

# Effective Recruitment and Selection Practices: An Imperative for Business Performance in Nigerian Federal Inland Revenue Service (FIRS)

<sup>1</sup>Olufunmilola Oyinkansola Ajekigbe, <sup>2</sup>Danjuma Tanko Bwese, <sup>3</sup>Hana Annette Hashim, <sup>4</sup>Fatimah Zahrah Akinloye

<sup>1,2,3,4</sup> Department of Business Administration and Entrepreneurship, Nile University of Nigeria, Jabi Abuja FCT.

doi: <https://doi.org/10.37745/gjhrm.2013/vol13n27694>

Published September 14, 2025

**Citation:** Ajekigbe O.O., Bwese D.T., Hashim H.A., and Akinloye F.Z. (2025) Effective Recruitment and Selection Practices: An Imperative for Business Performance in Nigerian Federal Inland Revenue Service (FIRS), *Global Journal of Human Resource Management*, 13 (2),76-95

**Abstract:** *The processes of recruitment and selection serve as essential components of human resource management, profoundly impacting organisational performance and strategic results. This research investigates the significance of proficient recruitment and selection methodologies in improving organisational performance within the Federal Inland Revenue Service (FIRS), a pivotal revenue-generating entity in Nigeria. The study employs a qualitative framework, utilising secondary data collection methods to extract insights from official reports, scholarly literature, policy documents, and institutional data. The findings indicate that while FIRS has established formal recruitment frameworks designed to enhance merit, transparency, and professionalism, it still faces challenges including political interference, skill mismatches, insufficient technological utilisation, and bureaucratic delays that impede optimal outcomes. The research elucidates a significant correlation between strategic recruitment methodologies and organisational efficacy, especially concerning employee productivity, service provision, and public confidence. The study is grounded in the Human Capital Theory and the Resource-Based View, both of which highlight the essential importance of skilled human resources in attaining competitive advantage. The analysis advocates for enhanced investment in recruitment technology, more rigorous enforcement of meritocratic policies, ongoing development of HR capabilities, and strategic planning for the workforce. These measures are crucial for cultivating a skilled workforce that can effectively promote the institutional objectives of FIRS and enhance the performance of the public sector in Nigeria.*

**Keywords:** Recruitment, Selection, Human Resource Management, Organizational Performance, Public Sector

## INTRODUCTION

The performance and success of any organisation, especially in the public sector, are greatly impacted by recruitment and selection, two essential human resource management (HRM) tasks. To accomplish its goals, Nigeria's Federal Inland Revenue Service (FIRS), a critical organisation in charge of tax administration and revenue generation, needs members of staff that are capable, dedicated, and productive. It is crucial to look into how good hiring and selection procedures affect organisational results, particularly business success, in light of the growing need for openness, effectiveness, and better service delivery. In this case, business performance, which includes quantifiable results like revenue creation, staff productivity, operational efficiency, and customer satisfaction is the dependent variable. The calibre of employees hired and the selection procedure have a direct or indirect impact on these performance metrics (Oaya, Ogbu & Remilekun, 2024). Poorly planned or executed recruiting and selection procedures can lead to high employee turnover, low productivity, and operational inefficiencies, all of which impair performance.

Although FIRS plays a vital role in the growth of the country, questions have been raised concerning the meritocracy, fairness, and openness of its hiring procedures. Allegations of political meddling, nepotism, and favouritism have been made in the hiring process, which may lower the calibre of human resources used. Enhancing employee engagement, encouraging innovation, and accomplishing strategic goals all depend on efficient recruiting and selection that is based on competence and merit (Ekwoaba, Ikeije & Ufoma, 2024). Additionally, empirical research has demonstrated a strong correlation between organisational success and hiring procedures (Ahmed & Ahmed, 2022). For instance, companies that employ performance-based selection criteria, aptitude testing, and structured interviews frequently report greater levels of goal alignment, job satisfaction, and employee retention. On the other hand, poor service delivery and skill mismatches arise from recruiting that lacks objectivity and strategic focus, which negatively impacts organisational performance.

This study aims to investigate the degree to which efficient hiring and selection procedures impact corporate performance, given the significant demands made on FIRS to provide income for national development. Indicators such as tax revenue growth, staff productivity, compliance rates, and service delivery efficiency will be used to gauge the dependent variable, or company success. This will offer factual understanding of how important human resource management is to boosting output in Nigeria's public sector. As a result, the study adds to the expanding body of information on strategic HRM practices in Nigeria and tackles a major topic in public administration.

Business performance, which includes things like revenue growth, staff productivity, operational efficiency, and quality of service delivery, is vitally important for the success of an organisation, especially for public sector organisations like the Federal Inland Revenue Service (FIRS). Even if its main job is to collect taxes and enforce the law to help the country grow, many are nonetheless worried about the organization's capacity to always get the best outcomes. This makes us examine the basic human resource

policies that affect the quality and skill of the people who are accountable for getting such results, especially hiring and selection.

Many Nigerian public institutions have been inefficient and underperforming because of problems with hiring and selection, such as favouritism, lack of transparency, poor use of merit-based criteria, and political interference. In FIRS, both from the media and from those who work there have often pointed out problems with how workers are hired. This might lead to untrained or uninspired people working in important roles that are important for generating income and managing taxes. These problems hurt the agency's business, which has effects on national growth and public trust. FIRS has made some changes to improve the development of its human capital, but the way it hires and selects people is still not consistent, fair, or in line with its goals. There is a big difference between hiring policies and what really happens, which often hurts personnel capability and the results of the organisation. There has not been any study on how these problems affect the performance of businesses in Nigeria's public sector tax agencies.

So, the problem our research wants to solve is the obvious gap between how FIRS hires and selects employees and how well the firm does. The study's main goal is to find out how well these human resources tasks work and how they affect important performance outcomes including employee productivity, tax compliance efficiency, and revenue mobilisation. The calibre of an organization's workforce significantly impacts its sustainability and efficacy, particularly in the public sector. The recruitment and selection processes are intended to guarantee that only the most qualified and suitable candidates are hired. Nevertheless, in actuality, numerous public institutions in Nigeria, such as the Federal Inland Revenue Service (FIRS), are frequently criticised for implementing recruitment methods that do not align with international best practices. These deficiencies are evident in the marginalisation of merit-based principles, lack of transparency, political interference, and nepotism.

Despite the critical role that FIRS plays in ensuring tax compliance and mobilising government revenue, there is increasing concern that its recruitment and selection practices may not be adequately supporting the agency's performance objectives. The recruitment process may be more influenced by external pressures than by strategic human resource management principles, as evidenced by reports of underqualified staff, misalignment between personnel skills and job requirements, and inadequate succession planning.

Additionally, the absence of a standardised, performance-based recruitment framework may result in the hiring of individuals who do not possess the necessary motivation, integrity, or competence to meet the agency's high-performance standards. This impedes employee productivity, accountability, and innovation, which are critical components of effective public financial management and tax administration. Although FIRS has implemented numerous modernisation and reform initiatives to enhance institutional performance, there is a scarcity of empirical evidence regarding the efficacy of its recruitment and selection processes and their influence on overall organisational outcomes. This knowledge divide is a critical issue that necessitates scholarly investigation. Consequently, the issue that this study aims to resolve is the evident discrepancy between the recruitment and selection practices of

FIRS and the agency's anticipated performance standards. The objective of the investigation is to determine the efficacy, meritocracy, and performance orientation of the organization's current recruitment and selection strategies, as well as their potential for or against business performance. The main objective of this study is to examine the impact of recruitment and selection practices on business performance in the Federal Inland Revenue Service (FIRS).

## **LITERATURE REVIEW**

### **Conceptual Review**

Understanding the concepts of business performance, recruitment and selection processes, and how they interact is essential for assessing organisational success in public institutions like the Federal Inland Revenue Service (FIRS). Recruitment and selection are among the most important human resource management (HRM) responsibilities because they affect the quality of workers hired into the organisation, which determines operational outcomes. This examination begins with the dependent variable, business performance and its proxies, then moves on to the independent variables, recruitment and selection processes and their essential aspects.

### **Business Performance**

Business performance is how well a company meets its strategic goals and objectives. When it comes to public sector organisations like FIRS, business performance is not judged by profit. Instead, it is measured by how well the organisation carries out its main duties, which are mainly tax collection and revenue generating. There are several ways to measure how well these kinds of organisations are doing, such as how much money they make, how productive their employees are, how quickly they supply services, how many taxpayers follow the rules, and how happy their customers are (Ahmed & Ahmed, 2022).

### **Revenue Generation**

In FIRS, revenue generation is a key measure of performance since it shows how well the organisation is able to raise money for national development. An efficient FIRS should always reach or surpass its yearly income goals. A drop in revenue might mean that personnel are not being used efficiently, that the law is not being enforced properly, or that taxpayers are not being engaged effectively. All of these things depend on how competent and motivated people are (Ahmed & Ahmed, 2022).

### **Employee Productivity**

Another important metric is how productive employees are. This means looking at how much work each person or department does over a certain amount of time, such tax audits, processed returns, or taxpayer education programs. Low productivity is typically a sign of problems like personnel that are not motivated, talent mismatches, or lack of training. All of these problems may be linked back to bad hiring and selection processes (Ekwoaba, Ikeije & Ufoma, 2024).

### **Service Delivery**

The speed, correctness, and professionalism with which services are provided to taxpayers are all part of service delivery efficiency. Taxpayers may be less likely to pay their taxes on time if their tax paperwork take longer to complete, their assessments are wrong, or they have bad encounters with personnel. This can affect performance. The taxpayer compliance rate is both a result of how well FIRS runs and a factor in its success. Higher compliance usually means that the public trusts the organisation and that personnel are engaged (Ekwoaba, Ikeije & Ufoma, 2024).

### **Customer Satisfaction**

Customer happiness is very important, even though it is often ignored in public service. It shows how taxpayers feel about the services FIRS offers and if they think the personnel is knowledgeable, kind, and helpful. A good public image is both a result of and a factor in how well a firm does. These dimensions show how closely the quality and behaviour of an organization's employees are tied to its success. Recruitment and selection processes have a direct effect on these factors (Ekwoaba, Ikeije & Ufoma, 2024).

### **Recruitment and Selection Processes**

The processes of recruitment and selection are the operations that businesses carry out in order to locate, entice, and choose the most qualified candidates for their workforce requirements. Selection is the process of analysing these prospects and choosing the ones who are most likely to do a good job (Dessler, 2022). Therefore, recruitment is everything that an organisation does in order to gather a group of competent individuals, and selection is the process of selecting those individuals. Recruitment is based on finding and attracting potential candidates to fill up vacancies and selection on the other hand is the subsequent process of evaluating those candidates and choosing the best ones to fill the positions. Both the quality of the personnel and the performance of the business are directly correlated to the efficiency with which these operations are carried out.

### **Recruitment and Selection in the Public Sector**

The processes of recruitment and selection serve as essential pillars within the realm of human resource management, applicable to both private and public sectors. Nonetheless, the characteristics, framework, and difficulties associated with these processes differ markedly between the two. In the realm of public service, the processes of recruitment and selection ought to be informed by foundational principles such as fairness, transparency, equity, merit, and strict compliance with constitutional and legal frameworks. The significance of these principles cannot be overstated, as public sector organisations bear the crucial responsibility of providing essential services and maintaining the trust of the public(Ekwoaba, Ikeije & Ufoma, 2024).

In democratic societies, the processes of recruitment and selection within the public sector are regulated by legal frameworks and public service codes designed to uphold merit-based hiring and guarantee equal opportunity for all qualified citizens. The International Labour Organisation (ILO, 2022) asserts that recruitment within public institutions ought to be conducted with impartiality, efficiency, and a focus on



attracting the most capable individuals to fulfil public interest. The aims of public sector recruitment encompass the assurance of diversity, the enhancement of service delivery, the promotion of equity, and the improvement of organisational performance. In Nigeria, these principles are embedded within policies like the Federal Character Principle, aimed at guaranteeing equitable representation of various regions and ethnic groups in federal appointments (Ezeani, 2023). This policy, although intended to foster inclusivity, has faced criticism for potentially prioritising mediocrity and political favouritism at the expense of merit-based principles.

### **Link Between Recruitment, Selection and Business Performance**

The effectiveness and longevity of any organisation, be it public or private, are profoundly influenced by the calibre of its human resources. The processes of recruitment and selection transcend mere preliminary actions in employment; they represent strategic endeavours that significantly impact employee performance, organisational efficiency, and the long-term success of the business. An expanding array of scholarly works highlights the robust and favourable relationship between efficient recruitment and selection methodologies and organisational performance (Armstrong & Taylor, 2022).

The process of recruitment serves as the cornerstone of effective workforce planning. It guarantees a steady influx of innovative individuals who are in harmony with the organization's requirements and aspirations for the future. A proficient recruitment process entails discerning job requirements, drawing in appropriate candidates, and positioning the organisation as a preferred employer. When these activities are executed with careful consideration, they improve the calibre of the workforce, shorten the duration of the hiring process, and decrease the expenses linked to elevated turnover rates and training (Ekwoaba, Ikeije & Ufoma, 2024; Boxall & Purcell, 2024).

While recruitment facilitates the creation of a diverse pool of candidates, selection guarantees that only the most suitable individuals are chosen. The process of recruitment serves as the cornerstone of effective workforce planning. It guarantees a steady influx of innovative talent that is in harmony with the organization's requirements and aspirations for the future. A proficient recruitment process encompasses the discernment of job requirements, the attraction of appropriate candidates, and the portrayal of the organisation as a preferred employer. When these activities are executed with careful consideration, they improve the calibre of the workforce, shorten the duration of the hiring process, and decrease the expenses linked to elevated turnover and training (Boxall & Purcell, 2024).

Research conducted by Ekwoaba, Ikeije, and Ufoma (2024) revealed that organisations implementing systematic selection criteria experienced enhanced productivity and elevated job satisfaction among their workforce. The research highlighted that systematic selection techniques enhance employee competencies while simultaneously diminishing occurrences of role ambiguity and conflict, thus fortifying both individual and organisational performance.

Through the perspective of Strategic Human Resource Management (SHRM), the processes of recruitment and selection serve as essential mechanisms for cultivating a culture of high performance. SHRM asserts

that human resource practices must be in harmony with the overarching strategic trajectory of the organisation to bolster competitive advantage and ensure long-term sustainability (Wright & McMahan, 2024). Recruitment and selection should be proactive and customised to draw in individuals who not only fulfil current job criteria but also possess the capacity to enhance future organisational development.

### **Transparency in the recruitment process**

This necessitates precise articulation, equitable access for candidates, and strict compliance with established protocols. Openness fosters confidence and guarantees a system based on merit. In the Nigerian public sector, particularly within the FIRS, the issue of recruitment transparency frequently arises, with documented cases of political interference and nepotism. Insufficient transparency may result in diminished morale among employees and a corresponding decline in public trust.

### **Technology and Recruitment Efficiency**

The incorporation of technology into human resource management practices, especially in recruitment and selection, has markedly enhanced organisational efficiency and effectiveness across both private and public sectors. In the contemporary landscape characterised by rapid advancement and digital innovation, conventional recruitment strategies are progressively yielding to technologically facilitated approaches that enhance efficiency, accuracy, and inclusivity. For entities like the Federal Inland Revenue Service (FIRS), the integration of technology in recruitment transcends mere modernisation; it represents a strategic imperative for fostering transparency, merit-based selection, and enhanced performance.

### ***Digital Recruitment and E-Recruitment Platforms***

E-recruitment, often referred to as online or digital recruitment, encompasses the utilisation of internet-based technologies, including job boards, career websites, and digital application systems, to effectively attract and manage job candidates. The advent of e-recruitment has significantly altered the recruitment landscape, enhancing the speed, efficiency, and transparency of the process. Parry and Tyson (2023) assert that e-recruitment systems significantly improve an organization's ability to access broader applicant pools, decrease the time required for recruitment, and minimise operational expenses. These systems empower organisations to manage substantial volumes of applications with diminished manual intervention, consequently enhancing the overall efficiency of the process.

### ***Applicant Tracking Systems (ATS)***

Applicant Tracking Systems (ATS) are sophisticated software applications designed to enhance the recruitment process through the automation of various tasks, including the sorting of resumes, ranking of candidates, scheduling of interviews, and facilitating communication. These systems aid HR professionals in systematically organising applications, minimising manual errors, and ensuring that only the most qualified candidates are evaluated. Cappelli (2024) posits that organisations employing ATS are more adept at managing high-volume recruitment, frequently observing enhancements in both candidate quality and time-to-hire metrics.

### ***Artificial Intelligence and Smart Recruitment***

The advent of Artificial Intelligence (AI) has instigated profound transformations within recruitment processes on a global scale. Tools powered by artificial intelligence are employed to streamline the process of resume evaluation, facilitate preliminary candidate assessments, arrange interviews, and even forecast the compatibility between candidates and job positions. These instruments mitigate human bias and enhance the impartiality of selection determinations. Upadhyay and Khandelwal (2024) contend that the implementation of AI technologies in recruitment enhances the alignment of talent and facilitates the identification of candidates who exhibit the highest potential for success, grounded in data-driven insights.

### ***Benefits and Challenges***

The integration of technology in the recruitment process presents numerous benefits. It diminishes recruitment expenses, accelerates the hiring procedure, optimises data management, and elevates the candidate experience. It further enhances decision-making grounded in empirical evidence by utilising analytics and performance metrics (Cappelli, 2023).

Nonetheless, obstacles persist. A significant issue at hand is the disparity in digital access, particularly evident in developing nations such as Nigeria. Not all prospective candidates have the means to access internet-enabled devices or the requisite digital literacy to navigate online application procedures. Okolie and Atelhe (2024) emphasise that this gap may inadvertently marginalise competent yet underprivileged candidates, consequently impacting the inclusivity of the recruitment process. Moreover, the presence of algorithmic bias within AI systems, if not meticulously addressed, has the potential to sustain discrimination and exacerbate prevailing inequalities (Boxall, 2024).

Moreover, public sector institutions may face internal opposition to change, arising from insufficient ICT infrastructure, a deficiency in technical skills among personnel, and the prevailing bureaucratic inertia. To address these challenges, institutions should prioritise investments in capacity enhancement, effective change management, and a resilient digital infrastructure to facilitate the modernisation of recruitment processes.

### ***Challenges of Recruitment and Selection in FIRS***

The processes of recruitment and selection within public sector institutions such as the Federal Inland Revenue Service (FIRS) are essential for facilitating effective service delivery, optimising revenue mobilisation, and promoting sound governance. Nevertheless, these processes frequently encounter a myriad of challenges that undermine their transparency, fairness, and overall effectiveness. Although the FIRS has made significant progress in enhancing its human resource practices, a range of systemic, administrative, and socio-political challenges persistently influence its recruitment and selection processes.



### ***Political Interference and Nepotism***

A significant challenge in the recruitment and selection processes within FIRS is the influence of political factors. The recruitment processes within public institutions frequently exhibit the influence of political actors who endeavour to position preferred candidates, often at the expense of merit and qualifications. Adewale (2023) observes that political interference significantly compromises the integrity of recruitment systems within Nigeria's public service, resulting in the selection of inadequately qualified individuals. In FIRS, such practices may lead to the recruitment of individuals who are deficient in the necessary technical competencies and moral foundation essential for proficient tax administration.

### ***Bureaucratic Delays and Procedural Inefficiencies***

The recruitment and selection process within FIRS frequently encounters delays due to an overabundance of bureaucratic procedures. The hiring processes within Nigeria's public sector are often constrained by stringent civil service regulations, leading to delays in decision-making, diminished organisational agility, and an extended recruitment timeline (Adeosun, 2023). The aforementioned delays serve to dissuade potential applicants and concurrently hinder FIRS's capacity to promptly address critical vacancies, especially within specialised sectors such as tax audit, enforcement, and compliance.

### ***Lack of Transparency and Accountability***

Notwithstanding attempts at reform, the issue of transparency continues to be a considerable concern in the recruitment processes of the FIRS. In certain cases, the results of recruitment processes remain undisclosed, and the criteria for selection are inadequately articulated to candidates, thereby fostering a sense of ambiguity and potential impropriety. Okolie and Ehiobuche (2024) assert that the lack of transparent and uniform recruitment practices within Nigerian public institutions leads to inefficiency and widespread public dissatisfaction.

The perception of non-transparency in recruitment undermines morale within the service and diminishes external confidence in the institution's fairness and integrity.

### ***Inadequate Use of Technology***

While FIRS has endeavoured to modernise certain facets of its human resource management through digitisation, the comprehensive integration of technology in the recruitment process continues to be constrained. The absence of cohesive e-recruitment systems, subpar ICT infrastructure, and insufficient technical proficiency among HR staff impede the organization's capacity to execute recruitment processes that are both seamless and efficient (Upadhyay & Khandelwal, 2024).

### ***Skills Gap and Mismatch***

The FIRS, akin to numerous public entities in Nigeria, encounters difficulties stemming from the disparity between the qualifications of applicants and the demands of the positions available. In light of the shortcomings within the nation's educational framework, numerous candidates may hold degrees or certifications yet fall short in the requisite technical and professional skills essential for contemporary tax

administration, including data analytics, financial modelling, and digital compliance systems (Oladosu, 2024).

### ***Inconsistent Recruitment Policies and Guidelines***

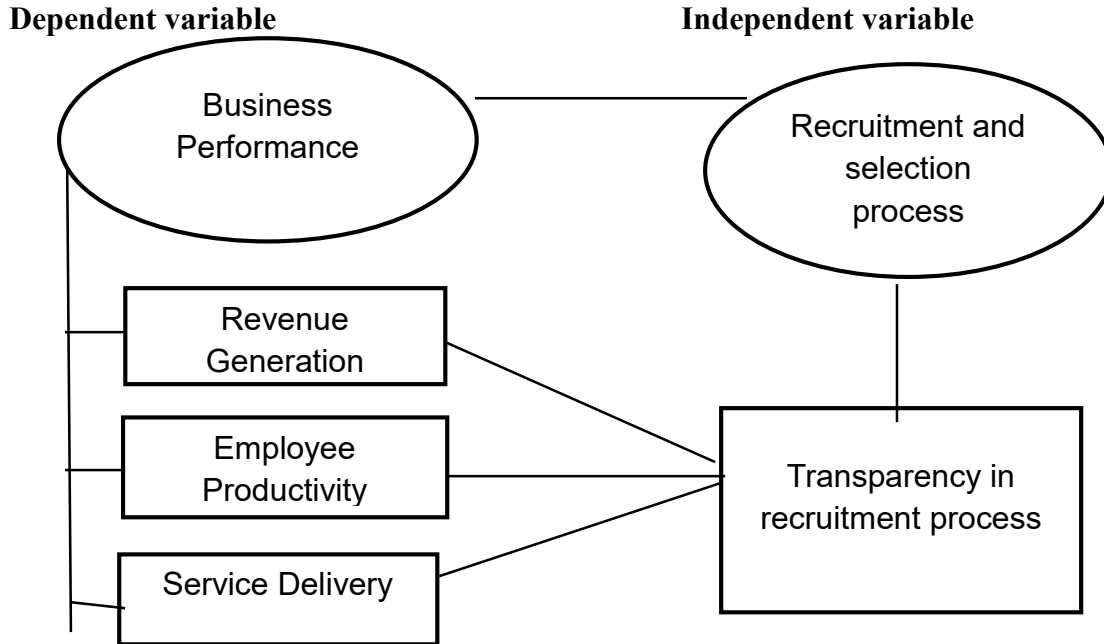
An additional challenge lies in the variability of recruitment policies and guidelines. Occasionally, the criteria for recruitment may be modified without adequate justification or the communication of established procedures, resulting in ambiguity and a sense of capriciousness. This inconsistency erodes the foundational tenets of meritocracy and results in deviations from the established civil service regulations.

The Federal Inland Revenue Service is integral to Nigeria's economic advancement, primarily through its functions in tax collection and revenue generation. Nevertheless, the capacity to achieve this objective is significantly influenced by the calibre of its human resources. The complexities inherent in recruitment and selection—such as political interference, insufficient transparency, bureaucratic delays, and the underutilisation of technology—represent considerable threats to its overall efficiency and credibility. Confronting these challenges necessitates comprehensive reforms, encompassing the complete digitisation of recruitment processes, the implementation of merit-based policies, the enhancement of capacity building, and the establishment of robust institutional safeguards to mitigate undue influence. It is only through the implementation of such reforms that the FIRS can successfully attract and retain skilled professionals who are equipped to further its strategic goals.

### **Conceptual Framework**

The conceptual framework provides a logical explanation of how recruiting and selection practises affect business success in an organisation like the Federal Inland Revenue Service (FIRS). This framework directs the research process, interprets variable connections, and informs findings. Recruitment and selection processes are the independent variable in this approach. Strategic human resource methods include job analysis, applicant sourcing, screening, testing, interviewing, and final selection. Effective recruiting and selection guarantee that only qualified, skilled, and affable people are chosen for organisational positions. A merit-based recruiting strategy attracts and retains high-performers, improving organisational outcomes, according to Armstrong and Taylor (2022).

Figure 1 explains the relationship between business performance through the proxies of revenue generation, employee productivity, service delivery and customer satisfaction. It shows that the business performance of the selected government establishment, FIRS is dependent on these four dimensions.



**Figure 1: Schematic representation of variables**

Figure 1 showing the schematic theoretical construct of business performance of FIRS in recruitment and selection practices

### Theoretical Review

The theoretical framework provides the conceptual foundation for understanding how recruitment and selection practices influence organizational performance, particularly in a public sector institution like the Federal Inland Revenue Service (FIRS). This study adopts two key theories to guide its analysis: the Human Capital Theory and the Resource-Based View (RBV) of the Firm. These theories help to explain the strategic importance of effective recruitment and selection as tools for enhancing performance, accountability, and institutional capacity.

### Human Capital Theory

The Human Capital Theory, brought to prominence by Becker (2022), asserts that individuals embody knowledge, skills, and abilities (KSAs) that represent a type of capital, akin to physical or financial assets. Allocating resources towards human capital—encompassing education, training, and strategic hiring—produces dividends manifested as heightened productivity, innovation, and organisational expansion. Within the framework of FIRS, the Human Capital Theory emphasises the significance of attracting individuals possessing the necessary skills for proficient tax administration, compliance oversight, and customer engagement. The recruitment and selection process functions as a fundamental mechanism by which the organisation acquires and cultivates its human capital. When recruitment is grounded in merit and harmonised with the requirements of the organisation, the probability of enhanced efficiency and

service delivery rises (Schultz, 2022). Armstrong (2022) posits that a proficient and judiciously chosen workforce results in enhanced job performance, reduced turnover, and increased adaptability to change—elements that are essential in the ever-evolving landscape of public finance, such as that of FIRS.

### **Resource-Based View (RBV) of the Firm**

The Resource-Based View (RBV), first presented by Wernerfelt in 1984 and further developed by Barney (2022) posits that the resources of an organization—particularly those that are valuable, rare, inimitable, and non-substitutable (VRIN)—constitute the foundation for enduring competitive advantage. Among these resources, human capital frequently emerges as the most strategic, particularly when cultivated through adept recruitment and talent management systems. In the context of FIRS, which navigates a competitive and politically nuanced public sector environment, the calibre of human resources plays a crucial role in shaping performance outcomes. Should the agency adeptly draw in and maintain individuals possessing specialised expertise in taxation, auditing, and fiscal policy, it stands to surpass comparable institutions regarding revenue collection, compliance enforcement, and public trust. RBV emphasises that recruitment and selection transcend mere administrative tasks; they are strategic processes that significantly influence the organization's enduring capabilities and competitive stance within the realm of public service (Barney & Wright, 2022).

From the standpoint of Human Capital Theory, the processes of recruitment and selection represent pivotal areas of investment. The theory posits that organisations may achieve a competitive edge and enhanced performance by attracting individuals who possess exceptional educational credentials, skills, and experiences. Recruitment serves as the gateway for human capital to integrate into an organisation, while selection acts as the process by which the most esteemed assets (individuals) are identified and chosen. Consequently, efficient recruitment and selection methodologies serve as portals for the acquisition of human capital, guaranteeing that only individuals with the capacity to elevate organisational performance are brought on board. Should FIRS emphasise recruitment based on merit, employ objective selection methodologies, and steer clear of political favouritism or nepotism, it stands a greater chance of cultivating a robust workforce that significantly enhances tax compliance, revenue generation, and service provision. Nevertheless, should the recruitment process be managed ineffectively—lacking transparency or an emphasis on qualifications—the outcome is the procurement of subpar human resources, which can lead to inadequate taxpayer service, diminished productivity, and a decline in public confidence in the institution. This is consistent with Becker's (2022) argument that inadequate investment in human capital results in inefficiencies and stagnation. Furthermore, the principles of Human Capital Theory advocate for ongoing advancement. Post-recruitment, it remains essential for organisations to persist in their investment in training and capacity building, thereby underscoring the significance of human capital as a dynamic and renewable resource. In FIRS, continuous education in tax regulations, digital frameworks, and client relations can profoundly improve organisational efficacy.

Human Capital Theory presents a compelling justification for the investment in skilled individuals; however, it has faced criticism for its excessively economic and utilitarian assumptions. It regards employees merely as instruments of economic output, frequently neglecting aspects such as emotional

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intelligence, motivation, or the nuances of organisational culture. Furthermore, in environments characterised by significant bureaucracy or political influence, such as the public sector in Nigeria, merit may not consistently serve as the foremost criterion for selection, thereby constraining the practical application of the theory (Obikeze, 2023). Nevertheless, the theory presents a persuasive argument for the implementation of strategic, transparent, and merit-based recruitment and selection practices, particularly within agencies such as FIRS that play a crucial role in national development.

### **Empirical Review**

An empirical review synthesises information on recruiting and selection procedures and organisational success. These studies identify trends, gaps, and inconsistencies in the literature to assist current research. Understanding empirical data from similar public sector entities and tax administration authorities is essential for developing practical and policy-relevant conclusions for the Federal Inland Revenue Service (FIRS). Several empirical research show that successful recruiting and selection techniques boost organisational performance. In Nigerian manufacturing enterprises, Oaya, Ogbu, and Remilekun (2022) found that efficient recruiting and selection boosted productivity, turnover, and employee satisfaction. Their findings show that recruiting approaches that support strategic company goals perform better across operational measures.

Adeyemi, Isaac, and Olufemi (2022) found that political involvement, lack of openness, and favouritism hurt employee competency and work commitment in Nigerian public institutions. These issues hampered performance and eroded trust. Their study matches FIRS's unique requirements for sensitive job recruitment: merit, honesty, and responsibility. Okoh and Ezenwafor (2023) discovered that organised recruiting processes increased service delivery in Nigerian federal government agencies, especially tax-related organisations. Objective selection criteria and competence-based interviews improved staff productivity, notably in revenue-generating and policy-enforcement divisions, according to studies. Uzonwanne (2023) explored how recruitment and selection affect organisational performance in Lagos government parastatals. Standardised recruiting practices enhanced job performance, organisational stability, and creativity. A monthly HR audit was advised to verify performance targets are met. Ezeali and Esiagu (2024) found that meritocratic and timely recruiting methods help private organisations outperform public ones. They said public organisations could use performance-based selection and reduce bureaucratic barriers to attain comparable results.

Despite these findings, empirical research on tax agencies like FIRS is lacking. Most studies focus on public sector organisations and ignore revenue-collecting entities' particular tasks and performance metrics. This calls for more study on how recruiting and selection effect FIRS tax collection efficiency, compliance enforcement, and organisational integrity. Evidence suggests that good recruiting and selection practises are crucial to organisational effectiveness, particularly in public sector organisations. However, nepotism, lack of transparency, and inadequate regulatory frameworks weaken these practices in Nigeria. These concerns demand targeted reforms in agencies like FIRS based on empirical insights and best practices.

### **Gap in Literature**

The literature on recruitment and selection methods and organisational success is rising, but there are gaps, especially in public sector institutions in developing nations like Nigeria. Many studies have examined recruitment strategies in private firms and general public service institutions, but few have examined tax administration bodies like the Federal Inland Revenue Service (FIRS), which generates much of country's revenue. Sector-specific research is few in the literature. Most Nigerian recruiting and selection research ignores FIRS's particular organisational goals, performance measures, and ethical requirements. Oaya et al. (2022) and Adeyemi et al. (2022) examined recruitment practices in private and public organisations but did not consider the implications for tax collection, compliance enforcement, and public financial management institutions. The lack of theoretical frameworks to explain recruitment and performance in revenue-based government agencies is another gap. The Resource-Based View (Barney, 2022) and Human Capital Theory (Becker, 2022) are often cited, but few studies have systematically applied these theories to recruitment practices in agencies like FIRS in the context of performance metrics like revenue targets, tax compliance, and fiscal transparency.

Empirical studies typically ignore moderating and mediating elements like organisational culture, political influence, and technical competence, which are important in the Nigerian public sector. These variables can greatly impact recruiting and selection efforts, but few research have addressed them (Okoh & Ezenwafor, 2023). Few longitudinal and impact-based research exist. Most recruiting practice research is cross-sectional and descriptive, providing glimpses without much evidence on long-term effects or performance gains. This makes causal inferences and data-driven changes difficult for lawmakers and HR professionals. Finally, little research examines how digital tools and e-recruitment platforms improve public institution recruiting. As digital transformation transforms public sector operations, the potential of technology to decrease corruption, increase transparency, and improve recruiting in FIRS is underexplored.

### **METHODOLOGY**

This research employs a qualitative framework, leveraging secondary methods for data collection and analysis. This approach is selected based on the necessity to perform a thorough, contextual, and evidence-driven examination of the current recruitment and selection practices at the Federal Inland Revenue Service (FIRS) and their influence on organisational performance. The research is characterised by its descriptive approach and utilises secondary sources to investigate the correlation between recruitment and selection practices and organisational performance within the public sector, specifically focussing on FIRS. This approach facilitates a comprehensive examination of pertinent literature, policy documents, official reports, journal articles, and various scholarly sources.

The information gathered from secondary sources undergoes examination through the method of content analysis. This approach entails a methodical process of recognising, classifying, and analysing the persistent themes and patterns present in the literature. The examination delves into themes including political interference, meritocracy, transparency, performance outcomes, and technological integration,



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aiming to evaluate the impact of recruitment practices on the operational efficiency and performance of FIRS. The process of content analysis facilitates the integration of theoretical frameworks with practical applications, thereby fostering the formulation of well-founded conclusions and recommendations. This approach is equally suitable for extracting insights from recorded reforms and exemplary practices in analogous public organisations, both domestically and internationally.

## RESULTS AND DISCUSSIONS

The efficacy of recruitment and selection methodologies within an organisation significantly influences its performance and enduring viability. Within the realm of public sector institutions like the Federal Inland Revenue Service (FIRS) in Nigeria, the role of human capital as a pivotal element in fostering efficiency and public trust underscores the necessity for effective recruitment practices that transcend mere procedural adherence and embody a strategic approach. This section elucidates and deliberates upon findings obtained from secondary data sources, encompassing official documents, scholarly literature, policy reports, and institutional analyses.

The study's findings indicate that the recruitment and selection processes within FIRS are systematically organised to embody principles of meritocracy. The agency has implemented strategies including publicly advertised positions, standardised assessments, and interviews focused on competencies. The purpose of these measures is to foster equity, clarity, and impartiality in the hiring process. The FIRS Human Resource Manual (2020) indicates that the implementation of these practices aligns with the agency's comprehensive reform agenda aimed at professionalising its workforce and bolstering organisational integrity.

However, despite the existence of these formal mechanisms, numerous studies and reports have identified critical gaps in the practical implementation of recruitment policies. For example, studies conducted by Adewale (2023) as well as Okolie and Ehiobuche (2024) provide evidence of political interference, nepotism, and favouritism, especially concerning appointments at senior levels. The aforementioned challenges significantly compromise the integrity of the recruitment process, frequently leading to the selection of candidates who may lack the requisite competence, thereby potentially diminishing the overall efficacy of the agency.

The findings further underscore the profound relationship between efficient recruitment practices and overall organisational performance. Empirical investigations conducted by Ekwoaba, Ikeje, and Ufoma (2024) substantiate the notion that organisations emphasising strategic recruitment and selection are likely to achieve elevated levels of employee productivity, job satisfaction, and institutional efficiency. The Federal Inland Revenue Service (FIRS), tasked with the crucial role of generating substantial revenue for Nigeria through tax collection, sees its performance metrics revenue generation, taxpayer compliance, and public service delivery profoundly shaped by the calibre of its personnel. Nonetheless, in light of the reforms enacted and the technological advancements introduced, apprehensions persist regarding skill mismatches and insufficient capacity among personnel an issue partially ascribed to suboptimal recruitment strategies.

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The advent of technology has become a pivotal element in enhancing the efficacy of recruitment procedures within public institutions. The FIRS has implemented components of electronic recruitment, including online job advertisements, digital application processes, and electronic testing platforms. These advancements align with worldwide patterns in human resource management, enhancing accessibility, cost-efficiency, and the speed of recruitment processes.

Numerous systemic challenges continue to exist within the recruitment and selection framework of FIRS. Among these factors are bureaucratic impediments, extended recruitment processes, a deficiency of qualified HR personnel, and a lack of uniform application of meritocratic standards. The impact of political influence constitutes a significant obstacle to achieving equitable and transparent recruitment processes, particularly within leadership roles. The absence of strategic workforce planning intensifies these challenges, frequently resulting in the misallocation of personnel, whether through underemployment or overemployment, in essential departments. The aforementioned challenges not only diminish employee morale but also adversely affect the overall operational efficiency of the agency.

## CONCLUSION AND RECOMMENDATIONS

The processes of recruitment and selection are essential components of any organisation, particularly within public institutions such as the Federal Inland Revenue Service (FIRS), where their importance is heightened by the agency's pivotal role in fostering national economic development. The research aimed to investigate the impact of recruitment and selection practices on the performance of the organisation within FIRS. Through an examination of secondary sources, it has been observed that although the agency has undertaken notable initiatives in formalising procedures and incorporating aspects of contemporary human resource management, a number of enduring challenges remain that obstruct the complete achievement of its recruitment goals.

The study indicates that FIRS has established formal recruitment frameworks that prioritise transparency, merit, and professionalism. These encompass public vacancy announcements, standardised aptitude assessments, and competency-based interviews. These systems are meticulously crafted to guarantee that the most suitable individuals are selected for the appropriate roles, consequently augmenting productivity and performance. Nonetheless, deficiencies in policy execution, bureaucratic inefficiencies, political meddling, and an absence of comprehensive technological integration have compromised the efficacy of these processes.

Furthermore, the research substantiates a robust correlation between recruitment practices and the overall performance of the organisation. The process of recruitment, when executed effectively, leads to the attainment of skilled personnel, thereby enhancing revenue generation, service provision, and the overall integrity of the institution. On the other hand, deficient recruitment processes result in skill misalignments, diminished employee morale, and suboptimal organisational results. The constrained application of contemporary recruitment technologies, coupled with the insufficient leverage of data analytics in decision-making, significantly undermines the strategic efficacy of the FIRS's human resource framework.

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The results substantiate significant theoretical frameworks, particularly the Human Capital Theory and the Resource-Based View of the firm, both of which underscore the importance of human talent as a vital factor in achieving organisational success. To ensure that FIRS sustains a competitive advantage in the realm of public service delivery and achieves its strategic revenue objectives, it is imperative to embrace a forward-thinking and strategic methodology in talent acquisition and management.

Based on the findings of this study, the following recommendations are proposed:

1. The FIRS ought to bolster the enforcement of its merit-based recruitment policies through the establishment of robust internal oversight mechanisms. Engaging independent panels and third-party auditors in the recruitment process at elevated levels is essential to mitigate political influence and enhance transparency.
2. The agency ought to allocate resources towards sophisticated human resource information systems (HRIS) that facilitate AI-enhanced applicant tracking, automated screening processes, and predictive analytics capabilities. This approach will enhance the efficiency of recruitment processes, refine decision-making capabilities, and guarantee the identification of candidates exhibiting the greatest potential.
3. It is imperative that ongoing training and professional development opportunities are afforded to HR officers within FIRS. This encompasses education in strategic workforce planning, optimal recruitment methodologies, and the application of digital tools to improve recruitment results.
4. It is imperative to undertake initiatives that guarantee fair access to employment opportunities, especially for individuals hailing from marginalised regions and communities. This initiative will cultivate a multifaceted workforce and enhance the agency's public perception and operational efficacy.
5. FIRS ought to establish a comprehensive workforce planning framework that harmonises recruitment efforts with the overarching long-term objectives of the organisation. This approach would effectively tackle persistent skill deficiencies and guarantee that personnel allocation aligns with the agency's strategic objectives.

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