

Organization Leadership Style and Conflict Management in Federal Inland Revenue Service (FIRS) In Nigeria

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doi: <https://doi.org/10.37745/gjhrm.2013/vol13n32237>

Published September 14, 2025

Citation: Bwese T.D., Gambo N., and Ajekigbe O.O. (2025) Organization Leadership Style and Conflict Management in Federal Inland Revenue Service (FIRS) In Nigeria, *Global Journal of Human Resource Management*, 13 (3),22-37

Abstract: *This study investigated the impact of leadership styles on employee Conflict Management in the Federal Inland Revenue Service (FIRS) in Nigeria. The study examined four primary leadership styles: transformational, transactional, autocratic, and democratic, and their respective influences on Conflict Management. A cross-sectional survey design was employed. The population and sample of this study comprised 425 staff members of the Federal Inland Revenue Service (FIRS) in Abuja. Out of the sample of four hundred and twenty-five (425), four hundred and ten (410) copies of questionnaire were retrieved and used for data analysis. Data were collected using structured questionnaires and analysed through descriptive and inferential statistical techniques such as Pearson's correlation coefficient and multivariate regression analysis. The findings revealed that transformational [$\beta = 0.183$, $t = 3.527$, $p = 0.000$], transactional [$\beta = 0.159$, $t = 3.311$, $p = 0.001$] and democratic [$\beta = 0.316$, $t = 7.744$, $p = 0.000$] leadership styles have a positive and statistically significant impact on Conflict Management. Conversely, autocratic leadership style [$\beta = -0.068$, $t = -2.212$, $p = 0.028$] was found to have a negative but significant impact on Conflict Management. The study concludes that leadership styles significantly shape employee emotional wellbeing and highlights the need for FIRS to encourage leadership practices that prioritise employee involvement, empowerment, and emotional support. The study recommends promoting democratic and transformational leadership training, fostering open communication, and implementing Conflict Management initiatives that support employee resilience and satisfaction.*

Keywords: transformational, transactional, autocratic, and democratic, conflict management.

INTRODUCTION

In any organization (Governmental or private enterprises), conflict and change are bound to occur. Whether these conflicts are constructive or destructive depends significantly on the leader's ability

to recognize conflict, harness change, and manage context, to achieve desired outcomes (Fotohabadi & Kelly, 2018). This is particularly true in the context of public institutions in Nigeria, where the need for transformation and adaptability has become increasingly crucial (Longe, 2015; Adeniji et al., 2020). As Nigeria strives to achieve its developmental goals and enhance productivity in public institutions, the influences of leadership style and the efficacy of conflict management processes in public institutions have become increasingly paramount (Mansaray, 2019).

An organization needs strong leadership to achieve its vision, purpose, and objectives that can devise successful strategies, policies, and methods of action, as well as guide and coordinate the work of its members (Sarwar, Tariq, Aamir & Guan, 2023). Many organizations encountered challenges as a result of unethical behavior of their employees, high employee turnover, poor performance (Asgari, Mezginejad & Taherpour, 2020). This could be because the people in charge were not doing a good job. The main goal of many organizations is to reach their goals, so they need good leaders to keep everyone on the same page and motivate them (Vigoda-Gadot, 2017).

Conflict is inevitable, especially in a work environment where there is a clash of ideas, goals, and techniques (Tjosvold, 2008; Asgari, Mezginejad & Taherpour, 2020). Leaders play a vital in any organization by providing direction and guidance to a group of individuals through leading teamwork, managing diversity, resolving conflicts, improving communication, and implementing reforms (Rahman, 2019). The role of leadership concerning conflict management is to develop a strategic plan that exemplifies the company's philosophy on conflict resolution and peaceful work environment (Downey, Van der Werff, Thomas & Plaut, 2015). Due to the inevitability of conflict, leaders of an organization's ability to constructively handle conflict through recognition, resolution, and restoration can be a source of competitive advantage (Rahim, 2010; Ronquillo, Ellis, & Toney-Butler, 2023).

Existing literatures have highlighted that leadership behavior predicts teamwork performance and influences organizational goal, yet the effect of leadership style on conflict management has not been given consideration. Understanding the interplay between leadership styles and conflict management approaches is crucial for effective organizational leadership. Leaders who adapt their styles based on situational needs can better manage conflicts and foster a more collaborative work environment, ultimately enhancing team performance and satisfaction. Hence, this study addresses how leadership style affects conflict management at Federal Inland Revenue Service, Nigeria.

LITERATURE REVIEW

Conflict Management

Conflict is a common issue in a work environment where employees have different perspectives, beliefs, and values (Levi & Askay, 2020). Conflict is the disagreement or difference of opinions between or among individuals that can be potentially harmful to any organization (Graystone, 2019). In the workplace setting, it often involves personal agendas, insights, or goals versus the agendas, insights, or goals of the group or team (Ronquillo *et al.* 2023). There are three types of conflicts: relationship, task, and process. Relationship conflicts involve interpersonal incompatibility while task conflicts involve disagreements about goals and interests (Munayyer, 2024). In addition, process conflicts involve issues of duty and resource delegation, leading to frustration and animosity among employees (Manata, 2016). Conflict generates undesirable outcomes and requires efficient management (Kaur & Luxmi, 2013).

Conflict management seeks to resolve the disagreement or conflict with positive outcomes that satisfy all individuals involved or is beneficial to the group (Ronquillo *et al.*, 2023). It is the systematic approach to addressing and resolving disagreements or discord between individuals or groups, with the goal of achieving positive outcomes (Manata, 2016). It encompasses various strategies and techniques aimed at minimizing the negative impacts of conflict while promoting healthy communication, understanding, and collaboration among the parties involved (Piryan, 2019). Strategies for conflict management are considered in organizational development research as a means to further sustained organization's performance through employee engagement. Thomas and Kilmann (1974) outlined five conflict management strategies, which have been studied by several other scholars (Wilmot and Hocker, 2011). They are competing, accommodating, avoiding, compromising and collaborating.

Leadership Style

Leadership is the ability to motivate, influence and enable individuals to contribute to the objectives of the organizations of which they are members (Global Leadership and Organizational Behaviour Effectiveness, 2005). Leaders are responsible for aligning and integrating the efforts of employees with the goal expectations of the organization through clarifying goals for subordinates and facilitating both intrinsic and extrinsic rewards for proper performance (Munayyer, 2024). According to Flippo (1984), leadership style is the pattern of behaviours designed to integrate organizational and employee interests in pursuit of the organization's objective.

Dimension of Leadership Style

Autocratic Leadership: This leadership style involves the assertion of strong authority and control over subordinates, with an expectation of unquestioned obedience (Fahlevi, Aljuaid, & Saniuk, 2022). Autocratic leaders maintain high control and provide clear directives, often leading to a more competitive approach in conflict situations, where they impose solutions without considering others' perspectives (Merrill, 2015). This leadership style reflects choices made based on their ideas, judgments, and personal beliefs, not those of their employees. In this leadership style, team members are not trusted, nor empowered to resolve conflicts on their own (Harms et al., 2018).

Democratic Leadership: It is also known as participative leadership. This style encourages collaboration and values input from team members (Fisher & Sitkin, 2023). Democratic leaders foster an environment of openness, which can lead to more constructive conflict resolution through inclusive decision-making processes (Yukl & Gardner, 2019). Participative leaders share responsibility with their team to such an extent that the team members can lead themselves (Moreno-Domínguez, Escobar-Rodríguez, Pelayo-Díaz, & Tovar-García, 2024). Thus, participative leadership contributes to positive team outcomes, such as team reflection and knowledge sharing (Graystone, 2019).

Laissez-faire Leadership: is a leadership style characterized by a hands-off approach, where leaders delegate decision-making authority to their team members, allowing them significant autonomy in how they accomplish their tasks (Jaboob, Awain & Al-Ansi, 2023). In a laissez-faire leadership style, employees are fully responsible for determining their goals, making decisions and also resolving problems on their own (Gopal & Chowdhury, 2014). Rather than steering every action, the leader takes a back seat, intervening only when necessary (Koveshnikov, Ehrnrooth & Wechtler, 2020).

Transformational Leadership Style: is a style of leadership that transforms followers to rise above their self-interest by altering their morale, ideals, interests and values, motivating them to perform better than initially expected (Pieterse et al., 2010; Van Wart, 2013; Ashikali, T. & Groeneveld, 2015). Transformational leaders engage in changing the goals, values, and sense of belonging of followers in such a way that they are willing to perform beyond expectations (Moynihan et al., 2012). This leadership style emphasize adaptation, develop a vision and inspire followers to accomplish that vision (Bakker et al., 2022). Transformational leaders play an essential role in effective management, conflict resolution and bringing changes to the organization by articulating a vision through clarifying and empowering employees to work to achieve that vision (Kwarteng *et al.*, 2024). According to Avolio *et al.* (1999) and Bass et al. (2003), transformational leadership style has four dimensions which are: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration.

Transactional leadership: This leadership style focuses on the transaction or exchange of interests between leaders and followers (Ali *et al.*, 2023). This exchange relies on the leader who communicates the goals, tasks or duties and specifies the conditions and rewards for accomplishing the goals and completing the assignments (Alrowwad *et al.*, 2020). This leadership style conceptualizes the idea of effective leadership by promoting desired behavior by offering rewards and preventing unwanted behavior by giving physical and psychological penalties (Bass and Bass, 2008; Ali, Niu & Rubel, 2024). One of the shortcomings of this leadership style is that such leaders allow employees limited or no participation in decision-making (Dai *et al.*, 2013). Hence, transactional leadership style limits the individual development of innovative skills and deters individual and organizational performance (Jinga, Hussien, Negash & Estifanos, 2024).

Theoretical Review

Trait Theory: This theory is based on the view that all great leaders possess a similar set of personal qualities or that certain people are born with particular traits while others are not (Manz & Sims, 1987; Rahman, 2019). These qualities help the leader motivate staff to set aside personal goals in favor of the organization's great good (Downey *et al.*, 2015).

Path-Goal Theory: The theory contends that a leader's role is to clear the path for their subordinates to achieve their goals, removing obstacles and providing the support they need to succeed (House, 1971). The theory emphasize that a leader's behavior can influence the motivation, satisfaction, and performance of their team (De Poel, Stoker, & Van der Zee, 2012). The theory identifies four main leadership styles that leaders can adopt, depending on the situation and the needs of their subordinates which are directive, supportive, participative as well as achievement-oriented leadership (Adimula & Abdusalam, 2024). Conclusively, the theory underscores the dynamic role of a leader in adapting to the needs of their team and the situation, fostering an environment that supports achievement and satisfaction (Ahmed, et al, 2021).

Situational Leadership Theory: This hypothesize that there is no single best style of leadership. Instead, effective leadership depends on the situation, specifically the maturity or development level of the followers. The leader must adapt their style to meet the needs of the team and the task at hand (Hersey, & Blanchard, 1969). The theory emphasizes adapting leadership styles based on the maturity and capability of team members. It categorizes leadership behaviors into four styles: directing, coaching, supporting, and delegating, depending on the followers' readiness to perform tasks (Bass & Bass, 2008). In addition, the maturity levels of the followers range from an incompetence or unwillingness to perform the task, to a willingness and ability to perform (Asgari *et al.* 2020).

Contingency leadership theory: This theory posits that there is no single best way to lead an organization or make decisions; rather, the effectiveness of a leadership style is contingent upon various situational factors (Fiedler, 1964). The basic supposition of the contingency theory is that leadership – success or failure – is situational (Bakker *et al*, 2022). The theory accentuates the need for leaders to adapt their strategies based on the specific circumstances they face, including the nature of the task, the characteristics of team members, and the overall environment (Vroom & Yetton, 1973). Certain factors come into play that define whether a particular leader or leadership style will be effective for the given situation. Those factors include the task, the personality of the leader and the composition of the group that is meant to be led (Jaboob *et al*, 2023).

Empirical Review

The study of Jinga et al (2024) examined the nexus between leadership behavior and change management of public institution in Ethiopia via questionnaire administered to 202 academic leaders and 379 academic staff while interview and focus group discussion was conducted to 12 top management bodies and 48 student representatives from 8 research Universities and 15 applied Universities in Ethiopia. The empirical evidence of the study indicates that autocratic, democratic, laissez-faire, and transactional leadership behaviors enhance on organizational change management process whereas transformational leadership behavior impede organizational change management process in Ethiopia. Munayyer (2024) evaluate the influence of middle leaders' cognitive complexity on team performance and conflict management via questionnaire administered in google form to school teachers from 12 Israeli schools. The result of the Structural equation modelling shows that the diversity perception of middle leaders was negatively related to teachers' perceptions of conflict.

Longe (2015) examined the impact of workplace conflict management on organizational performance in a Nigerian manufacturing firm, using a sample of 250 employees. The result of the correlation and regression analysis shows that integrative conflict management strategies (collective bargaining, compromise, and accommodation) enhance performance of manufacturing firms in Nigeria, while non-integrative strategies (competition, domination, and avoidance) negatively affected performance. In addition, the study established that conflicts arising due to economic and goal incompatibility in the workplace.

Adeniji, et al (2020) applied Partial Least Squar to explore the link between leadership facets (Transformational, Transactional and Laissez-faire), employee engagement and job performance via questionnaire distributed to 422 staff of selected functioning Consumer-Packaged Goods (CPGs) firms in Nigeria. The empirical finding of the study reveals that transformational

leadership rather than transactional and Laissez faire leadership is more effective in attaining higher levels of workers' performance.

METHODOLOGY

This study adopts a descriptive survey research design in the quest to explore the relationship between leadership style and conflict management within the Federal Inland Revenue Service (FIRS). The design is appropriate as it allows for the systematic collection of data on leadership practices and conflict management outcomes in the context of FIRS operations. The study population and sample for this study comprises of 425 employees within FIRS, Abuja.

Furthermore, the researcher employs the primary source of data gathering for this study through the administration of questionnaire to 410 staff of Federal Inland Revenue Service, Abuja. In order to ensure the validity and reliability of the instrument, the questionnaire underwent expert review and a pilot test. Data collected via the questionnaire was analyzed using both descriptive and inferential statistical methods, with tools such as percentages, means, and standard deviations to summarize the data. Inferential techniques, including regression analysis and Pearson's correlation, will be applied to test the relationship between leadership styles and conflict management strategies.

Model Specification

The model for this study is an adaptation and modification of model formulated in the work of Chingara (2022), Das and Pattanayak (2023) and Sudha et al. (2016) which contained the different dimensions of leadership styles and Conflict Management. In this study, transformational leadership style, transactional leadership style, democratic leadership style and autocratic leadership style were selected as the independent variables while conflict management served as the dependent variable. The models for this study are therefore stated mathematically specified as follows:

$$CONF_i = \alpha_0 + \alpha_1 TFLS_i + \alpha_2 TSLS_i + \alpha_3 ATLS_i + \alpha_4 DMLS_i + \varepsilon_i \dots\dots\dots(3.1)$$

Where:

<i>CONF</i>	=	Conflict Management
<i>TFLS</i>	=	Transformational leadership style
<i>TSLS</i>	=	Transactional leadership style
<i>ATLS</i>	=	Autocratic leadership style
<i>DMLS</i>	=	Democratic leadership style
$\alpha_0, \beta_0,$	=	Constant

ε = Error term

And a priori expectations: $\alpha_1 \dots \alpha_4 > 0$

Data Analysis

The population and sample of this study comprised 425 staff members of the Federal Inland Revenue Service (FIRS) in Abuja. Out of the sample of four hundred and twenty-five (425), four hundred and ten (410) copies of questionnaire were retrieved and used for data analysis.

Correlation Analysis

Table 1: Correlations

		CONF	TFLS	TSLS	ATLS	DMLS
EMWB	Pearson Correlation	1	.666**	.584**	-.250**	.673**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	410	410	410	410	410
TFLS	Pearson Correlation	.666**	1	.535**	-.352**	.432**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	410	410	410	410	410
TSLS	Pearson Correlation	.584**	.535**	1	-.153**	.604**
	Sig. (2-tailed)	.000	.000		.002	.000
	N	410	410	410	410	410
ATLS	Pearson Correlation	-.250**	-.352**	-.153**	1	-.159**
	Sig. (2-tailed)	.000	.000	.002		.001
	N	410	410	410	410	410
DMLS	Pearson Correlation	.673**	.432**	.604**	-.159**	1
	Sig. (2-tailed)	.000	.000	.000	.001	
	N	410	410	410	410	410

** . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS OUTPUT, 2025

Table 1 presents the Pearson's correlation coefficients to show the relationships among the various research variables. According to Bryman and Cramer (2012), a correlation coefficient (r) exceeding 0.80 may suggest the presence of multicollinearity among independent variables. However, the results in Table 4.7 indicate that none of the correlation coefficients surpass this threshold. Consequently, it can be inferred that multicollinearity is not a concern within the model. This implies that the variables are not highly correlated and each contributes distinct information.

Table 1 also shows that Conflict Management (CONF) is positively and significantly related to transformational leadership style (TFLS) [$r = 0.666$, $p < 0.05$], transactional leadership style (TLSL) [$r = 0.584$, $p < 0.05$], and democratic leadership style (DMLS) [$r = 0.673$, $p < 0.05$]. However, autocratic leadership style (ATLS) has negative but statistically significant relationship with Conflict Management (CONF) [$r = 0.-0.250$, $p < 0.05$].

Table 2: Regression Analysis

Table 2: Model Summary^b

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	0.730 ^a	0.534	0.529	0.3648	2.103

a. Predictors: (Constant), DMLS, ATLS, TSLS, TFLS

b. Dependent Variable: CONF

Source: SPSS OUTPUT, 2025

The model summary presented in Table 2 reveals a strong correlation between the predictors and the dependent variable as shown by a correlation coefficient (R) of 0.730. This value suggests a robust linear relationship among the variables. The coefficient of determination (R^2) is 0.534 which indicated that approximately 53.4% of the variability in the dependent variable can be explained by the predictors (transformational leadership style (TFLS), transactional leadership style (TLSL), autocratic leadership style (ATLS), and democratic leadership style (DMLS)). The adjusted R^2 of 0.529 provides a more accurate assessment by accounting for the number of predictors in the model. Given a Durbin-Watson statistic of 2.103, it can be concluded that there is no significant autocorrelation in the residuals which suggests that the assumption of independent residuals is reasonably met to enhance the validity of the regression model.

Table 3: ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	61.644	4	15.411	115.821	0.000 ^b
Residual	53.889	405	0.133		
Total	115.532	409			

a. Dependent Variable: CONF

b. Predictors: (Constant), DMLS, ATLS, TSLS, TFLS

Source: SPSS OUTPUT, 2025

The results presented in Table 3 indicate a significant relationship between the independent variables and the dependent variable, as evidenced by an F-statistic of 115.821 and a p-value of 0.000.

Table 4: Coefficients^a

Independent Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.843	0.183	-	10.081	0.000
TFLS	0.183	0.052	0.225	3.527	0.000
TSLS	0.159	0.048	0.169	3.311	0.001
ATLS	-0.068	0.031	-0.082	-2.212	0.028
DMLS	0.316	0.041	0.393	7.744	0.000

a. Dependent Variable: CONF

Source: SPSS OUTPUT, 2025

Table 4 shows that a positive and significant relationship exists between Conflict Management (CONF) and transformational leadership style (TFLS) [$\beta = 0.183$, $t = 3.527$, $p = 0.000$], transactional leadership style (TSLS) [$\beta = 0.159$, $t = 3.311$, $p = 0.001$], and democratic leadership style (DMLS) [$\beta = 0.316$, $t = 7.744$, $p = 0.000$]. The relationship between Conflict Management

(CONF) and autocratic leadership style (ATLS) [$\beta = -0.068$, $t = -2.212$, $p = 0.028$] is negative but statistically significant.

DISCUSSION OF FINDINGS

Firstly, this study revealed that transformational leadership style has a positive and statistically significant impact on Conflict Management (CONF) in the Nigerian Federal Inland Revenue Service (FIRS). This outcome aligns with existing literature, which emphasises the role of transformational leadership in shaping followers' emotions, cognition, and behaviours (Schermuly & Meyer, 2020). Transformational leaders inspire and motivate employees, fostering a supportive environment that enhances Conflict Management. As found by Sutanto et al. (2021), leaders cultivate trust, instil a sense of purpose, promote creativity, and provide personalised support by embodying the four key components of transformational leadership namely idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. In the FIRS context, leaders who act as role models and demonstrate ethical integrity are likely to foster trust and respect among employees, thereby enhancing their Conflict Management. Additionally, by articulating a compelling vision and encouraging innovative thinking, leaders can motivate employees to engage meaningfully with their roles, contributing to higher levels of job satisfaction. The practice of individualized consideration, where leaders address the unique needs and aspirations of employees, further reinforces a sense of belonging and value. Collectively, these leadership practices create a positive work environment that supports Conflict Management, reduces stress, and fosters a sense of fulfilment, ultimately contributing to improved organisational outcomes.

Secondly, transactional leadership style was found to have a positive and statistically significant impact on Conflict Management in the Nigerian Federal Inland Revenue Service (FIRS). This outcome aligns with extant studies by Raveendran, (2021) and Puni et al. (2021) that found that leaders with this style focus on ensuring compliance, performance, and reward-based exchanges. In the context of FIRS, where adherence to policies, regulations, and performance benchmarks is critical, transactional leadership provides clarity and predictability. Employees are motivated by tangible rewards, such as financial incentives or promotions, which reinforce positive behaviours and performance outcomes (Thapa & Parimoo, 2022). Moreover, the positive association between transactional leadership and Conflict Management may be attributed to the sense of security and assurance that this leadership style fosters. By clearly defining expectations and consistently rewarding compliance, leaders create an environment where employees understand their roles and are confident about the criteria for success (Bass et al., 2003). This clarity can reduce workplace stress and anxiety, thereby enhancing Conflict Management (CONF). However, it is essential to note that while transactional leadership promotes short-term performance and stability, it may not encourage creativity or long-term development (Birasnav, 2014). Therefore, while effective in the FIRS context, a balanced approach that integrates transformational elements may further enhance Conflict Management and organisational growth.

Thirdly, this study found that autocratic leadership style has a negative but statistically significant impact on Conflict Management in the Nigerian Federal Inland Revenue Service (FIRS). Autocratic leadership, characterised by strict control, rigid rules, and limited employee input, may foster an environment where employees feel undervalued and suppressed. This aligns with the assertions of Zheng et al. (2021), who argue that autocratic leaders, through their exercise of dominance and control, may inadvertently stifle Conflict Management and emotional satisfaction. The negative impact observed in this study suggests that the rigid enforcement of rules and limited scope for employee autonomy may breach the psychological contract—defined as the unwritten set of mutual expectations between employers and employees (Patrick, 2008). When employees perceive a lack of respect and fairness, it can lead to emotional distress, including feelings of frustration, fear, and disengagement.

Although autocratic leadership may be effective in contexts where compliance and discipline are paramount (Reason et al., 1998), its overuse in less critical environments can undermine Conflict Management (CONF) and morale. Therefore, while FIRS may benefit from structured leadership in certain operational areas, a more balanced approach that fosters open communication, inclusiveness, and respect for employee input could enhance Conflict Management. Leaders must, therefore, exercise discernment in adopting leadership styles that promote both organisational efficiency and positive emotional outcomes.

Finally, democratic leadership style was found to have a positive and statistically significant impact on Conflict Management in Federal Inland Revenue Service (FIRS) in Nigeria. Democratic or participative leadership involves leaders actively encouraging team members to contribute to the decision-making process, although the final authority remains with the leader. This approach fosters open communication, where leaders provide guidance on tasks, and employees are encouraged to share their experiences and suggestions. As highlighted by Mullins (2002), democratic leadership is characterised by consultations with subordinates, promoting individual and group participation in decision-making processes. This style allows for self-expression, creativity, and group interaction, thereby enhancing employees' sense of belonging and engagement. Democratic leader functions not only as a guide but also as a team member, fostering a supportive and inclusive work environment. Similarly, Abubakar (2021) describes democratic leadership as "consultative leadership," where employees perceive their contributions as valued and impactful. The positive relationship between democratic leadership and Conflict Management suggests that when employees feel involved and valued, their sense of emotional satisfaction and commitment is strengthened. This finding emphasizes the importance of participative leadership in promoting a healthy and supportive organisational climate, which can enhance both employee wellbeing and overall organisational performance.

CONCLUSION AND RECOMMENDATIONS

This study examined the impact of various leadership styles—transformational, transactional, autocratic, and democratic—on conflict management within the Federal Inland Revenue Service (FIRS) in Nigeria. The findings reveal that leadership styles significantly influence employee

conflict management which shows the critical role leaders play in shaping the work environment and fostering employee satisfaction, engagement, and overall wellbeing. Based on the research findings on the impact of leadership styles on conflict management in the Nigerian Federal Inland Revenue Service (FIRS), the following recommendations are made:

Firstly, FIRS should promote democratic leadership practices by encouraging participative decision-making processes. The research indicated that democratic leadership positively influences conflict management, as it fosters a sense of belonging and value among employees. Leaders should, therefore, be encouraged to actively involve employees in discussions and decisions that affect their work. To implement this, FIRS can organise regular consultation forums and feedback sessions where employees are given the opportunity to voice their ideas, suggestions, and concerns. Additionally, establishing suggestion boxes and digital platforms will provide continuous avenues for employee input. Leadership training sessions should be designed to enhance leaders' skills in inclusive decision-making, ensuring that they not only seek employee contributions but also genuinely consider them in final decisions.

Secondly, there is a need to enhance leadership development programmes to strengthen the adoption of effective leadership styles. This can be achieved by integrating leadership development modules into existing training programmes, with a focus on improving emotional intelligence, communication, and participatory skills. FIRS should also implement mentorship schemes where experienced leaders model democratic and transformational leadership practices, allowing emerging leaders to learn and adopt effective strategies. Furthermore, leadership effectiveness should be periodically evaluated through structured employee feedback mechanisms, with training programmes refined based on the outcomes of these evaluations to ensure continuous improvement.

Thirdly, FIRS should implement conflict management initiatives to support the emotional and psychological health of its workforce. Recognising the significant role leadership plays in fostering performance, FIRS can develop conflict management programmes that include mental health support services, counselling, and stress management workshops. Creating a confidential grievance and support system will provide employees with a safe space to voice workplace challenges affecting their wellbeing. Additionally, promoting work-life balance through flexible working arrangements, recreational activities, and stress-relief initiatives will further enhance employees' emotional resilience and satisfaction.

Lastly, it is recommended that FIRS strengthens its monitoring and evaluation mechanisms to ensure the sustainability and effectiveness of leadership and conflict management initiatives. This can be achieved by establishing performance metrics that assess both leadership effectiveness and conflict management outcomes.

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