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# Investigating the Role of Human Resource Management in Tax Administration in Akwa Ibom State, Nigeria

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**Abstract:** *The study investigated the role of human resource management (HRM) in tax administration (TA). It became imminent due to the rising role of HRM in the attainment of organisational goals. And because government businesses often suffer low commitment due to lack of adequate attention to the people dimension of government organisations. The study used survey research design and collected data primarily from respondents drawn from Federal Inland Revenue Service (FIRS), Akwa Ibom State. The population of the study was 62. Purpose sampling technique was used. The analysis, which was done using correlation statistics revealed that of all HRM function, training was found to have marginal role to play in TA. Other functions namely: staffing, career development and motivation were found to play positive and significant role in TA in Akwa Ibom State, Nigeria. It was concluded that not all HRM function played significant role in TA. The study recommended proper training to be given to revenue collection personnel. Staffing should be regulated to stem possible tides of overstaffing which will lead to waste of human resources among others. It also recommended that staff development and motivation be taken more seriously.*

**Key words:** HRM, TA, Akwa Ibom State.

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## INTRODUCTION

In every organisation, public or private, human beings constitute the greatest assets or resources that should be effectively managed if organisational goals and objectives are to be attained. Common knowledge has it that in all organisations, it is the people that carry out many important tasks. Managers and HR professionals have the important job of organising people so that they can effectively perform these tasks. This requires viewing people as assets and not as costs to the organization. Looking at people as assets is part of contemporary HRM and human capital management. Bolden and Gosling (2003) opined that, every organisation comprises people; acquiring their services, developing their skills and motivating them to high levels of performance, and maintaining their commitment to the organisation is essential in achieving organisational objectives. This is true, regardless of the type of organisation; government, business, education, health, recreation or social action, getting and keeping competent people is critical to the success of every organisation.

According to Decenzo and Robbins (1996) (HRM) is that part of organisation that is concerned with the “people” dimension. It is a staff, or support function in the organisation. Carobolante (2007) described HRM as an approach consisting of four functions; staffing, training, development and motivation and four activities; getting people, preparing them, stimulating them and keeping them. Today, professionals in the human resource area are vital elements in the success of any organisation. Their jobs require a new level of sophistication that is unprecedented in HRM, not surprisingly; their status in the organisation has also been elevated as the name has changed. Companies today recognise the importance of people in meeting their goals. For instance, at Standard Chartered Bank and Sony Music Entertainment. People are “viewed as how each employee is important toward the organisation achieving its strategic goals.”

TA, no doubt, is people centered. According to Araki and Claus (2014) effective HRM is a key requirement for TA where people are the most important enablers to carry out their main mandate, which is to collect tax revenue. Managers worldwide have realised that effective management and development of organizational personnel (which is technically the concerns of HRM) is crucial to the attainment of organisational goals and objectives; but there is controversy as to how people are managed to achieve the goals of driving adequate revenue in the most effective and efficient manner. In the words of Osinski, Colins & Suzanne (2013) there is heavy reliance on personnel to carry out the core functions. Hence, the need for adequate HRM.

Osinski’s *et al* (2013) postulation has posed some fundamental questions concerning HRM and TA. First, the authors have stated that HRM is important for effective TA, but how helpful is HRM in TA in Nigeria has not been stated. Although Sajid and Shahrukh’s (2003) explanation pointed out several contributions of HRM to include developing business competitive advantage, which involves building the capacity of the company so it can offer a unique set of goals or services to the customers, the authors did not mention specific role of HRM in TA.

The importance of HRM has caused several companies to compete with one another in what could be described as a “war for talent.” But the thrust of HRM is not just about hiring talent, but about keeping people and helping them grow and stay committed over the long term. It could be stated that any organisation, without a proper setup for HRM is bound to suffer from serious problems while managing its regular activities. For this reason, today, companies have put a lot of effort and energy into setting up a strong and effective HRM, but with little attention to specific effects of such investment in HRM on TA in Akwa Ibom State, Nigeria.

Ali (2013) stated that TA has a large investment in their employees, and it is essential that they have a human resources (HR) function that assists management in achieving business goals. This presupposes the fact that HRM may be lacking in TA or maybe instituted inappropriately. A confirmation of this hypothesis was made by Araki and Claus (2014) thus, “some revenue bodies, such as in Cambodia, India, Indonesia, the Philippines, and Myanmar, seem to be under-resourced and understaffed in proportion to the size of their populations. Again, the authors in their survey results stated that some revenue bodies spend relatively few resources on HRM, and performance management systems are lacking in a number of jurisdiction.

Several studies conducted in advance world of America, Europe, and in some parts of Asia have shown that HR are amongst the most important assets affecting the ability of any organisation whether public

or private to achieve its mission and objectives. This is even more important for the case of revenue authorities. Since the engine of all processes of administration and collection of taxes hinge on the performance and efficiency of these vital resources. However, despite these great successes recorded in these parts of the world on the role of HRM on tax administration, there is a very little evidence to show that such studies have been carried out in Akwa Ibom State, Nigeria. Furthermore, it has also been observed that some employees in FIRS showed non-chalant attitude towards their assigned duties, which may be as a result of lack of effective HRM. This may pose adverse or negative impact on effective TA. As such, this study sought to bridge the gap in the literature by investigating the role of HRM in TA in Akwa Ibom State, Nigeria.

### **Objectives of the Study**

The main objective of this study is to investigate the role of HRM in TA in Akwa Ibom State, Nigeria. The specific objectives include to:

1. Assess the relationship between staffing and TA in Akwa Ibom State, Nigeria
2. Determine the relationship between training and TA in Akwa Ibom State, Nigeria.
3. Evaluate the relationship between development and TA in Akwa Ibom State, Nigeria.
4. Investigate the relationship between motivation and TA in Akwa Ibom State, Nigeria.

### **Research Questions**

The following questions were raised for the study.

1. What relationship exists between staffing and TA in Akwa Ibom State, Nigeria?
2. What relationship exists between training and TA in Akwa Ibom State, Nigeria?
3. What relationship exists between development and TA in Akwa Ibom State, Nigeria?
4. What relationship exists between motivation and TA in Akwa Ibom State, Nigeria?

### **Research Hypotheses**

The following null hypotheses testable at .05 level of significance were formulated to guide the study.

- HO1: There is no significant relationship between staffing and TA in Akwa Ibom State, Nigeria.  
HO2: There is no significant relationship between training and TA in Akwa Ibom State, Nigeria.  
HO3: There is no significant relationship between development and TA in Akwa Ibom State, Nigeria.  
HO4: There is no significant relationship between motivation and TA in Akwa Ibom State, Nigeria.

## **LITERATURE REVIEW**

### **Concept of HRM**

HRM is the process of attracting, retaining and motivating people in an organisation with the aim of achieving organisational objectives as well as meeting individual needs and aspirations (Nigerian Institute of Management (Chartered) (2026). Armstrong (2014) viewed HRM as a strategic and coherent approach to the management of an organisation's most valued assets; the people working there who individually and collectively contribute to the achievement of its objectives. It could also be described as a strategic approach to acquiring developing, managing, motivating and gaining the commitment of the organisation's key resource-the people who work in it and for it.

According to Bratton and Gold (2007) HRM is a strategic approach to manage employment relations, which emphasizes that leveraging people's capabilities is critical to achieve competitive advantages, this is achieved through a distinctive set of integrated employment policies, programmes and practices.

This definition of HRM is quite comprehensive. It not only talks of functions like acquisition, training, appraisal and compensation but also of ‘human orientation’ by giving emphasis to human relations and health and safety of HR.

HRM is that part of management process which develops and manages the human element of the enterprise considering their resourcefulness in terms of total knowledge, skills, creative abilities, talents, aptitudes and potentialities for effectively contributing to the organisational objectives. In other words, HRM involves all management decisions and practices that directly influence the people who work for the organisation. According to Decenzo and Rubbins (1996), HRM is concerned with the “people dimension” in management. Since every organisation is made up of people acquiring their services, developing their skills, motivating them to higher levels of performance and ensuring that they continue to maintain their commitment to the organisation is essential to achieve organisational objectives. This is true, regardless of the type of organization-government, business, education, health or social action.

Presently, the relevance of HRM to the attainment of organisational goals has made many organisations to make conscious attempt to or improve the productivity and quality of HR. According to Ali (2013) development of HRM as against conventional personnel management was hitherto, a neglected activity and even though many of the companies possess ISO9000 certification, they were still working with the obsolete system of personnel administration. In most of the companies, personnel departments have been transformed to the HR department while maintaining the same old staff and not inducting HR experts, that is, there is just the change of name and not the structural change. People who are not even aware of the basic terminologies of HRM are helpless in implementing and performing the core functions of HRM.

Moreover, because of the managements’ favouritism and nepotism, the core functions of HRM, that is, recruitment and selection, training and development, and performance appraisal, cannot be implemented. Even in organisations with educated and experienced staff, due to the lack of co-operation on part of the management, the department cannot carry out its functions. It is also difficult to bring in new policies because of the resistance by the uneducated old staff that enjoys management’s favours.

Economics and businesses all over the world are facing new trends of globalization and free market. HRM is today adopted in response to these challenges and to speed up the pace of economic and business activities. The concept of HRM is still in its preliminary phase in many countries and in some businesses it is almost non-existent.

Today, businesses, small and large, seem inclined to introduce HRM to manage their workforce efficiently. But developing an HR department with a head is all cosmetic measure unless the company has a desire to invest and to accept the real essence of HR development. This transformation from old and rigid administrative structure to the new HRM techniques needs changes in managements’ mindset. Otherwise, this fad of relying upon HRM for effective organisational administration, now in quandary will not bring required substantial changes in organisation’s operations.

### **Taxation and Tax Administration: A cursory Review**

Taxation is a very controversial topic in countries throughout the world. Opinions vary among tax practitioners, economists and citizens in general as to how much tax a government should collect and which segments of the taxpaying population should shoulder the burden. In fact, there are disagreements about what even constitutes a tax. However, there is widespread agreement that a government needs to collect some level of revenue in order to provide goods and services to its citizens.

To collect revenues, governments use a variety of instruments. They derive income from property, charge fees and impose taxes. For the purpose of this study, taxes are the compulsory, unrequired payments to the general government sector—a definition adopted by the OECD (2012) the IMF (2001), and the World Bank. The fact that taxes are imposed on taxpayers and not visibly proportional to benefits or services that taxpayers receive from government has far reaching implications that are beyond the scope of this study. However, adopting the OECD's definition of taxes helps to frame the contents. Though they vary across and within countries, modern taxes are similar enough to fit into a few categories, that is, taxes on income and capital gains, payroll, property, goods and services, and international trade (IMF, 2012) – and to allow practitioners to discuss 'modern' tax systems that rely on 'core taxes, such as income taxes, value added tax (VAT) or general sales tax (GST), excise taxes, property taxes, property transfer taxes and customs duties. These, save for customs duties, are the types of taxes discussed throughout this work.

The TA is the division of the government tasked with collecting taxes. To the extent that taxes are defined by law(s), the TA is tasked with implementing the provisions of the law(s). Through its interaction with the taxpaying public, the behaviour and performance of the TA contribute significantly to the public's perception of the government overall. An effective, modern TA ensures adequate and timely revenues, allowing the government to deliver goods and services, and minimizes hindrances to private businesses and economic growth. In practice, countries may have more than one TA. A case in point, many countries have a separate TA (customs) to collect taxes on international trade (customs duties) and VAT on imports, as distinct from the TA responsible for 'domestic' taxes. The TA responsible for the core 'domestic' taxes is the focus of this study.

Of course, not all TA are on equal footing (for example, in terms of their resources, scope of responsibilities, performance etc). A 'modern' TA is one that is effective and efficient. In other words, a modern TA collects the right amount of tax, at the right time, and does so at minimal cost of the government and the least burden to taxpayers, and this is considered to be the exclusives preserves of HRM. It implies that HRM should through its core functions elicit voluntary compliance by instituting a voluntary compliance framework for taxpayers. Of course, a high degree of voluntary compliance among all taxpayers do not just simply "happen". It is incumbent on HR to design, implement and practice complementary measures to encourage a self-assessment and voluntary compliance culture.

### **HRM and Tax Administration: Searching for the Nexus**

Allen (2012) opined that organisations rely heavily on personnel to carry out core functions and that because the wage bill for staff often exceeds 80 percent of total operating costs, HRM is a key issue for TA. And that managers worldwide have realised that the effective management and development of organisational personnel is vital to the accomplishment of organisation goals. And also that TA have a large investment in their employees, and it is essential that they have HR function that assist management in achieving business goals.

In summary, the HRM should consistently and efficiently support TA's fundamental need to utilise high performing employees effectively. As part of the business planning process, HRM should produce and work with managers to identify business plans, as opposed to focusing just on day-to-day administrative issues, such as processing the required paperwork for employees to join or leave the TA. While line managers are responsible for managing personnel on a day-to-day basis, good support systems such as HRM can make their job easier. Increasingly, TA are finding out that good HRM is a key strategy in reducing overhead costs while increasing quality. Even today, however, HRM in many TA's continues to play primarily an administrative role, as opposed to a strategic one.

### **Theoretical Framework**

Theories abound for use in the investigation of the role of HRM and TA in Akwa Ibom State, Nigeria and other organisations, but this study made use of two major theories of HRM developed from research, analysis and scientific studies. These are human capital and organisational change theories.

#### **Human Capital theory**

Human capital theory was initially well developed by Becker (1964) and has grown in importance worldwide because it focuses on education and training as a source of capital. It is now widely acknowledged that one of the key explanations for the rapid development of Asian countries in the 1970s and 80s is high investment in human capital (Psacharopoulos & Woodhall, 1997). Human capital theory changes the equation that training and development are 'costs the organization should try to minimize' into training and development as 'returnable investments' which should be part of the organisational investment capital. Therefore, HR training and development decisions and evaluations have to be based on clearly developed capital investment models. The relevance of this theory to the study is that, the theory considered training, one of the HRM variables outlined in the objectives of this study. It also met the scientific criteria of a standard HRM and was therefore adopted for the study.

#### **Organisational Change Theory**

Jones (2009) described organisational change as a process by which organisations move from their present state to some desired future state to increase their effectiveness. Organisational change is response to many developments taking place in the internal and external environment such as technology, policies, laws, customers, taste, fashions and choices that influence people's attitude and behaviour. These developments influence different aspects of HRM and in response, organisations have to change the way organisational structure, job design, recruitment, utilisation, development, reward and retention are managed (Hersey & Blanchard, 1977; Robbins, 1992; Johns, 1996). The organisational change theory suggests the of organisational change and performance by using diagnostic tools appropriate for the development of effective change strategy in HRM. This theory is very relevant to the study because it recognizes a symbiotic relationship between effective HRM practices and organisational effectiveness and efficiency.

#### **Empirical Framework**

Ibrir & Djazouli (2024) investigated the impact of HR formation on the modernization of TA: An analytical study of the National School of Taxation (NST). The study highlighted the significance of HR development as a critical element in executing fundamental reforms for the modernisation of the TA in Algeria. The theoretical framework employed the descriptive technique to examine the study problem and its several dimensions. Direct interviews with representatives of the National School of Taxes were done for the field study between September 15, 2024 and September 30, 2024. The results

showed that inspite of its obstacles, the National Schools of Taxes contributes significantly to improving public finance generally and tax modernization in particular. This study investigated the impact of HRM for the modernization of tax administration in the public sector just like the current study.

Odunlami & Odundayo (2021) explored the effect of HRM practices on tax administration in Lagos, Osun and Oyo states' internal revenue service firms. Survey research design was used for the study. Descriptive statistics were used to analyse the respondents' biodata while multiple regression analysis was used to test the hypotheses formulated. Findings of the study showed that monetary reward had a significant effect on tax administration in Lagos, Osun and Oyo States' Internal Revenue Services. Fringe benefits had a negative insignificant effect on tax administration in Osun and Oyo States Internal Revenue Services. Career advancement opportunities had a significant effect on tax administration in Lagos and Oyo States Internal Revenue Services. Job security had no significant effect on tax administration in Lagos, Oyo and Osun States' Internal Revenue Services. The study concluded that Internal Revenue Service Firms that work towards improving their staff welfare will encourage their workers to remain loyal and help in achieving the firm's goals and objectives.

Hasibuan, Ahmad & Harahap (2025) carried out a study on the role of administration in enhancing the efficiency of HRM at the tax office in Indonesia. Using a descriptive qualitative case study approach, data were collected through interviews, document analysis, and direct observation at two regional tax offices. The findings revealed that structured and digitalized administrative systems significantly improve the performance of key HR functions, including recruitment, payroll, training, and employee data management. Efficiency scores in administratively supported environments were consistently higher-averaging 27.9% more that in settings lacking such support. Notably, digital tools reduced processing time, minimised errors and strengthened transparency and accountability. The study concluded that administration must be reframed from a support function to a strategic enabler within HRM. Strengthening administrative capacity is essential for improving institutional effectiveness, especially in the public sector context. This study focused on the public sector and emphasized the impact of HRM on tax administration just like the current study.

Michie & Sheehan-Quinn (2001) surveyed over 200 manufacturing firms in the UK to investigate the relationship between corporate performance and the use of flexible work practices – including short term contracts, lack of employer commitment to job security, low levels of training and unsophisticated HR practices – were negatively correlated with corporate performance and 'high-road' work practices– high-commitment' organisations or 'transformed' workplaces. They also found that HR practices are more likely to make a contribution to competitive success when introduced as a comprehensive package or 'bundle' of practices (Khan, 2011).

## **METHODOLOGY**

The study adopted survey research design. This design was used since it aided the researcher to collect data directly from the respondents. Population of the study consisted of 62 employees in the Federal Inland Revenue Service (FIRS) located at IBB Avenue, Uyo, Akwa Ibom State, Nigeria (Staff Nominal Roll, 2026).

By this relatively small number, the entire population was used as the sample. This is in line with Osuala (2005) cited in Ebieme *et al* (2024) who opined that the entire population should be studied when the population is relatively small. Purposive sampling technique was adopted for this study. The research instrument was a structured questionnaire which was administered to the respondents in their respective offices during official working hours. Scoring of the research instrument was done using Likert Scale. In the copies of the questionnaire, the respondents responded by indicating their degree of agreement or disagreement to each statement by ticking along the column provided. Scoring of the questionnaire was graded as follows: Strongly Agree (SA) - 4; Agree (A) -3; Undecided (UN) - 0; Disagree (D) - 2; Strongly Disagree (SD) - 1.

The descriptive and inferential statistics were used in the study. The descriptive statistics were percentage and frequency distribution tables which were used to capture the responses on the study variables. Inferential statistics was used to investigate the role of the independent variables on the dependent variable. The correlation statistics was used to test the hypotheses. All hypotheses were tested at 0.5 level of significance. Statistical Package for Social Science (SPSS) version 22 was used to aid the analysis.

Based on the variables of this study, the relationship was econometrically stated in models. This was done to facilitate the test of the existence of the assumed relationship. Each model specified respectively that TA (Tax Administration) is a function of S (Staffing), T (Training), D (Development) and M (Motivation). The relationship sought to ascertain between these variables was presented thus:

$$TA = f(S) \text{-----Eqtni}$$

$$TA = f(T) \text{-----Eqtnii}$$

$$TA = f(D) \text{-----Eqtniii}$$

$$TA = f(M) \text{-----Eqtniv}$$

### Data Presentation, Analysis and Interpretation

Responses for the various questions raised were presented in the tables below:

**Table 1: Staffing and TA in Akwa Ibom State, Nigeria**

Options	Response	Percentage
Strongly Agreed	21	33.87
Agreed	19	30.65
Disagreed	11	17.74
Strongly Disagreed	9	14.52
No Comment	2	3.23
Total	62	100.00

**Source:** Field Survey, 2026

From the above data set several findings were made. First was finding on the role of staffing in tax administration. From Table 4.1, a total of 21 respondents representing 33.87% response rate strongly agreed that staffing of FIRS has led to improve tax administration in Nigeria. A total of 19 (30.65%) respondents agreed; 11 (17.74%) respondents disagreed; 9 (14.52%) respondents strongly disagreed while 2 (3.23%) respondents made no comment. Going by the principle of simple majority, it was

agreed that staffing position in FIRS is adequate and has led to improved tax administration in Nigeria. The empirical test of the hypothesis that sought to ascertain how significant such relationship was tested and the result presented Table 5.

**Table 2: Training and TA in Akwa Ibom State, Nigeria**

Options	Response	Percentage
Strongly Agreed	12	19.35
Agreed	13	20.97
Disagreed	20	32.26
Strongly Disagreed	15	24.19
No Comment	2	3.23
Total	62	100.00

**Source:** Field Survey, 2026

From Table 2 responses on the role of training in TA were presented. As shown in the table, a total of 12 (19.35%) respondents strongly agreed that training has led to improve tax administration: 13 (20.97%) respondents agreed: 20 (32.26%) respondents disagreed: 15 (24.19%) respondents strongly disagreed while 2 (3.23%) respondents reserved their comment. By the substantive decision rule, we disagreed to the statement that training led to improve TA in Akwa Ibom State, Nigeria given that the highest number of respondents said so. Empirically, this relationship was tested, and the result was presented in Table 6.

**Table 3: Career Development and TA in Akwa Ibom State, Nigeria**

Options	Response	Percentage
Strongly Agreed	17	27.42
Agreed	14	22.58
Disagreed	15	24.19
Strongly Disagreed	16	25.81
No Comment	0	0.00
Total	62	100.00

**Source:** Field Survey, 2026

Opinions concerning the role of career development in TA were sought and the responses obtained were presented on Table 3, in that table, it is shown that 17 (27.42%) of the respondents strongly agreed that career development led to improved TA. A total of 14 (22.58%) respondents agreed: 15 (24.19%) respondents disagreed and 16 (25.81%) respondents strongly disagreed. By majority rule, we agreed that career development led to improved TA given the highest response rate of 27.42%. Empirically, this subjective opinion was tested and the result presented in Table 7.

**Table 4: Motivation and TA in Akwa Ibom State, Nigeria**

Options	Response	Percentage
Strongly Agreed	21	33.87
Agreed	17	27.42
Disagreed	13	20.97
Strongly Disagreed	10	16.13
No Comment	1	1.61
Total	62	100.00

**Source:** Field Survey, 2026

On the role of motivation as one of the HRM function in TA, responses to question asked were presented in Table 4. From the table, 21 (33.87%) respondents strongly agreed that the motivation of FIRS staff has resulted in improve TA in Akwa Ibom State, Nigeria. In like manner, a total of 17 (27.42%) respondents agreed: 13 (20.97%) respondents disagreed: 10 (16.13%) respondents strongly disagreed, while 1 (1.61%) respondent made no comment. By the majority rule decision criteria, we strongly agreed that the motivation of FIRS staff has led to improved TA just as the majority opinion stated. The above subjective opinion was tested and the result was presented in Table 8.

**Table 5: Correlations Result for the Relationship between Staffing and TA**

	Taxadmin	Staffing
Taxadmin Pearson Correlation	1	.981**
Sig, (2-tailed)		.003
N	5	5
Staffing Pearson Correlation	.981**	1
Sig, (2-tailed)	.003	
N	5	5

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

The above result indicated an  $r$  – value of .981. This means that there is a positive and significant relationship between staffing and TA. For purposes of interpretive suitability in the context of HRM role in TA, it could be stated that staffing which is a part of HRM function plays a positive and significant role in TA. Meaning that staffing improves TA in Akwa Ibom State, Nigeria.

**Table 6: Correlations Result for the Relationship between Training and TA**

	Taxadmin	Training
Taxadmin Pearson Correlation	1	.433
Sig, (2-tailed)		.467
N	5	5
Staffing Pearson Correlation	.433	1
Sig, (2-tailed)	.467	
N	5	5

**Source:** SPSS computed result from data on Table 2

The result on Table 34 shows an  $r$  – value of .433. Meaning that training made only 43.3% contribution to TA in Akwa Ibom State, Nigeria. This is a positive but insignificant relationship. Within the context of this study, it could be interpreted to mean that training has not significantly contributed to TA. Hence, we retained the null hypothesis which stated that there is no significant relationship between training and TA.

**Table 7: Correlations Result for the Relation between Career Development and TA**

	Taxadmin	Careerdev
Taxadmin Pearson Correlation	1	.721
Sig, (2-tailed)		.170
N	5	5
Staffing Pearson Correlation	.721	1
Sig, (2-tailed)	.170	
N	5	5

**Source:** SPSS generated result from data in Table 3

The result on Table 7 shows an  $r$ - value of .721. this means that career development contributes about 72.1% to improved TA in Akwa Ibom State, Nigeria. The figure further indicated that the relationship is positive and significant, hence, we refute the null hypothesis which states that there is no significant relationship between career development and TA in Akwa Ibom State, Nigeria. In the context of this enquiry, it could be stated that career development plays a positive and significant role in improved TA in Akwa Ibom State, Nigeria.

**Table 8: Correlations Result for the Relationship between Motivation and TA in Akwa Ibom State**

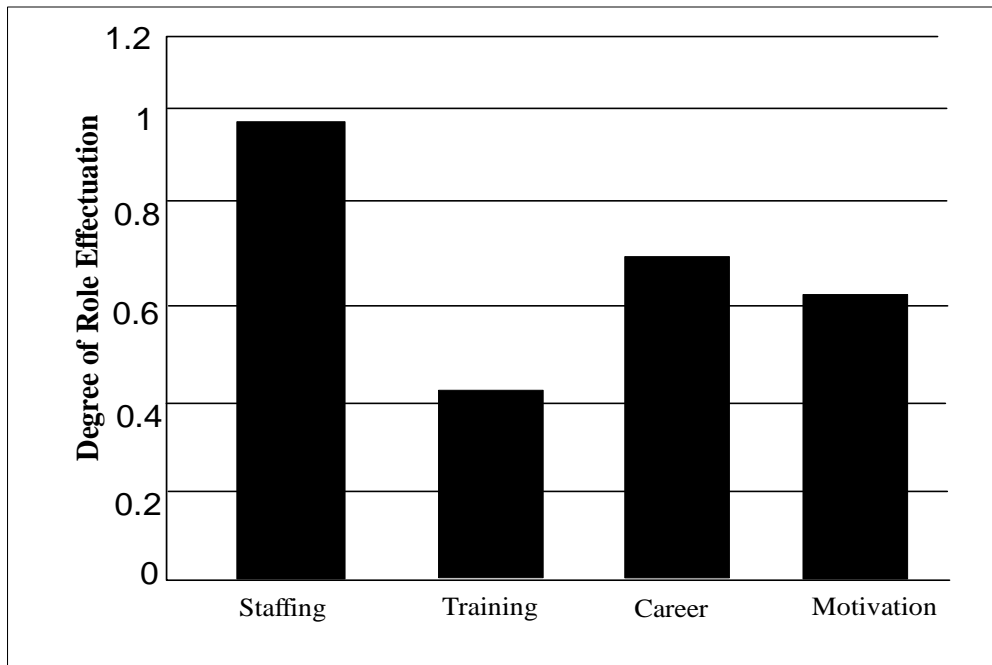
	Taxadmin	Motivation
Taxadmin Pearson Correlation	1	.645
Sig, (2-tailed)		.240
N	5	5
Staffing Pearson Correlation	.645	1
Sig, (2-tailed)	.240	
N	5	5

**Source:** SPSS generated result computed from data on table 4

The result presented above shows an  $r$ - value of .645. This means that motivation contributes above 64.5% to improved TA in Akwa Ibom State, Nigeria. The result also showed that the relationship is positive and significant, therefore, the null hypothesis which states that there is no significant relationship between motivation and TA was rejected. In the context of our investigation, we ascertained that motivation has led to improved TA, and is said to play a significant role in TA in Akwa Ibom State, Nigeria.

Generally, findings from the analysis revealed that some HRM function played significant role in TA in Akwa Ibom State, Nigeria while some did not. Within the purview of this study. Three out of our

HRM functions played significant role in TA. These were found to include staffing, career development and motivation. One HRM function – training did not play any significant role in TA. The degree of role played could better be appreciated from the figure that follows:



**Fig. 1:** Degree of HRM role effectuation in tax administration

**Source:** Constructed from the results

As indicated above, staffing played the greatest role in TA with about 98.19% contribution. This was followed by career development with about 72.1% contribution and followed by motivation with about 67.5% contribution to TA in Akwa Ibom State, Nigeria.

## DISCUSSION OF FINDINGS

The first objective of the study was to assess the relationship between staffing and TA in Akwa Ibom State, Nigeria. The result of testing hypothesis one revealed a significant relationship between staffing and TA in Akwa Ibom State, Nigeria. The finding of the study supports a study by Odunlami & Odundayo (2021) who found that there exists a positive and significant relationship between staffing and TA. The finding of the study also corroborates a study by Ibrir & Djaouli (2024) who found that staffing relates positively and significantly to TA.

The second objective of the study was to determine the relationship between training and TA in Akwa Ibom State, Nigeria. The result of testing the hypothesis revealed that training has an insignificant relationship TA. Hence, the null hypothesis was retained. This means that training plays only a marginal role in TA. This itself is a major recovery, probably the first time I have found training not being positive and significant in a study.

The third objective of the study was to evaluate the relationship between development and TA. The result of testing the hypothesis revealed that there exists a significant relationship between

development and TA. The finding of the study supports a study by Odunlami & Odundayo (2021) who found that career development enhances TA. The finding also corroborates the work of Hasibuan, Ahmad & Harahap (2025) who found that career development relates to effective TA.

The fourth objective of the study was to investigate the relationship between motivation and TA in Akwa Ibom State. The result of testing the hypothesis revealed that there exists a positive and significant relationship between motivation and TA. The finding of the study supports the work of Ibrir & Djazouli (2024) who found that motivation enhances the effectiveness TA. The finding also supports the work of Odunlami & Odundayo (2021) who found that motivation has a potent effect on tax administration. The finding further supports the work of Michie & Slvechan-Quinn (2001) who found that motivation using flexible work practices correlated positively with corporate performance.

## **CONCLUSION AND RECOMMENDATIONS**

In this study, we have discussed intensively on the role of HRM in TA in Akwa Ibom State, Nigeria. HRM was assessed from its major functions of staffing, training, career development, and motivation. All except training was the only HRM function that did not play significant role in TA in Akwa Ibom State, Nigeria. From our investigation, the study concluded that not all HRM functions led to improved tax administration. However, HRM is important and it deserves adequate attention by management of enterprises be it public or private. For all round effect and positive contributions, the following recommendations are made:

- i. Staffing is superior, the tempo should be watched to avert overstaffing of the organisation as doing so would amount to waste of resources and under-utilisation of labour.
- ii. Tax administrators should train their staff in areas relevant to their needs for effective deployment of resources and discharge of services.
- iii. For career development, the practice is reasonably sufficient and the trend should be sustained for optimal contribution to TA.
- iv. Motivation should be sped up to increase its role in tax administration as it is little above 50% minimum benchmark for role effectuation in TA.

### **Implications of the Study**

This study has a lot of implications for HR managers. First of all, TA is a public service activity of government. Being that government businesses are often treated with levity, this study will redirect those in the affairs of government business to recognise the role of effective and efficient HRM in the attainment of organisational objectives.

Also, government will by this study, learn the rudiment of management with relative knowledge of the human or people dimension of their activities. It will mean government and its employees having to work cooperatively so as to attain stated goals.

It will also imply that HR will be integrated into the total organisational policy decision area. Special attention would have to be given to the needs of the people in government business to motivate them toward fraud-free or at least minimum fraudulent practices in TA.

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