(100%)

From the analysis in Table 11 above, it shows that 102 respondents representing 30 percent of the respondents strongly agree that your organization is committed to developing strong ethical practices, 156 respondents representing 46 percent agree, 33 respondents representing 10 percent disagree, 25 respondents representing 7 percent were undecided while 25 respondents representing 7 percent of the respondent strongly disagree that your organization is committed to developing strong ethical practices.

The analysis shows that 187 respondents representing 56 percent of the respondents strongly agree that the most important things that happen to me involve my work, 123

respondents representing 37 percent agree, 7 respondents representing 2 percent undecided, 8 respondents representing 2 percent were decided while 11 respondents representing 3 percent of the respondent were strongly disagree that most important things that happen to me involve my work.

The analysis also shows that 176 respondents representing 52 percent of the respondents strongly agree that satisfaction in my life comes from my job., 109 respondents representing 32 percent agree, 28 respondents representing 8 percent undecided while 23 respondents representing 7 percent of the respondent were undecided that satisfaction in

my life comes from my job.

The analysis shows that 137 respondents representing 40 percent of the respondents strongly agree that I live for my job, 77 respondents representing 23 percent agree, 52 respondents representing 16 percent undecided, 42 respondents representing 13 percent 8 percent were undecided while 42 respondents representing 13 percent were decided while 28 respondents representing 8 percent of the respondents were strongly disagree that I live for my job. The analysis shows that 148 respondents representing 44 percent of the respondents strongly agree that work should be considered central to life, 143 respondents representing 42 percent agree, 45 respondents representing 5 percent were undecided, 29 respondents representing 6 percent were decided while 10 respondents representing 3 percent of the respondent strongly disagree that work should be considered central to life.

4.2 Test of Hypotheses using Pearson Product Moment Correlation, with the aid of Statistical Package for Social Science (SPSS Version 23)

Decision rule: We accept the null hypothesis when the probability value is greater than the alpha value, otherwise we reject it.

Significant level = 0.05

Hypotheses I

H₁ There is a significant relationship between employee discipline and employee performance in Federal Inland Revenue Services of the in South -East, Nigeria

Table 12: Descriptive statistics

	Mean	Std. Deviation	N
Employee Discipline	73.2000	64.8800	5
Employee Performance	73.2000	65.0009	5

Table 13: Correlations

		Employee Discipline	Employee Performance
Employee Discipline	Pearson Correlation	1	.084
	Sig. (2-tailed)		.021
	N	5	5
Employee Performance	Pearson Correlation	0.84	1
	Sig. (2-tailed)	.021	
	N	5	5

From the analysis above, it shows that the probability value (0.021) is less than the alpha value (0.05), the researcher therefore rejects the null hypothesis and conclude that there is a significant relationship between employee discipline and employee performance in Federal Inland Revenue Services in Nigeria with a correlation value of 0.84.

Hypotheses II

H₁ There is a significant relationship between employee commitment and employee performance in Federal Inland Revenue Services of the in South -East, Nigeria

Table 14: Descriptive statistics

	Mean	Std. Deviation	N
Employee commitment	73.2000	68.001	5
employee performance	73.2000	66.004	5

Table 15: Correlations

		Employee commitment	Employee performance
Organizational commitment	Pearson Correlation	1	.081
	Sig. (2-tailed)		.020
	N	5	5
Employee performance	Pearson Correlation	0.81	1
	Sig. (2-tailed)	.020	
	N	5	5

In testing the third hypothesis, the analysis shows that the probability value (0.020) is less than the alpha value (0.05), the researcher therefore accepts the alternative hypothesis and conclude that there is a significant relationship between employee commitment and employee performance in Federal Inland Revenue Services of the in South -East, Nigeria with a correlation value of 0.81.

4.3 Discussion of findings

This paper determines the significant relationship between employee discipline and employee performance in Federal Inland Revenue Services of the in South-East, Nigeria. Findings emanating from the paper revealed that employee discipline exact positive effect on employee performance FIRS. The implication of this, is that when organizations strive to maintain and ensure that employees work within the confines of laid down rules and procedures, that invariably stimulates employee performance. This finding is in consistence with Adeyeye, *et al.*, (2015) [3] who submits that an organization benefits greatly when its employees demonstrate some measures of discipline at work. In fact, discipline at work promotes strong relationships to succeed and raises an environment of commitment, dedication, keenness and devotion amongst the employees which ultimately results in improved employee performance vis-a vis organizational performance.

Secondly, this study ascertained the extent to which employee commitment significantly affects employee performance in Federal Inland Revenue Services of the in South -East, Nigeria. The implication of this is that, when organization is totally committed to improving and developing its employees by a way of aligning both the organizational goals to go in tandem with the employees' personal goal as well as providing motivating working conditions, those employees are mostly likely to get attached, focus and committed to serving the organization wholeheartedly thereby stimulating their performance. Thus, this collaborates with the submission of Bhatti, Nawab and Akbar (2011) [18] who averred that employee commitment can benefit organization in a number of ways which include but not limited to reducing absenteeism, promoting employee active engagement, reducing intention to quite thereby resulting in sustained performance/productivity.

5. Conclusion and recommendations

5.1 Conclusion

This study examined the effect of ethics & discipline measures and employee performance of the Federal Inland Revenue Services of the South-East States of Nigeria. The study has three specific objectives which were, analyzed. In view of the findings revealed, this study concludes that

organizational discipline, organizational commitment and employee work attitudes affects employee performance in FIRS in South East of Nigeria. Thus, the efforts on improving employee performance will no longer rely on compensation and reward system but instead focusing on organization ethics too.

5.2 Recommendations

These suggestions were made in light of the data and conclusion:

1. That the Public Officer Act of 2003, which outlines the ethical standards for all public sector personnel, be rigorously enforced, and that anyone found in violation of the act face legal repercussions. Additionally, training sessions for staff members should cover the Act and other pertinent ethical standards.
2. That the SERVICOM office within the FIRS needs to be strengthened in order to ensure that great service delivery in the public sector is ingrained in policy, programs, and practice.

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