

**INFLUENCE OF ORGANIZATIONAL PRACTICES ON TIME  
MANAGEMENT AND OUTCOMES: THE FEDERAL INLAND REVENUE  
SERVICE IN SOKOTO METROPOLIS, NIGERIA**


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**MARCH, 2020**

**DECLARATION**

This Thesis is my original work and has not been presented for a degree in any other university or for any other award. No part of this thesis should be reproduced without of the author or/ and Kenyatta University.

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## **DEDICATION**

### **To the Almighty God**

I dedicate this thesis to the Almighty God and to my lovely Parents without whom this programme may never have been possible.

## ACKNOWLEDGEMENT

My profound gratitude goes to Almighty God who gave me the life, courage and strength to complete the programme.

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**ABBREVIATIONS AND ACRONYMS**

FIRS----- Federal Inland Revenue Services

## OPERATIONAL DEFINITION OF TERMS

**Organizational practices** - Organizational practices are those motivational incentives provided by the organization such as financial reward and non-financial rewards such as promotion, provision of basic salary and allowances

**Performance** - Performance in this study refers to how much the organization has been achieving its target.

**Workers' characteristics** These are those features or qualities that personnel possess. They are those things that serve personnel's identity. The indicators are: age, marital status, family size, educational status, occupational status

**Time Management** - Time management empirical indicators are workers' time of reporting to and closure from work. That is, the time workers report to work and leave from work. Measurement of time management in this regard will therefore not include how workers manage their time in other organizations' activities

**Workers' characteristics** These are those features or qualities that personnel possess. They are those things that serve personnel's identity. The indicators are: age, marital status, family size, educational status, occupational status

## ABSTRACT

Organizations are primarily designed to achieve some specific goals. The fact remains that workers in every organization have a role to play for the purpose of achieving goals which organizations are designed to achieve. Directly or indirectly, therefore, workers' commitment to the realization of organizational goal is a major parameter that can be used to measure the performance of organization. One of the indices of workers commitment to the realization of organizational goal is their ability to report to work on time and leave work at the appropriate time. Although, there are other factors that may affect realization of organizational goals, workers' management of time remain vital area of focus. The study objectives were to: identify how workers' time management influenced the performance outcome, examine the performance and targets (outcomes) in FIRS, examine how characteristics of the workers influenced time management; examine the influence of Federal Inland Revenue practices on workers time management; and establish ways to improve time management and performance in service organization. The study adopted the following questions: What has been the target and performance in service organizations? To what extent has time management influenced the performance outcome? To what extent has the characteristics (Age, gender, education, marital status) of the workers influenced time management? To what extent has the organizational practice (Recruitment, promotion, motivational incentives, training, competence and sanction) influence workers' time management? Both the quantitative and the qualitative methods were used to conduct the research. The researcher employed the use of Statistical Package for Social Sciences (SPSS 20), STATA, tables, graphs, frequencies, percentages, Likert scale, analysis of variance and regression process to analyze the collected data and measure the relationships) between the dependent and independent variables (the hypotheses). The researchers also employed the use of Nvivo software (Version 10) to process and analyze the qualitative data collected. The findings of the study revealed that workers' time management has influence on organizational outcome. The research identified that organizational practices such as recruitment, promotion, motivational incentives, basic salary, allowances, training, competence, sanction and penalty as well as the characteristics of workers such as the age; sex; marital status; level of education; occupational status and the number of years in employment influence workers' time management. The study also found that there was need to improve on the various organizational practices because these practices had a lot of influence on how workers managed their work time. Based on the findings of the study, it was recommended that the management should improve the organizational practices so as to improve workers' commitment to work as well as improve the outcome of the organization. It was also recommended that there should be penalties for workers who poorly managed organizational time.

**Key word:** Organization' Outcome, Organization practices, Workers characteristics, Time management

## CHAPTER ONE: 1.0 INTRODUCTION

### 1.1 Background to the Study

#### 1.1.2 Performance in Service Organizations

Globally, the issue of performance in the service organization has been a major concern of scholars. For example Batt, R., & Doellgast (2003) from Cornell University, in New York were of the view that the issue of performance in service organization is essential because of the fact that, over two-thirds of employment in advanced economies could be found in the service organizations. They were also of the view that productivity development, better outcome and growth in the services organizations are historically low which made them lag far behind manufacturing organizations and as a result, wages in production level service jobs remain low.

They found that the rise in the labor costs in service organizations has increased to over 5 per cent of total costs and that of the manufacturing to be less than 25 per cent of costs. In a bid to examine the factors affecting performance in service organization, they therefore focused on the management practices such as investment in the skills and training of the workforce. Gavrea, Ilies and Stregerean, (2011), also stated that the continuous performance of service organizations is pertinent. This is because performance in service organizations enhances growth and progress of a nation. To arrive at this view they had examined the determinants of organizational performance in the Romania companies.

Many studies have been carried out worldwide focusing on the performance of organizations (Sonnetag & Frese 2001; Lebars & Eruske, 2006; GavreaIlies & Stegerean2011; Gaurea, et al, 2011)

According to Agbolade & Anthon (2011), organizations are established to maximize on performance. Performance has been described as a set of financial and nonfinancial tools which give records on the level of fulfillment of objectives and consequences (Lebans & Euske 2006). The extent to which an organization is successful in reaching its target has been described as the cornerstone for the evaluation of organizational performance (Teryima, Victor & Isaac, 2014).

Many of the organizations in the developing countries seem to be characterized by underperformance and shortfalls on related targets. Kamara, (2016) and Rukundo, (2018) have conducted researches in Kenya and sub-Saharan Africa respectively, with their studies focusing on proffering explanation to the performance of service organization in Africa.

In Nigeria, Federal Inland Revenue Service is a service organization. It is the primary revenue generating agency of the Nigerian Government. It is saddled with the responsibilities of administering all Federal Tax Laws. The major functions of FIRS include assessing, collecting and accounting taxes paid into the Federation account.

These taxes are subsequently shared by the three tiers of Government (Federal, State and Local government). Researchers have conducted different studies in a bid to proffer explanations to the performance in the FIRS as an organization. Studies such as, Adeyeye (2019), "Improving Tax Administration through Technology Innovation in Nigeria"; Jonathan, Abdul-Salaam, Oluwasanmi, & Rusu, (2018), "Business-IT Alignment Barriers in a Public Organisation: The Case of Federal Inland Revenue Service of Nigeria"; Obiageli, (2009), "The analysis of value added

tax and its implication on the Nigeria Economy”; Micah, Leyira Christian, Chukwuma Ebere, and Asian Asian Umobong (2012). "Tax system in Nigeria—challenges and the way forward."; Ohaka & Zukbee, (2015) “Taxation and Sustainable Development in Nigeria: Informal Sector Challenges” and Ojo and Oladipo (2016), “Tax & Taxation In Nigeria: Implications On The Construction Industry Sector” to address various challenges confronting FIRS. The focuses of many of the studies conducted in FIRS have been on the challenges of tax statistics; inability to prioritize tax effort; poor tax administration; regulatory challenges; corruption; application of IT, complexity of tax and poor funding. However, there seems to be no research linking workers’ time management and how it may influence the organizational outcomes.

### **1.1.3 Indicators of Service Organization**

Service organizations basically rely on extra ordinary customer service for the purpose of achieving strong operations as well ensures continuity. It is pertinent for service organizations to set targets in a bid to measure performance and better outcome. These would enhance the service organization to be profitable, competitive as well as successful. Growth force, (2019) identified that in a service organization the following are the Key Performance Indicators (KPIs):

- Revenue per Hour Paid: This refers to the revenue that are being paid per hour.
- Gross Revenue: This refers to the total amount of money that has been earned.



- Labour Cost Per Hour Paid: This refers to the labour cost per hour. This allows the provided opportunity to compare and contrast the revenue that has been paid per hour.

The above indicators indicate the importance of time in a service organization. Time is an important element in any organizational management. It determines and controls the organizational outcome and how overall performance and sequence of events irrespective of what organization is involved in.

From the literatures we may therefore state that the performance indicators of FIRS include:

- Percentage of revenue to GDP: This refers to the general indication of the success of the tax administration in mobilizing tax revenues
- Targets: This refers to the performance outcome of FIRS
- Tax policy: This refers to the policy implementations
- Commitment: This refers to the management and workers' commitment to the organizational target
- Effectiveness and efficiency: This refers to the success and productivity

#### **1.1.4 Characteristics of Service Organization**

Federal Inland Revenue Service (FIRS) as a service organization is a Public Service Revenue Collection Agency with certain expectations and challenges. It is therefore within the framework of the Public Service Sub-Sector of the larger National Government Service Sector

#### **1.1.5 Study limitations**

This study was designed to examine workers' time management and how it influences performance outcome of Federal Inland Revenue outcome. Time

management is an inducement to work commitment and it is one of the vital components that enhance organizational performance and productivity. It implies that organizational performance can be achieved if workers and managements are committed to their work (Ali, 2007).

Scholars such as Davis (2000) conceptualized time management as techniques for managing time. It has also been described as behaviour that differentiate personnel who do things on time, persist with reporting, closing time and spend little time on their activities from workers who poorly manage their time, waste lots of time on activities and on unimportant matters (Adeyinka, 2012). The concept of time management was adopted in this study which refers to personnel actions that are geared to meeting an efficient and effective use of time while performing certain goal-directed activities (Roe, 2004). This means that time management in this study focused on workers' use of time with regard to reporting to and closing from work for the purpose of achieving organizational objectives (increase in Revenue collection).

Many people seem to assume that time is infinite however; the fact is that we all have a bound allocation of time. Time cannot be accelerated nor can it be decreased, irrespective of how clever one can be. Nonetheless human beings have 24 hours (this is equivalent to 1,440 minutes or 86,400 seconds) in every and each day; not extra and not less.

Many in developed world describe time as one of the most precious resources. Ahmadu in this regard points out that, "And to a massive volume in developed world time is cleverly invested instead of spent." (Ahmadu, 2007, 76). Some other

scholars such as Jenkins (2009) states that European and Americans define time as an existing entity in itself. That is to say that in Europe and America, time is regarded as transient and as it come, individuals must use it or lose it because in no time it is gone. Conception of time by Africans differs as Jenkins (2009), further asserts that for Africans time flows backwards because it is not created in a sense; it is a component of the events. His argument seems to be stressing that time is poorly managed in Africa generally. However, we must point out that this perception of time is connected to cultural beliefs. That time flows backward had/has a meaning which we cannot pursue in this study

There seems to be poor time management in some of the Nigerian public organizations where some of the workers report to work late and close at against stipulated time violating the organization's rules and regulations seriously affecting the work performance (Harshman, 2011). Sometimes, personnel use the phrase "African time" to explain their coming to work late (Harshman, 2011). Poor management of time by workers has been identified as one of the major factors negatively affecting the performance of organizations (Adeyinka, 2012). The implication of poor time management in any organization is that it affects the efficacy, effectiveness and productivity of the organizations.

## **1.2 Statement of the Problem**

Organizational outcomes describe what organizations have accomplished. It serves as a form of internal source of motivation and commitment for all workers in the organization. Organization continues to search for sustainable operation. Organization such as FIRS continues to experience shortfall in revenue generation as much as 34 per cent, 18 per cent and 21 per cent in 2016, 2017 and 2018

respectively. Federal Inland Revenue Services has been experiencing problems and various challenges in the process of collecting enough revenue despite having employees for that work.

Previous studies such as, Adeyeye (2019), “Improving Tax Administration through Technology Innovation in Nigeria”; Jonathan, Abdul-Salaam, Oluwasanmi, & Rusu, (2018), “Business-IT Alignment Barriers in a Public Organisation: The Case of Federal Inland Revenue Service of Nigeria”; Obiageli, (2009), “The analysis of value added tax and its implication on the Nigeria Economy”; Micah, Leyira Christian, Chukwuma Ebere, and Asian Asian Umobong (2012). "Tax system in Nigeria—challenges and the way forward."; Ohaka&Zukbee, (2015) “Taxation and Sustainable Development in Nigeria: Informal Sector Challenges” and Ojo and Oladipo (2016), “Tax & Taxation In Nigeria: Implications On The Construction Industry Sector” to address various challenges confronting FIRS. There seems to be no any research linking workers’ time management and how it influences performance outcome of Federal Inland Revenue. This study, therefore, examined the performance outcome of Federal Inland Revenue Service and how it is influenced by workers’ time management in Sokoto Metropolis.

### **1.3 Objectives of the Study**

The main objective of the study is to examine the performance of Federal Inland Revenue Service and how it may be affected by workers’ time management.

### **1.4 Specific objectives are:**

- i. To identify performance and target in service organization from 2011-2018
- ii. To identify how workers’ time management has influenced the performance outcome.

- iii. To examine how characteristics of the workers influenced time management.
- iv. To examine the influence of organizational practices on workers' time management.
- v. To establish ways to improve time management and performance.

### **1.5 Research questions:**

- i. What has been the target and performance in service organizations?
- ii. To what extent has time management influenced the performance outcome?
- iii. To what extent has the characteristics (Age, gender, education, marital status) of the workers influenced time management?
- iv. To what extent has the organizational practice (Recruitment, promotion, motivational incentives, training, competence and sanction) influence workers' time management?
- v. What ways can performance and time management be improved?

### **1.6 Research hypotheses**

In view of the above objectives and questions, the following hypotheses were examined:

- i. Time management is associated with organizational target
- ii. The characteristics (Age, gender, education, marital status) of the workers have influence on time management
- iii. The organizational practices (Recruitment, promotion, motivational incentives, training, competence and sanction) have influence on time management
- iv. It was hypothesized that outcomes have not met expectations

### **1.7 Justification of the study**

The purpose of this study is to examine the performance outcome of Federal Inland Revenue services and to find out if workers' time management has any influence on the performance outcome of FIRS. Reporting to work on time remains one of the parameters to measure organization effectiveness and efficiencies. In any organization, it is vital for personnel to come to work on time for the purpose of seeing that everything run effectively for the entire work process. Proper time management is an important factor in increasing organizational performance and it is described as the heart of business success. Proper time management in terms of reporting to and closing from work has been identified as an essential part of an employee's job performance. Poor time management remains an endemic problem and may be affecting service delivery in Federal Inland Revenue Service. The behaviour may be attributed to some of the serious challenges the organization is confronted with. The study is essential because it will provide an insight as to whether time is one of the various factors responsible for workers' poor performance in organizations such as FIRS

### **1.8 Significance of the Study**

This study is an aspect of industrial and or organizational sociology; it may be of importance to intellectuals of African and Nigeria. The study is significant in the sense that time management is a revelation of how committed employees are to their work. Federal Inland Revenue Service is an important organization for the national economy. If there is poor time management in this organization, it may have negative implications on the economy and social life of Nigerians. Conversely, if time is properly managed in this organization, there may be an improved economy

and better social life for Nigerians. The significance of the study may further become clear when factors responsible for workers' poor time management are identified and the needs for the organizations to respond to them are stated. The results of the study may therefore contribute to the efficiencies and effectiveness of the Federal Inland Revenue Service and maybe a lesson to other service organizations in the national economy.

### **1.9 Scope of the Study**

The study examined the performance outcome of Federal Inland Revenue services and how it is affected by workers' time management. The study was carried out in Federal Inland Revenue in Sokoto. This is because it is the Zonal headquarter of three states (including Zamfara, Sokoto, Kebbi State) in the Northwest of Nigeria. This implied that it is one of the biggest in Nigeria with a population of four hundred (400) personnel. The study focused on how workers from the organization manage their time (that is in term of late coming and leaving work before time). It is pertinent to mention also that there are categories of personnel in Federal Inland Revenue. There are the top management (which include the state chairman and the board members of the FIRS); decision making categories (who are actually the management personnel) and the operational team who are the other personnel of FIRS. The study focused on the decision making and the operational team. It is pertinent to mention that the concern of the study was on the workers' time management as regard time of reporting to work and leaving work. Federal Inland Revenue is a financial pursuing organization. Although the tasks of some of the personnel who are refer as the tax collector are primarily in the field, yet the organizational rules stipulated that every workers report to work at 8.00 am and

close 4.00 pm. As such, it is assumed that to a large extent workers are supposed to conform to the work time.

### **1.10 Limitation of the study**

The study was limited by the choice of study design because it has to do with an organization that handles sensitive information. The study therefore employed the designed that would be appropriate for the data on the disposal of the researcher. The study was also constrained by financial and logistic challenges. Financial challenges included the fact that the researcher had to conduct some of the interview on phone call with some of the management personnel. Logistic because gaining access to the organization and perusing the records and information was possible but challenging and time consuming. The researcher presented the letter of introduction as well as assurance of confidentiality yet some still behaved indifferent in giving response. However, the researcher has to seek for financial assistance for the purpose of acquiring all the needed information. Logistics challenges was eventually taken care of by the Chief Tax Officer who assured all the workers that the research is for academic purposes

### **1.11 Assumptions**

In view of the objectives and hypotheses, the following assumptions were made:

- i. Time management will influence outcome
- ii. Workers characteristics (Age, gender, education, marital status) will influenced how they managed time
- iii. Organizational practices are directed to outcomes
- iv. Commitment will be linked to outcome



## **CHAPTER TWO: 2.0 LITERATURE REVIEW**

### **2.1 Introduction**

This chapter comprises the introduction, review of literature and the theoretical framework. In the review of literature, a number of related issues were considered to be of relevance. These include the discussion of the organization (FIRS) concept of time; time management; target of organization and how it is affected by workers' time management; personnel's characteristics and their time management and organizational practices on workers' management of time. The purpose is to expand the horizon by which the tasks of this research, the conceptualization; the methodology; the theoretical stance and the discussion of the finding were undertaken. The reviews are hereby presented as follows:

### **2.2 Federal Inland Revenue Service (FIRS) as an Organization**

Federal Inland Revenue Service (FIRS) is the agency which is responsible for generating revenue in Nigeria. It assesses, collects and accounts for the taxes paid into the federal account. The FIRS is situated in Sokoto metropolis and it is a public organization that determines the economy of the nation. Effective performance of the organization will contribute enormously to development of Nigeria. Federal Inland Revenue Service has a combination of Nigerians as its personnel. That is to say that it is a national organization where all Nigerians of different ethnic and religious backgrounds are employed to work.

Federal Inland Revenue was said to have started as part of a colonial tax organization. It was referred to as Inland Revenue Department of Anglophone West Africa (These include Nigeria, Ghana, Sierra Leone and Gambia). The website of the organization stated that in 1943, FIRS was carved out of Inland Revenue

Department of Anglophone West Africa. It was referred to as Nigeria Inland Revenue Department and consisted of the residents; chiefs and elders in each district; native authority (which by native law, recognized as tax collector authority) and native council appointed as Governor. The mission of the organization is operating a transparent and efficient tax system which will optimize tax revenue collection and voluntary compliance. The vision is making taxation the pivot of national development.

FIRS sets a target to be achieved every year, but for the past fifty (50) years crude oil has been the prime source of Nigeria revenue generation (Pang, et al, 2007). This has been attributed to the fact that Nigeria is the largest oil producer in Sub-Saharan Africa with oil reserves estimated at 37 billion barrels as at 2014 (OPEC: 2015: 92). This has also been seen as responsible for the robust expansion in Nigerian economy in the last decade (Hove, 2017: 2). However, since the fall in oil price in 2014 leading to dwindling revenue from oil sources and contracting GDP by 1.7 per cent in 2016, Nigeria has to look into other sources for generation of revenue. The need for FIRS to review its strategy for the revenue generation from oil to non-oil therefore became imperative (ibid).

Federal Inland Revenue Services, therefore, as an organization has a lot to do as regard increasing the internally generated revenue (Ohaka, et al 2015: 2). It may, therefore, be depicted through the assertion of the executive chairman that the organization is seeking to increase its target through internal source. He asserted that “proposed revenue for 2015-2016 non-oil revenue will account for 80 per cent” (Fowler, 2016:1).

He further stated that workers should brace up for the task ahead. In a bid to encourage the workers, he emphasized that:

*“Payment of bonuses will be tied to workers’ commitment and performance. This is necessary as we will introduce an enhance system of performance to ensure that we all meet our targets” (Fowler, 2016:1)*

There are several studies which have been conducted to proffer explanation to the continued fluctuation in the target and to address other challenges confronting FIRS. Studies such as Innovations for Successful Societies (2004 - 2009); Obiageli, (2009); Micah, Ebere and Umobong (2012); Ohaka & Zukbee, (2015); Ojo and Oladipo (2016) were all directed to the challenges of FIRS. The focuses of many of the studies conducted are on the challenges of tax statistics; inability to prioritize tax effort; poor tax administration; regulatory challenge; corruption; complexity of tax and poor funding. However, there seems to be no research linking workers’ time management and how it may affect the organization from achieving its targets. This study, therefore, examines the performance of Federal Inland Revenue Service and how it is affected by workers’ time management.

### **2.3 The Concept of Time**

In the study of organizational sociology, time has been described as one of the important aspects to focus on (Roe, 2004). The purpose may not be far from the fact that time is a wealth under people’s control and adequate to meet objectives (Isaac, 1999 in Olaniya and Ojo, 2008); It has been described as expensive resource which must be properly managed and if not, it is difficult to manage anything (Heather, 2005). This means that without proper time management, one may not achieve anything. Showing the importance of time, time has been described as an important

resource; irreplaceable, inadequate and changing. It is irreplaceable because every minute we use cannot be recovered; it is gone forever, inadequate because we have twenty four (24) hours in a day and changing because it is never fixed. It continues moving and waits for nobody. Time is very inadequate and it is limitless. Therefore, to a large extent, if one wastes time its similitude is like having lost a lifetime. As identified by some scholars, it is stated that a typical European sees time as money and as such it must be respected. The same scholars opine that time to some Nigerians is more or less a snail. Time to them has to crawl and wait for them. This therefore explains why no event takes place until after two or three hours of stipulated take off time (Olaniyan and Ojo, 2008). This assertion shows that some Nigerians do not take time seriously and to some it is not so necessary to be too conscious about time after all, there is more time.

Olaniyan and Ojo (2008) in their research identified attributes of time and it may be summarized as, time as a distinct resource; expensive resource in the universe; irreplaceable and must be effectively and efficiently managed. The attributes of time mentioned by Olaniyan and Ojo (2008) signified the importance of time and it shows that time is transient. The attributes are revelation that time is a scarce resource and everybody is endowed with same amount of time therefore, it is pertinent to effectively manage time.

Several other scholars have conceptualized time as social. It is seen in the life of society as having 'many faces' and it is seen as what takes various forms and shapes of expression; pervades every part of social life and also as an important component of social phenomena (Nowotny, 1992). The point made here implies that, time is an essential component that has influence on all that human being does.

The social theorist of time in the department of sociology, University of Cardiff, Adam (1990) sees time as what makes society and what permeates all human societies. She described it as an important precondition of all human thought on society or social order. It is also a determinant of stability or dynamism within them.

This opinion is also similar to the former. In the sense that it emphasized the essentiality of time and shows that time is a determining factor in achieving human society. She conceived time as a very important phenomenon in studying what happens in human society. For her, time is always social because it reflects, regulates and orders social life. It is a social fact and a variable which can be measured. She reiterates the importance of time in human life by conceptualizing time as a non-material social fact that can be measured. It can be deduced from this argument that time is a determinant of human action in a social environment. This view is difficult to oppose because every second has a role it plays in human life. In another related argument, she further attests to the importance of time by stating that human beings in contemporary society assumed, think and register time in different contexts, whether it has to do with mind, the physical body, nature or society. Importantly therefore, time to her stands as the standard parameter, rules, and monitoring, which is applied everywhere. Adam's opinion on time shows that time has a universal language. All individuals; groups; cultures; organizations and society must respect it.

Some scholars provided differentiation between 'private time' which was described as 'off duty time' and also 'public time' which is referred to as 'on duty time'. This differentiation implies that private time belongs to the residual category and it is time with which one has freedom from work commitments. However, the public

time is that which one uses in work place. The implication is that one must utilize all effectively (Zerubavel, 1982). In another related emphasis, he described time as one of the important yardsticks of the social world and that possibly, social life may not have been possible if not that we consider time as an important index. Similarly, Zerubaven (1990), made an identification that there is need for time management in all our activities and that there should be a time-tested recipes for designing and importantly not to procrastinate. The arguments of Zerubaven as identified in this research shows how pertinent he wants to make people see time. He emphasized the need to respect and keep time in high esteem.

#### **2.4 The concept time management**

The concept of time management has been described differently by Sociologists. It has been seen as the arrangement of responsibilities by calculating how much time a responsibility will be completed, when it must be completed and thereby move events that would impede its completion (North 2004). This definition, to me, has done a lot of explanations to exactly what time management means. The priority of every worker for example should be to resume and to leave work at the stipulated time. There should not be any excuse as to workers coming late or leaving work before time especially if it is stipulated.

Orlikowsky and Yates, (2002) as cited in Roe (2006) were of the view that managing time is pertinent because of increasing global challenge and more demands for instant availability of products and services. That is to say that time management is critical for every organization in other to meet up with the trend with which global competitiveness is going.

Increasing concerns about time are said to be reflected in the contemporary theories as well as empirical write up. It has also been mentioned that there is need for better incorporation of time in theoretical models and research designs (Wright, 2002 in Roe, 2004). Also, importantly, the need to focus on how people in organizations manage time and on how these efforts can be improved (Macan 1994 in Roe, 2006).

In a bid to proffer explanation to time, Roe (2004) identified methods of how to use time in job place. In his identification, he placed emphasis on issues on the need to write work plans on a paper down which he described as a “to do list”. This was suggested that it will help to increase job performance. The suggestion of writing work plans down is a good one because it allows one to plan effectively for the next line of action.

Drucker (1967), in his examination of time management, recognized that time is one of the vital ingredients of arrangement and it is a parameter for measuring the achievement of any organization. Drucker further stated that time is one of the vital resources of personnel and any personnel who cannot manage time may not be able to manage other things. Drucker view of time as precious resource cannot be challenged and it is what every individuals or organization needs to put into consideration for the success of their objectives.

In a literature on time control for busy managers, it has been opined that time control influences other humans, mainly subordinate employees. It implies that the use of time by a particular personnel affects other workers. This is to say that the way one worker control his or her time will one way or the other affects other workers. The assertion emphasized on the implication particularly on those who are subordinate

workers (Blair 2015). In a related assertion Blair, (2015) stated that in time management it is important for not only figuring out duties to be achieved but additionally for making plans on how the duties would be performed. He turned into the view that time is poorly controlled essentially because human beings tend to be too confident of what they will be doing in the subsequent minute. Blair's view will enhance man or woman's calculative flow in terms of planning and allocating time.

Further, Wright (2002) in his Pickle Jar theory talked about the need to have good time management and that, absolutely everyone should at the least use one time control machine. This according to him will give individual the ability to without a doubt do as opposed to scurrying approximately without any aim in sight. The implication of this statement is that it is important to have a plan on what is subsequent to be completed; this makes one not to only have most effective way to achieve goal but also additionally direction on how first-rate to gain the intention.

Important technique for goal setting which is essential for world's top organizations has been identified. It has been described as SMART program. SMART program implies that one's goal should be Specific, Measurable, Achievable, Rewarding, and Timely (Brown, 2009). These refer to the followings:

- 1- Specific: Having a clearly defined goal.
- 2- Measurable: identifying the progress.
- 3- Achievable: goal should be attainable.
- 4- Rewarding: The goal should be fulfilling.
- 5- Timely: The goal should be within meaningful time frame.



Most importantly, it has been argued that it is important to write the goals down, be conversant with it and not to be afraid to tell other people. This is seen as a simple technique that has been proven to help to achieve goals. The highlighted ways to manage time therefore has been described as encouraging technique for any individual or organization who really wants to properly manage time.

In another analysis, Durkheim (1912) in his study of time and space attributed and emphasized that time can be described and linked to human mode of social life. He emphasized that the kinds of people's idea; methods of conceiving space and time may be traced to their mode of social life. He tried a sociological clarification of all essential categories of human concept, mainly the relevant principles of time and space. He argued that those are not handiest transmitted with the aid of society, however they're social creations. Society, to him, has the final say within the origin of our thought with the aid of forming the concepts of which that concept is made. The social employer of the primitive community is the model for the primitive's spatial corporation of his global surrounding. In addition, temporal divisions into days, weeks, months, and years correspond to periodical recurrences of rites, feasts, and ceremonies. A calendar therefore indicates the sample of the general activities importantly, the equal time its function is to guarantee their regularities

Adeyinka (2012) conducted an empirical research on how management of time will bring about high performance in organization. He identified the following as good side of management of:

- i. That time management helps to take control of human areas of life;
- ii. Increases outcome; makes ones become more organized;

- iii. It helps you to utilize time effectively and helps ones gain time for oneself to relax and do the things that one enjoys doing. (Adeyinka 2012)

This identified good side shows that if individuals or organizations adhere strictly to proper time management, it will not only make one to be productive but also to be very focus in whatever one is doing.

### **2.5 Target of organization and workers' time management**

Setting targets to be achieved remains the paramount reason for organizational existence. Organizational target directs the efforts of every worker. It has been argued that what makes organization to be formal is the ability to clearly state its target (Nyameetal 2014). Organizational target cannot be achieved when there are inconsistencies in the personnel's commitment to the target of the organization. Time management has been described as one of the important aspect of workers commitment to work (Ali, 2007). Poor time management has been seen as one of the factors that may hinder organization from achieving its target and effective time management has also been described as a panacea to organizational effectiveness and not a placebo (Olaniyan and Ojo, 2008). This implies that time management is seen as one of the basic means of achieving organizational target.

It has also been argued that anyone who does not do things or arrive on time is a poor time manager (Cabral 2006). This can be seen in the observation of Cabral who pointed out that things can go well when people properly manage time especially whenever they are supposed to.

In a related argument, Belcher (2017) was of the view that workers' time management affects more than just their personal productivity but that of the organization. This is because they are technically not doing what they are supposed to do. He stressed that coming in late to work affects a lot of activities in an organization and also throws others around them off focus, leading to a decrease in overall performance and productivity in the office. This implies that in as much as an individual is part of the organization, it is important to properly manage time because there is relationship between his or her time with that of the other members of the organization.

Implications of poor time management remain the concern of some of the organizational sociologists, springing various opinions among them. Delonzor's (2006) view on the implication of poor time management is that it can affect not only organizational target or goals but also that of the entire nation. He stated that poor time management costs U.S business more than \$ 3 billion per year in lost of productivity. Stressing further the implication of time management, Blau (1994) argues that poor time management of some workers cuts into supervisors' time and this will negatively affect other co-workers who have to bear the consequences of co-workers' poor time management. He argues further that if organization provides services and yet workers are poorly managing time, this will, according to him, have adverse effects on the quantity and quality of the services the organization offered.

This is because somehow one worker's output is the other's input. This is similar to the discovery of Jamal (1984) in his study where he discovered that poor time management of one worker affects other workers. This is because according to him

their morale and work motivation deteriorate when their colleagues poorly manage time.

## **2.6 The Influence of Workers' Characteristics on Time Management**

Scholars have suggested that workers' characteristics such, as age, gender, marital status, educational qualification, occupational status, years of experience and others have a relationship with workers' management of time. It has therefore been emphasized that there is positive linkage between the ages of workers; years they have spent in an organization and the level of their commitment to management of time (Pavlovic et al 2016). Similarly, some scholars have also discovered that there are significant relationship between job tenure and workers' commitment to organizational time (De los Santos and Land 2006). This implies that some scholars were of the view that the number of years spent on and the status one possesses in an organization has a lot to do with one's commitment to organizational time management.

In other related studies, it has been noted that age creates a feeling of organizational commitment; however, the researcher stated that it depends on both experience and the conservative attitude it produces (Pala, et al 2008). Education has also been seen as workers' characteristics that can influence workers' commitment to organizational time. This they emphasized is because somehow people who have lower educational qualification are more committed to organizational time because of the fact that they hardly change their jobs.

Further descriptions of workers' characteristics on organizational commitment by Pala, et al (2008) revealed that gender is another factor that can determine

commitment to organizational time. They were of the view that women are more committed to their organizations. In their argument, they attributed women commitment to organizational cultural cluster or context. However, in another study that reiterated the study, it was observed that in a situation where women are subjected to sex inequality in a certain context, it can affect their organizational commitment negatively (Ngo, et al 1998)

Workers' characteristics such as gender, marital status, education and job tenure have been included in a study of the impact of personnel characteristics on commitment to work. The researchers stated that age is related to commitment to work. They were of the view that older workers are more committed compared to younger ones (Rabindarang, et al 2014).

Some scholars have also identified marital status as an important workers' characteristic that influences commitment to organization. In their revelation, they stated that married people are more committed than single people. In their explanation, they stated that married people need a stable job due to the fact that they have responsibility to take care of for their families (Choong, et al, 2012). This implies, to a large extent, that the researchers are actually establishing a relationship between workers' characteristics and their commitment to organizational time.

## **2.7 Organizational Practices and Workers' Management of Time**

Personnel time management has been related to the organizational practices. Organizational practices refer to the inner workings of the organization that affect personnel relationships and interactions. Organizational practices are operationalized as the incentives provided by the organization such as financial reward and non-financial rewards such as promotion, job security, increased responsibility,

opportunity for personal growth, organizational sanctions or penalty for workers who violated work rules and regulation. Related literatures examining the role of the incentives are hereby presented.

Incentives remain one of the important factors that enhance the best from human beings. In a brief description of what is motivation, Noah and Steve, (2012) pointed that motivation refers to the urges, aspirations, drives and needs of human beings that direct or control and explain their behaviour. Any organization that seeks to achieve the best must look critically into what actually motivates workers.

Incentives have been seen as what positively affects workers employees' commitment or loyalty in workplace. There are generally two forms of motivational incentives as identified by scholars: monetary and non-monetary incentives. Monetary incentives refer to the wages and bonus schemes to stimulate workers. Non-monetary incentives are incentives which cannot be measured in terms of money and they are job securities, recognition, promotion, opportunity for personal growth.

Akintoye (2001) in Tella et al (2007) was of the view that monetary incentive is the most significant motivational strategy. He was of the view that money to a large extent gives people direction. In a related argument, Tella (2007) opines that there is relationship between monetary incentives and job performance. He stated that money “[p]ossessed the power of attraction, retention and motivation towards higher performance”. In another related literature that further authenticates the essentiality of money, Barongo, (2013), argues that motivational incentives such as financial incentives enhance continuation of the employment relationship because it brings

about the basis for high levels of commitment and employee motivation (Barongo, 2013). The argument establishes relationship between workers' commitment and financial incentives given to them.

In a bid to stress the importance of monetary incentives, it has also been argued that monetary incentives induce productive and dedicative workers to apply at a firm (Lazear, 1986 in Delfgaauw and Dur 2006). This shows that productive and dedicative workers will rather go for job that provides better monetary incentives.

Financial incentives have been seen as very vital reason why workers will be committed to his or her work (Clark, Peters & Tomlinson, 2005). This same view was also supported by Lazear (1995 Clark et al 2005), in his review of the economics of personnel where he emphasized that incremental pay schemes can bring forth high effort levels from employees. These economics framework may be used to analyze workers' management of time (Clark et al 2005).

Non-financial incentives refer to the rewards, social practices or job related factors that are used in an organization to motivate employees without direct payment of cash (Yavuz, 2004). This definition implies that non-monetary incentives include the followings: promotion in work place, job security, increased responsibility, opportunity for personal growth, recognition etc

Non-financial incentives have been related with superior-subordinate relationships and the social activities within the organization. Sincerity and caring of the superior in communicating with the subordinates, valuing their opinions and the degree of informal or formal recognition for a good job contribute to the creation of a working atmosphere that employees feel valuable as part of the organization(Yavuz, 2004).

In a bid to point to the relevance of recognition, Wiscombe (2002) in Naeem and Zaman (2013) argue that what people want is recognition for contributing to job. This implies that if workers are given recognition, they will properly manage their work time.

The influence of organisational practices may also be seen in the kind of socialisation that takes place in the organization. This implies that the values, norms and culture within organization will determine whether workers will manage organizational time of reporting and closing from work or not. The implication of this assertion may be seen in the research conducted by Sheridan (1992) who emphasized that workers will continue reporting to work late if there are no penalties or sanctions they experience. However, they will not do the same if they work in an organization that frowns on reporting late and record it judiciously.

Aljaradat and Jadallah (2011), in their empirical study, discovered that it is pertinent for every organization that wants to achieve its target to put into their organizational practice, consideration of workers' time of reporting and closing from work. The study which was actually conducted in Jordan established that overlooking workers' lateness to work makes workers to have some freedom of some sort and enough time for their personal commitment.

## **2.8 Gaps in Literature**

The major gap identified in the review of the literature is that there are substantial literatures on time; time management in relation to workers characteristics or organizational practices and how it may largely affect organizational target. However, the emphasis of many of the literatures seems to be mainly on the workers' reporting late to work. There seems to be dearth information on time



management research specifically identifying implication of workers' closing work before stipulated time.

## **2.8 Theoretical Framework**

This part of the study focused on the theories explaining lack of workers commitment to work. It examined why workers may not be committed to the performance outcome of the organization through time management. Based on the literature, performance outcome in an organization remained the concerned of many scholars. The performance outcome can be achieved through workers' commitment to work. Workers also need to be properly motivated for them to give their best. Time management is one of the indices of commitment to work and it has been defined as "behaviours that aim at achieving an effective use of time while performing certain goal-directed activities". This definition highlights that the use of time is not an aim in itself and cannot be pursued in isolation. The focus is on some goal-directed activity, such as performing a work task which is carried out in a way that implies an effective use of time.

This study is an aspect of organizational or industrial sociology it adopted and adapted theory of human relation and theory of human resources to proffer explanation to why workers are not committed to work time. The study was therefore anchored on three important organizational theories which are: McGregor's X-Y Theory, Herzberg's Two-Factor Theory and Vroom's Expectancy Theory. Time management is a form of commitment to work and effective commitment to work leads to organizational performance (Van Der Linden, Sonnentag, Frese & Van Dyck, 2001). These theories proffer explanation to why workers may not be

committed to work and how it may affect organizational performance outcome. The theories will be examined one after the other.

### **2.8.1 McGregor's X-Y Theory**

McGregor (1960) in his book *Human side of Enterprises* proffers explanation on the best way to make personnel committed and productive in work place. He was said to have revolutionized human resources thinking by identifying two ways managers could view personnel (Al-Khoury, 2010). Theory X and Y stated that the management of organization has a role to play to get the best out of workers. It also identified the position of the employee in workplace (McGregor 1960, 310).

McGregor (1960) theory X and Y stated that the management of organization has a role to play to get the best of workers. It also identified the position of the employee in workplace.

#### **Theory X**

McGregor (1960) was of the view that the “conventional conception of management’s task in harnessing human energy to organizational requirements can be stated broadly in terms of these propositions”. He refers these propositions to “Theory X”, the following are the propositions:

1. Management is responsible for organizing the elements of productive enterprise money, materials, equipment, and people in the interest of economic ends.
2. With respect to people, this is a process of directing their efforts, motivating them, controlling their actions, modifying their behavior to fit the needs of the organization.

3. Without this active intervention by management, people would be passive even resistant to organizational needs. They must therefore be persuaded, rewarded, punished, controlled and their activities must be directed.

He refers the above as the management's task in managing subordinate managers or workers. That is according to him why management consists of getting things done through other people.

He stated further that:

4. The average man is by nature indolent, he works as little as possible.
5. He lacks ambition, dislikes responsibility, and prefers to be led.
6. He is inherently self-centered, indifferent to organizational needs.
7. He is by nature resistant to change.
8. He is gullible, not very bright, the ready dupe of the charlatan and the demagogue.

He pointed that the above propositions are the reasons why conventional organization structures, managerial policies, practices, and programs reflect these assumptions.

### **Theory Y**

Theory Y is the opposite to that of Theory X. Theory Y emphasized that employees actually will become more productive when more trust and responsibility is delegated to them. Theory Y stated that employees wish to work and be productive and the act of doing well at work is also a strong motivator. According to McGregor (1960: 313): "Man is a wanting animal and as soon as one of his needs is satisfied, another appears in its place. He was of the view that adoption of Theory Y could motivate human beings to the highest levels of achievement. Theory X merely satisfied their lower-level physical needs and could not hope to be as productive.

He identified the propositions of Theory Y and which are today being applied with some success as follows:

- Decentralization and Delegation

He stated the need for managers to decentralize authority to employees and make sure employees have the resources necessary to achieve organizational goals

- Job Enlargement

Encourages of responsibility at the bottom of the organization is important because this provides opportunity for satisfying social and egoistic needs.

- Participation and Consultative Management

Under proper conditions these results provide encouragement to people to direct their creative energies toward organizational objectives, give them some voice in decisions that affect them, provide significant opportunities for the satisfaction of social and egoistic needs.

- Performance Appraisal

This has to do with performance appraisal within the ranks of management.

He stated that employees are not inherently lazy. Given the chance, employees will do what is good for the organization. To allow employees to work in the organization's interest, managers must create a work setting that provides opportunities for workers to exercise initiatives and self-direction. He argued that if a job is satisfying, then the result will be commitment to the organization.

The McGregor's X-Y Theory stipulated what the management can do to get the best from the workers. It also identified what the workers require to be committed in their respective places of work. Motivational incentives, sanctions and rewards which are all part of the organizational practices are pertinent as mentioned by the theory.

Workers need to be motivated to be committed in all aspects of their jobs. This implies that workers will properly manage their work time if they are properly motivated.

### **2.8.2 Herzberg's Two-Factor Theory**

Herzberg identified two-factor theories namely the motivators and hygiene factors. He stated that the two factor theories determined workers commitment to work and subsequently enhances organizational performance. He distinguishes between the theories:

**Motivators:** These have been described as those factors that produce satisfaction and motivation (such as challenging work, recognition for one's achievement, opportunity to do something meaningful, involvement in decision making, sense of importance to an organization) that give positive satisfaction, arising from intrinsic conditions of the job itself, such as recognition, achievement, or personal growth.

**Hygiene factors:** These have been referred to those factors that lead to dissatisfaction. (e.g. status, job security, salary, fringe benefits, work conditions, good pay, paid insurance, vacations) that do not give positive satisfaction or brings about higher motivation, absence of these bring about dissatisfaction.

According to Herzberg, hygiene factors are those things that bring about dissatisfaction among workers in a workplace. Hygiene factors must be eliminated to remove dissatisfaction in a workplace. He identified ways that this can be done and these include paying of reasonable wages, ensure employees job security and creating a positive culture in the workplace. Herzberg also identified the following hygiene factors in their other of importance: company policy, supervision, worker's

relationship with their boss, work conditions, salary, and relationships among workers.

Herzberg's theory basically focuses on the importance of internal job factors as motivating forces for workers. This is for the purpose of job enrichment for workers. Herzberg also advocated the need for workers to take part in planning, performing, and evaluating their work.

### **2.8.3 Vroom's Expectancy Theory**

Victor H. Vroom (1964) developed this theory and sometimes referred it to Valence-Instrumentality. Expectancy Theory proffers explanation to why people choose a particular behaviour to satisfy their needs. "This theory emphasizes the needs for organizations to relate rewards directly to performance and to ensure that the rewards provided are those rewards deserved and wanted by the recipients."

The theory stated that before choosing behaviour, an individual will evaluate various possibilities on the basis of how much work is involved and what the reward is. Motivation is a function of how badly individuals want something and how likely they think they are to get it. It occurs in direct proportion to perceived or expected rewards.

The strength of a tendency to act in a certain way depends on the expectation that the act will be followed by a given outcome and on the attractiveness of that outcome to the individual (Blumberg & Pringle, 1982). This is to say that behaviour is heavily influenced by perceptions of possible outcomes. If an individual expects a certain outcome, possesses the competence to achieve it, and wants it badly enough, he or she will exhibit the required behaviour. If a person expects that a specific

behaviour will produce an outcome that he or she perceives as undesirable, he or she will be less inclined to exhibit that behaviour. In this light, a person who knows the other person's expectation and desires can tailor outcomes associated with specific behaviours to produce motivation.

The highlighted theories can be used to explain this study. The theory x for example stated the need to direct employees efforts, motivate them, control their actions, persuade, reward, punish, direct their activities and modify their behavior to fit the needs of the organization. Workers may also poorly manage organizational time if those identified issues are not well taken care of.

Similarly theory Y also stated that employees will do what is good for the organization if there is work setting that provides opportunities for workers to exercise initiatives and self-direction. That is to say that if job is satisfying, then the result will be commitment to the organization. Lack of motivational incentives certainly could reduce workers' commitment to work. Time management is lack of commitment to work which may arises as a result of poor motivational incentives and eventually it would affect the performance outcome of the organization.

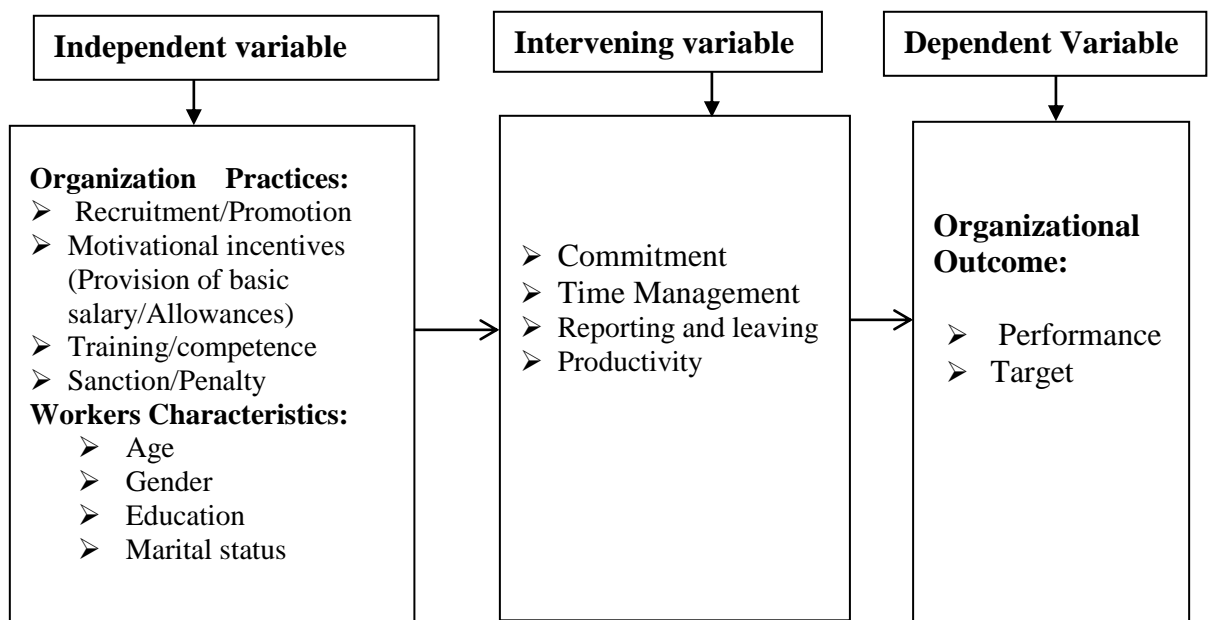
Herzberg's two-factor theories stated intrinsic and extrinsic factors that will inhibit workers commitment to work. The identified factors are also issues that if not taken care of will encourage poor time management.

Vroom's Expectancy Theory which emphasizes the needs for organizations to relate rewards directly to performance and to ensure that the rewards provided are those rewards deserved and wanted by the recipients is also very relevant. This also implied that if workers who are committed to the organizational objective through

effective management of work time are given some reward, certainly others will be motivated to do the same.

#### 2.8.4 Conceptual framework

A conceptual framework demonstrates the relationship between variables identified in a study, showing the interaction between dependent, independent, intervening variables and antecedent variables. The dependent variable of the study is the organizational outcome in terms of performance and target of the organization. The independent variables are the characteristics of the workers (such as age, sex, marital status, occupational status, educational status) and organizational practices (such as incentives (financial and non-financial incentives); promotion; job) and time management is the intervening variable.



**Figure 1.1: Conceptual framework**

Figure 1, shows the relationship between the dependent and independent variable of the study. They are described as follows:



- 2.8.5 Independent Variables:** The independent variables has been described as the variable that experimenter control or changes and the variable is seen as having a direct effect on the dependent variable (Wu, A. D., & Zumbo, 2008). There are two independent variables in this study. The first one is the Organization Practices: this includes recruitment/promotion; motivational incentives (provision of basic salary/allowances); training/competence and sanction/penalty. The second independent variable is the workers' characteristics which include the age; gender/ sex; education and marital status
- 2.8.6 Dependent Variable:** The dependent variable has been described as the variable that is being measured and tested in an experiment. It is a variable that depended on the independent variable (O'brien, R. M, 2007). In this Organizational Outcome: Performance, Target are the dependent variables
- 2.8.7 Intervening Variables:** An intervening variable has been described as hypothetical variable that are used to explain causal link between other variables (MacKinnon, Lockwood, Hoffman, West, & Sheets, 2002). This study has the following as the intervening variables Commitment, Time management, Reporting and leaving and Productivity
- 2.8.8 Summary:** the dependent variable of the study which is the Organizational Outcome: performance and target was measured with the two independent variables in the study. They are organizational practices such recruitment/promotion; motivational incentives (provision of basic salary/allowances); training/competence and sanction/penalty. The second independent variable is the workers' characteristics which include the age;

gender/ sex; education and marital status. Commitment, Time management, Reporting and leaving and Productivity are the intervening variable.

## **CHAPTER THREE: 3.0 RESEARCH METHODOLOGY**

### **3.1 Introduction**

This section highlighted the methodology that was used in conducting the research. It includes the research design, study population, sampling technique, type of data that were collected, techniques of data analysis and the ethical issues for the study.

### **3.2 Study Design**

This study employed the use of descriptive design (This based on survey design which was a collection of data once) that basically describes characteristics of FIRS workers as well as the organizational practices in FIRS and how it affects their time management and organizational performance. The study examined the categories of workers in FIRS as such the quantitative was cross-sectional survey. Also, importantly, both the quantitative and qualitative methods were used in conducting the research.

### **3.3 Site of the Study**

Federal Inland Revenue Service is an organization located in Sokoto State metropolis. It is imperative to give brief description of the Metropolis as well as brief description of the functions of the organization.

Sokoto State is situated in the northwest of Nigeria. It is beside the confluence of the Sokoto River and the Rima River. The National Bureau of Statistics shows that in 2015, Sokoto population was about 6.2 million. It is the modern-day capital of Sokoto State (which used to be the seat of the caliphate). Sokoto used to be the centre of the entire northern Nigeria.



**Figure 3.1: Sokoto State on the Nigeria Map**

### **3.4 Description of population/ Sampling**

The population of the study comprises the workers of the Federal Inland Revenue in Sokoto Metropolis. However, it is essential to mention that there are top management (which include the state chairman and the board members of the FIRS); decision making categories (who are actually the management personnel) and the operational team who are the other personnel of FIRS. The study focused on the decision making and the operational team. The entire population (including the decision making and the operational team) was estimated at four hundred (400) as at February, 2017.

In the quantitative, the researcher focused on the entire population. This is possible because the population is well defined (that is, the researcher has access to the

complete sampling frame) and the population is relatively not too much. Also, importantly, studying the entire population helps to eliminate any potential bias that may occur through sampling technique. It also enhanced the use of descriptive statistics.

The researcher employed purposive sampling technique in qualitative research (this technique presumed that a researcher has an existing knowledge about the population of study, as such the researcher selected participants who are relevant to the purpose of the study) to select twelve (12) from the FIRS (the staff selection comprises both senior and junior staff). Importantly, the researcher also conducted Key Informant Interviews (KIIs) with the head of each of the six (6) departments in the FIRS.

Below is the table showing how the qualitative interview was conducted:

**Table 3.1 Patten of participant selection for the In-depth Interviews (IDIs) and Key Informant Interviews (KIIs) in the FIRS**

<b>Department</b>	<b>IDI Guide IDI Session</b>	<b>KII Guide KII Session</b>	<b>Sub-Total</b>
<b>Tax</b>	2 Interview session with the personnel in tax department of FIRS	1 Interview with the Head of the Tax of the FIRS	3
<b>Assessment</b>	2 Interview session with the personnel in Assessment department of FIRS	1 Interview with the Head of the Assessment of the FIRS	
<b>Administration</b>	2 Interview session with the personnel in Admin department of FIRS	1 Interview with the Head of the Admin of the FIRS	3
<b>Planning, reporting and statistics department</b>	2 Interview session with the personnel in Planning department of FIRS	1 Interview with the Head of the Planning of the FIRS	3
<b>Account</b>	2 Interview session with the personnel in	1 Interview with the Head of the Account	
<b>Monitoring</b>	2 Interview session with the personnel in Monitoring department of FIRS	1 Interview with the Head of the Monitoring of the FIRS	
<b>Sub Total</b>	<b>12</b>	<b>6</b>	<b>18</b>

Source (field survey: 2018)

### 3.5 Research instruments

The researcher employed questionnaire for the purpose of collecting the quantitative data. The instruments used for the collection of qualitative data were KII Guide and IDI Guide. However, before conducting the research the instruments for conducting the research were certified by the supervisors.

### 3.6 Data collection procedures

In the data collection, since two methods were employed, the researcher collected the quantitative data through the administration of questionnaires to the respondents.

The questionnaires were closed ended with some few areas for an elaboration. The researcher collected the qualitative data with open ended questions that usually came from the guide. The justifications for combining quantitative and qualitative methods are basically to complement and corroborate the results from both methods (Greene et al., 1989: 259).

### **3.6.1 Quantitative Data**

Quantitative research has been described as a systematic investigation of a particular phenomenon through the collection of quantifiable information as well as performing statistical, mathematical, or computational techniques Lagomarsino, Segoni, Rosi, Rossi, Battistini, Catani, & Casagli, (2015). A good example of the qualitative data is the survey research of this kind. This was sought through the administration of questionnaires.

### **3.6.2 Qualitative Data**

Qualitative methods have been defined as organized subjective ways employed to define life experiences and conditions for the purpose of interpretation (Burns and Grove 2003:19). It may not be possible to study the entire population of the organizations identified in the study efficiently by simply administering questionnaires. The researcher, therefore, in a bid to achieve the in-depth investigation concerning issues of time management in the Federal Inland Revenue Service conducted an In-depth Interviews with some selected staff of the FIRS.

The researcher employed purposive sampling technique in qualitative research (this technique presumed that a researcher has an existing knowledge about the population of study, as such the researcher selected participants who are relevant to

the purpose of the study) to select twelve (12) from the FIRS (the staff selection comprises both senior and junior staff).

Importantly, the researcher also conducted Key Informant Interviews (KIIs) with the head of each of the six (6) departments in the FIRS. Head of the department in the public sector belongs to the management staff. This implies that the researcher conducted six KII interviews with the head of the departments. The purpose of the KII was to have an insight into some of the information which ordinarily will not be accessible. The In-depth Interview (IDI) and Key Informant Interviews were sought through the use of IDI guide and KII guide respectively. During the In-depth Interview (IDI) and Key Informant Interview (KII), audio recorder (phone recorder sometimes when the Key Informants are not on table) were used to record the conversations

### **3.7 Management and Analysis of Data:**

#### **3.7.1 Quantitative analysis:**

The researcher adopted the use of SPSS 20, which simply means the Statistical Packages for Social Sciences and STATA as instruments to process and analyze the collected data. Descriptive statistics was used to have an overview of the information collected (i.e. the total number of respondents, age, gender, occupational status, etc). The regression analysis ANOVAs and Model coefficient was employed to examine the relationship between the dependent and independent variables. In the questionnaires there are places where it was designed on a Likert scale 1-5 (not satisfactory). Likert scale was adopted to analyze how individuals felt over meeting their individual organizational target



### **3.7.2 Qualitative analysis:**

The researcher employed Nvivo-10 qualitative data analysis software. This is to code and transcribe the information. The researcher read meticulously the transcribed information and also converted recorded verbatim (word for word account of verbal interview) into written form. The researcher enumerated as well as provided thematic analysis and categorization. That is the researcher also arranged data collected according to each theme and matrix tables and then presented it in a manner that is through verbatim quotations based on each research objective.

The quantitative data were presented and analyzed followed by the presentations and analysis of the qualitative data. This is because the objectives and research questions for the quantitative and qualitative data are the same. Therefore, in the analysis, the transcribed interviews were analyzed and discussed on the basis of the themes and subthemes to corroborate and sometimes complement the quantitative data

### **3.8 Ethical Issues**

The issues of confidentiality of information collected were stressed and assurance was given to the respondents that the researcher was neither working for government nor any law enforcement agency. The consent of the subjects was sought and no respondent was forced to participate in the research. The study acknowledged all the scholars, text books, journals and website that were used. It identified the names, the dates and years. This is because ideas are the currency of academia and failure to acknowledge the sources violates the rights of the person that originated the idea.

## **CHAPTER FOUR: 4.0 DATA PRESENTATION, ANALYSIS AND INTERPRETATION**

### **4.1 Introduction**

This chapter is a presentation of the findings of this work. The chapter presents the quantitative and the qualitative data findings. It also presented the hypotheses testing. The quantitative and qualitative findings are presented in conjunction with the specific aims. The researcher administered four hundred (400) questionnaires to the workers in the Federal Inland Revenue in Sokoto Metropolis but three hundred and seventy five (375) were duly completed and returned, all efforts to retrieve the remaining twenty five (25) proved abortive

### **4.2 Distribution of the Target of FIRS in the last 2011-2016**

This section presents the distribution of the target of FIRS in the last 2011-2018. It disclosed that 3,639.1 billion Naira, 3,635.5 billion Naira, 4,468.9 billion Naira, 4,086.1 billion Naira, 4,572.2 billion Naira, 4,987.0 billion Naira, 4,889.70 billion Naira and 6,747.00 billion Naira represent the target of FIRS in the 2011; 2012; 2013; 2014; 2015; 2016; 2017; 2018 respectively. These imply that the set targets from the 2011 to 2016 have been on the increase. The next section presented the actual collection of FIRS in the last 2011-2016.

#### **4.2.1 Distribution of the Actual Collection of FIRS in the Last 2011-2016**

The distribution indicated that the FIRS actual collections in the last 2011-2018 are: 4,628.5 billion Naira; 5,007.7 billion Naira; 4,805.6 billion Naira; 4,714.6 billion Naira; 3,741.8 billion Naira, 3,303.0 billion Naira, 4,027.94 billion Naira and 5,320.52 billion Naira respectively. The distribution indicated that in the last five

years, FIRS has not been meeting its target. Below is Table 4.1 showing the annual summary of the tax collection for the last six years in FIRS:

**Table 4.1 Annual Summary of Collection from Year 2011-2018**

<b>YEAR</b>	<b>Target Collection (=N= Billion)</b>	<b>Actual Collection (=N= Billion)</b>	<b>Differences in the Target and Actual Collection (=N= Billion)</b>
2011	3,639.1	4,628.5	989.4 (Target met)
2012	3,635.5	5,007.7	1372.2 (Target met)
2013	4,468.9	4,805.6	336.7 (Target met)
2014	4,0861	4,714.6	36146.4 (Target not met)
2015	4,572.2	3,741.8	830.4 (Target not met)
2016	4987.0	3.303.0	1684 (Target not met)
2017	4,889.70	4,027.94	861.76 (Target not met)
2018	6,747.00	5,320.52	1426.48 (Target not met)

**Source: Planning, Reporting and Statistics Department**

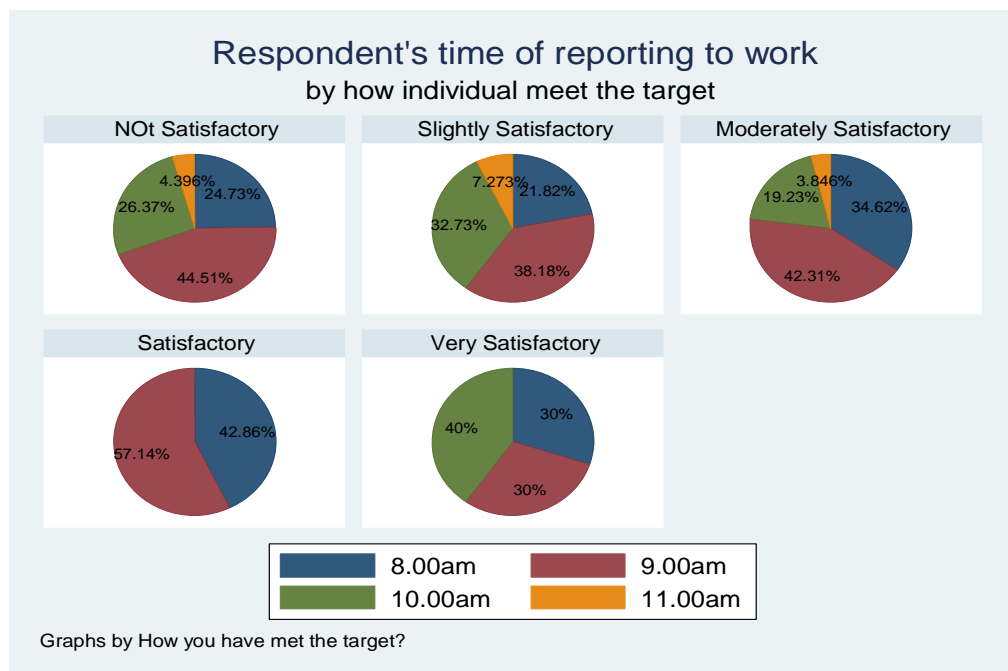
The distribution is an indication that FIRS as an organization has not been meeting its targets in the last three years. It is an indication that there are some factors responsible for the short fall in the revenue generation. The next section presents how workers' time management influenced the organizational target

### **4.3 Description of Workers' Time Management and how it influenced the Organizational Outcome**

In this section, the descriptions of the workers' time management are presented. Importantly, time management has been operationalized as workers' time of reporting to work and time of closing from work. The distribution presents result of the time which organization stipulated for workers to report to work and to close

from work. The distribution further indicated the time workers report to work as well as the time workers closed from work and how it influenced organizational target.

In a bid to describe workers' time management and how it influenced the organizational outcome; the researcher examined the relationship between individual reporting and closing time and how it influenced individual -organizational targets. A Likert scale was adopted to analyze how individuals felt over meeting their individual organizational targets. Workers who were satisfactory and very satisfactory, reported to work at 8.00am and 9.am while only 40% reported at 10.am. Workers who said not-satisfactory, slightly satisfactory or moderately satisfactory are those whom some of them reported to work at 11.00am. Therefore, most workers who were satisfied over meeting their individual -organizational target observed organizational stipulated time of reporting and closing from work than those who complained.



**Figure 4.1: Distribution of respondent’s time of reporting and accomplishing their targets**

The respondent who accomplish their individual -organizational targets based on time of reporting to work are represented in figure 4.1. The first three categories, namely; not satisfactory, slightly satisfactory, moderately satisfactory and satisfactory incorporate a reporting time of 11.00am. Respondents under the three categories, report to work late as compared to those who claimed that they are satisfied and very satisfied. Under satisfactory categories, no worker reported past 9.00am while only 40 percent of workers recorded at 10.00am under very satisfactory category. Therefore, workers who report early meet their targets and are satisfied with how they accomplish them while those who report late are not satisfied on how they accomplish their targets.

#### **4.3.1 Distribution of Respondents' View on Organization stipulated time of reporting to work**

The stipulated time for reporting to work at FIRS as indicated by the respondents was 8.00 am. The confirmation came from the 93.3% respondents who attested to the indicated time. It also implied that the organization time of reporting to work in the FIRS was 8.00 am. It also implied that any workers who reported to work after 8.00am reported late to work.

Several issues were discussed in the qualitative data on workers' reporting time in the FIRS. Under the subject, many of the responses show that the organization stipulated time of reporting to work stands at 8.00 am. Similarly, many of the respondents were of the view that any worker who reported to work at 10 minute past 8.00am has actually reported late. This is attested by some of the following expression in an in-depth interview:

*Time of reporting to work stands at 800am. If any worker should report after 8.00am he or she has reported late to work.*

*The implication of reporting late to work is that it affects the ability of the organization to meet its target.*

*In-depth interview, senior staff, Federal Inland Revenue*

*The stipulated time of reporting to work stands at 8.00 am; unfortunately, many workers hardly conform to the stipulated time. Many workers usually come late as against the stipulated time.*

*In-depth interview, junior staff, Federal Inland Revenue*

The KII conducted revealed that the organization's stipulated time of reporting to work stands at 8.00 am. There was none of the KII interview that revealed otherwise except that reporting time for work stands at 8.00am. The next section presents the closing time.

#### **4.3.2 Distribution of the Respondents' View on the organization's closing time**

The result of the respondents' view on the organizational closing time indicated that it stands at 4.00 pm. 96.0% respondents confirm and attested that the organization stipulated closing time, stands at 4pm. The implication of the result is that the organization stipulated closing time is 4.00 pm and if any workers should close before the actual time, he or she has violated the rules and by implication the organization will be affected.

The qualitative data collected shows that the stipulated closing time is 4.00pm. Many of the workers stated that the stipulated closing time stands at 4.00pm and closing before the stipulated time, is tantamount to bringing the organization to the point of not being able to achieve its target. This is attested by some of the following data:

*The time to close from work stands at 4.00pm. It is pertinent that workers wait until the closing time. Certainly, when workers close work before time, it will affect the general aim of achieving the organizational target.*

*In-depth interview, senior staff, Federal Inland Revenue*

*In a bid to achieve the organizational target, it is important for workers to close from work at the stipulated time which is 4.pm. It will not be good for the organization target, if workers close from work at their own volition.*

*In-depth interview, senior staff, Federal Inland Revenue*

*The target of the organization can be met when every worker waited until the completion of the task, which is stipulated at 4.pm. When workers leave work whenever they wish, it definitely means that the target cannot be met*

*In-depth interview, junior staff, Sokoto Federal Inland Revenue*

The above data corroborates the quantitative data where workers have actually pointed out that the stipulated closing time is 4.pm

The KII conducted with one of the H.O.D revealed that

*The stipulated time of closing from work is 4.00 pm, and there should be no justification for any workers to leave before the stipulated time of closing, however, worker sometimes leave before the time. This has largely affected running of some of the activities.*

The KII also complement the quantitative data that stated that the FIRS as organization stipulated 4.pm as the closing time. The next section presents the time workers report to work.

#### **4.3.3 Distribution of Respondents' Reporting Time**

The distribution of the respondents indicated that 14.7% of workers report to work at 8.00 am. 28.0% report to work at 9.00 am; 25.3% report to work at 10 am; 21.3% and 10.7% report to work at 11 am and 12 am respectively. The distribution indicated that it is only 14.7% of the workers that report to work at exactly 8.00 am. The implication of the distribution is that workers who keep to the actual

organization reporting time are few. This also implied that the number of workers who are mostly available at the stipulated time of reporting to work may not be able to carry out the functions of the organization effectively, until others have reported to work.

**Table 4.2 Distribution of Respondents' Reporting Time**

<b>Reporting time</b>	<b>Frequency</b>	<b>Percentage</b>
8.00 AM	55	14.7
9.00 AM	105	28.0
10. AM	95	25.3
11. AM	80	21.3
12. AM	40	10.7
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

Table 4.2 results are confirmation of what has been mentioned earlier that workers do not adhere strictly to the organization's reporting time. The distribution shows that the numbers of workers, who report to work at the stipulated time, cannot effectively carry out the activities in FIRS. This implied that the target of the FIRS will largely be affected. This is because the target pursuing can be effectively done collectively not individually. The next section presented workers' closing time in FIRS.

#### **4.3.5 Distribution of Respondents' number of times to have reported late to work in the last four weeks**

The distribution of the respondents' number of time to have reported late to work revealed that 16.7% workers; 28.0% workers and 32.0% workers have reported late to work twice; thrice and more than three times respectively in the last four weeks. It also shows that 21.3% workers are those who have reported to work late once in the last four weeks. This is an indication that almost every member of the workers has sometimes or the other reported to work late. The distribution further attested that



workers are poorly managing organizational reporting time by reporting late to work, this is detrimental to the intention of achieving the organizational set target.

**Table 3.4 Distribution of Respondents' Number of Time to have reported late in the last four weeks**

<b>Challenges</b>	<b>Frequency</b>	<b>Percentage</b>
ONCE	80	21.3
TWICE	70	18.7
THRICE	105	28.0
MORE THAN THREE TIME	120	32.0
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

Table 4.4 the result of the distribution of the respondents is an indication of how workers managed organizational time. Assessing number of time workers have reported late to work within the last four weeks became essentials. This is to discover how workers may have managed work time in the last one month. Many of the senior and the junior workers in the FIRS stated that they have reported late more than two and three time in the last one month. Some of the senior and the junior workers revealed that they have reported late more than five and six times in the last one month. It revealed that workers have a lot of freedom as to when to report to work. In the qualitative data, some of the responses of the senior and the junior workers also revealed the following expression:

*Many staff would have reported late at least three or even more than that in the last one month. It is difficult to identify any workers who have not reported late more than one or two times.*

*In-depth interview, senior staff, Federal Inland Revenue*

*Many staff would have reported late three or more than that in a month. It is common that workers reported late to work in this organization.*

*In-depth interview, senior staff, Federal Inland Revenue*

*Reporting late to work in the organization is a common phenomenon. It is even some of the reason why the organization cannot achieve some of its objectives*  
*In-depth interview, senior staff, Federal Inland Revenue*

*Workers usually come late to work in the organization as such; many staff would have come for at least three or more than that in a month.*  
*In-depth interview, senior staff, Federal Inland Revenue*

*The organization usually recorded workers late coming. This implied that many staff would have come late three or more than that in a month.*  
*In-depth interview, senior staff, Federal Inland Revenue*

*Many of the FIRS workers hardly come at the stipulated reporting time. It is therefore, common to see that workers would have come late more than three or four times a month.*  
*In-depth interview, senior staff, Federal Inland Revenue*

*While some workers have continue to conform to the stipulated reporting time, some workers have come late four time or more than that in a month*  
*In-depth interview, senior staff, Federal Inland Revenue*

*Workers may not want to say he or she has been reporting late and violating the stipulated time for the last one month. But the truth is that many would have come late three, four or five times in the last one month.*  
*In-depth interview, junior staff, Federal Inland Revenue*

*Many workers would have come late three or four times in the last one month. The basic thing is that many of the workers violate the stipulated time of reporting to work.*  
*In-depth interview, junior staff, Federal Inland Revenue*

The qualitative data corroborated the information from the quantitative data. The implications of the data was that many workers have come late more than two or three times in the last one month, It definitely means that many of the objectives of

the last one month would have been left unachieved. This adversely affected the target of the organization.

The KII conducted with the H.O.Ds complement further that both the senior and the junior workers in the FIRS have come late to work minimum of three times in the last one month. Some of the H.O.Ds statements were as follows

*Workers come late almost more than two or three times in a month. This may be because it has become a habit for many of the workers who usually claimed they have to do one or two things before coming to work. Sometimes, worker wants to emulate other workers who habitually come late to work. However, the acts of reporting late to work have a negative effect on achieving organizational target.*

*Some workers are habitual late comers while some are not. The important point is that almost all the workers report late more than one or two or three or four or five times a month. This usually affects the target of the organization.*

*Many of the workers report late at least three or four time a month. Some usually come late with excuses while some do not. This eventually affected the target of the organization.*

*The excuses many of the workers give for their late coming are sometime not too important, however, with that workers will come late at least two or three time month.*

The KII revealed that workers usually report late more than one or two times every month. It further attested that it has an implication on the achievement of organizational target.

The next section presents the distribution of respondents' number of time to have closed from before time in the last four weeks

#### 4.3.4 Distribution of Respondents' Closing Time

The result of the distribution of the respondents disclosed that 38.7% workers usually closed from work at 2.00 pm. 35.7% closed at 3.00 pm and 25.6% closed from work at 4.00 pm. This implied that larger percentage of the workers closed from work before the stipulated closing time. The table below shows respondents' closing time.

**Table 4.4 Distribution of Respondents' Closing Time**

<b>Challenges</b>	<b>Frequency</b>	<b>Percentage</b>
2.00 PM	145	38.7
3.00 PM	134	35.7
4.00. PM	96	25.6
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

Table 4.3 present the result of the respondents' closing time in FIRS. It is an indication of the poor time management in the organization. It is an indication of how workers close from work before the stipulated time. Since, large percentages of workers close at their own volition, it is also an indication of how workers time management affect organizational target. This is an indication that workers usually closed from work at their own volition. The next section presents number of time workers have reported to work late in the last four weeks

#### 4.3.6 Distribution of Respondents' number of times to have closed work before time in the last four weeks

The result of the distribution of the respondents' number of time to have closed before time in the last four weeks indicated that 13.3% workers; 33.3% workers and 37.4% workers have closed before time twice; thrice and more than three times respectively in the last four weeks. It also revealed that 16.0% workers are those who have closed once before time in the last four weeks. This is an indication that almost

every member of the workers have closed before time in the last four weeks. The implication of the distribution is that workers have been poorly managing organizational closing time. The implication of the result is that organizational target is at risk with the kind of time management.

**Table 4.5 Distribution of Respondents' number of time to have closed work before time in the last four weeks**

<b>Challenges</b>	<b>Frequency</b>	<b>Percentage</b>
ONCE	60	16.0
TWICE	50	13.3
THRICE	125	33.3
MORE THAN THREE TIME	140	37.4
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

The distribution of respondents' number of time to have closed work before time in the last four weeks in table 4.5 is an indication of the workers' poor management of time in FIRS. It is a confirmation of the fact that organizational target will be detrimental.

In the qualitative data, It is also pertinent to know how many times workers may have close from work before time in the last one month. Many of the respondents in the FIRS revealed that many workers have leave work before time more than three and four time in the last one month. Some of the responses stated that only few workers have leave work only once or twice in the last one month. Some of the data illuminating the discussion can be seen in the expression of some of these workers:

*Many workers usually close work before time. It will be difficult to say that a particular worker closed from work before time only once. In the last one month, many would have close more than three or four time.  
In-depth interview, senior staff,  
Federal Inland Revenue*

*Workers closed work many times without necessarily waiting for the stipulated closing time. This may have happen more than three or four time in a month. Certainly, it has a great implication on the organizational target.*

*In-depth interview, senior staff, Federal Inland Revenue*

*It is possible to identify workers who have closed work before time more than four times in the last one month. This of course has effects on achievement of the organizational target*

*In-depth interview, senior staff, Federal Inland Revenue*

*Some workers have closed from work only twice in the last one month. While some workers have closed from work more than three or four times in the last one month.*

*In-depth interview, senior staff, Federal Inland Revenue*

*Many times, workers closed work before time three or four time in a one month. Some workers may not be able to say number of times they might have closed for the last one month.*

*In-depth interview, junior staff, Federal Inland Revenue*

*Sometimes, some workers deliberately closed before time while some have genuine reason. As such, there may not be able to say number of times they have closed in the last one month. The acts of closing work before time have serious effects on achievement of the organizational target*

*In-depth interview, junior staff, Federal Inland Revenue*

The data shows and complement the information from the quantitative data. It further stressed that workers act of closing from work before time was a common phenomenon. It also shows that the acts have a serious implication on achievement of the organizational target.

The KII conducted with H.O.Ds further corroborated that many of the workers in the FIRS have closed work before time more than three or four times in the last one month. The discussion with one of the H.O.D pointed out that

*Although, there are some workers who adhere strictly to the stipulated time of closing, however, many workers would have closed before time more than four or five times in the last one month. This action has serious implication on achievement of organizational target.*

The KII further attested that workers have been poorly managing work time by coming late more than two, three or four times in a month. It shows that achievement of organizational target was largely affected with such kind of act.

#### **4.3.7 Distribution of Respondents' view on the Implication of reporting late to work**

The result of the distribution of the respondents' view on the implication of reporting late to work disclosed that 42.7 % respondents were of the notion that reporting late to work affects organizational target; Similarly, 29.3% were of the view that it would lead to delay in meeting the organizational target and in addition, 28.0% were of the view that it would affect the entire team who work collectively to achieve the organizational target. The implication of the distribution was that workers poorly managed work time as regard reporting to work and it largely affected achievement of the organizational target. This act of reporting late to work has a lot of implication on the achievement of the FIRS target.

**Table 4.6 Distribution of Respondents' View on the Implication of reporting late to work**

<b>Challenges</b>	<b>Frequency</b>	<b>Percentage</b>
Affect organizational target	110	29.3
Affects the entire team who work collectively to meet the target	105	28.0
Affects the organizational target	160	42.7
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

The result of the table 4.6 was the implications of workers reporting late to work. It indicated that workers' reporting late to work affects organization in terms of meeting the target which the organization was primary established to pursue. The consequence of workers' reporting late to work from the distribution is that it would affect the target of FIRS. The next distribution of respondents presents the implication of workers' closing work before time in FIRS

#### **4.3.8 Distribution of Respondents' view on the Implications of closing work before time**

The distribution of the respondents' view on the implication of closing work before time indicated that 41.3 % respondents were of the view that closing work before time would affects organizational target; 30.7% respondents stated that it would distort the possibility of meeting the organizational target and 28.0% respondents were with the view that it would affect the entire team who work collectively to achieve the same target. The implication of the distribution of the respondents was that closing work before time was an act of poor time management and it had serious negative impact on the strive to achieve organizational target.



**Table 4.7 Distribution of Respondents' View on the Implication of closing work before time**

<b>Challenges</b>	<b>Frequency</b>	<b>Percentage</b>
Distort the possibility of meeting the target	105	28.0
Affects the entire team who work collectively to meet the target	115	30.7
Affects the organizational target	155	41.3
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

Table 4.7 distribution of respondents' view on the implication of closing work before time disclosed that the act of closing work before time distorted the possibility of meeting the organizational target. This is an indication that closing work before time is an act of poor time management and it affected achievement of organizational target. The next section presents the instrument used by the FIRS to indicate workers' reporting and closing from work.

#### **4.3.9 Distribution of Respondents' view on the Instrument use by FIRS to indicate workers' reporting and closing from work**

The distribution of the respondents' view on the instrument used by the FIRS to indicate workers' reporting and closing from work; shows that 97.3% respondents were of the view that FIRS used attendance register as the instrument to indicate whether workers have reported to work or if he or she has closed from work . This implied that many of the respondents were of the view that FIRS utilized the attendance register to indicate if workers have reported to work or has closed from work. The effectiveness of the instrument is one thing that was confirmed in the interviewed conducted with the H.O.D of one of the department. In a bid to confirm if those who were found to have violated the organizational rules and regulation in term of reporting late and the closing work before time, the researcher inquired as to the kind of sanctions for workers that committed the act of reporting late and the act

of leaving work before time. 88.0% indicated that query was the kind of sanction for such kind of offence. The research further probed whether the organization management implements the sanction (query), 64.0% were of the view that the sanction has never been implemented.

The implication of the distributions of the respondents was that there was organizational instrument (attendance register) that indicated workers management of time. There are also sanctions for workers that violated the organizational rules and regulations such as the act of coming late to work and the act of leaving work before time. However, the organization does not implement the sanction on those who have been violating the organizational rules and regulations (such as act of reporting late and leaving work before time).

The qualitative research conducted with both the senior and the junior workers complemented the quantitative data that there was sanction for staff that violated organization's rules and regulation such as reporting late and leaving work before time. The sanction according to the workers was query. However, they stated further that the sanction was not implemented. The following are some data from the in depth interview illuminating the discussion

*There are penalties for any worker that comes late to work. However, many workers go unpunished. This is because there are no implementations of the sanction on workers who usually report late or leave work before time.*

*In-depth interview, senior staff, Federal Inland Revenue.*

*Many workers have been reporting late for the past two, three and four times a week and they have never been punished for it. This is as a result of lack of implementation of sanctions.*

*Indepth interview, senior staff, Federal Inland Revenue.*

*It is possible for staff to come late several times yet; he will go unpunished. Many workers usually come with one or two excuses for reporting late or leaving work before time. The reasons why some staff are not punished was largely as a result of lack of implementation of sanctions*

*Indepth interview, junior staff, Federal Inland Revenue.*

The interview corroborated the quantitative data that there are instruments that actually indicated if workers have reported or close from work. It also revealed that there are sanctions for workers that violate the stipulated time of report and closing time. However, there are no implementations of the sanction.

The KII conducted with the H.O.Ds further revealed that there are actually sanctions for workers that consistently reported late and leave work before time; however, sanctions are hardly implemented. The purpose of this lack of implementation according to them has to do with the fact that almost all the workers usually come late and leave work before time. Sanctioning a particular worker according to them is sanctioning all workers. One of the H.O.D pointed that

*There are instruments that indicated if workers have reported to work and if workers have closed from work. Most of the time attendance register indicated if workers have reported or has leave work. If any workers violated the rules and regulation, there are sanctions. The sanctions for reporting late or leaving work before time persistently are usually query; suspension and sometimes termination of appointment. However, this is usually not the case in the organization. Many times, workers usually violate the rules and regulation without any sanction inflicted on them. This is because in a bid to sanction a particular worker, you realized every worker deserved to be sanctioned.*

The KII was a complementation of the data from the quantitative and the IDI. There are instruments that indicated if workers have reported to work and if workers have

closed from work. There are sanctions for workers that violated the rules and regulations of reporting late and closing work before time. However, there were no implementations of the sanctions.

### **Hypothesis One: Time management will influence outcome**

The regression analysis provided the information not meeting the target for the last five years with the influence of workers' reporting and closing work. It presented the information of the Model summary result of R square .698; coefficient of reporting time 6.888- sign.000 and closing 5.572- sign.000. It presented ANOVAs df 2 with regression 2 and residual 372, totaling 374. The implication of the result is that workers' time management in terms of reporting and closing time have influence on the achievement of the organizational outcome

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.835 <sup>a</sup>	.698	.696	.27587

a. Predictors: (Constant), Workers' reporting and closing time at work

*Source: Field Survey (2018)*

#### **ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	65.438	2	32.719	429.916	.000 <sup>b</sup>
	Residual	28.311	372	.076		
	Total	93.749	374			

a. Dependent Variable: FIRS target in the last five years

b. Predictors: (Constant), Workers' reporting and closing time from work

*Source: Field Survey (2018)*

#### **Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.494	.037		13.294	.000
	Reporting time	.194	.028	.473	6.888	.000
	Closing time	.242	.043	.382	5.572	.000

a. Dependent Variable: FIRStargetinthe last threeyears

*Source: Field Survey (2018)*

#### **4.4 Description of the characteristics of workers and its influence on time management**

This section presents characteristics of workers in the Federal Inland Revenue Services. The characteristics based on the operationalization of concepts include age; sex; marital status; level of education and occupation status. The following sections presented each of the analysis of how the characteristics of workers influence time management.

##### **4.4.1 Distribution of Workers' Age and time management**

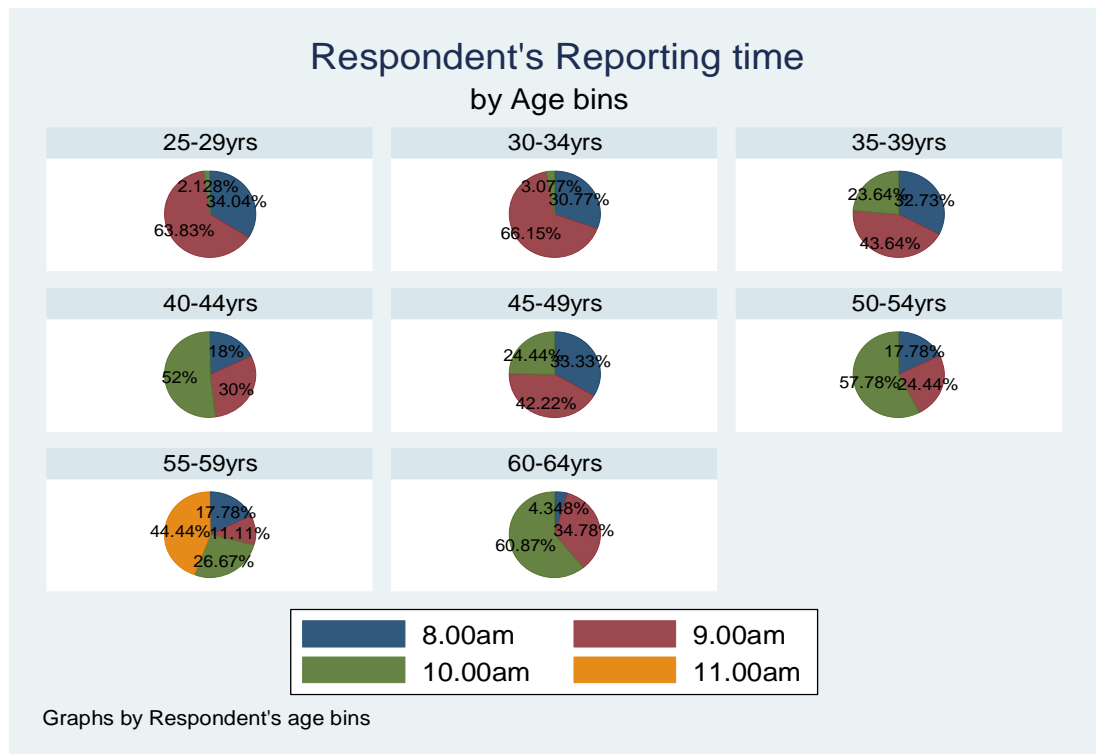
Table 4.8 presents respondent's age distribution. The total number of respondent (both female and male) was equal to 375. The respondent's age was grouped into bins of five (5) years per interval. The bin of 30-34years had the highest respondents with 17.3%, followed by age bin of 35-39 years with 14.7%. The least bin of 60-64yrs had 6.1%. From the frequency table, respondents less than forty (40) years were 167 (44.57%) and respondent over forty (40) years but less than fifty (55) years were 140 (37.33%) and over fifty five (55) years were 68 (18.13%). The results of table 4.8 presented information of the workers' age group that confirms the organization has workers that are capable and in a productive age of achieving the desired goals if properly harnessed.

**Table 4.8 Respondent's Age Distribution**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
25-29	47	12.5
30-34	65	17.3
35-39	55	14.7
40- 44	50	13.3
45- 49	45	12.0
50-54	45	12.0
55- 59	45	12.0
60- 64	23	6.1
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

Figure 4.2 reported how the identified respondents' characteristics influenced reporting time and closing time of the respondents. The age bins on respondents reporting time indicated that workers under 25-29 years who reported to work at 8.00 were about 34.04% while most of them reported at 9.00am (63.83%). Therefore, 97.87% reported at 8.00am and 9.00am while only 2.13% reported after 9.00am. Workers under 30-34 years who reported at 8.00am and 9.00am were about 96.92% while only 3.08% reported passed 9.00am. Proportion of workers under 35-39 years who reported to work at 8.00am and 9.00am were around 76.36% while the rest 23.64% reported after 9.00am. 82% of staff fewer than 40-44 yrs reported to work at 8.00am and 9.00am and 28% reported after 9.00am. Staff under 45-49 years, 50-54 years, 55-59 years and 60-64 years who reported to work at 8.00am and 9.00am had a proportion of 75.55%, 42.22%, 28.89.78% and 39.58% respectively while 24.45%, 57.78, 71.11% and 60.42% reported after 9.00am respectively as shown in figure. From the above analysis, it is clear that as workers get older, their management of time in work place decreases.



**Figure 4.2 Distribution of respondent's age to reporting time to work**

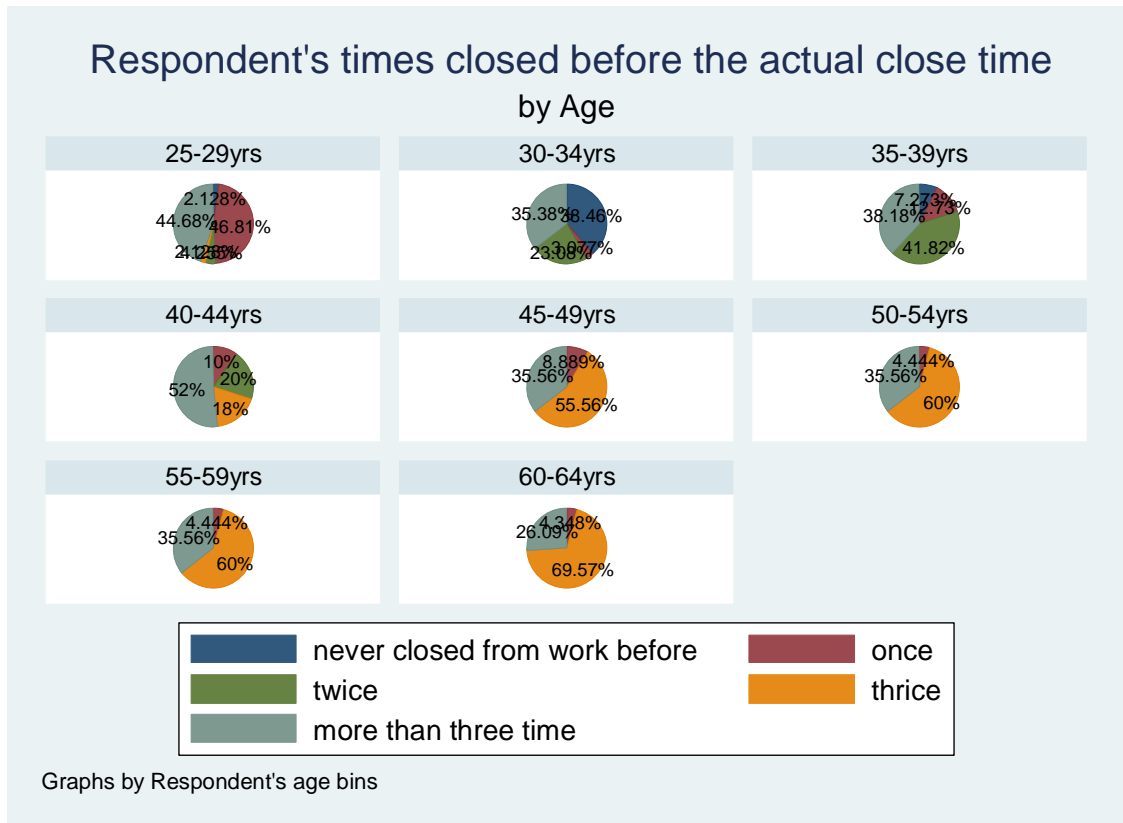
The data from the qualitative information also further strengthened the information that workers' age have a lot of influenced on how they managed their time in terms of reporting to work on time. The interview illuminated this further:

*The increasing responsibilities of workers determined how workers managed their time. This can be seen in the fact that many of the workers who usually report late to work are those who have been long in the organization. Importantly also, they have attained the age of 50 years and above*

This implied that workers' age have influenced on how they managed their work time. Especially, in terms of reporting to work.

Figure 4.3 reported the influence of age on why workers closed before time. About 53.22% and 64.62% closed before time lesser than or equal to two times while 46.78% and 35.38% closed more than two times for workers under 25-29years and 30-34years respectively. About 30%, 8.89%, 4.45% and 4.35% closed before time

lesser than or equal to two times while 70%, 91.11, 95.55% and 95.65% closed before time more than two time for 35-39years, 40-44years, 45-49years and 50-54%years respectively. This analysis concluded that workers close work before time frequently as age increases.



**Figure 4.3 Distribution of respondent’s times closed before close time by Age**

The data above attested that as workers increased in age, they poorly managed organizational time, especially in term of closing work before time. The information provided shows that as workers increase in age they close earlier from work.

**4.4.2 Distribution of Respondents’ Sex**

Table 4.9 presents respondents’ sex distribution. The total number of 236 (62.9%) are male and 139 (37.1%) are female. This is a good representation of both sexes as far as Nigeria context is concerned. This is because in some of the federal organizations female are not represented at all. This also shows that the organization



has representation of both sexes that can contribute to the achievement of the organizational target.

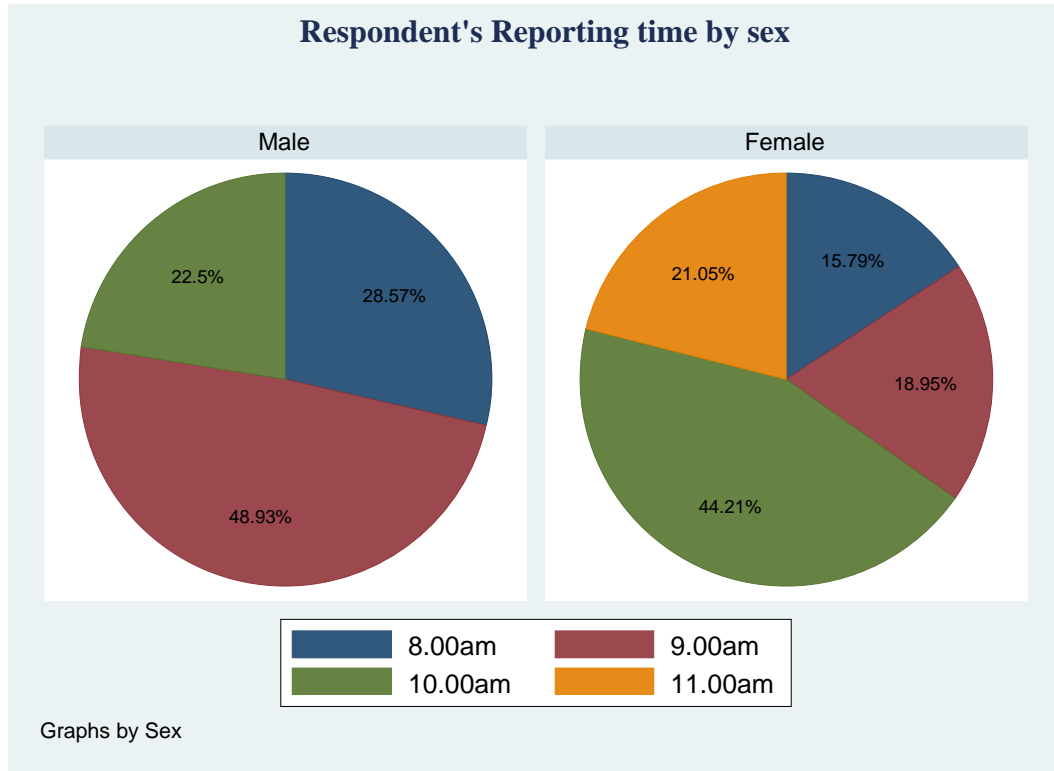
**Table 4.9 Respondent's Sex Distribution**

<b>Sex</b>	<b>Frequency</b>	<b>Percentage</b>
Male	236	62.9
Female	139	37.1
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

The percentages of the male are far higher than the female in the organization with 62.9%. However, the important thing was that there are representations of female in the organization.

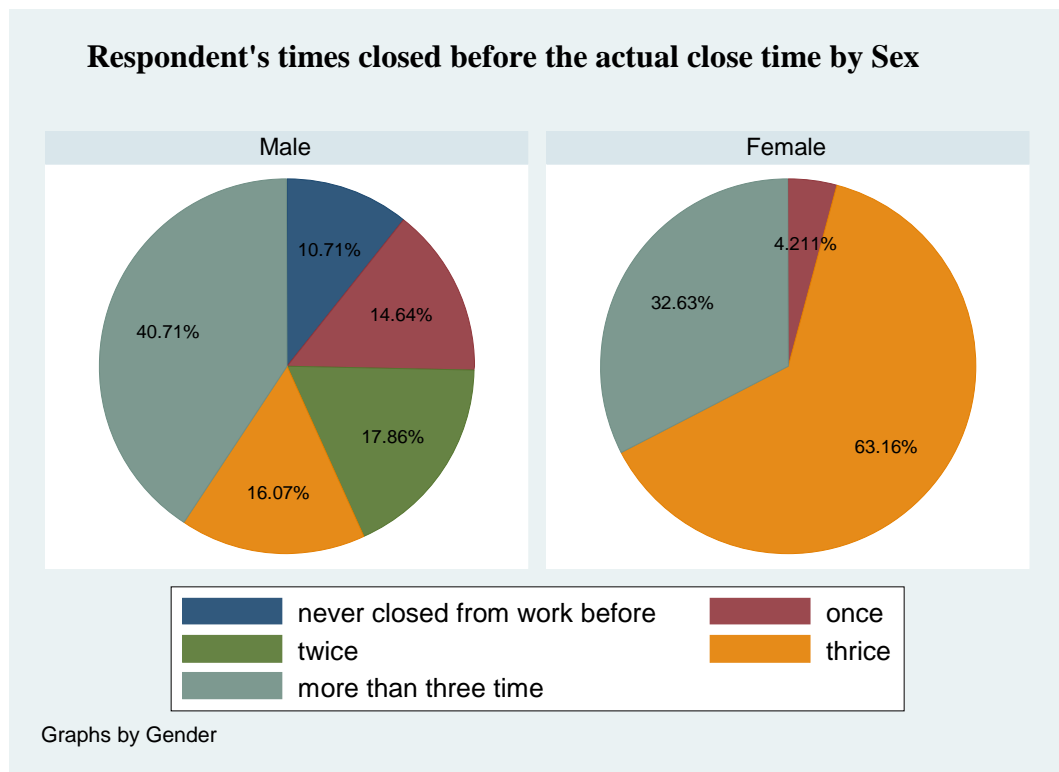
Figure 4.4 presented the influence of sex on time management. It shows how sex influenced respondents reporting time. 77.5% of Male workers reported to work at 8.00am and 9.00am while only 22.5% reported after 9.00am. On the other hand, 34.77% female workers reported to work at 8.00 and 9.00am while a larger proportion of 65.26% reported after 9.00am. From the analysis, reporting to work earlier to work by the male was higher than their female counterparts. In addition, female reported more at a reporting time of 11.00am more than the male which had a proportion of 21.05%.



**Figure 4.4 Distribution of respondent's Sex to reporting time to work**

The data provided information that the male workers report to work early than the female workers. It shows that male workers managed their work time more than their female counterpart.

Figure 4.5 presented the influence of sex on time management. It shows how sex influenced respondents closing from work. About 43.21% of male workers closed before time lesser or equal than two times for the last one month while around 56.79 of male workers closed before time more than two times. On the other hand, only 4.21% of female staff closed before time lesser than or equal to two times while about 95.79% closed before work more than two times. This analysis confirmed that female workers closed before time far more than male staff.



**Figure 4.5: Distribution of respondent's times closed before close time by gender**

The implication of the above analysis was that the female workers closed work before time more than their male counterpart. It shows that male workers managed their work time more than the female. The next section shows the marital status of the distribution.

#### 4.4.3 Distribution of Respondents' Marital Status

Table 4.10 is the presentation of the distribution of marital status. Most of respondents were found to have been married with a frequency of 265 (70.67%), followed by single with a frequency of 45 (12%), divorced had a frequency of 40 (10.67%) and lastly, widowed had a lower frequency of 25 (6.67%). From the above analysis, married respondents were 265 (70.67%) and not married were 110 (29.33%). The distribution shows that large percentages of the workers are married

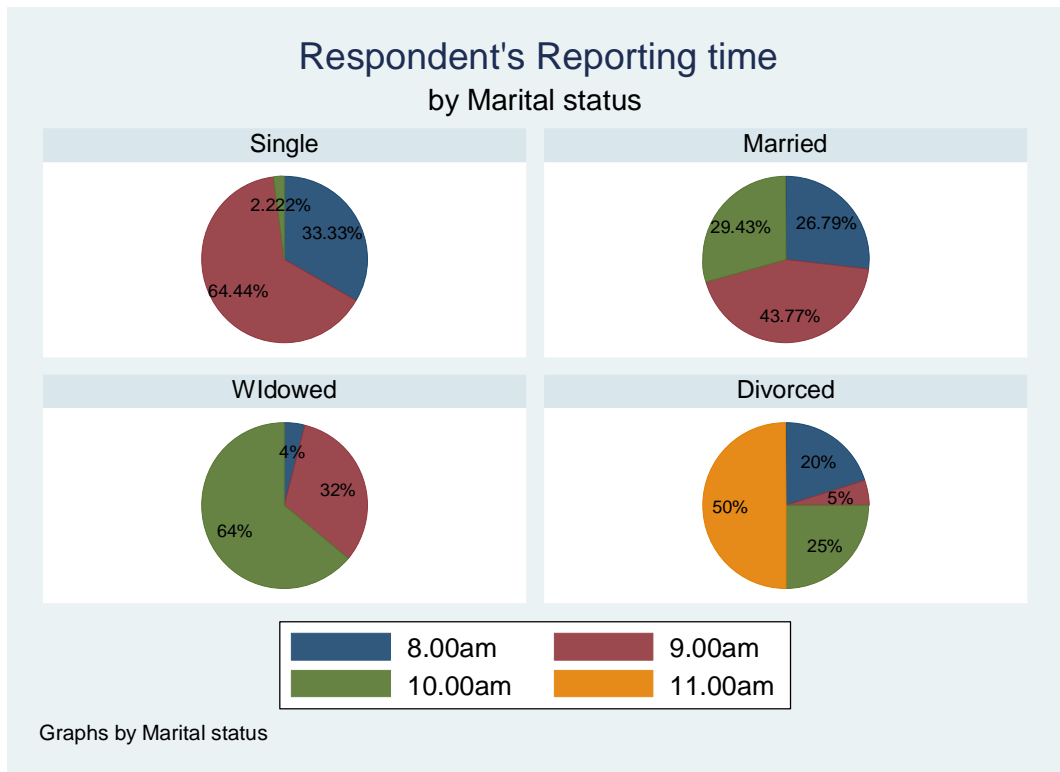
and this implied that vast number of the workers should have some emotional stability to contribute effectively to the achievement of the organizational target.

**Table 4.10 Respondent's Marital Status Distribution**

<b>Marital Status</b>	<b>Frequency</b>	<b>Percentage</b>
Single	45	12.0
Married	265	70.7
Widowed	25	6.7
Divorced	40	10.7
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

Figure 4.6 reported influence of marital status on respondents reporting time. Respondents who were single and reported to work at 8.00am and 9.00am had a proportion of 97.77% while only 2.23% reported after 9.00am. Married respondents who reported at 8.00am and 9.00am was 70.56% while 29.44% reported to work after 9.00am. 36% of Widowed reported at 8.00am and 9.00am while 64% reported to work after 9.00am. 25% of divorced respondents reported at 8.00am and 9.00am while 75% reported to work after 9.00am. The implication of the analysis is that marital status has a lot to do with how workers managed their work time. The analysis indicated that the widowed; divorced and married ones seem to report to work late than the single workers.



**Figure 4.6: Distribution of respondent's marital status to reporting time to work**

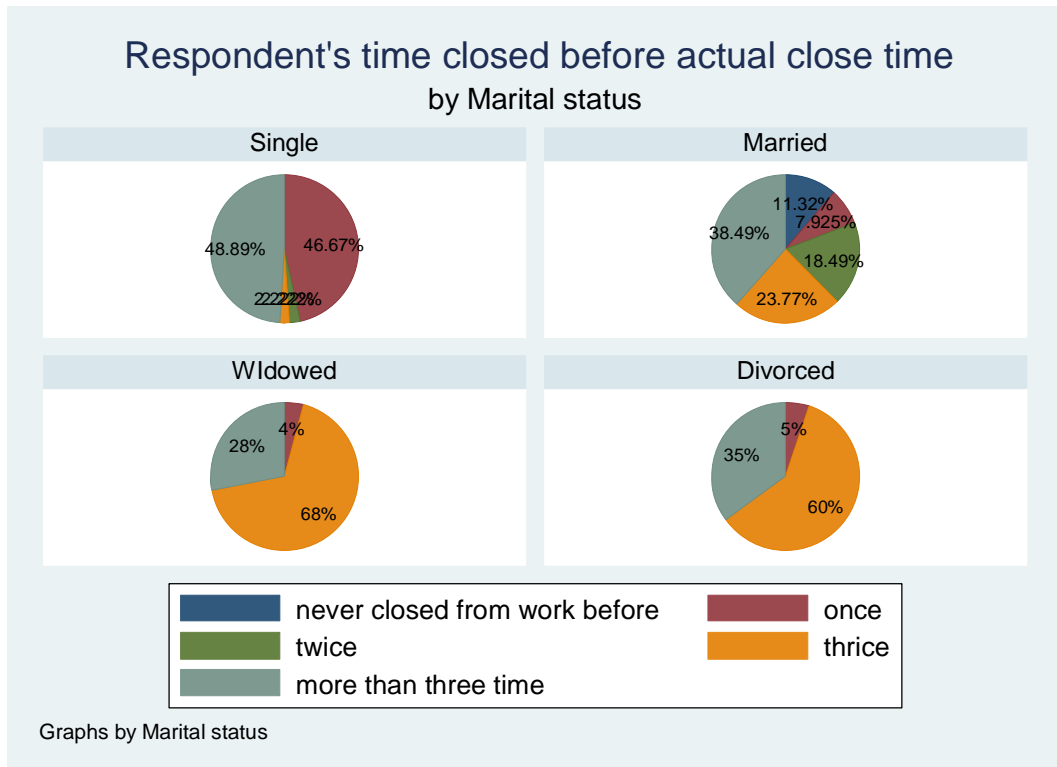
The implication of the above analysis was that the widowed; divorced and married were either married or are married. Therefore, there are similarities in the fact that marital status has a lot of influence on the way workers managed their work time.

The KII conducted with one of the HOD's further corroborated the information:

Married men and women; divorced and widowed are likely to report late to work because they are committed with family activities. They have family issues which they usually attend to before coming to their place of work. This largely affects the time they report to work

Distribution of workers' marital status with the time workers leaving is reported in figure 4.7 Averagely, about 19% workers close before time which is lesser than or equal to two times while 81% more than two times for those who are not married workers. On the other hand, 37.73% close before time lesser than or equal to two

times while 62.27% close before time more than two times for married workers. The above analysis, clearly show that neither of married nor married workers hit over and above target of 50% for lesser than or equal to two times. Therefore, both categories closed before time as per analysis. This implied that both the married and those who are not married workers closed work before time.



**Figure 4.7 Distribution of respondent's times closed before close time by marital status**

The analysis above showed that all categories of workers are likely to close from work before time.

#### 4.4.4 Distribution of Respondents' Level of Education

Table 4.11 reported respondents' education status. Respondents who passed primary and secondary are 28 which is equivalent to 14.7 %. Those who have been to post-secondary school but who had not been to University are 44.5%. Respondents who had B. Sc; M. Sc; P.hD are 48.0%. The result of the distribution shows that, most of

the workers were educated. This implied that workers in the organization are not only competent but they are presumed to be workers with the potentiality to give the organization the required target.

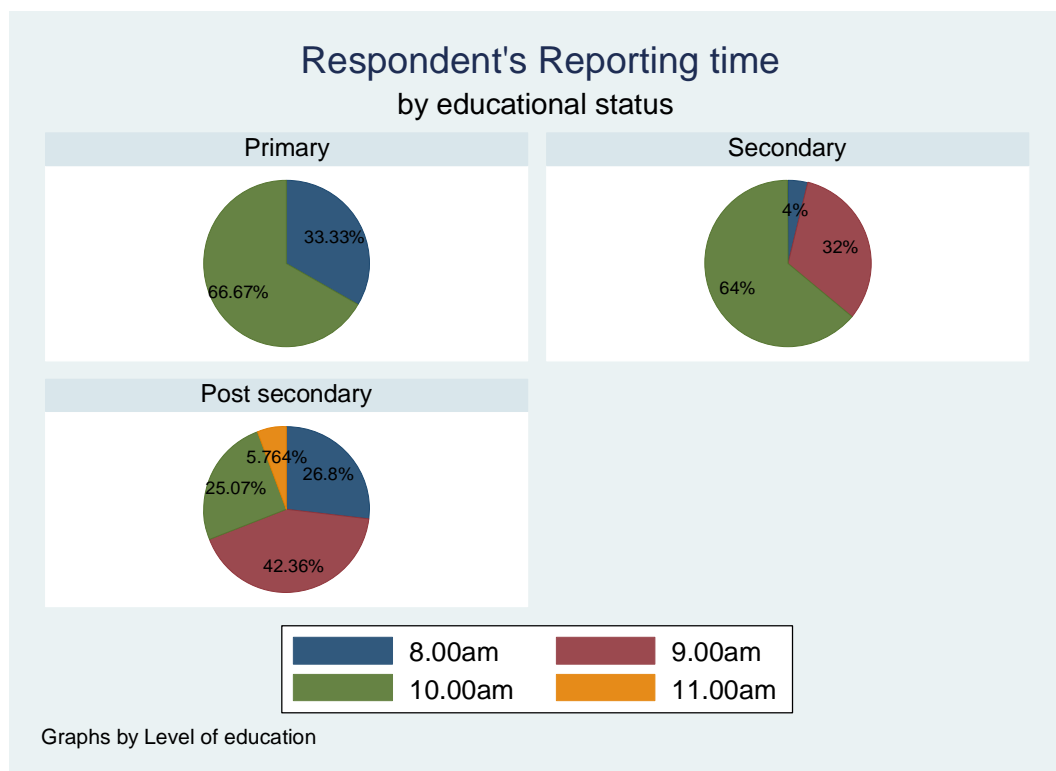
**Table 4.11 Distribution of Respondent by Level of Education**

<b>Level of Education</b>	<b>Frequency</b>	<b>Percentage</b>
Primary	3	0.8
Secondary	25	6.7
Certificate	35	9.3
National Diploma	17	4.5
Higher Diploma	115	30.7
B. Sc/B.A	135	36.0
M. Sc	30	8.0
P.HD	15	4.0
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

The result of the distribution of the workers level of education is an indication that there are various categories of workers in the organization whom as a result of their educational exposure should be competent, efficient and effective to steer the affair of the organization to the desired target. The next distribution shows years of workers' employment.

Figure 4.8 reported influence of education status on reporting time. 33% of respondents who had only attended primary level reported at 8.00am while 67% reported after 9.00am. 36% of the proportion who had gone to secondary level reported at 8.00am and 9.00am while 64% reported passed 9.00am. Proportion of respondents who possess post-secondary school certificate reported at 8.00am and 9.00am and they were 69.16% while 30.84% reported after 9.00am. The analysis presented that education level influenced reporting time of staff. Workers with higher education level reported early to work than those with lower level.

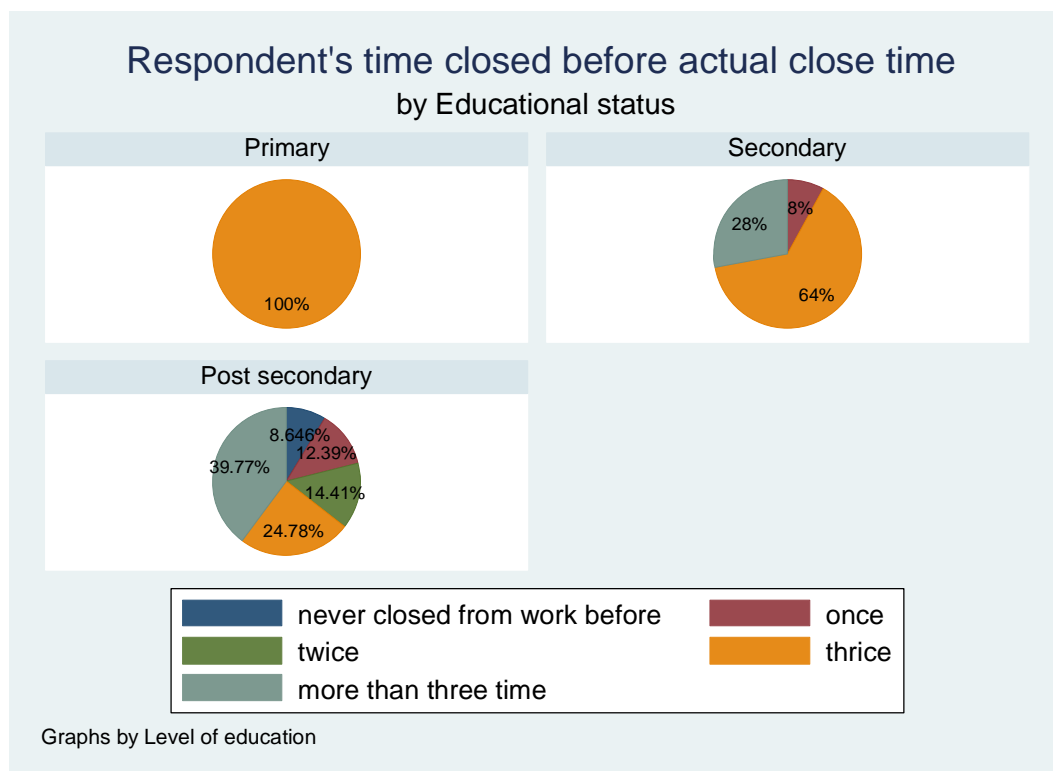


**Figure 4.8 Distribution of respondent's Educational status to reporting time to work**

Figure 4.8 implied that workers educational status have a lot of influence on how he or she managed organizational time. It shows that workers who are more educated report to work early than those with low educational qualifications. The next is the educational status in respect to when workers closed from work.

Educational status with respect to workers' closing time was reported in figure 4.9. Workers that had only done primary level, all closed before time more than two times. 8% of secondary level workers closed before time lesser than or equal to two times while the rest 92% closed before time more than twice. Workers with post-secondary level recorded 35.45% of times closed before time while 64.55% closed more than twice. From the analysis, it is evident that workers with low educational qualifications closed before time more than twice than their counterparts.





**Figure 4.9 Distribution of respondent's times closed before close time by Educational status.**

Figure 4.9 shows that worker with low educational qualifications poorly managed their time more than those with higher educational qualifications.

#### **4.4.5 Distribution of Respondents' Years of Employment in FIRS**

Table 4.12 shows respondents' years of employment in FIRS. Respondents who have 15 years and below years of employment with FIRS are 45.2%. The result of the distribution also shows that workers who have 16 years to 25 years of employment with FIRS are 33.4% and workers with 26 years to 35 years employment are 21.4%. This implied that FIRS as organization has workers that are very rich in experience. This also shows that many of the workers are aware of what is likely to bring about the achievement of the organizational target.

**Table 4.12 Distribution of Respondent by Years of Employment**

<b>Years of Employment</b>	<b>Frequency</b>	<b>Percentage</b>
1- 5	45	12.0
6- 10	70	18.6
11- 15	55	14.6
16- 20	40	10.7
21- 25	85	22.7
26- 30	46	12.3
31- 35	34	9.1
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

It is pertinent to mention here that the one of the objectives of the research is to know how organizational practices and workers' characteristics affect workers' time management and eventually affect organizational target. This is why the need to know the years workers have been working in the organization is important. The next section presents the occupational status of the workers

#### **4.4.6 Distribution of Respondents' Occupational Status**

The result of the workers' occupational status shows that workers who are on a senior cadre are 64.0% and those on a junior cadre are 36.0%. The implication of the result is that there are fair representations for both categories of workers.

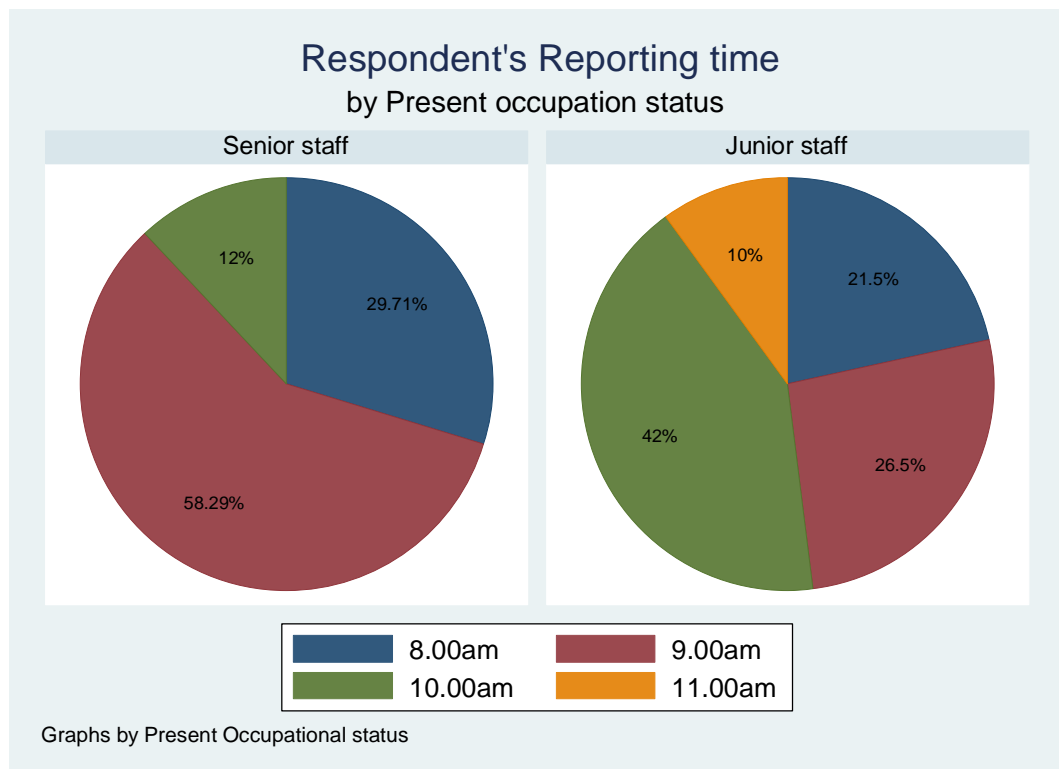
**Table 4.13 Distribution of Respondent by Occupational Status**

<b>Occupational Status</b>	<b>Frequency</b>	<b>Percentage</b>
Senior	240	64.0
Junior	135	36.0
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

Importantly, the result of the distribution implied that there are categories of workers and workers' categorization were based on their level of education and year of employment with the organization.

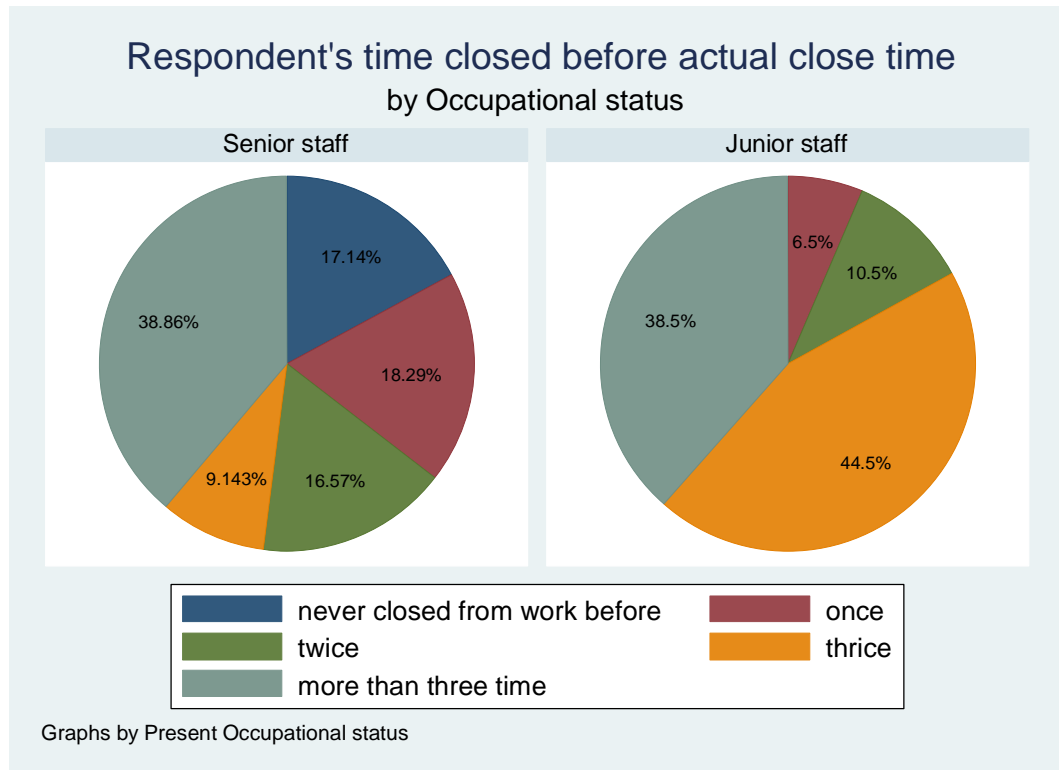
Figure 4.10 reported distribution of how workers reported to work with respect to occupational status. 88% of senior staff reported to work at 8.00am and 9.00 while only 12% reported passed 9.00am. On the other hand, 48% of junior staff reported at 8.00am and 9.00am while 52% reported after 9.00am. From the analysis, senior staff reported earlier to work than their junior counterparts. In addition, only junior staff reported to work after 10.00am with a proportion of about 10% out of the junior staff.



**Figure 4.10: Distribution of respondent's present occupation status to reporting time to work**

Figure 4.10 implied that senior workers reported to work at the organizational stipulated time than the junior staff. Closely to the influence of occupational status on reporting time, the Influence of workers' occupation status on when workers closed from work was reported in figure 4.11. Senior workers that do not leave work before time were about 52% while 48% closed work before time. On the other hand,

only 17% of junior workers do not closed work before time while 83% of junior workers closed work more than twice. From the analysis, junior workers close work before time more than senior staff.



**Figure 4.11 Distribution of respondent's times closed before close time by Occupational status.**

The data presented above shoes that junior workers close work before time more than the senior workers. This implied that the senior staff managed organizational time better than the junior staff.

#### **Hypothesis two: The characteristics of the workers have influence on time management**

The regression analysis point that age has influence on workers' time management in terms of reporting to work. The result shows that the older workers become the lesser they are punctual in their work. The regression analysis provided this information with the Model summary result of R Square 932 on reporting time by age in the FIRS. The coefficient of  $t - 71.464$ ; ANOVAs df 374 and Mean square

.102. The information shows that there is significant influence of age on workers' reporting time difference between the younger workers and the older ones.

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.965 <sup>a</sup>	.932	.932	.31879

*Source: Field Survey (2018)*

#### ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	519.026	1	519.026	5107.069	.000 <sup>b</sup>
	Residual	37.908	373	.102		
	Total	556.933	374			

a. Dependent Variable: indicate the time workers report to work

b. Predictors: (Constant), AGE

*Source: Field Survey (2018)*

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	.611	.035		17.259	.000
	AGE	.547	.008	.965	71.464	.000

a. Dependent Variable: indicate the time workers report to work

*Source: Field Survey (2018)*

The regression analysis on the SPSS also ascertain the above analysis that sex; marital status; level of education; years of employment and occupational has influence on workers' time management in terms of reporting to work and closing work before time. The regression analysis provided this information with the Model summary result of reporting time by sex marital status; level of education; years of employment and Occupational status of R Square .946. The age coefficient of 1.465 and sign: .144; sex coefficient of  $t = -6.230$  and sign: .000; marital status coefficient of  $t = -1.442$  and sign: .150; Level of education coefficient of  $t = 5.838$  and sign: .000; Years of employment coefficient of  $t = 2.135$  and sign: .033 and Occupational Status coefficient of  $t = 3.320$  and sign: .001. The result also presented the ANOVAs df 6

and residual 368, totaling 374 and Mean square 87.770. The information shows that there is significant influence of workers; characteristics such as sex, marital status, level of education, years of employment and occupational status on workers' reporting time and closing time. Below is the summary of the out put

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.972 <sup>a</sup>	.946	.945	.28699

a. Predictors: (Constant), Present Occupational status, Marital Status, Educational Level, Years of Employment in FIRS, Sex, Age

Source: Field Survey (2018)

### Coefficients<sup>a</sup>

Model	Un standardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
(Constant)	-.138	.094		-1.465	.144
Age	.280	.045	.493	6.230	.000
Sex	-.215	.149	-.085	-1.442	.150
Marital Status	.150	.034	.095	4.462	.000
Educational Level	.147	.025	.177	5.838	.000
Years of Employment in FIRS	.098	.046	.150	2.135	.033
Occupational status	.497	.150	.196	3.320	.001

a. Dependent Variable: time workers report to work

Source: Field Survey (2018)

### ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	526.623	6	87.770	1065.624	.000 <sup>b</sup>
	Residual	30.310	368	.082		
	Total	556.933	374			

a. Dependent Variable: time workers report to work

b. Predictors: (Constant), Occupational status, Marital Status, Level of Education, Years of Employment in FIRS, Sex, Age

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.937 <sup>a</sup>	.878	.876	.27904

a. Predictors: (Constant), Occupational status, Marital Status, Level of Education, Years of Employment in FIRS, Sex, Age

Source: Field Survey (2018)

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	205.945	6	34.324	440.841	.000 <sup>b</sup>
	Residual	28.653	368	.078		
	Total	234.597	374			

a. Dependent Variable: time workers close from work

b. Predictors: (Constant), Occupational status, Marital Status, Level of Educational, Years of Employment in FIRS, Sex, Age

**Coefficients<sup>a</sup>**

Model		Un standardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.827	.092		9.012	.000
	Age	.293	.044	.797	6.721	.000
	Sex	-.248	.145	-.151	-1.704	.089
	Marital Status	-.078	.033	-.075	-2.370	.018
	Level of Education	-.124	.024	-.231	-5.080	.000
	Years of Employment in FIRS	.173	.045	.409	3.882	.000
	Occupational status	.237	.146	.144	1.628	.104

a. Dependent Variable: Time Workers close from work

*Source: Field Survey (2018)*

The next section presents description organizational practices.

#### **4.5 Description of Organizational Practices and its influence on workers' time management**

In this section, the descriptions of the organizational practices are presented.

Importantly, the analysis of data in the section is guided by the kind of practices that takes place in the FIRS as organization. These include the basic salary, associated allowances, promotions, sanctions and rewards.

##### **4.5.1 Distribution of Respondents' Basic Salary**

Provision of basic salary to workers in FIRS was presented in table 4.25. The distribution shows that workers who received 55,000, 45,000, 40,000, 35,000, 25,000 and 18,000 Naira are 36.0% while 64.0% received a provision of N70,000 and above as their basic salary. From the report in table 4.14, FIRS provision of basic salary started from the minimum wage of 18,000 Naira and every promotion to

another level implied an increment in the basic salary. The distribution therefore shows that there are workers in every of the level of salary payment and this implied to some extent that workers must have been benefitting in the promotion to every level based on some criteria.

**Table 4.14 Distribution of Respondents' Basic Salary**

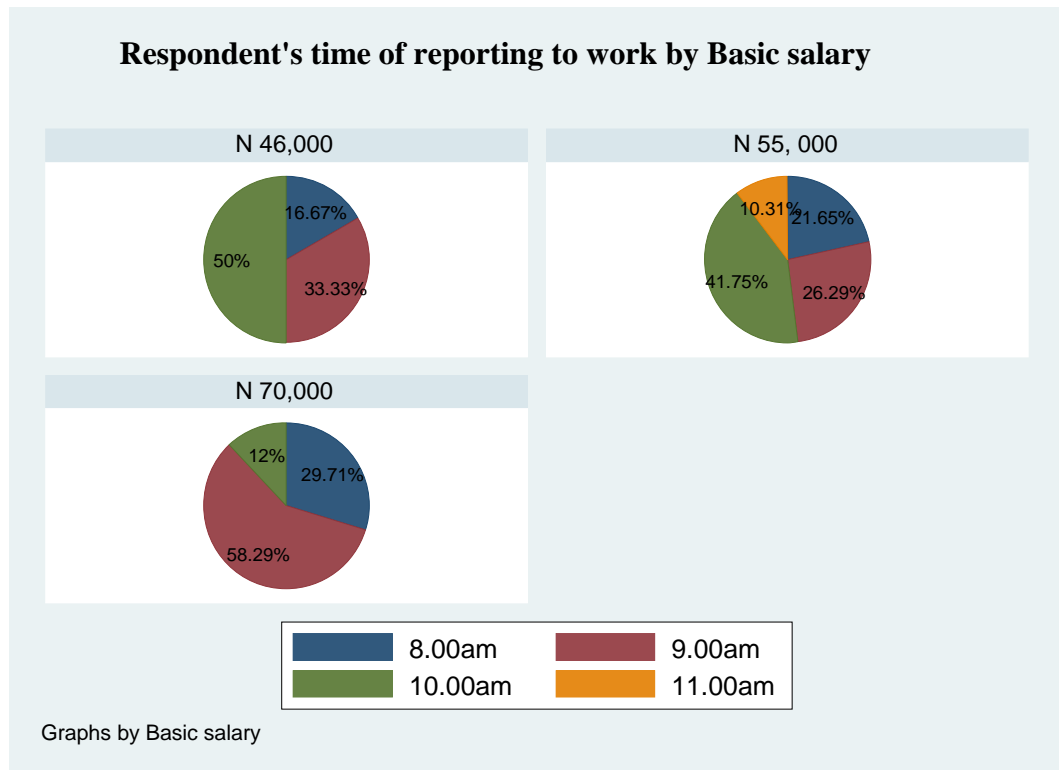
<b>Basic Salary</b>	<b>Frequency</b>	<b>Percentage</b>
18,000 Naira	20	5.3
25,000 Naira	15	4.0
35,000 Naira	20	5.3
40,000 Naira	35	9.4
45,000 Naira	20	5.3
55,000 Naira	25	6.7
70,000 Naira & Above	240	64.0.
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

The distribution of the basic salary to workers in FIRS presented in table 4.14 identified the basic salary but does not include other allowances and remuneration.

The influence of the provision of basic salary on the reporting time of workers was reported in figure 4.12. FIRS's workers that received a provision of N46000 reported equal portion of workers that reported to work at 8.00am and 9.00am as compared to those reported late than 9.00am. About 48% of FIRS workers that received basic salary of N55000 and below reported to work at 8.00 and 9.00 while about 52% reported to work late than 9.00am. On the part of FIRS's workers that received a provision of N70000, 88% reported to work at 8.00am and 9.00am while only 12% reported to work after 9.00. Therefore, degree at which workers reported to work differs with the amount of basic salary received. It shows that the amount of basic salary received determined how workers managed their time in work place.





**Figure 4.12 Distribution of respondents' reporting time by provision of basic salary**

Figure 4.12 represents how workers report to work according to the basic salary they received. It shows that the basic salary received by workers determined their time management. The next section presented other allowances and the remuneration

#### **4.5.2 Distribution of Respondents' Associated allowances**

Provision of associated allowances to workers in FIRS was presented in table 4.15. The distribution shows that workers who received 50,000, 70,000, 80,000 and 100,000 are 23.9%. The result also shows that workers who received 150,000 and 200,000 Naira are 17.4% while 58.7% received a provision of N250, 000 and above as their associated allowances. The report in table 4.15 implied that FIRS provision of associated allowances is commiserate with the step individual workers have attained in the organization. It is also an indication of the remuneration the organization provided for workers

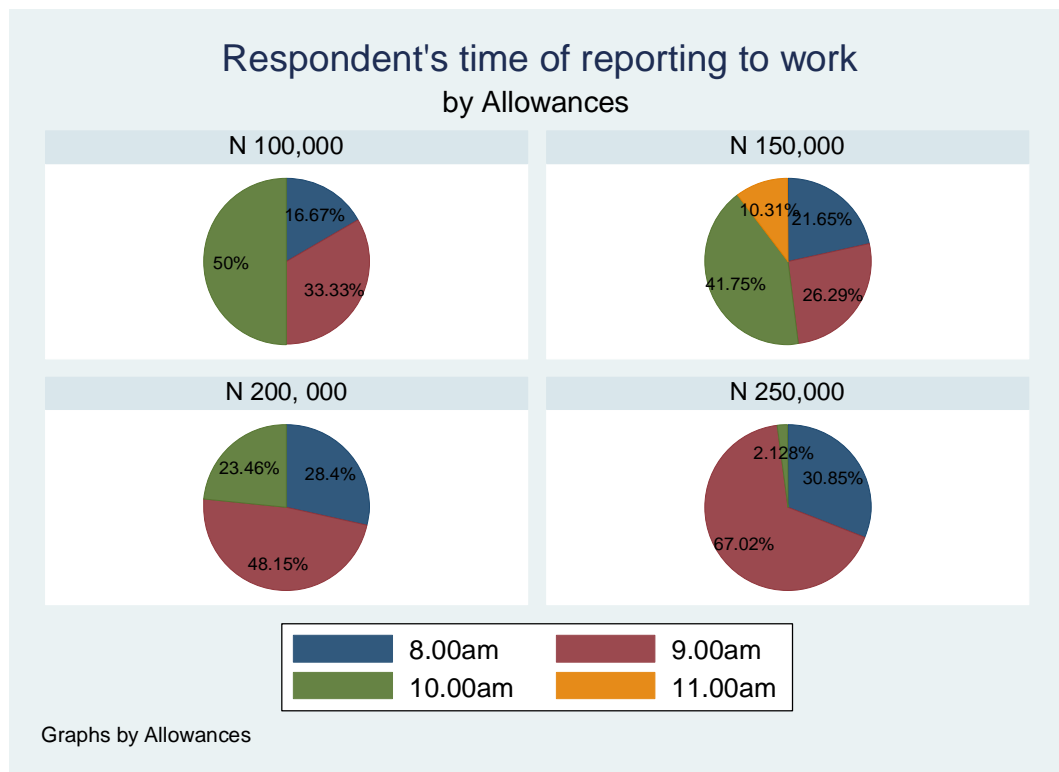
**Table 4.15 Distribution of Respondent Associated Allowances**

<b>Associated Allowances</b>	<b>Frequency</b>	<b>Percentage</b>
50,000 Naira	20	5.3
70,000 Naira	15	4.0
80,000 Naira	20	5.3
100,000 Naira	35	9.3
150,000 Naira	20	5.3
200,000 Naira	45	12.1
250,000 Naira & Above	220	58.7.
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

FIRS provision of allowances was presented on table 4.15 where seven distinct categories of allowances were recorded. Most workers in FIRS received N250000 as their allowances, which is about 58.7% of the total respondents while 41.3% received N200000 and below.

Figure 4.13 reported the influence of provision of allowances to FIRS's workers on their reporting time. The first category of workers received N100000 as part of their allowances. Same proportion of workers reported to work at 8.00am and 9.00am as compared to those who reported after 9.00am. About 48% reported to work at 8.00am and 9.00am for workers that received N150000 while around 77% and 98% reported to work at 8.00am and 9.00am for workers that received allowances for N200000 and N250000 respectively. Therefore, FIRS's workers improved their work time management with respect to the amount of provision of allowances. It shows that workers time management is connected to the allowances and the remuneration provided by the organization.



**Figure 4.13 Distribution of respondents' reporting time by provision of allowances**

Figure 4.13 is a presentation of how workers report to work according to the allowances provided by the organization. It shows that the allowances provided largely determined time management by workers.

The In depth Interview conducted with some of the workers shows that allowance given to workers has do with the number of years workers have spent with the organization. It also shows that every six month there is increment given to every member of staff which is primarily responsible for why the basic salary may not necessarily commensurate with the allowances. However, the In-depth Interview conducted with the workers corroborated the quantitative data that the allowances provided to workers determined how workers managed their time in terms of reporting to work and closing from work.

Some of the data from the in-depth interviewees illuminate this discussion:

*Many of the workers always look forward to an increment in every six month. It is an increase in step that increases your allowances. It is not basically the qualification that you were employed with that determined your allowance increase but the number of years and the number of promotion that you have gotten with the organization. Certainly, when workers received better remuneration, they will adhere strictly with the reporting time and closing time in place of work.*

The in-depth interview was a complementation of the quantitative data which stated that workers time management has a lot to do with the remuneration provided by organization. The next section presented the number of promotion workers have attained in the last seven years

#### **4.5.3 Distribution of Respondents' Promotion in the last seven years**

Result of the research carried out in table 4.29 presented the distribution of the respondents' promotion in the last seven years. It is evident that all the workers had at least been promoted once in the last seven years. 10.7% of the interviewed workers had been promoted once in the last seven years. 88.5% have been promoted twice in the last seven years and only 0.8 % workers have enjoyed three consecutive promotions in the last seven years. This shows that it is not every member of the organization that benefited from the three consecutive promotions within the last seven years. However, every worker has at least been promoted in the last seven years.

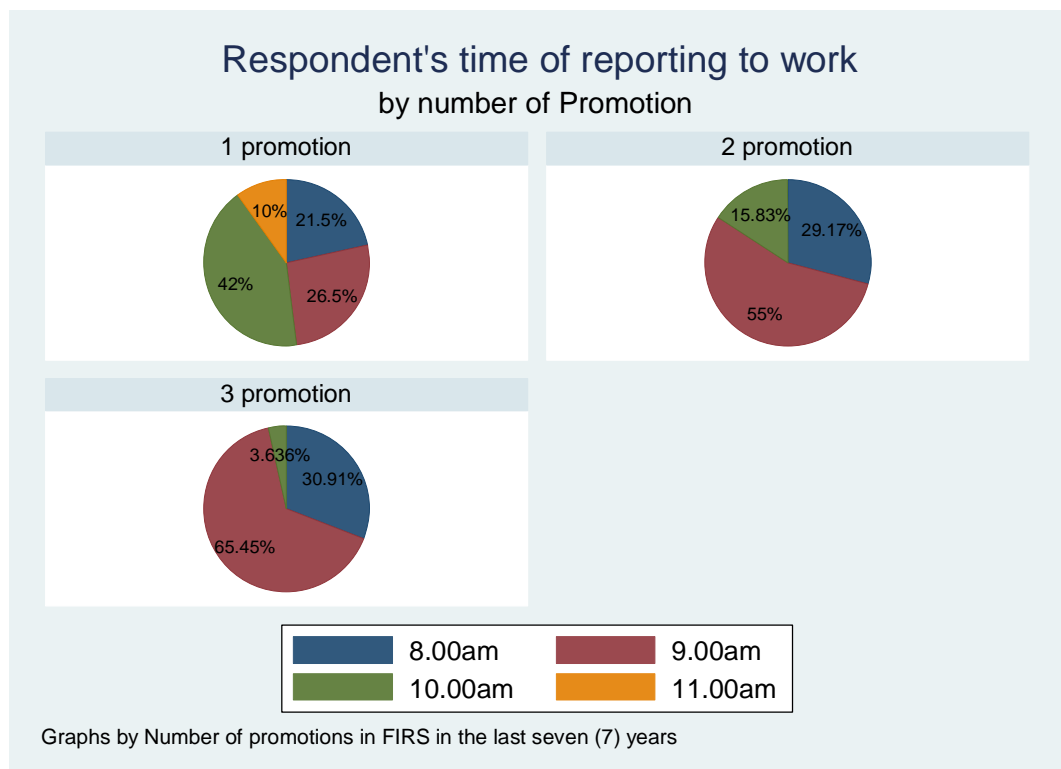
**Table 4.16 Distribution of Respondents' Promotion in the last Seven Years**

<b>Associated Allowances</b>	<b>Frequency</b>	<b>Percentage</b>
Once (1)	40	10.7
Twice (2)	332	88.5
Thrice (3)	3	0.8
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

The result of the table 4.16 distribution of respondents' promotion in the last seven years is a representation of the fact that it is not every worker that benefitted the same kind of promotion.

Figure 4.14 analyzed influence of number of promotion on reporting time of FIRS worker. Workers that had been promoted once recorded about 40% on those workers that reported to work at 8.00am and 9.00am while 52% reported to worker later then 9.00am. About 84.17% who had been promoted twice reported to work at 8.00am and 9.00am while only 15.17% reported later than 9.00am. On the other hand, 96.4% of workers that had been promoted thrice, reported to work at 8.00am and 9.00am while only 3.6% reported after 9.00am. Therefore, the more workers received promotion the more they improved in their proper management of time in work place



**Figure 4.14** Distribution of respondents' reporting time by number of promotion

Figure 4.14 represents workers reporting time by the promotion provided by the organization. It shows that workers properly managed organization timer when they are given promotion.

The information from the qualitative data also corroborates the data that workers who received promotion managed work time more than those who do not received promotion.

The KII conducted with the H.O.Ds revealed that promotion given to workers has to do with the performance of workers in organization. According to the H.O.Ds workers promotion has to do with the level of commitment workers have toward any task given to them. However, the promotion truly determined workers proper time management. The information from the one of the H.O.Ds illuminated further that:

*Promotion has to do with workers' general performance and it is usually commensurate with what workers have contributed to the organization. The target of the organization is basically tied to the performance of workers. The important point noted was that workers properly managed work time when they are promoted in their work place.*

The interview conducted with some senior workers in the FIRS revealed that promotion is basically on performance in work. It revealed that promotion encourage workers do properly managed time, however, no workers benefited from promotion when they have not contributed positively to the organization. The following are the data from the in depth interview:

*There are no promotions for workers who do not work hard. Promotions are mostly for hard workers. Promotions in this organization are mostly based on the workers performance. When workers are dedicated they will get promotion at the end of a year or two. It may be difficult to get promotion in the organization without*

*contributing immensely. Promotions in the organization go simultaneously with workers hard working. However, many times workers are not given due considerations. Promotion may not necessarily be at the end of two years or one year; it will come as far as workers have being achieving their designated objective, even as at that some workers may not benefitted. Some other who got promoted may be majorly as a result of their performance at work. Some performance from the some workers may not be given such due considerations. It is, however, obvious that workers are committed to proper time management when they are promoted in their place of work.*

The data shows that promotion given in the organization was to some level commensurate with workers' performance or workers' dedication to work. The data also shows that workers' time management has a lot to do with the promotions they received from their work.

### **Hypothesis Three: The organizational practices have influence on time management**

The regression analysis provided this information with the Model summary result of reporting time by R Square .675; coefficient t of promotion 2.410 and sign .152; basic salary coefficient t 6.254 and sign .000 and allowances 9.778 and sign .000. It presented the ANOVAs df regression 3, residual 180.7 and total 374. The implication is that FIRS's workers improved their work time management with respect to the amount of promotion; salary; provision of allowances and provision of other motivational incentives

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#### **Model Summary**

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.822 <sup>a</sup>	.675	.673	.69806

a. Predictors: (Constant), Basic salary, Allowances, Promotion in the last seven years

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**Source: Field Survey (2018)**

<b>Coefficients<sup>a</sup></b>						
Model	Unstandardized		Standardized	T	Sig.	
	Coefficients					Coefficients
	B	Std. Error	Beta			
1	(Constant)	.325	.226		1.435	.152
	Promotion	-.410	.170	-.109	-2.410	.016
	Basic salary	-1.007	.161	-1.542	-6.254	.000
	Allowances	1.590	.163	2.409	9.778	.000

a. Dependent Variable: Workers' reporting time

*Source: Field Survey (2018)*

The next section presents the provision of some services in the FIRS

#### 4.5.4 Distribution of Respondents' View on the provision of some services

Table 4.17 presented the result of the respondents' view on the provision of Housing; Medical Services; Children education; Insurance services and Training. The followings were the view of the respondents in the FIRS: Housing 20%; Medical Services 30.7%; Children Education 14.7%; Insurance Service 22.7% and Training 12.0%. The distribution shows that respondents' view shows that FIRS provide Medical services more than any other services. The distribution also confirms that the organization provide some services for workers, however, the provisions differ.

**Table 4.17 Distribution of Respondents' View on Provision of Services**

Services	Frequency	Percentage
Housing	75	20.0
Medical Services	115	30.7
Children Education	55	14.7
Insurance Services	85	22.7
Training	45	12.0
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*



Table 4.17 is a representation of the services provided by FIRS. It shows the practices that take place in the organization as regard the kind of services provided. The next section presents distributions of the respondents' view on other issues in FIRS

#### **4.5.5 Distribution of Respondents' View on Other Organizational Practices in the FIRS**

Table 4.18, present the distribution of the respondents' view on other organizational practices in FIRS. Inadequate supervision of workers and lack of sanctions for offenders recorded 34.7% and 36.0% respectively in the respondents' view. Lack of workers' commitment to work recorded 29.3%. This implied that there are some other organizational practices in the FIRS that obviously affected the organizational target.

**Table 4.18 Distribution of Respondents' View on Other Issues in FIRS**

<b>Other Issues</b>	<b>Frequency</b>	<b>Percentage</b>
Lack of Workers Commitment to Work	110	29.3
Inadequate Supervision of Workers	130	34.7
Lack of Sanctions of Offenders	135	36.0
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

The distribution of the respondents' views on other organizational practices show workers time management is largely connected to the inadequate supervision of workers in their work place and lack of sanction of offenders. The data from the in depth interview and the KII research also complemented the information from the quantitative data that lack of supervision and lack of sanctions of offenders were some of the factors responsible for workers' poor management of time. The information therefore prompted the researcher to seek further information on how

effective are those responsible for the monitoring or supervision of workers in terms of reporting and closing from work at the appropriate time in the FIRS. Many of the workers interviewed in the FIRS associated poor management of time to inadequate supervision by those who are supposed to do so. Workers report to work late and close when they wish.

According to some workers who were interviewed in the organization, workers will continue coming late and leaving work before time, in as much as no one is stopping them. Similarly, some workers interviewed revealed that workers will attribute their late coming and leaving work before time to something as far as no hindrances in terms of supervision. The followings are some data exemplifying the role of supervision in enhancing workers' management of time

*Workers are always conscious of those supervising their performances in work. Also, Workers are aware of the fact that those supervising their performance will definitely determine their progress in the organization. Therefore, when there is no one supervising workers punctuality, definitely late coming will be habitual.*

*It is pertinent to supervise workers punctuality in work. Without that workers will not do the right thing. Late coming is majorly as a result of the fact that workers are aware that they will get away with it. Getting away with it is a result of the fact that nobody is monitoring the punctuality. When workers report late, it is the responsibility of those supervising punctuality to sanction those workers. Whoever report late or leave work before time will be sanction or penalized by those supervising. It is pertinent, therefore for those supervising workers punctuality to do so effectively. It is when they perform their function that those who violate will be penalized. Workers report late when they know they will get away with it. Getting away with it is majorly as a result of in effective supervision by those who are supposed to be supervising workers' punctuality. Inadequate supervision by those responsible for it are majorly the reason why some workers still continue coming late to work. It will never be possible for any worker to report late or leave work before time when they are aware of the consequences of doing so.*

The KII conducted with some of the H.O.Ds also corroborated that supervising workers is crucial. If workers are not supervised in their respective areas, there is

every tendency for workers to violate work rules. Some of the H.O.Ds stated that workers will comfortably break the rule of an organization as far as he or she is aware that no one is supervising. One of the H.O.D was of the view that:

*Many of the violation of work ethics are majorly as a result of insufficient supervision. The act of reporting late to work is majorly as a result of the inadequate supervision.*

The KII conducted with another of the H.O.Ds revealed that when workers are not supervised in terms of when they report or leave work; organization objectives may not be achieved. The H.O.Ds was of the view that organization target may not be achieved. One of the H.O.D was of the view that

*Workers generally needs supervision, this will enhance better performance, dedication and efficiency in their work. If workers are not supervised or monitored, than organizational target will not met.*

The above data shows how important it is for organizations to put in place adequate supervision for the purpose of ensuring workers conforming to work time.

In a related interview with the workers of FIRS another vital issue discussed was the association of poor management of time to lack of sanction for reporting late or leaving work before time. Some of the workers stated that workers are liable to continue repeating the act of coming and leaving work at the unstipulated time, in as much as there are no sanctions attached to the act. Similarly workers revealed that workers will repeat the act over and over again, because no any penalty or sanctions will follow the act. The following are some data elucidating this perspective:

*When there are no sanctions or penalties for reporting or leaving work, workers may continue doing the same thing. Workers will not conform to work time as far as there are no sanctions or penalties for violating the work time. When there is no any penalty for reporting or leaving work before time, what is the essence of conforming to work time? Every worker only conforms to rules or regulations because of the implication of not*

*conforming to the rules and regulation. It is the sanction that makes worker conforms to work time.*

*There is no individual worker that will adhere strictly to the work time when actually there is no any implication for not doing so. Lack of sanction for reporting late or leaving work before closing time will continue increasing the rate at which some workers are violating work time.*

The KII conducted with the H.O.Ds similarly revealed that lack of sanction for workers who report late to work will further encourage others to do the same. The notion that no punishment awaits any violator will encourage others to do the same.

One of the H.O.Ds interviewed revealed that

*It is paramount that workers are supervised in every of their responsibility for the organisation; the time of reporting to work; the closing time and in terms of performing of every other role. When workers are not supervised, they will not adhere strictly with the regulation of the organization. Lack of sanction for violation of work time will make many workers to continue the act of reporting late as well as leaving before work time. It is vital for workers to be sanction whenever their report late or leave work before work time, this will ensure some level of discipline. The fact that workers are not sanction in work for violation of work time is the reason behind continuation of the act. Workers need to be sanction for coming late to work because it will serve as a lesson to others who may want to do the same. Sanction should be part of the system of organisation, any worker who refuses to report to work on time deserve to be sanction. Any act of reporting late is an act of indiscipline. As such it is important for any act of indiscipline to be sanction.*

The KII conducted with some of the H.O.Ds revealed that lack of sanction will make workers to perform below expectations and it will encourage workers negligence in work. One of the H.O.D was of the view that

*Generally lack of sanction for any organizational offence will bring about continuity of such offence. If there is no sanction for coming late or leaving work before time; that attitude will not only continue, it will become pervasive among other staff.*

The above data show the importance of sanctioning workers who do not report to work on time as well as closing work before time. It shows that when workers are sanction for committing the offence of reporting late as well as leaving work before

time; it will not only stop the worker who commit the offence but it will stop other workers from committing the same offence.

The next section seeks to know the scale at which the organization provides some identified organizational practices.

#### **4.5.6 Distribution of Respondents' View on a Scale of 1-5 (Not satisfactory, slightly satisfied, moderately satisfied, Satisfactory and Very satisfactory) the organizational practices**

Table 4.19 presents the distribution of the respondents' view on a scale of 1-5 (Not satisfactory, slightly satisfied, moderately satisfied, Satisfactory and Very satisfactory) the organizational practices as regard the motivation of staff; productivity of staff; work reporting time and FIRS reward system. As regard the motivation of staff 34.7% of the respondents were not satisfied; 21.3% were slightly satisfied; 16.0% were moderately satisfied; 16.0% were satisfactory in their response and 12.0% were very satisfied. This implied that vast numbers of the workers were not satisfied with the motivation in the FIRS. In term of workers' productivity, 28.3% were not satisfied; 20.0% were slightly satisfied; 22.7% were moderately satisfied; 21.3% gave satisfactory as their responses and 6.7% responded very satisfactory. The implication of the responses was that they were not satisfied as regard productivity. The responses to workers reporting time shows that 49.4% were not satisfied with the workers reporting time; 13.3% were slightly satisfied; 16.0% were moderately satisfied and 9.3% were very satisfied. This implied that workers reporting time in FIRS was not satisfactory. The distribution also shows respondents view on FIRS reward system; 28.0% were not satisfied; 22.7% were slightly satisfied; 21.3% were moderately satisfied; 20.0% were satisfied and 8.0% were very satisfied. This implied that the responses of the workers show that the FIRS reward system was not satisfactory.

**Table 4.19 Presents Respondents' View on the Scale of 1-5 the organizational practices**

Responses	Not Satisfactory	Slightly satisfied	Moderately satisfied	Satisfactory	Very satisfactory	Total
Motivation of staff	130 (34.7%)	80 (21.3%)	60 (16.0%)	60 (16.0%)	45 (12.0%)	375 (100%)
Productivity of staff	110 (29.3%)	75 (20.0%)	85 (22.7%)	80 (21.3%)	25 (6.7%)	375 (100%)
Work reporting time	185 (49.4%)	50 (13.3%)	60 (16.0%)	45 (12.0%)	35 (9.3%)	110 (100%)
FIRS reward system	105 (28.0%)	85 (22.7%)	80 (21.3%)	75 (20.0%)	30 (8.0%)	375 (100%)

*Source: Field Survey (2018)*

The distribution of the respondent' view on table 4.33 result was a confirmation that the organizational practices in the FIRS were not satisfactory to the workers irrespective of their occupational status. This is because the responses were a reflection of the opinion of both categories of workers. It shows workers in the FIRS were not very satisfied with the organizational practices.

The interview conducted with the workers revealed divergent opinion that some workers were satisfied with the motivation of staff especially inform of monthly salary given to them. While some revealed that the motivations in terms of salaries given to workers were not satisfactory. Some of the data from the in-depth interviewees illuminate this discussion:

*The salary given to workers is not too satisfactory; It should be attributed to why workers are not reporting to work on time. Workers who are not reporting to work may have another explanation for that. Salaries are enough for workers to violate organization's rules and regulation. To as well attribute their reporting late to salary is not bad on the part of workers.  
In-depth interview, staff, Federal Inland Revenue*

*Salaries are not satisfactory and it is a major incentive in a place of work. Workers may decide to be reporting late when they are not getting exactly what they desired in terms of salary. The salaries given to staff are not adequate and this is one of the reasons why workers are not conforming to the time of reporting to work.*

*In-depth interview, staff Federal Inland Revenue*

*Workers will gladly go to work at the right time and be delighted to close at the closing time if there are better salaries or remunerations. It is the salary or remuneration that will encourage workers to want to be punctual in their place of work. It is a reason why everyone does better in work.*

*In-depth interview, staff Federal Inland Revenue*

The interview conducted was a complementation that the salary which was one of the organizational practices was not satisfactory to workers.

#### **4.6 Ways to improve time management and performance**

In this section, the descriptions of how to improve time management in organization are presented. The factors responsible for poor time management were revisited and the way to improve time management were identified

##### **4.6.1 Distribution of Respondents' View on the challenges related to the inability to meet the target**

Table 4.20 presents the distribution of the respondents which indicated that there are some related challenges responsible for the FIRS not to have been able to meet the target. 41.3% of the respondents identified that workers' lack of commitment to work which include keeping to time of work was one of the major challenges affecting the FIRS in meeting its target. 32.0% mentioned lack of management commitment in terms of sanctioning those workers that do not conform to the reporting and closing time. 29.7% identified inadequate remuneration given to

workers as challenge confronting the FIRS. The implication of the result of this distribution is that workers are poorly managing work time because of the fact that the organizational practices were too flexible and it permit workers to poorly managed time.

**Table 4.20 Distribution of Respondents' View on the Challenges related to inability to meet the target**

<b>Challenges</b>	<b>Frequency</b>	<b>Percentage</b>
Lack of workers commitment to work, which also include keeping to time of work	155	41.3
Lack of management staff commitment in terms of supervision and sanctioning offending workers	120	32.0
Inadequate remuneration given to workers	100	26.7
<b>TOTAL</b>	<b>375</b>	<b>100</b>

*Source: Field Survey (2018)*

Table 4.20 confirmed that workers were not reporting to work on time and they were leaving work before time, basically because there were not committed to work; no sanctions for workers who usually report late to work and inadequate remuneration. The next section presents the distribution on the reward for those who conform to organizational time

#### **4.6.2 Distribution of Respondents' view on the reward and remuneration for those who conform to organizational time**

The result of the distribution view on the reward or remuneration for those who conform to organizational time indicated that there are no rewards or remunerations specifically for those who conform to organizational time of reporting to work and time of closing. 92.0% respondent confirmed that the organization has no any specific reward for those who properly managed organizational time.



In the qualitative research various issues were discussed which has to do with why workers poorly managed organization's time as regard reporting time and closing time. Various issues on the rewards and remuneration were discussed.

In the FIRS, one of the important discussions is the association of poor management of time to rewards and poor remuneration. The workers of the FIRS pointed to the implication of lack of rewards and poor remuneration on why some workers may poorly manage work time. Poor remunerations may be either the pay or the reward system in the FIRS. Remuneration was largely seen as a factor that explained how dedicated, determined and perseverance any worker will be toward his or her work. Workers will be more conscious of work time when the remuneration is commensurate with their effort in work, especially, in terms of time management. When there are rewards and remuneration will try to conform to the work time.

*Responses from the senior and junior workers in the FIRS revealed that rewards and remuneration played significant roles on how workers manage their time. According to some workers in the FIRS, they were of the view that poor remuneration may not only bring about poor management of time but also absteinsm from work. Some of the senior workers responses revealed that workers attached so much value to the pay or reward provided for them by an organization they work for. They were of the view that remuneration given to workers is responsible for their dedication to work. Therefore, to be satisfied with the pay or reward in work place; simply means happiness y to report to work at the right time and close at the right time. After all it provides the needs required.*

*Indepth interview, senior staff, Federal Inland Revenue.*

*The pay or reward in an organization will largely explained workers attitude towards work. It will explain whether they will come early or leave work at not stipulated time.*

*Indepth interview, senior staff, Federal Inland Revenue.*

*Sometimes you may see some staff very punctual in their work. This may be as a result of the enthusiastic towards that work. However, the enthusiastic may eventually died off when there are no rewards or remunerations for the punctuality. Such staff may start reporting late to work. Indepth interview, senior staff, Federal Inland Revenue.*

*Punctuality of any worker to work will be explained by the kind of pay or reward he or she received from the organization. Indepth interview, junior staff, Federal Inland Revenue.*

*It is pertinent for every organization to know that the determining factor for workers performers or attitude towards work is better remuneration. Workers may not be punctual when there is no good remuneration in their work. Indepth interview, junior staff, Federal Inland Revenue.*

The KII conducted with the H.O.Ds also supported the In-depth-interview that actually for many of the workers better remuneration would have help encourage their effective management of time. Some of the H.O.Ds were of the view that it is pertinent to continue reviewing the rewards and the remuneration given to workers. They stated that for any organization to effectively measure the performance of the workers, it is pertinent that better rewards and remunerations are provided. One of the H.O.D was of the view that:

*Every worker's intention is to gain from whatever they are involved in. If the payment or reward offer in work is not commensurate with worker's effort; it will be difficult for worker to do the expectation of an organization.*

The In-depth interview and KII presented above shows that one of the best way to achieve organization target is to prevent poor time management and to encourage those workers who are properly managing their time effectively by providing for them rewards and remuneration.

The next section presents the distribution on the need for proper Supervision and Implementation of Sanctions.

#### **4.6.3 Distribution of Respondents' view on the need for proper Supervision and Implementation of Sanctions.**

In the FIRS, an important factor attributed to workers' poor management of time was inadequate supervision of workers' time of reporting to and closing work. Workers in the organization associated poor management of time to inadequate supervision by those who are supposed to be doing it. Workers report to work late and close when they wish. According to some workers who were interviewed in the organization, workers will continue reporting late and leaving work before time, in as much as no one is stopping them. Similarly, some workers interviewed revealed that workers will attribute their late coming and leaving work before time to something as far as no hindrances in form of supervision. The followings are some data exemplifying the role of supervision in enhancing workers' management of time

*Workers are always conscious of those supervising their performances in work. Also, Workers are aware of the fact that those supervising their performance will definitely determine their progress in the organization. Therefore, when there is no one supervising workers punctuality, definitely late coming will be habitual. It is pertinent to supervise workers punctuality in work. Without that workers will not do the right thing.*

*Indepth interview, senior staff, Federal Inland Revenue.*

*Late coming is majorly as a result of the fact that workers are aware that they will get away with it. Getting away with it is a result of the fact that nobody is monitoring the punctuality.*

*When workers come late, it is the responsibility of those supervising punctuality to sanction those staff. Whoever report late or leave work before time will be found wanting by those supervising.*

*Indepth interview, senior staff, Federal Inland Revenue.*

*It is pertinent for those supervising workers punctuality to do so effectively. It is when they perform their function that those who violate will be punished.*

*Indepth interview, junior staff, Sokoto State Board of Internal Revenue.*

*Workers come late when they know they will get away with it. Getting away with it is majorly as a result of ineffective supervision by those who are supposed to be supervising workers' punctuality.*

*Indepth interview, junior staff, Federal Inland Revenue.*

*Inadequate supervision by those responsible for it are majorly the reason why some staff still continue coming late to work. It will never be possible for any staff to come late or leave work before time when they are aware of the consequences of doing so.*

*Indepth interview, junior staff, Federal Inland Revenue.*

The KII conducted with some of the H.O.D supported the argument that supervising workers is crucial. If workers are not supervised in their respective areas, there would be every tendency for workers to violate work rules. Some of the H.O.Ds stated that workers will comfortably break the rule of an organization as far as he or she is aware that no one is supervising. One of the H.O.D was of the view

Many of the violation of work ethics are majorly as a result of insufficient supervision. The act of late coming is majorly as a result of the inadequate supervision.

The above data shows how important it is for organizations to put in place adequate supervision for the purpose of ensuring staff conforming to work time. It shows that for organization to meet its target, it is pertinent that workers are properly

supervised. Next discussion also explained another factor responsible for workers' poor management of time and the way to improve it.

In the FIRS, another vital issue discussed was the association of poor management of time to lack of sanction for reporting late or leaving work. Some of the workers stated that workers are liable to continue repeating the act of coming and leaving work at the unstipulated time, in as much as there are no sanctions attached to the act. Similarly some of the workers revealed that workers will repeat the act over and over again, because no any penalty will follow the act. The following are some data elucidating this perspective:

*When there are no sanctions or penalties for coming or leaving work, workers may continue doing the same thing.*

*Indepth interview, senior staff, Federal Inland Revenue.*

*Workers will not conform to work time as far as there are no sanctions or penalties for violating the work time. Workers will also feel that when there will be no any penalty for coming or leaving work at workers' volition, what is the essence of conforming to work time? Every worker only conforms to rules or regulation because of the implication of not conforming to the rules and regulation. It is the sanction that makes worker conforms to work time.*

*Indepth interview, senior staff, Federal Inland Revenue.*

*There is no individual worker that will adhere strictly to the work time when actually there is no are no strict actions for doing so. So lack of sanction for coming late or leaving work before closing time will continue increasing the rate at which some workers are violating work time.*

*Indepth interview, junior staff, Federal Inland Revenue.*

The KII conducted with the H.O.Ds also complemented the In-depth interview that lack of sanction for workers who come late to work will further encourage others to

do the same. The notion that no punishment awaits any violator will encourage others to do the same. One of the H.O.Ds interviewed revealed that

*Lack of sanction for violation of work time will make many workers to continue the act of coming late as well as leaving before work time. It is vital for workers to be sanction whenever their come late; leave work before time and absent from work. This will ensure some level of discipline.*

*The fact that workers are not sanction in work for violation of work time will be the reason behind continuation of the act. Workers need to be sanction for coming late to work because it will serve as a lesson to others who may want to do the same.*

*Sanction should be part of the system of organisation, any worker who refuses to resume work deserve to be sanction.*

*Any act of coming late is an act of indiscipline. As such it is important for any act of indiscipline to be sanction.*

*Generally lack of sanction for any organizational offence will bring about continuity of such offence. If there is no sanction for reporting late or leaving work before time; that attitude will not only continue, it will become pervasive among other staff.*

The above data show the importance of sanction in ensuring workers' conformity to work time in term of reporting as well as closing work. It shows that when workers are sanction for committing the offence of late coming as well as leaving work before time; it will not only stop the worker who commit the offence but it will stop other workers from committing the same offence.

## **CHAPTER FIVE: 5.0 SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATION**

### **5.1 Introduction**

This chapter presents the research findings of the study, it draws conclusion from the findings and it as well suggests areas for further research. This study was basically to identify performance and target in service organization from 2011-2018; to identify how workers' time management has influenced the performance outcome; to examine how characteristics of the workers influenced time management; to examine the influence of organizational practices on workers' time management and to proffer ways to improve time management and performance. The workers of FIRS in Sokoto metropolis were administered with questionnaires and some purposive selected workers were also interviewed. The findings are therefore summarized as follows:

### **5.2 The performance and target in service organization from 2011-2018**

The study established that 3,639.1 billion naira; 3,635.5 billion naira; 4,468.9 billion naira; 4,086.1 billion naira; 4,572.2 billion naira 4,987.0 billion naira; 4,889.70 billion naira and 6,747.00 billion naira represent the target of FIRS in the 2011; 2012; 2013; 2014; 2015; 2016; 2017; 2018 respectively. It also established that the actual collections in the last 2011-2018 are: 4,628.5 billion naira; 5,007.7 billion naira; 4,805.6 billion naira; 4,714.6 billion naira; 3,741.8 billion naira; 3,303.0 billion naira; 4,027.94 billion naira and 5,320.52 billion naira respectively. The distribution which indicated that in the last five years, FIRS has not been meeting its target. It is an indication that there are some factors responsible for the short fall in the revenue generation. This is in consistent with the concerned of scholars such as

Sonnentag & Frese (2001); Lebars & Eruske, (2006); Gavrealles & Stegorean (2011); Gaurea, et al, (2011) who have been carried out research focusing on the performance outcome of organizations. This is pertinent because organizations are established to maximize on performance Agbolade & Anthon (2011). Importantly also the extent to which an organization is successful in reaching its target Teryima, Victor & Isaac, (2014).

### **5.3 Workers' time management has influenced the performance outcome.**

The study discovered that workers management of organizational time in terms of reporting and leaving work has influence on organizational outcome. This is because time management is a form work of work commitment. This is consistence with the observation of Cabral (2006) who pointed out that things can go well when people properly managed time especially whenever they are supposed to. It is also similar to the view of Belcher (2017) who argued that workers' time management affects more than just their personal productivity but that of the organization. This is because they are technically not doing what they are supposed to do. The study found that workers reporting late to work as well as closing before the stipulated time distorted the possibility of meeting the target. This is also consistent with Delonzor's (2006) who was of the view that the implication of poor time management it can affect not only organizational target or goals but also that of the entire nation.

The regression analysis provided the information not meeting the target for the last five years with the influence of workers' reporting and closing work. It presented the information of the Model summary result of R square .698; coefficient of reporting time 6.888- sign.000 and closing 5.572- sign.000. It presented ANOVAs df 2 with



regression 2 and residual 372, totaling 374. The implication of the result is that workers' time management in terms of reporting and closing time have influence on the achievement of the organizational outcome

#### **5.4 Characteristics of workers and how it influenced workers' time management**

The study identified some of the workers' characteristics in the FIRS and they include age; sex; marital status; level of education and occupation status. It discovered that workers' age have influenced on how they managed their time in terms of reporting to and leaving work. It found that male workers managed their work time (in terms of reporting and closing from work) more than their female counterpart. The study discovered that marital status has a lot to do with how workers managed their work time. The study indicated that the widowed; divorced and married workers reported to work late more than the single workers. That implied that workers who are married reports late and closed work before time more than those who are single.

The study found that educational level influenced workers reporting and closing time. It discovered that workers with higher education level reported early to work more than those with lower educational level. The study also found that occupational status have influenced on how workers managed their time. It discovered that senior workers report to work earlier than the junior workers. This is consistent with (Ngo, et al 1998); Pavlovic et al (2016); (De los Santos and Land (2006), Pala, et al (2008) and Pala, et al (2008) who identified age, number of years spent and level education as responsible for workers not properly managed their work time. The studies also discovered that workers' characteristics such as gender, age, marital status, education and job tenure influenced workers' time management.

The researchers also found that young workers are more committed than the older workers. This is different from the findings of Rabindarang and et al (2014) that were of the view that older workers are more committed compared to younger ones

The regression analysis point that age has influence on workers' time management in terms of reporting to work. The result shows that the older workers become the lesser they are punctual in their work. The regression analysis provided this information with the Model summary result of R Square .932 on reporting time by age in the FIRS. The coefficient of  $t = 71.464$ ; ANOVAs df 374 and Mean square .102. The information shows that there is significant influence of age on workers' reporting time difference between the younger workers and the older ones.

The regression analysis on the SPSS also ascertain the above analysis that sex; marital status; level of education; years of employment and occupational has influence on workers' time management in terms of reporting to work and closing work before time. The regression analysis provided this information with the Model summary result of reporting time by sex marital status; level of education; years of employment and Occupational status of R Square .946. The age coefficient of 1.465 and sign: .144; sex coefficient of  $t = -6.230$  and sign: .000; marital status coefficient of  $t = -1.442$  and sign: .150; Level of education coefficient of  $t = 5.838$  and sign: .000; Years of employment coefficient of  $t = 2.135$  and sign: .033 and Occupational Status coefficient of  $t = 3.320$  and sign: .001. The result also presented the ANOVAs df 6 and residual 368, totaling 374 and Mean square 87.770. The information shows that there is significant influence of workers; characteristics such as sex, marital status, level of education, years of employment and occupational status on workers' reporting time and closing time.

### **5.5 Organizational Practices and its influence on workers' time management**

The study identified some of the organizational practices as the basic salary, associated allowances, promotions, sanctions and rewards. It discovered that the amount of basic salary received by workers determined how workers managed their time in work place. The study found that workers time management is influence by the organizational practices such as motivational incentives like the salary, allowances, promotion, training and. The study also discovered that there are influences of motivational incentives and good reward system on how workers managed time in work place. This is because it determined workers' time management (in terms of reporting and closing work). This is consistent with the findings of Akintoye (2001) in Tella et al (2007) that identified monetary incentive as the most significant motivational strategy. It also conforms to Tella (2007) and Barongo, (2013) who opines that there is relationship between monetary incentives and job performance.

The regression analysis provided this information with the Model summary result of reporting time by R square .675; coefficient t of promotion -2.410 and sign .152; basic salary coefficient t -6.254 and sign .000 and allowances 9.778 and sign .000. It presented the ANOVAs df regression 3, residual 180.7 and total 374. The implication is that FIRS's workers improved their work time management with respect to the amount of promotion; salary; provision of allowances and provision of other motivational incentives

### **5.6 Ways to improve time management and performance**

The study identified some of the ways to improve workers' time management for the purpose of achieving organizational target. The study found that it is pertinent to

provide adequate reward and remuneration for workers who conform to organizational time. The study discovered that rewards or remunerations for workers would encourage the proper management of their time. The study found that there are implications for lack of rewards and remuneration for workers who properly managed their work time. This is because it would not further encourage their commitment and dedication. The study also found that it is important that workers are properly supervised. This is because lack of supervision has been attributed to workers' poor management of time. Adequate supervision has been attributed to workers effective time management. Similarly, the study discovered that lack of sanction for workers who poorly managed organization time in terms of reporting to and closing work would encourage other workers not to properly manage their work time. The study discovered that when there are no sanctions for workers who report late and close before time, there is every reason why the same workers would do it again and as other workers would do the same thing. It shows that when workers are sanction for committing the offence of late coming as well as leaving work before time; it will not only stop the worker who commit the offence but it will stop other workers from committing the same offence.

### **5.7 Conclusion**

The study identified performance and target in service organization from 2011-2018; it examined how workers' time management has influenced the performance outcome; it examined how characteristics of the workers influenced time management; it also examined the influence of organizational practices on workers' time management and proffer ways to improve time management and performance. This study, therefore, concluded as follows:

In the last five years, FIRS has not been meeting its target. This is an indication that there are some factors responsible for the short fall in the revenue generation. .

Workers' management of organizational time in terms of reporting and leaving work has influence on organizational outcome. This is because time management is a form work of work commitment. The regression analysis has provided the information not meeting the target for the last five years with the influence of workers' reporting and closing work. It presented the information of the Model summary result of R square .698; coefficient of reporting time 6.888- sign.000 and closing 5.572- sign.000. It presented ANOVAs df 2 with regression 2 and residual 372, totaling 374. The implication of the result is that workers' time management in terms of reporting and closing time have influence on the achievement of the organizational outcome

Workers' characteristics such as: age; sex; marital status; educational status; level of education and occupation status have influenced on how workers managed their time in terms of reporting to and leaving work. The regression analysis point that age; sex; marital status; educational status; level of education and occupation status have influence on workers' time management in terms of reporting to work. The regression analysis provided this information with the Model summary result of R Square 932 on reporting time by age in the FIRS. The coefficient of  $t = 71.464$ ; ANOVAs df 374 and Mean square .102. The information shows that there is significant influence of age on workers' reporting time difference between the younger workers and the older ones.

The regression analysis on the SPSS also ascertain the above analysis that sex; marital status; level of education; years of employment and occupational has influence on workers' time management in terms of reporting to work and closing

work before time. The regression analysis provided this information with the Model summary result of reporting time by sex marital status; level of education; years of employment and Occupational status of R Square .946. The age coefficient of 1.465 and sign: .144; sex coefficient of  $t$  -6.230 and sign: .000; marital status coefficient of  $t$ : -1.442 and sign: .150; Level of education coefficient of  $t$ : 5.838 and sign:.000; Years of employment coefficient of  $t$ : 2.135 and sign:.033 and Occupational Status coefficient of  $t$ : 3.320 and sign: .001. The result also presented the ANOVAs of 6 and residual 368, totaling 374 and Mean square 87.770. The information shows that there is significant influence of workers; characteristics such as sex, marital status, level of education, years of employment and occupational status on workers' reporting time and closing time.

Organizational practices such as the motivational incentives like basic salary, associated allowances, promotions, sanctions and rewards influenced how workers managed their time in work place. Workers time management is influenced by the organizational practices such as motivational incentives like the salary, allowances, promotion, training and. The study also discovered that there are influences of motivational incentives and good reward system on how workers managed time in work place. The regression analysis provided this information with the Model summary result of reporting time by R square .675; coefficient  $t$  of promotion -2.410 and sign .152; basic salary coefficient  $t$  -6.254 and sign .000 and allowances 9.778 and sign .000. It presented the ANOVAs df regression 3, residual 180.7 and total 374. The implication is that FIRS's workers improved their work time management with respect to the amount of promotion; salary; provision of allowances and provision of other motivational incentives

## **5.8 Recommendation**

Based on the findings of this study, the following recommendations were proffers on how to encourage and achieved better management of time among workers for the purpose of achieving better organizational outcome:

In the last five years, FIRS has not been meeting its target. This is an indication that there are some factors responsible for the short fall in the revenue generation. All factors responsible for the shortfalls in the FIRS should be mitigated. Every researches been conducted should be applicable where necessary. This is in a bid to improve the ability of the organization in meeting its target

Workers' management of organizational time in terms of reporting and leaving work has influence on organizational outcome. This is because time management is a form work of work commitment. Workers should be encouraged to be committed to their work. They should be encouraged on proper time management for the purpose of achieving better outcome.

There should be provision of adequate reward and remuneration for workers who conform to organizational time. These are because there are implications for lack of rewards and remuneration for workers who has been properly managing their work time. Some kind of measure (i.e. computerized time registration) should be introduced in order to track down the record of workers who poorly managed time.

Workers' age sex, marital status and occupational status are important variables to consider whenever recruitment exercise takes place. This is because it largely determined workers time management. As such, FIRS should put into consideration when recruiting the categories of work that might drag the organization back from achieving its organizations

It is pertinent that workers are given better remunerations. This will enhance workers' dedication and commitment to their work in terms of proper management of time. It is pertinent that workers are provided with better basic salary, associated allowances and promotions. It is also essential that workers are supervised in their work time and as well as to sanction any worker who violate organization time. Workers who report late to work or leave work before time are supposed to be sanctioned. This will discourage other workers who may likely want to emulate such behaviour. This will also show that the management attitudes are not encouraging workers late coming.

FIRS as an organization should design the rewards and remuneration given in the organizations to include workers that effectively managed their work time (That is to include workers that report to work on time and close work at the stipulated time).

That implied that adequate reward and remuneration for workers who conform to organizational time is important. Supervisions of workers in terms of when they report to work as well as when they close from work are crucial. It will deter workers from reporting late as well close work before time. In case, any worker refuse to conform to work time, such worker should be sanction, this will discourage others from doing the same thing. Workers pay package should be commensurate with their dedication to work and also their punctuality in work. This will to a large extent improve the dedication on the part of those who are already doing so and as well encourage those who have not.

It is also important for FIRS as organization to have staff's bus purposely meant for conveying staffs. This might save the organization from workers' excuses of



different kinds. It is also important that those who are given the responsibility of supervising workers reporting and closing in the FIRS to be informed on the implication of their not performing their duty. FIRS should include monthly or annual awards to be given to workers who are properly managing organization's time. There should be a kind of sensitizing program on the implication of poor management of time as it affects not only the organization target in question but also the national development. Organizational practices such as the motivational incentives like basic salary, associated allowances, promotions, sanctions and rewards should be improved.

### **5.9 Implication for Further Research and policy**

This study identified performance and target in service organization from 2011-2018; it also identified how workers' time management influenced the performance outcome; it examined characteristics of the workers and how it influenced time management; it examined the influence of organizational practices on workers' time management and also proffer suggestion on the way to improve time management and performance outcome.

The findings of this study should serve as an eye opener to the influence of time management in an organization. Federal Inland Revenue service certainly has various challenges mitigating them from meeting their target, however, workers characteristics, organizational practices and time management should also be seen as very important factors that enhance the achievement of the performance outcome.

The research should facilitate the policy makers to include in organizational rules and regulations drastic measures against workers who poorly managed organization time. It should also encourage other researchers from conducting other related areas

of time management. Since time management also implied planning and allocating time; prioritizing and respecting those priorities; what can be accomplished with time e.t.c. Any other research may not necessarily be in an organization. It might be among individuals or groups. The study added to knowledge because it further confirmed the importance of time management in achievement of target performance outcome. It pointed to the importance of motivational incentives in encouraging workers' commitment in terms of time management.

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11. Indicate provision of the following by FIRS

<b>Facility</b>	<b>Yes</b>
<b>No</b>	
- Housing -----	-----
- Medical services -----	-----
- Children education -----	-----
- Insurance services -----	-----
- Training -----	-----

12. Indicate three important issues in your present employment

- a. -----
- b. -----
- c. -----

13. Indicate scale of 1 to 5 (1- not satisfactory and 5 satisfactory) the following aspects

<b>Operation</b>	<b>Rating</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Questions</b>	Not satisfactory				Very satisfactory
Motivation of staff					
Productivity of staff					
Work reporting time					
FIRS reward system					

14. Indicate FIRS target in the last three years

- a. -----
- b. -----
- c. -----

15. Indicate in a scale of 1 to 5 your rating of FIRS meeting of those target

Rating				
1	2	3	4	5
Not satisfactory				Very satisfactory

16. Indicate challenges related to inability to meet the target

- a. -----
- b. -----
- c. -----

17. Indicate whether you were allocated target to meet during the same three years

- a. -----
- b. -----
- c. -----

18. Indicate in a scale of 1 to 5 how you have met those target

Rating				
1	2	3	4	5
Not satisfactory	Slightly satisfied	Moderately satisfied	Satisfactory	Very satisfactory

19. Indicate three key challenges that have been associated with the inability to meet the targets

- a. -----
- b. -----
- c. -----

20. Indicate organization's time of reporting work

- a. -----
- b. -----
- c. -----

21. Indicate organization's closing time

- a. -----
- b. -----
- c. -----

22. Indicate the time you usually report to work

a. -----

b. -----

c. -----

23. Indicate the time you usually close from work

a. -----

b. -----

c. -----

24. How many times have you report late to work in the last four weeks?

a. Once

b. Twice

c. Thrice

d. More than three time

e. Never come late before

25. How many times have you closed from work before time in the last four week?

a. Once

b. Twice

c. Thrice

d. More than three time

e. Never come late before

26. Indicate three key implication of you reporting late to work in meeting your target

a. -----

b. -----

c. -----

27. Indicate three key implication of you closing work before closing time in meeting your target

a. -----

b. -----

c. -----

d. \_\_\_\_\_



28. Indicate methods that FIRS use to control time

- a. -----
- b. -----
- c. -----

29. Indicate the kind of penalty for reporting late to work?

- a. Dismissal
- b. Suspension
- c. Query
- d. Salary deduction

30. Indicate the kind of instrument FIRS use to indicate workers reporting to work

- a. Attendance register
- b. Login Clock
- c. Others

31. Indicate the kind of rewards given to workers for punctuality to work

- a- Financial incentives
- b- Promotion
- c- None

**APPENDIX 2: IDI- GUIDE**

I am very much grateful to you for taking the time to meet with me today.

My name is ----- and I would like to talk to you about your experiences as regard the issue of time management in the Federal Inland Revenue Services. The interview should not take more than an hour. I will be recording the session to avoid any situation of missing some of your comments. I will also take notes during the session; however, it may not be easy to write fast and get everything down. Every response will surely be kept confidential. This implied that your interview responses will only be share among the academics. I will also ensure that any information I include in my report does not identify you as the respondent. Importantly, there is also no need to talk about things you don't wish to and you are entitled to end the interview anytime you wish.

Are there any questions about what I have just explained? -----

Are you willing to participate in this interview? -----

\_\_\_\_\_  
\_\_\_\_\_

Interview Witness Date

**IDI- GUIDE**

- 1- Examining the characteristics of the workers
- 2- Examining the influence of workers' characteristics on their time management.
- 3- Examining organizational practice
- 4- Examining the influence of organizational practice on workers' time management
- 5- Recommending ways to improve workers' time management for organizational performance

### APPENDIX 3: KII- GUIDE

I am very much grateful to you for taking the time to meet with me today.

My name is ----- and I would like to talk to you about your experiences as regard the issue of time management in the Federal Inland Revenue Services. The interview should not take more than an hour. I will be recording the session to avoid any situation of missing some of your comments. I will also take notes during the session; however, it may not be easy to write fast and get everything down. Every response will surely be kept confidential. This implied that your interview responses will only be share among the academics. I will also ensure that any information I include in my report does not identify you as the respondent. Importantly, there is also no need to talk about things you don't wish to and you are entitled to end the interview anytime you wish.

Are there any questions about what I have just explained? -----

-----Are you willing to participate in this interview? -----

---

Interview Witness Date

#### **KII- GUIDE**

- 1- Examining the characteristics of the workers
- 2- Examining the influence of workers' characteristics on their time management.
- 3- Examining organizational practice
- 4- Examining the influence of organizational practice on workers' time management
- 5- Recommending ways to improve workers' time management for organizational performance

**APPENDIX 4: RESEARCH AUTHORIZATION LETTER FROM  
KENYATTA UNIVERSITY**



KENYATTA UNIVERSITY  
GRADUATE SCHOOL

E-mail: [dean-graduate@ku.ac.ke](mailto:dean-graduate@ku.ac.ke)

P.O. Box 43844, 00100

NAIROBI, KENYA

Tel. 8710901 Ext. 57530

Website: [www.ku.ac.ke](http://www.ku.ac.ke)

**OUR REF: C82F/38250/16**

Date: 16<sup>th</sup> July, 2018

The Director General,  
National Commission for Science, Technology & Innovation,  
P.O. Box 30623-00100  
**NAIROBI**

Dear Sir/Madam,

**RE: RESEARCH AUTHORIZATION FOR MR. BASHIR BELLO REG. NO. C82F/38250/16**

I write to introduce **Mr. Bello** who is a Postgraduate Student of this University. He is registered for Ph.D. Degree programme in the **Department of Sociology in the School of Humanities & Social Sciences**.

Mr. Bello intends to conduct research for a Ph.D. thesis entitled, **“Time Management and the Attainment of Performance Targets by the Federal Inland Revenue in Sokoto Metropolis, Nigeria”**.

Any assistance given will be highly appreciated.

Yours faithfully,

**MRS. LUCY N. MBAABU  
FOR: DEAN, GRADUATE SCHOOL**

RM/cao

**APPENDIX 5: RESEARCH APPROVAL LETTER**

FEDERAL INLAND REVENUE SERVICE  
20 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA  
www.firs.gov.ng

**31<sup>th</sup> July, 2018**

**Bashir Bello,  
Department of Sociology,  
Kenyatta University, Nairobi.**

**RE: LETTER OF APPROVAL TO CONDUCT ACADEMIC  
RESEARCH**

This is to inform you that your letter seeking for approval to conduct academic research on 'Time Management and attainment of Performance Target in FIRS Sokoto' has been approved. You may go ahead to conduct your research. However, you are hereby informed that you will not be given access to some sensitive materials that belongs to the organization. Best wishes.

**Tunde Fowler**  
Executive Chairman  
Federal Inland Revenue Service