

**EFFECT OF CONFLICT MANAGEMENT ON EMPLOYEE PERFORMANCE IN
FEDERAL INLAND REVENUE SERVICE, ENUGU STATE**

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ABSTRACT

In this study, we investigated the Effect of Conflict Management Strategy on Employee Performance of Federal Inland Revenue Service, Enugu State. The specific objectives were to: determine the effect of collaboration on employees' prompt processing of payment claims and tax refund requests received, ascertain the effect of compromise on employees' ability to enforce and prosecute tax defaulters and examine the effect of avoidance on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State. The research utilized survey research design. The population of the study was 112. The collected data for the study was analysed through mean score. The Z-score statistical analysis was applied in testing the hypotheses. The findings revealed that: Collaboration, Compromise and Avoidance strategies had a positive significant effect on employees' prompt processing of payment claims and tax refund requests received and employees' ability to enforce and prosecute tax defaulters. The study concluded that conflict management strategy had positive significant effect on employee performance of Federal Inland Revenue Service, Enugu State. The study recommended among others that there was a need to continuously educate the workforce on the best way to channel their grievances, to ensure that the employees did not take laws into their hands.

Keywords: Conflict Management, Employee, Performance, Collaboration, Compromise, Avoidance.

Introduction

1. Background of the Study

Conflicts are prevalent in human society, and they can be caused by competition between persons, groups, or organizations who are all trying to thrive, often at the expense of others, by removing the numerous barriers that are holding them back. Conflict as an impediment is an unavoidable part of social life that pervades a wide range of organizational operations (Agwu, 2013). People, attitudes, sentiments, wants, and perceptions vary from person to person in an organization. Individual differences can lead to miscommunication and conflict between people and groups. As a result, interpersonal and intergroup disputes can negatively or positively affect the organization. As a result, conflict management is critical for resolving disputes and maintaining order; otherwise, employee productivity and organizational performance may suffer (Ebe and Osibanjo, 2014). Depending on the nature of the dispute and how it is handled, conflict can have a positive or negative impact on employee satisfaction. (Ajike, Akinlabi, Magaji & Sonubi, 2015). Employee performance is a multi-faceted notion, and the technique and area of performance, which is behavioral engagement of an expected result, can be elaborated.

Employee conflict is unavoidable in any firm. If properly handled, it can serve as a catalyst for change and improve employee performance in the workplace. Unmanaged disagreement has a negative impact on employee happiness as well as job performance. When supervisors ignore workplace disagreement, they send the message that poor job performance and inappropriate behavior are acceptable (Abdul and Sehar, 2015). Workplace conflict is defined as the presence of disharmony that develops when different individuals' or groups' aims, interests, or values are incompatible and obstruct each other's attempts to fulfill organizational goals (Kazimoto 2013). Conflict is highly prevalent and, in some situations, unavoidable at home and business (Mughal & Khan, 2013). Conflict management entails taking steps to reduce the negative aspects of conflicts to improve learning and group outcomes, such as organizational effectiveness or performance (Rahim, 2017). Managers must deal with conflict because it has a substantial impact on staff morale and attrition, which, in turn, has an impact on an organization's success, either positively or negatively. As a result, the efficacy or ineffectiveness of conflict management is primarily determined by how well the origins of the conflict are understood. Conflict management is frequently one of the biggest drivers of change in any organizational setting, and when it is successfully handled, it can offer enormous benefits to people and companies. If managed correctly, it can help people make stronger friendships, become more innovative, form effective teams, establish solid working relationships, and ultimately increase individual and organizational performance.

Effective conflict management creates a conducive working environment for creating opportunities, stimulating innovation, and movement toward nonviolent reconciliation of fundamentally conflicting interests. Avoidance, accommodation, competitiveness, compromise, and collaborative strategy are among the ways and tactics outlined by researchers and experts such as Alajekwu & Alajekwu (2017) for appropriately managing conflict in an organization. The avoidance tactic is called conflict avoidance. This technique refers to a lack of assertiveness and cooperation that arises when participants in a conflict notice the existence of the problem and wish to withdraw or suppress it by attempting to

ignore it. Accommodation and competition tactics will not be addressed in the study since they do not provide a suitable balance for the conflicting parties and involve capitulation and appeasement. A compromise approach is defined as a combination of mid-range assertiveness and mid-range cooperativeness that demands disputing parties to give up something to resolve the conflicting situation. As a result, there is no obvious winner or loser. This typically occurs when employees are afraid of losing any relationship with their coworkers or managers. Collaboration strategy relates to assertiveness and cooperation in that it allows both parties' goals to be fully realized by taking both parties' concerns into account. According to Mughal and Khan (2013), cooperation strategy allows people to take the time to listen to others to discover the best solution to a disagreement. Hence, the job of management is not to subdue or resolve all conflicts, but to manage them to improve and not to detract from organizational performance. The study, therefore, examined the Effect of Conflict Management on Employee Performance in Federal Inland Revenue Service, Enugu State.

2. Statement of the Problem

Conflict is a regular feature of formal and informal organizations which results from divergences in interests of individual workers and management. Because individuals differ in their values, attitudes, and goals, conflict among them becomes unavoidable. Conflict occurs at both individual and collective levels, with personality and other structural factors coming into play. In many organizations in Nigeria today, internal (intrapersonal) and interpersonal conflicts are consuming so much organizational time and attention that organizations are starting to look as though conflict is their primary business.

Today, conflict has eaten deep in many parts of public sector organizations in Enugu State. Conflict has increased employee anxiety, decrease job satisfaction and damage relationships. As a result, conflict negatively affects individual and team performance, and decreases the productivity of the team. Again, organization spends much of its time dealing with conflict; members take time away from focusing on the core goals they are tasked with achieving. Conflict has caused members to focus less on the project at hand and more on gossiping about conflict or venting about frustrations. The result of workplace conflict ever-present in the organization are work disruptions, decreased productivity, absenteeism, turnover and termination.

If Federal Inland Revenue Service, Enugu State, failed to incorporate strategies like collaboration, compromise and avoidance in their bid to resolve conflict, these might result in low productivity among employees. This might result in a situation whereby the employees are frustrated with each other in an attempt to achieve their objectives. Employees nursing grievances against management, a change in attitude or behavior, a decrease in an effort towards work, might lead to lingering issue. Individual employees' efficiency and performance, as well the organization's overall performance, were harmed as a result of this. It is based on this that study examined the effect of Conflict Management on Employee Performance in Federal Inland Revenue Service, Enugu State.

3. Objectives of the study

The broad objective of the study is to determine the Effect of Conflict Management on Employee Performance in Federal Inland Revenue Service, Enugu State. The specific objectives of the study are to:

- i. Determine the effect of collaboration on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State;
- ii. Ascertain the effect of compromise on employees' ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State;
- iii. Examine the effect of avoidance on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State.

4. Research Questions

The following research questions were raised to guide the study.

- i. To what extent does collaboration affect the employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State?
- ii. To what extent does compromise affect the employees' ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State?
- iii. To what extent does avoidance affect employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State?

5. Statement of Hypotheses

In line with the research objectives of the study, the following hypotheses were formulated.

- i. Collaboration has no significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State.
- ii. Compromise has no significant effect on employees' ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State
- iii. Avoidance has no significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State.

6. Scope of the Study

The effect of conflict management on employee performance in an organization was investigated in this study. Federal Inland Revenue Service, Enugu State, Enugu, is the subject of this case study from 2012-2021. The research focused on conflict management practices that influenced employee performance. Collaboration strategy, compromise strategy, and avoidance strategy were used to operationalize conflict management as an independent construct, while employee performance was the dependent variable.

Review of Literature

7. Concept of Conflict

According to Ojo and Abolade (2014), conflict is a competitive situation in which the parties are aware of the incomparability of future positions and each attempts to occupy a position

that is incompatible with the other's wishes. According to Wikipedia, conflict is a social interaction process that involves a war over claims to resources, authority and prestige, viewpoints, and other preferences and desires (Hossain, 2017). Conflicting parties' objectives might range from gaining permission for a preference or gaining a resource advantage to injuring or eliminating opponents. Conflicts can arise as a result of a range of organizational experiences, according to Ilesanmi (2017), including inconsistencies in aims, differing opinions and shared assets, ideologies, and disagreements.

Conflict management refers to the different methods for controlling conflict both during and after it happens. It could entail one individual or a group of people interfering or disrupting another action in some form or ways, making another action less likely to be effective (Agwu, 2013). It is not to be confused with conflict avoidance, termination, or reduction; rather, it is how the organization designs the best strategies to minimize conflict's harmful impacts. Conflict management, according to Ajikeet al., (2015), is implementing measures to limit the bad parts of conflict while increasing the positive components of conflict to a level equivalent to or greater than where the conflict is occurring.

Collaboration Strategy

When each side of a conflict wants to completely satisfy the concerns of all parties, that is, strong concern for self and others, there is collaboration and the search for a mutually beneficial outcome (Olang, 2017). As a result, the parties' intents are to resolve the problem by resolving differences rather than tolerating multiple points of view through openness, information exchange, and study of dissimilarities to reach a solution that is acceptable to both parties. This technique creates a friendly workplace climate in which both employers and employees feel comfortable sharing their expertise and opinions in order to achieve a common point, i.e., a single decision to battle conflict. According to Rahim (2011), cooperation strategies are useful for dealing effectively with complicated situations, particularly when one side alone cannot solve the problem.

Compromise Strategy

It is also known as the middle-of-the-road approach and is a traditional method for resolving intergroup conflicts. According to Ezeanyim (2010), when each conflicting side attempts to give up something, sharing happens, resulting in a compromise conclusion with no obvious winner or loser. Rather, at hand is a willingness to ration the conflict's item and receive a settlement that only incompletely addresses both parties' concerns. As a result, the distinguishing feature of compromising is that each party expects to give up something.

Ndulue & Ekechukwu, (2016) describes it as a "give-and-take" attitude with moderate levels of aggressiveness and cooperativeness. Bargaining or trades are examples of compromise.

Avoidance Strategy

An individual may recognize the reality of a conflict and request to evade or deny it (Ezeanyim, 2010). It's also known as the retreating style, and it's characterized by low assertiveness and cooperativeness, meaning that neither party prioritizes their own interests in dispute resolution. People who are afraid of conflict utilize the avoiding style to avoid confrontation. The avoidance style is used by those who are afraid of conflict to get away from

it. According to Friedman et al., as reported in Ajike et al. (2015), those who use the avoidance style have more disputes and work stress. Everyone loses when this method of conflict resolution is applied. The major drawback is that the problem is never addressed or remedied immediately. According to Victor, as cited in Violetta (2012), this strategy is ideal to utilize when there is no prospect of victory or when disruption would be extremely costly. Attempting to ignore a problem and avoiding those with whom you disagree are examples of avoidance.

8. Employees' Performance

"Simply in output terms – the achievement of measurable objectives, and it's a matter not only of what people achieve, but how they achieve it, says one definition (Armstrong, 2006). Performance is defined by Ojo and Abolade (2014) as a payment, while Shmailan (2016) defines performance as what the organization hires one to do and do well. Furthermore, job performance is a realistic representation of an employee's suitability for the position, which makes the management happy (Shaju and Subhashini, 2017).

By utilizing appropriate conflict resolution techniques, employees' and the organization's job performance improves (Awan and Saeed, 2015). The four categories of job quality, quantity, competence, and standard working procedures (SOPs) are used to evaluate an employee's performance in the medical field. The output produced can readily be used to assess an employee's performance. This signifies that the doer's performance is determined by the quality of his or her job. In addition, the quantity of products produced can be a factor in determining an employee's performance in the workplace. To a large extent, the number of objects created is a measure of an individual's performance. In the workplace, efficiency refers to the balance between the amount and quality of work completed by a company.

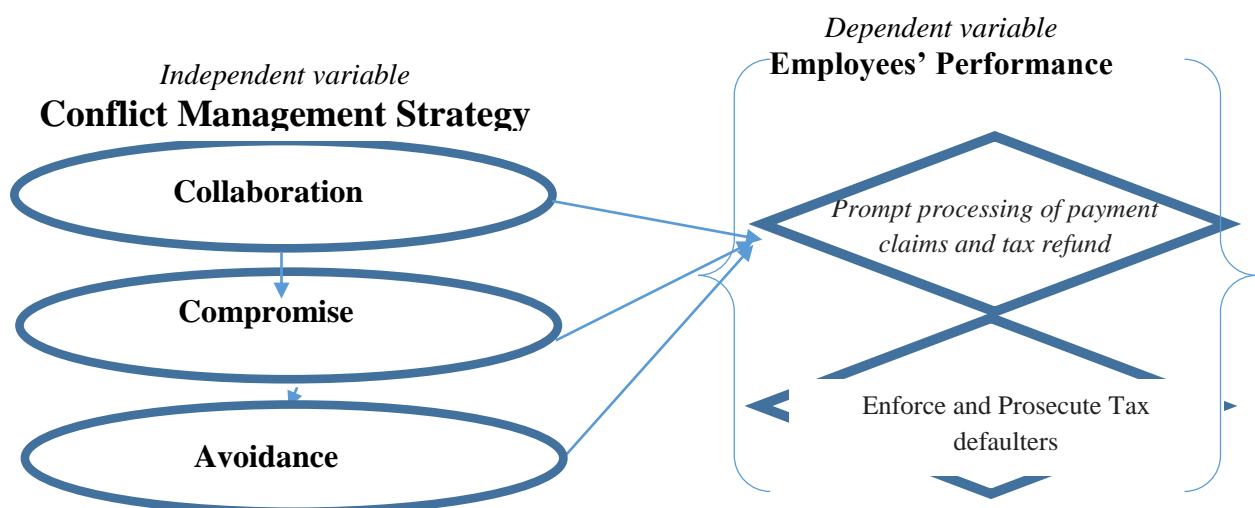


Figure 2.1 Conceptual Framework
Source: Authors' Conceptualization 2022.

9. Theoretical Framework

The Contingency Theory is the foundation of this research. Fred Fiedler, a behavioral theorist, created this idea in 1964. The notion believes that there is no one-size-fits-all approach to managing an organization, and that an organizational/leadership style that works in one scenario may not work in another. According to the notion, a manager's effectiveness is determined by the interaction of task, or relation, motivation, and circumstance. In other words, multiple management tactics are required depending on the situation, with a focus on either motivating for job completion or sustaining harmonious group connections. It's best described as a "it depends" approach. The best management activities and techniques are determined by the circumstances. Managers that take a contingency approach to issue solving take a flexible approach, draw on a number of theories and experiences, and weigh a variety of choices. Managers are faced with the job of determining which managerial strategy is most likely to be beneficial in a given situation from a contingency perspective. It acknowledges the critical importance of individual manager performance in each particular situation, and the contingency method is heavily reliant on the manager's expertise and judgment in a given organizational setting. Contingency theory, on the other hand, is made up of six independent (strategy, task, technology, organizational size, structure, and culture) and two dependent components (efficiency and organizational performance). The study focuses on the independent factors of strategy and the dependent variable of employee performance.

The fact that there is no single ideal technique for resolving organizational conflict influenced the decision to base the study on this hypothesis. When a technique is used to effectively formulate and/or solve an issue in a conflict situation, it is called suitable (Rahim, 2011). The theory is related to the independent variables in the sense that collaboration strategy, compromise strategy, and avoidance strategy are organizational strategies that Federal Inland Revenue Service, Enugu State's, management can use to manage their conflict; whereas the dependent variable is employee performance, which is the result of the conflict management strategy(s) used. The independent variables in this study, collaboration strategy, compromise strategy, and avoidance strategy, can be best suited based on the parties to a conflict, the timeline, and the situation in which the organization finds itself.

As a result, managers must first recognize and comprehend the problem before deciding on the best conflict resolution strategy. Collaboration, compromise, and avoidance strategies have the power to increase or degrade a firm's performance, and their consequences will decide the degree of performance at which the organization will find itself. In other words, if the appropriate conflict management strategy(s) are used, organizational performance will increase; otherwise, it will deteriorate. In light of the foregoing, the study's theoretical framework is as follows:

10. Empirical Review

Onuorah (2019) examined Conflict Management and Organizational Performance in Nigeria Public Organization. They included both descriptive and correlational analysis. The impact of advertisement on long-term development was studied using multiple regression analysis. The P value was determined to be significant at the 0.05 level. Collective bargaining has a considerable impact on organizational performance, according to the study. The impact of alternative dispute resolution on organizational performance is significant.

Ngirwa, Jaensson, and Barongo (2020) looked into the link between conflict management and medical doctor performance in Tanzanian public hospitals. Regression analysis techniques were used to analyze the acquired data. According to the data, there is a substantial positive association between conflict management and the job performance of medical doctors, and that good conflict management improves job performance.

Miebaka and Nsirimovu (2020) looked at conflict resolution tactics in the workplace and how they affect organizational performance. The study was primarily theoretical, with insights gained mainly from an analysis of current literature from various studies, magazines, and books relating to the study's topic. Effective conflict resolution strategies also ensure strong communication, time management, cooperation, and organizational performance, according to the findings. It was also demonstrated that a dispute resolution method improves strong human relations between management and employees by reducing lateness, absenteeism, and a negative attitude about work.

Zahid (2017) examined the Impact of Organizational Conflict on Employees' Performance in Private Commercial Banks of Bangladesh. The study employed survey research design. Mean score was employed in data analysis. The study discovered that improving staff harmony, developing positive relationships, and reducing organizational conflict is critical to improving the performance of private commercial banks.

In Nyeri County, Kenya, Jayden (2018) conducted a study on Conflict Management Styles and Employee Performance in Public Hospitals. The descriptive research design was adopted in this study. Descriptive statistics, correlation statistics, and inferential statistics were used to analyze the data. The study's findings revealed that public hospitals primarily employ compromise, avoiding, and dominating styles due to their advantages. The findings revealed that compromise, dominating, and avoiding styles have a substantial association with employee performance in the workplace, and that when disagreements are not resolved, employee performance suffers.

With reference to the Broadcasting Corporation of Abia State, Agbo (2020) investigated the impact of conflict management on organizational performance. The study used a descriptive survey research design. The SPSS program was used to analyze eighty-five (85) questionnaires using the sample random sampling technique. Conflict management was found to have a favorable and significant relationship with organizational success. When given the attention it deserves, the organization's approved motivational packages had the potential to positively stimulate the organization's employees.

The effect of conflict management on the performance of financial service organizations in Nigeria was researched by Emmanuel, Babatunde, Nanle, and Olalekan (2015). Their research uses a descriptive research approach and a questionnaire to gather data from 8 (eight) bank employees. According to the findings, conflict management and organizational performance have a considerable positive association.

Okike, Akalabi, Magaji, and Sonubi (2015) investigated the impact of conflict resolution on bank performance in Nigeria. They used a questionnaire to create a descriptive survey design. And it was put to the test using a regression model. The study discovered a link between conflict resolution and organizational performance. The impact of workplace conflict on organizational performance in Nigerian manufacturing organizations was investigated.

Olukayode (2015) investigated the link between conflict resolution tactics and organizational performance. The questionnaires were analyzed using descriptive and inferential statistics in the study. The study discovered a substantial link between conflict management tactics (particularly avoidance strategies) and organizational effectiveness.

Ajike et al. (2015) investigated the impact of conflict management on bank organizational performance in Nigeria using Access Bank Plc as a case. Eighty-four (84) of the bank's varied employees were given questionnaires in three of the bank's branches in Lagos state. Using descriptive and regression analysis with SPSS, the relationship between conflict management and organizational performance was explored. According to the findings, conflict management and organizational performance have a considerable positive association.

10. Gap in Empirical Literature

The empirical study reviewed showed that the studies were conducted within and outside Nigeria with respect to conflict management and performance, many of them produced varied results. Onuorah (2019) examined Conflict Management and Organizational Performance in Nigeria Public Organization using Multiple regression analysis, Zahid (2017) examined the Organizational Conflict and Employees' Performance in Private Commercial Banks of Bangladesh using Mean score was employed in data analysis, Jayden (2018) carried out a study on Conflict Management Styles and Employee Performance in Public Hospitals in Nyeri County, Kenya using correlation statistics and inferential statistics. From the best of knowledge of the researcher, no study has been conducted on the effect of conflict management on employee performance in public sector organizations such as FIRS Enugu State. Thus, the present study will bridge the gap.

Methodology

11. Research design

The survey research design was adopted for this study. The census method is used when every item in the universe is chosen for data collection, or when the entire population is studied in order to obtain detailed data on each unit. The census survey fits into this study because the researchers collected data from the entire population of the study.

The study was conducted in Enugu state with emphasis on effect of conflict management on employee performance. Enugu state is one of the thirty-six (36) states of Nigeria. The study is home to many Public Institutions in Nigeria. The regional office of FIRS is located in the State. It is located at number 1 Bank Avenue, Off Okpara Avenue, GRA, Enugu.

Major source of data for this research work is the primary and secondary sources of data collection. The researcher used self-structured questionnaire instrument for data collection.

Secondary source of data emanated from published materials such as journal articles, textbooks etc.

12. Population of study

The study's population comprised of 112 employees of Federal Inland Revenue Service, Enugu State, as determined by the company's computerized time card. Given the small size of the population of the study, the researcher adopted the sample size of 112. Therefore, there was no need for sample size determination.

13. Sampling Techniques

The study made use of census sampling technique in order to get adequate response by collecting information from all levels in the population. With the use of census sampling, the researcher selected the general manager, human resource manager, chief engineer (electrical manager, fire and safety manager, and utility manager), financial controller (account manager and IT manager), commercial manager (marketing manager and material handling manager), process engineer, and fifteen other managers made up the 28-person management team. It also had 48 junior employees, including 23 machine operators and 13 clerks.

14. Method of Data Collection

The approach adopted in collecting the data was through the administration of questionnaire. The researcher personally visited the office of Federal Inland Revenue Service Enugu and administered the questionnaires to all the respondents for the study. Because of the pressure of work, they were allowed to complete the questionnaires within two days. After the two days, the researcher went back and retrieved the ready copies.

15. Method of Data Analysis

In analysing the data for this study, z-score analysis was used as a tool of analysis to assess the magnitude to which the independent variables relate with the dependent variable with the aid of SPSS version 20. It was also used to test the research hypotheses at 5% level of significance (95% confidence level).

Data Presentation and Analysis

16. Data Presentation

The data to be presented and analyzed is based on findings extracted from the questionnaire distributed to the employees of Federal Inland Revenue Service, Enugu State. The researcher distributed one-hundred and twelve (112) copies of questionnaire to the employees and all the copies were properly filled and found relevant for the study.

Research question One: To what extent does collaboration affect the employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State?

Table 4.1: The extent to which collaboration strategy affect the employees’ prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State

s/ n	Options	VHE	HE	U	LE	VL E	FREQ	Mea n	Decisio n
1	Constructively managed conflict improves productivity	30	40	2	20	20	112	3.4	Accepted
2	Collaboration helps to manage conflict quicker thereby leading to better cooperation and productivity	35	29	5	28	15	112	3.5	Accepted
3	With collaboration, there is cooperation and a search for a mutually beneficial outcome in the FIRS	39	37	3	22	11	112	3.6	Accepted
4	It helps to open channel of communication among conflicting employee which enables productivity	40	35	5	19	13	112	3.6	Accepted
5	It leads to improved organization performance and effectiveness.	30	46	10	14	12	112	3.6	Accepted
	Grand mean							3.5	

Source: Field Survey 2022

Table 4.1 shows the mean distribution of opinions of the respondents on the extent to which collaboration strategy affected the employees’ prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State. The respondents were all positive in their affirmation based on the mean scores in items (1-5). The grand mean of 3.5 is an indication that the respondents agreed that collaboration strategy affected employee performance.

Research Question 2: To what extent does compromise affect the employees’ ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State?

Table 4.2: The extent to which compromise strategy affects the employees’ ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State

s/ n	Item	VH E	HE	U	LE	VLE	Tota l	Mea n	Decisi on
1	Compromise substantially influence individual, group, and organizational productivity	25	45	5	22	15	112	3.3	Accepted
2	Compromising style encourages individuals to participate in the conflict	33	32	7	25	15	112	3.3	Accepted

	management process which spurs employee to deliver at an optimum level								
3	Conflict management style leads to better solutions thereby increasing productivity	30	41	8	20	13	112	3.4	Accepted
4	Compromise helps to build cooperation among workers which promote productivity	35	38	5	24	10	112	3.6	Accepted
5	Compromise enhances organizational innovativeness and productivity	36	40	10	14	12	112	3.6	Accepted
	Grand mean							3.4	

Source: Field Survey 2022

Table 4.2 showed the respondents responses on the extent to which compromise strategy affect the employees’ ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State. The responses were all positive. They accepted all the items to be true. The grand mean of 3.4 was a strong indication that the respondents affirmed to be true, the questions being asked.

Research question 3: To what extent does avoidance affect employees’ prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State?

Table 4.3: The extent to which avoidance strategy affected the employees’ prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service

s/n	Item	VHE	HE	U	LE	VLE	Total	Mean	Decision
1	Avoidance engenders individual developments for effective productivity	35	35	5	20	10	112	3.4	Accepted
2	Effective conflict management creates conducive work environment which not only promotes teamwork and commitment but also enhances organizational performance.	38	37	7	15	15	112	3.7	Accepted
3	Refraining than picking up more issues in the end helps employee to be more determined in their assigned duty which increases better output	33	36	8	20	13	112	3.5	Accepted
4	Effective conflict management enables workers to achieve their goals in the organization which may include status enhancement.	35	38	5	24	10	112	3.6	Accepted

5	Effective conflict management ensures that there is continuous production and operations do not cease.	36	40	10	14	12	112	3.7	Accepted
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Source: Field Survey 2022

Table 4.3 showed the respondents responses on the extent to which avoidance strategy affected the employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service. From data in the table, the responses were all positive in their responses. They accepted all the items. The grand mean of 3.7 is a strong indication that the respondents agreed to the questions being asked.

17. Testing of Research Hypotheses

The hypotheses were tested using z-normal distribution (z-test).

Test of Hypothesis One

Restatement of Hypothesis One

- i. Collaboration has no significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State.

Table 4.4: Normalizes z-score for mean responses

	z-score	Z _{0.05}	Sig.	Decision rule for hypothesis
Null hypothesis (Ho)				
Collaboration has no significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State.	7.39	2.35	0.05	Accepted

Source: Author's compilation 2021

From table 4.4, the z-score for the responses to the questionnaire items were computed and compared with the ztable value of ± 2.33 at 2% significance level.

Decision Rule: The decision rule here was to reject Ho if t-calculated is greater than z-table ($t_{cal} > z_{tab}$). Therefore, the table 4.4 depicts the t-calculated to be 7.39 while the t-table is 2.35.

Decision: As seen from Table 4.4 and the analysis of result, the computed z-scores for the statements exceeded the table z value of ± 7.39 . at 5% significance level. Therefore, we reject the null hypothesis and accept the alternate hypothesis which indicated that Collaboration has a significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State.

Hypothesis Two

Restatement of Hypothesis Two

- i. Compromise has no significant effect on employees' ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State

Source of Data from Table 4.2

Table 4.5: Normalizes z-score for mean responses

	z-score	Z_{0.05}	Sig.	Decision rule for hypothesis
Null hypothesis (Ho)				
Compromise has no significant effect on employees' ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State	6.71	2.35	0.05	Accepted

Source: Author's Compilation 2022

From table 4.5, the z-score for the responses to the questionnaire items are computed and compared with the ztable value of ± 2.33 at 5% significance level.

Decision: As seen from Table 4.5 and the analysis of result, the computed Z-scores for the statements exceeded the table z value of ± 6.71 . at 5% significance level. Therefore, we reject the null hypothesis and accept the alternate hypothesis which indicated that Compromise has a significant effect on employees' ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State.

Hypothesis Three

Restatement of Hypothesis three

- i. Avoidance has no significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State.

Table 4.6: Normalizes z-score for mean responses

	z-score	Z_{0.05}	Sig.	Decision rule for hypothesis
Null hypothesis (Ho)				
Avoidance has no significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State	9.01	2.35	0.05	Accepted

Source: Author's compilation 2022.

From table 4.5, the z-score for the responses to the questionnaire items are computed and compared with the ztable value of ± 2.33 at 5% significance level.

Decision: As seen from Table 4.5 and the analysis of result, the computed Z-scores for the statements exceeded the table z value of ± 9.01 . at 5% significance level. Therefore, we reject the null hypothesis and accept the alternate hypothesis which indicated that Avoidance has a significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State.

18. Summary of Findings

The following findings were made:

- i. Collaboration had a significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State. This suggested that collaboration helps to manage conflict quicker thereby leading to better cooperation and prompt processing of tax claims.
- ii. Compromise has a significant effect on employees' ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Enugu State. This revealed that Compromise helps to build cooperation among workers to prosecute tax defaulters.
- iii. Avoidance has a significant effect on employees' prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Enugu State. This showed that effective conflict management enabled workers to achieve their goals in the organization which included status enhancement.

19. Conclusion

From the analysis, it was discovered that collaboration, compromise and avoidance strategies influenced employee performance in Federal Inland Revenue Service, Enugu State. The compromising style encourages participation of all the parties, the style is partially assertive and cooperative and the style leads to temporal solutions when being used. The avoiding style was preferred because it involved withdrawing from the conflict at hand whereas the compromise style is preferred because the style is used in case of an emergency and involved speedy decision making. With all these in place, conflicts were managed which led to temporal and fair solutions which satisfied all the parties. Therefore, the styles when used increased employee performance in the workplace. Therefore, the study concluded that conflict management had positive significant effect of employee performance of Federal Inland Revenue Service, Enugu State.

20. Recommendations

The following were the recommendations from the study:

1. Adequate conflict resolution mechanism was recommended to be set up and maintained in order to serve as a catalyst to reduce accumulated grievance and trigger employees to better performance.
2. There was a need to continuously educate the workforce on the best way to channel their grievances. That was to ensure that the employees did not take laws into their hands.
3. It was also recommended that the management of Federal Inland Revenue Service, Enugu State should be able to sensitize and train the employees about the conflict management and what it was all about. That should be creating awareness about the management process among the employees and know how to go about the conflicts that might arise in the long run.

21. Contribution to Knowledge

This study's main contribution is that it demonstrated that work alternative dispute resolution, such as collective bargaining, has a positive substantial effect on organizational performance in the public sector. The research also provides empirical evidence to help public organizations and policymakers manage work-related stress. By highlighting the relationship between conflict management tactics, the study also serves as a useful guide for future conflict

management research (collective bargaining, alternative dispute). In addition, the study makes a methodological contribution by providing a measurement scale for managing conflict in public organizations.

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