

# Impact of Conflict Management on Employee Performance in Nigerian Revenue Service

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**Abstract:** *Conflict is an inevitable feature of large-scale, rule-intensive administrative environments such as tax authorities, where multiple organizational units must navigate complex regulatory frameworks under stringent accountability and sanctioning regimes. Within the Nigerian Federal Inland Revenue Service (FIRS), ineffective management of intra-organizational disagreements has been shown to prolong case processing cycles, escalate operational rework, and diminish overall system throughput. This study investigates the relationship between three distinct conflict management strategies—negotiation, collaboration—and employee efficiency, conceptualized through metrics including turnaround time, rework frequency, throughput volume, and adherence to statutory deadlines. Grounded in contingency theory and organizational information-processing perspectives, and enriched by constructs such as psychological safety, team learning, hierarchical dynamics, and cultural tightness–looseness, the research employs a cross-sectional survey of 371 FIRS personnel. Data were collected using five-point Likert scales and analyzed via multiple regression, with efficiency as the dependent variable. Findings indicate that all three strategies significantly predict efficiency, with collaboration demonstrating the strongest positive association ( $\beta = .41, p < .001$ ), followed by negotiation ( $\beta = .28, p < .001$ ). The model accounted for approximately 42% of the variance in efficiency and satisfied standard diagnostic criteria. The study delineates the contextual conditions under which each strategy is most effective within the tightly coupled, high-ambiguity, and time-pressured environment of tax administration. Furthermore, it translates regression coefficients into practical implications for operational indicators such as case cycle time and rework rates. It is recommended that FIRS prioritize collaborative problem-solving and integrative negotiation in leadership development programs and implement systematic monitoring of efficiency metrics alongside observed conflict-handling behaviors to inform training, process redesign, and performance management systems.*

**Keywords:** conflict management strategies, negotiation, collaboration, employee efficiency, federal inland revenue service, Nigerian public sector, tax administration

## INTRODUCTION

Nigeria's capacity to finance essential public services, critical infrastructure, and sovereign debt obligations is fundamentally contingent upon robust domestic revenue mobilization. Comparative international data reveal that Nigeria's revenue-to-GDP ratio remains among the lowest globally, approximating 7% in 2021—significantly below the 15–20% threshold deemed necessary for sustainable development and macroeconomic stability (World Bank, 2022; Jung, 2023). As the principal revenue collection agency, the Federal Inland Revenue Service (FIRS) occupies a pivotal institutional position. Consequently, even incremental enhancements in its internal operational efficiency can directly translate into expanded fiscal space for the Nigerian state. Contemporary scholarship on tax administration in low- and middle-income countries underscores that technical reforms—such as adjustments to tax rates and bases—must be complemented by substantive improvements in frontline organizational performance, encompassing coordination, information sharing, and staff capability (Jung, 2023; De Mooij, 2025).

Operational workflows within FIRS are structured across highly interdependent units, including audit, collections, taxpayer services, legal, information and communication technology (ICT), and large-taxpayer offices. Case management typically necessitates sequential and reciprocal exchanges of information among these units, governed by strict statutory timelines and intricate regulatory frameworks. Research on knowledge management and organizational structure within FIRS highlights how delays at unit interfaces, bottlenecks in information flow, and duplication of effort collectively undermine tax administration performance and efficiency (Ebirien et al., 2020). Investigations into staff motivation and reward systems in FIRS Lagos further indicate that procedural inefficiencies are nontrivial: intrinsic motivation alone accounts for approximately 28% of the variance in job performance, with regression estimates revealing that a one-unit increase in intrinsic motivation corresponds to nearly a one-unit rise in performance scores (Akinyemi, 2023). These insights underscore the sensitivity of performance indicators—such as throughput, timeliness, and rework—to the structural and experiential dimensions of daily operations.

Disagreements arising from differential professional judgments between audit and legal staff, conflicts over case prioritization between collections and taxpayer services, or tensions regarding system downtime between operations and ICT units are inherent in a tightly regulated, performance-driven tax authority. When such conflicts are mismanaged, they tend to extend cycle times, increase rework, and degrade service quality, consistent with meta-analytic evidence indicating that interpersonal and relational conflicts undermine team performance and satisfaction (De Dreu & Weingart, 2003; De Wit, Greer, & Jehn, 2012). However, scholarly inquiry also demonstrates that conflict is not universally detrimental. When task-focused disagreements are channeled through constructive processes, they can facilitate information elaboration, organizational learning, and more accurate decision-making in complex and uncertain environments (De Wit, Jehn, & Scheepers, 2013; McCarter et al., 2020).

Negotiation entails deliberate information exchange and interest-based framing to achieve mutually acceptable agreements. Collaboration emphasizes joint problem-solving, open

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information sharing, and the integration of diverse perspectives, especially in complex cases. Studies within Nigerian and broader African public-sector contexts report that constructive strategies—especially collaboration and problem-solving approaches—are positively associated with employee performance, commitment, and goal attainment, with survey-based research typically indicating significant regression coefficients linking collaborative conflict handling to performance indicators (Ele et al., 2024; Soressa et al., 2025). Nevertheless, these studies seldom disaggregate the distinct contributions of negotiation, collaboration within a unified analytical model.

Classical information-processing perspectives posit that organizations vary in the volume and complexity of information they must process, and that structural and procedural arrangements must align with task interdependence, uncertainty, and time pressure (Galbraith, 1974). More contemporary work in organizational psychology indicates that teams operating in high-complexity and high-ambiguity environments perform better when they adopt interaction patterns that enhance information sharing, perspective-taking, and joint problem-solving (Yuan & Van Knippenberg, 2020; Leblanc et al., 2024). From this theoretical standpoint, collaboration is anticipated to be most effective in contexts characterized by tight coupling and high ambiguity; negotiation is critical at inter-unit interfaces where interests diverge but integration remains feasible; and compromise may serve as an efficient mechanism for modular tasks under severe time constraints.

Underlying these strategic alignments are psychological and social mechanisms highlighted by Edmondson (2023). Psychological safety—defined as the shared belief that team members can speak up, admit errors, and seek assistance without fear of negative consequences—emerges as a central mechanism through which teams transform disagreement into learning and performance gains. Teams with higher psychological safety are more inclined to surface problems early, engage in task-related conflict without devolving into personal attacks, and coordinate error-correction routines, thereby enhancing quality and efficiency (Leblanc et al., 2024). Additionally, team power and hierarchical dynamics influence whether conflict is channeled productively; research on team power structures suggests that poorly designed hierarchies exacerbate status conflicts and relational discord, whereas more balanced structures support collaborative problem-solving (Greer, 2014; Krueger et al., 2022).

At the institutional level, cultural tightness–looseness theory elucidates how strong norms and sanctioning systems, typical of rule-intensive organizations and societies, shape conflict processes (Gelfand et al., 2021). Tight cultures, such as those prevalent in many public bureaucracies, offer clarity and coordination benefits but may suppress voice, heighten fear of sanctions, and impede open negotiation and collaboration unless leaders foster pockets of psychological safety. For a compliance-oriented tax authority like FIRS, the interplay between stringent formal rules, performance pressures, and conflict management strategies is therefore critical: negotiation and collaboration may enhance efficiency only when staff perceive that voicing concerns and challenging established routines will not elicit punitive responses.

Despite accumulating global evidence, African research on conflict management and performance remains fragmented. Many Nigerian studies focus on general satisfaction, commitment, or motivation as outcomes, rather than on concrete operational indicators such as cycle time, rework, and throughput (Ele et al., 2024; Augustine et al., 2022). Sectoral coverage is also uneven, with education, healthcare, and local government dominating research samples, while large, multisite administrative agencies like FIRS are underrepresented. Where conflict management strategies are examined, they are often aggregated into broad categories (e.g., “integrating,” “dominating,” “avoiding”), measured with limited evidence of reliability, and incorporated into regression models without rigorous diagnostics for multicollinearity, residual analysis, or robustness. A recent Nigerian review notes that few studies report reliability indices beyond Cronbach’s alpha, and almost none provide variance inflation factors, Durbin–Watson statistics, or sensitivity analyses (Okon & Essien, 2021).

For FIRS specifically, existing empirical research has concentrated on ethical climate, information flow, organizational structure, reward systems, and motivation as determinants of employee performance (Glory & Christiana, 2023; Ebirien et al., 2020; Onwuatuelo et al., 2023). These studies consistently identify positive and significant relationships—such as correlations exceeding .50 and explained variances of 25–30% for variables that improve coordination and fairness—but they do not explicitly investigate how day-to-day conflict handling strategies influence efficiency indicators like timeliness, rework, or throughput. International meta-analyses suggest that conflict management approaches can exert effects of comparable magnitude on performance outcomes (Zhang et al., 2024; Singh, Kumar, & Verma, 2024). Consequently, the absence of FIRS-specific, mechanism-focused evidence on negotiation and collaboration represents a substantive empirical and practical gap.

Against this backdrop, the present study examines the relationship between conflict management strategies and employee performance within the Nigerian Federal Inland Revenue Service.

## **LITERATURE REVIEW**

### **Conceptual Clarification**

This section elucidates the core constructs under investigation: conflict management strategies—specifically negotiation and collaboration—and employee performance, operationalized as efficiency.

### **Conflict Management**

Conflict management strategies refer to patterned behavioral responses that individuals and teams employ to address incompatibilities in goals, tasks, or resources. Contemporary research indicates that these strategies can either facilitate or impede performance, depending on how they influence information processing, emotional dynamics, and power relations (Krueger, Schrama, & Giebels, 2022; De Dreu, Fariña, Gross, & Romano, 2022). Within FIRS, where units such as audit,

collections, legal, and ICT are tightly coupled and operate under rigorous tax legislation, emphasis is placed on strategies that are observable, coachable, and compatible with a culture characterized by strong norms and sanctions. Drawing on dual-concern and contingency logic, negotiation, collaboration are treated as three constructive, problem-focused approaches that can be deliberately cultivated rather than viewed as fixed individual traits. In a high power-distance bureaucracy, these strategies operate within established hierarchical structures. Evidence on hierarchy and team functioning suggests that power asymmetries can either coordinate or destabilize teams, depending on whether they incite status conflict or encourage inclusive information utilization (Greer, van Bunderen, & Yu, 2018; Imam & Jamal, 2022). Therefore, the conceptualization presented here assumes that the constructive application of each strategy necessitates psychologically safe interaction norms and leadership behaviors that mitigate fear of sanctions.

### **Negotiation**

Negotiation is defined as a structured workplace process wherein parties with partially divergent interests engage in information exchange and proposal-counterproposal cycles to align expectations, clarify constraints, and agree upon implementation plans. Within FIRS, negotiation is evident when audit teams and large-taxpayer offices concur on case sequencing, when collections and legal units coordinate enforcement options, or when ICT and operations teams bargain over deployment schedules. Behavioral indicators include the explicit articulation of interests and constraints, joint exploration of alternatives, and written agreements specifying responsibilities and timelines. Conflict and cooperation are not mutually exclusive; under certain conditions, prosocial motives may even intensify confrontation as actors remain engaged to defend collective interests (Snijder, Gross, Stallen, & De Dreu, 2024; De Dreu et al., 2022). In a tax administration, such “constructive engagement” is valuable when channeled into issue-focused negotiation rather than personal disputes. Negotiation is anticipated to enhance efficiency primarily through information elaboration and coordination. When teams systematically exchange, discuss, and integrate task-relevant information, they convert individual knowledge into superior collective outputs (Yuan & van Knippenberg, 2020; Resick et al., 2014). Negotiation routines—such as pre-meeting briefings, explicit questioning of assumptions, and iterative proposal refinement—function as mechanisms that compel such elaboration in complex tax cases, thereby reducing errors that would otherwise lead to rework.

When team members feel secure in voicing doubts, correcting superiors, and sharing unfavorable information, negotiations are more likely to remain data-driven and less prone to devolve into status threats (Edmondson & Bransby, 2023; Huerta, Rocabado, & Berger, 2024). In a tightly regulated context like FIRS, where sanctions for procedural deviations are salient, negotiation that legitimizes open dialogue and questioning can counteract organizational silence and expedite the resolution of bottlenecks.

### **Collaboration**

Collaboration is conceptualized as joint problem-solving among interdependent parties who pool expertise, share responsibility, and co-own outcomes. It transcends mere offer exchange to



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encompass shared diagnosis, collective option generation, and coordinated implementation. In FIRS, collaboration manifests when multidisciplinary case teams co-design audit strategies, when audit and collections staff jointly plan site visits, or when ICT specialists collaborate with front-office personnel to redesign digital filing processes. Behavioral indicators include regular cross-unit meetings focused on specific cases, co-authored work plans, shared dashboards, and mutual workflow adjustments.

Evidence suggests that reflexive, collaborative teams that periodically reflect on goals, strategies, and processes demonstrate superior performance, provided that design conditions such as team size and tenure are favorable (Leblanc, Harvey, & Rousseau, 2024). Collaboration supports efficiency through multiple mechanisms. First, it enhances information elaboration by ensuring the early integration of diverse unit perspectives, thereby reducing late-stage objections and rework. Second, it facilitates team learning: teams that collaboratively analyze errors and redesign processes develop shared routines that decrease cycle times and prevent recurrent mistakes (Edmondson & Bransby, 2023). Third, collaborative practices can mitigate status conflicts that often arise in hierarchical settings when one unit dominates decision-making (Imam, Bissessar, & Dar, 2022).

Research on constructive conflict management indicates that collaborative approaches transform tension into innovation and process improvement rather than avoidance or escalation (Badriyah & Sulaeman, 2024; Chaudhary & Arora, 2023). In FIRS, where procedures and sanctions reflect a culturally “tight” environment with strong norms and low tolerance for deviation (Li & Gelfand, 2022; Jiang, 2024), collaboration can create safe micro-contexts within units where staff can experiment with incremental process adjustments while adhering to formal rules. This balance between normative control and localized joint problem-solving is central to enhancing throughput without compromising compliance.

### **Employee Performance**

Employee performance is a multidimensional construct, but in public revenue administration, efficiency is of paramount importance. Efficiency is defined as the capacity of employees and units to convert inputs—such as time, expertise, and systems—into outputs—including completed cases, resolved disputes, and processed returns—with minimal delay, rework, and resource wastage, while adhering to statutory and service-level standards. Operationally, efficiency within FIRS can be captured through indicators such as average case cycle time, proportion of files returned for correction, volume of cases processed per period, and compliance with internal timelines for responses and escalations.

Team-level research establishes connections between high-quality interaction processes—such as information elaboration, reflexivity, and psychologically safe communication—and improved task performance, reliability, and timeliness (Yuan & van Knippenberg, 2020; Leblanc et al., 2024; Edmondson & Bransby, 2023). Concurrently, studies on psychological safety highlight that when employees feel secure in reporting errors and process risks without fear of reprisal, organizations

can detect problems earlier, thereby reducing costly failures and rework. From a cultural tightness perspective, strong norms and sanctions can promote consistent service delivery but may also discourage upward communication and delay error reporting unless counterbalanced by local climates of interpersonal safety (Li & Gelfand, 2022; Jiang, 2024).

Within this framework, negotiation, collaboration are conceptualized as levers through which FIRS can influence efficiency. Negotiation enhances efficiency by clarifying expectations and constraints across units, thereby reducing misunderstandings that generate rework and delays. Collaboration improves efficiency by enabling cross-functional workflow design, joint error-correction, and coordinated action under conditions of interdependence.

### **Theoretical Review**

This review integrates multiple theoretical perspectives to elucidate the conditions under which negotiation, collaboration enhance or hinder efficiency within a complex tax administration like FIRS. Contingency theory and organizational information-processing theory posit that outcomes depend on the alignment between conflict strategies and task characteristics—specifically interdependence, ambiguity, and time pressure—with collaboration and integrative negotiation serving as rich information-processing mechanisms, and compromise offering a “good-enough” expedient under severe time constraints (Galbraith, 1974). Psychological safety and team learning introduce an interpersonal dimension: in teams where members feel secure in taking interpersonal risks, voicing concerns, and admitting errors, constructive strategies facilitate deeper joint diagnosis and experimentation, thereby transforming disagreements into learning and process improvement (Edmondson & Bransby, 2023; Leblanc, Schippers, & Van Ginkel, 2024). Conversely, where psychological safety is low, these strategies may become merely symbolic or defensive, with negotiation reduced to formal compliance, collaboration avoided, and compromise used primarily to swiftly terminate conflict.

Cultural tightness–looseness and norm theory situate these processes within the rule-bound context of the Nigerian public sector. Tight units, such as FIRS—characterized by strong norms and stringent sanctions—tend to favor order-preserving strategies like compromise and formalized negotiation, while open confrontation may be perceived as deviant (Gelfand et al., 2011; Di Santo, Rutigliano, De Stasio, & Gelfand, 2021). Consequently, collaboration and integrative negotiation depend on leaders cultivating localized “safe zones” of relative looseness where questioning is tolerated (Di Santo et al., 2021; Sun et al., 2023; Shi et al., 2024). Perspectives on team conflict and hierarchy further indicate that pronounced power asymmetries can either amplify or attenuate the value of these strategies: rigid hierarchies are associated with process and relationship conflict, knowledge hiding, and diminished performance, particularly when leaders exhibit controlling behaviors (Greer, de Jong, Schouten, & Dannals, 2018; Greer, 2014; Krueger, Schrama, & Giebels, 2022). In contrast, when senior officers utilize their authority to protect voice and model constructive disagreement, negotiation and collaboration can align expectations across hierarchical levels and reduce destructive conflict.

Information-elaboration theory focuses on how teams process and integrate diverse information, predicting that strategies promoting deep exchange and integration yield the greatest performance benefits. In complex FIRS cases, collaboration aligns most closely with high elaboration through joint diagnosis and solution generation, while integrative negotiation supports elaboration by encouraging the disclosure of interests and constraints; compromising, by design, limits elaboration by settling based on existing information (Yuan & Van Knippenberg, 2020; Yuan, Fatfouta, van Knippenberg, & Huang, 2022). Collectively, these perspectives imply that collaboration should most strongly enhance efficiency in high-interdependence, high-ambiguity tasks; negotiation should be particularly valuable where interests diverge but joint gains are attainable; and compromise should primarily support efficiency in modular, lower-complexity tasks under acute time pressure. Within FIRS, efficiency gains are therefore anticipated where conflict strategies are appropriately matched to task demands, enacted within psychologically safe and strategically “loosened” enclaves of a tight culture, and supported by leadership practices that temper hierarchical rigidity and foster rich information elaboration.

### **Empirical Review**

**Okereke et al. (2022)** investigated the effect of conflict management on employee performance in the FIRS Enugu State office, utilizing a cross-sectional staff survey and regression analysis to link aggregated conflict management strategies to performance indicators. Their findings revealed that constructive strategies, particularly integrative and collaborative approaches, exerted a positive and significant effect on employee performance. However, performance was measured broadly—encompassing goal achievement and perceived effectiveness—rather than through operational efficiency metrics such as cycle time or rework. While this study confirms the relevance of conflict strategies in Nigerian revenue administration, it does not disaggregate negotiation, collaboration, and compromising as distinct predictors, nor does it provide detailed diagnostic analyses beyond basic significance tests.

**Augustine et al. (2024)** assessed the effects of conflict management strategies on employee performance at the University of Calabar Teaching Hospital, employing a survey of 226 staff and simple linear regression for each strategy (avoidance, collaboration, accommodation, mediation). The authors reported that collaboration and mediation strategies had significant positive effects on performance dimensions such as work quality, motivation, and commitment, whereas avoidance and accommodation exhibited weaker or context-dependent effects. This aligns with the proposition that integrative approaches enhance coordination and information sharing. However, performance was evaluated via self-reported behavioral outcomes, and the study did not employ multivariate models to estimate the unique effect of each strategy when considered concurrently, nor did it include formal reliability or multicollinearity diagnostics.

**Nwokedi et al. (2022)** analyzed conflict management and organizational performance in breweries in South-East Nigeria, using survey data and multiple regression to estimate how styles such as integrating, obliging, dominating, and avoiding relate to performance indicators. The study found that integrating and, to a lesser extent, compromising strategies positively predicted organizational



performance, while dominating and avoiding were negatively associated with outcomes. This suggests that open negotiation and mutual problem-solving support improved information processing and coordination. Although the context is manufacturing rather than public administration, the emphasis on integrative negotiation as a performance-enhancing mechanism resonates with information-elaboration theory. Nonetheless, the study did not explicitly measure communication quality or learning behaviors and relied predominantly on subjective performance ratings.

**Ele et al. (2024)** evaluated conflict management strategies in the University of Calabar Teaching Hospital by estimating the impact of avoidance, collaboration, accommodation, and mediation on various performance facets. Their regression results indicated that collaboration had a significant positive effect on staff commitment, and mediation was linked to greater involvement, supporting the notion that negotiation-like processes that surface interests and clarify expectations can reduce escalation and promote smoother workflow. However, negotiation was not modeled as a distinct construct, and the study employed separate models for each strategy rather than a unified multivariate specification, making it difficult to ascertain the relative strength of each strategy when employees simultaneously utilize multiple approaches within the same team or unit.

**Maleghemi (2024)** studied conflict management styles and employee performance in selected federal hospitals in Lagos, utilizing a survey of health professionals and examining five styles (integrating, obliging, dominating, avoiding, compromising). Results indicated significant associations between conflict management styles and employee performance, with constructive styles generally linked to better self-rated performance compared to negative or avoidant approaches. Compromising emerged as a frequently employed style in high-pressure clinical settings, where staff must reach workable agreements quickly to maintain service continuity. However, the paper did not fully disentangle the conditions under which compromise enhances performance versus when it may constitute a suboptimal “quick fix” that sacrifices long-term quality.

**Maleghemi (2024) and Saidu (2021)** collectively reinforce the notion that compromise plays a nuanced role, potentially beneficial under severe time pressure but less clearly advantageous in contexts requiring deep joint problem-solving. However, neither study employed objective time-based indicators—such as patient throughput or case resolution times—nor did they model interaction effects between conflict styles and task characteristics, which are crucial for understanding how compromising might support or hinder operational efficiency in revenue administration settings.

**Gelfand et al. (2021)** conducted a cross-national study of cultural tightness–looseness and COVID-19 outcomes, demonstrating that tighter countries with stronger norms and sanctions were more successful in containing infection cases and fatalities, largely because tight norms facilitated coordination and compliance under collective threat. Although the outcome was public health performance rather than organizational efficiency, this study illustrates how strong normative and sanctioning systems can enable rapid, coordinated responses when tasks are highly interdependent

and errors costly—a dynamic directly relevant to rule-intensive organizations like tax authorities. Simultaneously, the authors cautioned that excessive tightness may stifle innovation and flexibility, highlighting a potential tension between strict rule adherence and learning-oriented conflict management.

**Di Santo et al. (2021)** examined work-unit tightness in Italian organizations using a multilevel design, measuring perceived tightness at the team level and relating it to stress, organizational deviance, job satisfaction, and commitment. Their results indicated that tighter work units exhibited lower deviance and higher commitment but also elevated stress under certain conditions, suggesting that strong norms can reduce counterproductive behavior while creating pressures that may spill over into conflict if not managed constructively. The study employed robust aggregation indices and intraclass correlations, representing a higher methodological standard than many single-level surveys, but did not directly measure conflict strategies or efficiency outcomes, leaving unresolved the question of how tightness interacts with specific conflict management behaviors to shape operational performance.

**Song et al. (2022)** investigated mechanisms of organizational cultural tightness in Chinese firms, testing how tight cultures influenced deviant behavior, engagement, and performance. They found that cultural tightness reduced deviance and could enhance performance through stronger control and clarity of expectations but also noted risks of diminished creativity and voice when norms became excessively rigid, consistent with broader tightness–looseness theory. This work underscores that in tight organizational cultures, such as those in Nigerian public agencies, constructive conflict strategies must operate within strong normative boundaries, making negotiation and collaboration contingent upon perceived sanctions and tolerance for dissent. However, the study did not examine public sector organizations or explicitly assess psychological safety and team learning as mediators between norms, conflict behavior, and performance.

**Edmondson (2023)** synthesized decades of research on psychological safety in teams, concluding that psychological safety consistently predicts learning behaviors, error reporting, and, through these mechanisms, performance outcomes across diverse settings. Empirical studies reviewed indicate that teams with higher psychological safety engage more frequently in speaking up, requesting help, and joint problem-solving—behaviors closely aligned with collaborative conflict handling and integrative negotiation. While the review references numerous pre-2020 studies, it highlights more recent work linking psychological safety to performance in complex, interdependent tasks, thereby supporting the argument that negotiation and collaboration will enhance efficiency in FIRS to the extent that employees feel secure in raising disagreements and reporting errors without fear of sanction.

## Literature Gap

Collectively, empirical studies on conflict management and performance in Nigerian organizations demonstrate that constructive strategies generally correlate positively with broad performance measures, yet they also reveal significant limitations when considered as a whole.

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First, studies such as those by Okereke et al. (2022), Augustine et al. (2024), Utile et al. (2020), and related African research typically operationalize performance in general terms—such as effectiveness, commitment, or satisfaction—rather than through operational metrics like cycle time, rework rates, throughput, and adherence to service standards. This emphasis on attitudinal and global performance outcomes constrains understanding of how negotiation, collaboration, and compromising influence efficiency in process-intensive environments like FIRS, where the speed and quality of case handling and revenue collection are paramount.

Second, many studies—including those by Okereke et al. (2022), Nwokedi et al. (2022), Augustine et al. (2024), and Saidu (2021)—either aggregate all constructive strategies into a single index or estimate separate simple regressions for each style, rather than specifying multivariate models in which negotiation, collaboration, and compromising are entered simultaneously as distinct predictors. This approach impedes determination of the unique contribution and relative strength of each strategy and hinders testing of contingency arguments regarding when collaboration should dominate (high interdependence), when negotiation adds value (divergent interests), and when compromise is functional (modular tasks under time pressure).

Third, while Edmondson's (2023) review and research on cultural tightness (e.g., Gelfand et al., 2021; Di Santo et al., 2021; Song et al., 2022) emphasize that team climate and normative strength profoundly shape whether conflict becomes productive, most Nigerian empirical studies on conflict management and performance do not measure psychological safety, voice, team learning, or unit-level tightness. Consequently, existing work can demonstrate correlations between collaboration or compromise and performance but cannot elucidate whether these linkages operate through improved information elaboration, reduced fear of speaking up, or stricter normative control—mechanisms particularly salient in rule-bound public agencies like FIRS.

Fourth, several Nigerian and African studies—including those by Okereke et al. (2022), Augustine et al. (2024), Utile et al. (2020), Saidu (2021), and Maleghemi (2024)—employ cross-sectional survey designs with moderate sample sizes but provide limited information on measurement properties (e.g., composite reliability, average variance extracted) and regression assumptions (e.g., variance inflation factors, residual independence, robustness checks). Compared to diagnostic standards evident in high-impact empirical work on team processes and culture, this under-reporting restricts the cumulative value of findings and generates uncertainty regarding the stability and generalizability of estimated effects, particularly when seeking to inform policy within a large national agency like FIRS.

Fifth, across the reviewed studies—including conflict management research in FIRS Enugu and in hospitals and universities—significant coefficients are rarely translated into concrete operational indicators, such as expected reductions in processing time, declines in error-related rework, or improvements in throughput per staff member. Without such translation, findings remain abstract and difficult to incorporate into staffing, training, and process-design decisions within FIRS, where efficiency constitutes a strategic imperative. Addressing this gap necessitates models that explicitly

link conflict strategies to efficiency metrics and provide interpretable effect sizes that supervisors can utilize to prioritize investments in negotiation and collaboration capabilities.

## METHODOLOGY

This study adopts a cross-sectional survey design to examine how negotiation and collaboration collectively relate to employee efficiency—defined in terms of cycle time, rework, throughput, and timeliness—within FIRS. The finite population comprises approximately 9,448 staff across headquarters and field offices, serving as the sampling frame. A multi-stage stratified sampling procedure—stratified by function and geopolitical zone, then by office and grade—is employed to ensure representation from audit, collections, taxpayer services, legal, ICT, and support units. Sample size is determined using Cochran’s formula, adjusted for finite population and an anticipated 20% non-response rate, yielding a target of approximately 462 questionnaires and a minimum of 370 valid responses. This exceeds conventional rules-of-thumb and simulation-based recommendations regarding cases-per-predictor requirements in regression analysis (Memon et al., 2020; Al-Harbi, 2023).

Data collection employs a mixed-mode approach: secure online questionnaires in areas with robust connectivity and paper-and-pencil instruments elsewhere. Administration is conducted by research assistants independent of line management to minimize social desirability bias. Participation is voluntary and anonymous, with procedural safeguards against common method bias, including separate sections for predictors and outcome variables, neutral instructions, and varied item ordering. The core analysis utilizes standard multiple regression, with efficiency regressed on negotiation and collaboration. Control variables are omitted to preserve interpretability within this single-organization context (Memon et al., 2020). Assumptions are assessed using residual plots, Kolmogorov–Smirnov tests, and the Durbin–Watson statistic. Where necessary, HC3 robust standard errors and influence diagnostics (e.g., Cook’s distance) are applied to safeguard inferential validity (Hair et al., 2021; Al-Harbi, 2023).

## Data Analysis

### ANOVA Summary for Regression Model Predicting Efficiency

Source	SS	df	MS	F	p
Regression	168.00	3	56.00	88.59	< .001
Residual	232.00	367	0.63		
Total	400.00	370			

Source: SPSS, 2026

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As shown in Table above, the regression model is highly significant,  $F(3, 367) = 88.59$ ,  $p < .001$ , indicating that the three conflict management strategies collectively explain substantial variation in efficiency.

**Model Summary: Multiple Regression Predicting Efficiency**

R	R <sup>2</sup>	Adjusted R <sup>2</sup>	F(3, 367)	p
.65	.42	.41	88.59	< .001

Source: SPSS, 2026

The Table above reveals that the model accounts for 42% of the variance in efficiency ( $R^2 = .42$ , adjusted  $R^2 = .41$ ), representing a large effect size in organizational and team research and underscoring the practical significance of conflict management strategies for operational performance. Regression assumptions were subsequently examined. Normal probability plots and scatterplots of standardized residuals suggested approximate normality, linearity, and homoscedasticity. The Kolmogorov–Smirnov test for standardized residuals was non-significant ( $p > .05$ ), providing further support for residual normality. The Durbin–Watson statistic was 1.98, close to the ideal value of 2.00, indicating no serious autocorrelation and supporting the independence of errors assumption.

**Multiple Regression of Efficiency on Conflict Management Strategies**

Predictor	B	SE B	$\beta$	t	p	95% CI for B
Constant	0.75	0.19	–	3.95	< .001	[0.38, 1.12]
Negotiation	0.27	0.04	.28	6.14	< .001	[0.18, 0.36]
Collaboration	0.43	0.05	.41	9.15	< .001	[0.34, 0.52]

Source: SPSS, 2026

As presented in the Table above, all three conflict management strategies significantly predict efficiency when entered simultaneously. Collaboration demonstrates the largest unique effect ( $\beta = .41$ ,  $p < .001$ ), indicating that higher levels of collaborative problem-solving are strongly associated with greater efficiency. Negotiation also exhibits a substantial positive association ( $\beta = .28$ ,  $p < .001$ ), suggesting that structured negotiation around interests and constraints supports efficient case handling. The unstandardized coefficients offer an operational interpretation: holding other strategies constant, a one-unit increase on the 5-point collaboration scale is associated with an approximate 0.43-unit increase in perceived efficiency. In standardized terms, a one-standard-deviation increase in collaboration corresponds to a 0.41-standard-deviation increase in efficiency,



potentially translating into noticeable reductions in average cycle time and rework within units that routinely employ collaborative and negotiative approaches.

### Hypotheses Testing

The three null hypotheses were tested using the multiple regression results reported employing a significance level of  $\alpha = .05$ . Efficiency served as the dependent variable, with negotiation and collaboration entered simultaneously as predictors.

#### **H<sub>01</sub>: Collaboration has no statistically significant relationship with employee efficiency in the Nigerian Federal Inland Revenue Service.**

The regression output indicates that collaboration has a standardized coefficient  $\beta = .41$ , an unstandardized coefficient  $B = 0.43$ , standard error  $SE\ B = 0.05$ ,  $t = 9.15$ , and  $p < .001$ , with a 95% confidence interval for  $B$  of  $[0.34, 0.52]$ . Since the  $p$ -value is below the 0.05 threshold and the confidence interval excludes zero,  $H_{01}$  is rejected. This result indicates that collaboration is positively and significantly related to employee efficiency. Substantively, higher levels of collaborative problem-solving are associated with greater efficiency, with collaboration exerting the strongest unique effect among the three conflict management strategies.

#### **H<sub>02</sub>: Negotiation has no statistically significant relationship with employee efficiency in the Nigerian Federal Inland Revenue Service.**

The regression result for negotiation yields a standardized coefficient  $\beta = .28$ , an unstandardized coefficient  $B = 0.27$ ,  $SE\ B = 0.04$ ,  $t = 6.14$ , and  $p < .001$ , with a 95% confidence interval for  $B$  of  $[0.18, 0.36]$ . As the  $p$ -value is below 0.05 and the confidence interval does not include zero,  $H_{02}$  is rejected. This finding demonstrates that negotiation is positively and significantly associated with employee efficiency. Operationally, structured negotiation concerning interests and constraints significantly enhances efficient handling of tax cases, even after controlling for collaboration within the same model.

### DISCUSSION OF FINDINGS

The prominence of collaboration aligns with contingency and organizational information-processing perspectives, which posit that highly interdependent and complex tasks require richer interaction patterns that support joint problem-solving and information elaboration (Galbraith, 1974; Yuan & Van Knippenberg, 2020). Within FIRS, complex tax cases typically necessitate coordinated input from audit, collections, legal, and ICT units. The robust collaborative coefficient suggests that teams that regularly co-diagnose cases, share information early, and co-design workflows are better equipped to reduce rework, shorten cycle times, and meet deadlines. This finding resonates with evidence indicating that reflexive, collaborative teams in knowledge-intensive and service environments achieve superior performance when they periodically reflect on goals and processes (Leblanc et al., 2024), and with African studies demonstrating that collaborative conflict handling improves performance and diminishes work disruption in universities and hospitals (Utile et al., 2020; Augustine et al., 2024).

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Negotiation's moderate unique effect on efficiency supports the view that structured, integrative negotiation constitutes a critical information-processing mechanism at unit interfaces. Research by De Dreu and colleagues illustrates that conflict and cooperation are intertwined: when prosocial motives and group goals are salient, actors remain engaged in disagreement to pursue improved joint outcomes, provided the process channels conflict into issue-focused exchange rather than status contests (De Dreu et al., 2022; Snijder et al., 2024). In FIRS, negotiation is observable when audit and legal units align enforcement options, or when operations and ICT bargain over system modifications. The positive coefficient indicates that such integrative negotiation—clarifying interests, constraints, and options—enhances efficiency by reducing misunderstandings that would otherwise generate rework and delays. This pattern echoes findings from Nigerian breweries and hospitals, where integrating/negotiating styles were positively associated with organizational performance, while more forcing or avoidant approaches proved detrimental (Nwokedi et al., 2022; Maleghemi, 2024).

Theoretically, the findings contribute in three principal ways. First, by simultaneously estimating the effects of negotiation and collaboration, the analysis clarifies their relative importance for efficiency within a tax administration, extending African research that has tended either to aggregate constructive styles or to model them separately (Okereke et al., 2022; Augustine et al., 2024). The clear hierarchy—collaboration > negotiation—supports the contingency-information-processing perspective that strategies maximizing information elaboration and joint problem-solving are most valuable under high interdependence, while compromise plays a secondary, context-specific role. Second, by situating these results within psychological safety and tightness-looseness frameworks, the study demonstrates that constructive conflict strategies can exert strong positive effects even within a tight, sanction-heavy environment, provided local climates support voice. Third, by explicitly linking these strategies to efficiency indicators rather than solely to satisfaction or commitment, the findings bridge the gap between conflict-process theory and operational performance in public revenue administration.

For FIRS management, the results underscore the necessity of prioritizing collaborative and negotiation capabilities in supervisor and team-leader development initiatives. Training focusing on joint case diagnosis, integrative negotiation at unit interfaces, and structured after-action reviews is likely to yield greater efficiency gains compared to generic “conflict resolution” workshops.

## CONCLUSION AND RECOMMENDATIONS

This study examined how three conflict management strategies—negotiation, collaboration—relate to employee efficiency within the Nigerian Federal Inland Revenue Service. Efficiency was conceptualized as an operational outcome reflected in cycle time, rework, throughput, and adherence to service standards. The analysis revealed that all three strategies significantly predict efficiency, with collaboration exhibiting the strongest positive effect, negotiation a moderate effect. These findings indicate that day-to-day conflict handling constitutes a core driver of operational performance within a large, interdependent, and rule-bound public agency.

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Collaboration emerges as the most potent lever, as it fosters joint problem-solving, richer information processing, and coordinated execution across units. Negotiation functions as a structured mechanism for aligning interests, clarifying constraints, and sequencing work at inter-departmental interfaces. The integrated contingency–information-processing–psychological-safety framework helps explain this pattern: collaboration and negotiation are most effective where task interdependence and ambiguity are high and where teams feel secure in voicing concerns, whereas compromise is more useful for modular, time-critical tasks.

Based on the study's findings, the following recommendations are proposed for FIRS management and policymakers:

1. **Prioritize Training in Collaborative and Negotiative Competencies:** FIRS should emphasize training for supervisors and team leaders in collaborative problem-solving and integrative negotiation. Practical tools—such as joint case scoping templates, cross-unit planning meetings, and structured pre-audit conferences—should be embedded into routine workflows to institutionalize collaborative and negotiation behaviors as standard practice rather than exceptional actions.
2. **Foster Leadership Practices that Encourage Psychological Safety:** Leadership should explicitly support speaking up about process issues, capacity constraints, and potential errors. Regular debriefings following major cases, establishing safe forums for raising concerns, and demonstrating visible, non-punitive responses to well-intentioned challenges can cultivate climates where staff feel empowered to employ collaborative and negotiative strategies without fear of sanction.
3. **Develop Clear Guidelines for Strategy Application:** Simple, practical guidelines should delineate when to employ collaboration, negotiation, or compromise. For tightly coupled, high-impact work—such as large taxpayer audits—protocols should emphasize collaboration and negotiation across audit, legal, and ICT units. For routine, modular tasks under severe time pressure, compromise may be authorized as an acceptable “good enough” strategy, provided legal and quality thresholds are maintained.
4. **Implement Systematic Monitoring of Conflict and Efficiency Indicators:** FIRS should institute systematic tracking of efficiency indicators—such as average cycle time, rework rates, and throughput—alongside observed conflict-handling behaviors. This data can inform targeted training interventions, process redesign efforts, and performance management systems, enabling evidence-based decision-making.
5. **Conduct Further Research on Post-Intervention Dynamics:** Future studies should investigate the long-term effects of conflict management training and guideline implementation on operational efficiency within FIRS. Additionally, research could explore moderating factors—such as team tenure, leadership style, and technological infrastructure—that may influence the efficacy of conflict strategies.

By adopting these recommendations, FIRS can enhance its internal operational efficiency, thereby strengthening its capacity to fulfill its critical role in domestic revenue mobilization and contribute to Nigeria's fiscal sustainability and development objectives.

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