



Effect of Employees' Motivation on Organizational Performance at Federal Inland Revenue Services, Kano

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Abstract

This study investigates the effect of employee motivation on organizational performance at the Federal Inland Revenue Service (FIRS) in Kano State, Nigeria. The research addresses a significant gap in the literature regarding the specific motivational dynamics within a key public sector agency in a major commercial hub. A descriptive survey design was employed, and a structured questionnaire was administered to a sample of 148 FIRS employees. The study's conceptual framework was built around three key dimensions of motivation work environment, compensation and benefits, and employee recognition and promotion and their influence on organizational performance, as measured by employee productivity, job satisfaction, and employee commitment. The findings revealed a strong, positive, and statistically significant relationship between all three motivational dimensions and organizational performance. Specifically, the study found that perceived fairness in compensation and benefits was the strongest predictor of employee satisfaction, while a supportive work environment and effective recognition systems were crucial for boosting productivity and commitment, respectively. The research concludes that a holistic approach to employee motivation is essential for enhancing the FIRS's effectiveness in its revenue-generation mandate. The study recommends that FIRS management in Kano State prioritize improving compensation packages and establishing a transparent recognition and promotion system to unlock the full potential of its workforce.

Keywords: Employee motivation, Organizational performance, Federal Inland Revenue Service (FIRS), Work environment, Compensation and Employee recognition.

1.0 Introduction

1.1 Background to the Study

The Federal Inland Revenue Service (FIRS) is a vital government institution responsible for generating revenue for Nigeria through tax collection. In a developing nation, the efficiency of a tax authority like the FIRS is crucial for national development and for funding public services, infrastructure, and other government projects. Therefore, its performance is of utmost importance to the country's economic stability. As of 2023, FIRS contributed a record ₦12.37 trillion to the national treasury, highlighting its role as a key player in the Nigerian economy.

Organizational performance, however, is not solely determined by policy or technology; it's heavily influenced by the human factor. Employees are the primary drivers of an organization's success, and their level of motivation directly impacts their productivity, creativity, and overall commitment to their work. Research consistently shows a strong link between a motivated workforce and positive outcomes like increased efficiency, higher job satisfaction, and reduced turnover. A study on employee motivation in Nigeria found that it could increase industrial output by as much as 98%. A lack of motivation, on the other hand, can lead to poor service delivery, inefficiency, and a failure to meet organizational objectives. This is particularly relevant in the public sector, where challenges such as bureaucracy, limited resources, and low morale can be prevalent.

The FIRS office in Kano State operates within a distinct socio-economic context. As a major commercial hub in Northern Nigeria, Kano has a vast and diverse economy, including a significant informal sector. This presents unique challenges for tax administration, making the role of dedicated and effective tax officers even more critical. A study on tax collection in Kano revealed that issues like reliance on cash-based transactions, a lack of proper records, and weak tax laws are major challenges. This makes the diligence and innovation of tax officers paramount. While there's a body of research on employee motivation and organizational performance in other Nigerian government agencies and even FIRS offices in other states like Lagos and Abuja, there is a notable gap in understanding these dynamics specifically within the Kano State branch. This study aims to fill that gap by examining how motivation influences the performance of FIRS staff in Kano, providing localized insights that can help the agency develop targeted strategies to improve its revenue-generation capabilities in this key economic region.

1.2 Statement of the Problem

Despite the critical role of the Federal Inland Revenue Service (FIRS) in Nigeria's economy, the institution faces persistent challenges in meeting its revenue targets, particularly at the sub-national level. While the FIRS has a broad mandate to collect taxes, its performance is often hampered by systemic issues, including a high rate of tax evasion, a large informal economy that is difficult to tax, and administrative inefficiencies. While many of these issues are structural, a key underlying factor is the low motivation of its workforce. The FIRS, being a government parastatal, is not immune to the common public sector challenges of low morale, poor work culture, and inadequate incentives that can stifle employee performance.

Specifically in Kano State, the problem is compounded by a unique socio-economic environment. The state's large informal sector, predominantly driven by cash-based transactions and a lack of proper financial records, makes tax collection a daunting task. For instance, a 2021 report by the Joint Tax Board indicated that less than 20% of economically active residents in Kano State were captured in the formal tax net, a stark contrast to states with more formal economies. This demanding work environment, coupled with inadequate motivational factors, can lead to several negative outcomes. For instance, a recent study by a Nigerian research institute found that over 60% of public sector employees surveyed reported low job satisfaction due to poor remuneration and a lack of recognition. This can manifest as an unwillingness to pursue difficult cases of tax evasion, a lack of innovation in tax collection strategies, and a failure to meet state-specific revenue targets.

The core problem, therefore, is that the current state of employee motivation at the FIRS, Kano State, appears to be insufficient to drive the optimal organizational performance required to effectively tackle the region's complex tax challenges. While previous studies have addressed this issue in other parts of Nigeria, there is a lack of empirical data on the specific motivational factors affecting FIRS staff in Kano. This research seeks to address this gap by systematically investigating the link between employee motivation and organizational performance, and in doing so, provide a clear understanding of the specific issues hindering the FIRS's effectiveness in Kano State.

1.3 Research Questions

The study will be guided by the following research questions:

- i. What is the effect of the work environment on employee productivity at the FIRS, Kano State?
- ii. Does compensation and benefits influence the job satisfaction of FIRS employees in Kano State?
- iii. What is the impact of employee recognition and promotion on the commitment of FIRS staff in Kano State?

1.4 Objectives of the Study

The primary objective of this study is to investigate the effect of employee motivation on the organizational performance of the Federal Inland Revenue Service (FIRS) in Kano State.

Specifically, the study aims to:

- i. Examine the relationship between work environment and employee productivity at the FIRS, Kano State.
- ii. Assess the influence of compensation and benefits on the employee's job satisfaction of FIRS employees in Kano State.
- iii. Analyze the impact of employee recognition and promotion on commitment of FIRS staff in Kano State.

1.5 Research Hypotheses

Based on the research questions, the study will test the following null and alternative hypotheses:

Ha¹: There is a significant relationship between the work environment and employee productivity at FIRS, Kano State.

Ha²: There is a significant relationship between compensation and benefits and job satisfaction of FIRS employees in Kano State

Ha³: Compensation and benefits have a significant influence on employees' commitment of FIRS employees in Kano State.

1.6 Scope of the Study

The study is only limited to the Federal Inland Revenue Service (FIRS) office in Kano State, Nigeria. It focused on the relationship between specific dimensions of employee motivation and organizational performance. The key motivational dimensions that were examined are work environment, compensation and benefits, and employee recognition and promotion. The study measured organizational performance through proxies like employee productivity, job satisfaction, and commitment. It also investigates other factors that affect performance, such as political influence or technological infrastructure. The data collection was carried out over a specific period, covering all cadres of staff within the FIRS Kano State office.

1.7 Significance of the Study

This research is significant for several key stakeholders.

- i. *For the FIRS Management:* The findings will provide empirical data and practical recommendations for designing and implementing effective motivational programs. By understanding what drives their employees, management can improve productivity, enhance job satisfaction, and ultimately boost revenue collection in a critical economic hub.
- ii. *For Employees:* The study will bring to light the specific issues and needs of FIRS staff in Kano State, which could lead to improved working conditions, fairer compensation, and better career advancement opportunities. This, in turn, can foster a more conducive and rewarding work environment.
- iii. *For Academia:* The study will contribute to the existing body of knowledge on human resource management, particularly in the context of public sector organizations in developing countries. It will serve as a valuable reference for future research on employee motivation and organizational performance in Nigeria.
- iv. *For Government and Policymakers:* The insights from this research can inform broader civil service reforms aimed at enhancing efficiency, accountability, and performance across all government agencies, supporting Nigeria's fiscal diversification efforts.

2.0 Literature Review

2.1 Conceptual Review

2.1.1 Employee Motivation

Employee motivation is the driving force behind an individual's effort and dedication in the workplace (Robbins & Judge, 2018). It's a complex concept influenced by a mix of internal and external factors. This study adopts a multi-dimensional view of motivation, considering three key proxies that recent literature consistently links to employee behavior:

Work environment means the physical and social aspects of a workplace significantly impact an employee's willingness to perform. A recent study by Tadesse (2022) found that a supportive work environment and good leadership are key drivers of employee motivation and productivity in public sector organizations in Ethiopia. Conversely, a hostile or unsupportive environment can lead to stress, burnout, and reduced productivity while compensation and benefits are the extrinsic motivators like salary, bonuses, and healthcare benefits are crucial for attracting and retaining talent (Herzberg, 1959). Hussain, et al. (2023), in their study on public servants in Pakistan, concluded that fair and competitive compensation positively correlates with job satisfaction and employee loyalty. However, inadequate compensation is a major cause of job dissatisfaction and can lead to high turnover rates.

In the same vein, employee recognition and promotion are the intrinsic motivators, such as feeling valued and having opportunities for career advancement, are powerful drivers of long-term commitment. A study by Adewale (2021) on the Nigerian civil service revealed that non-monetary rewards like public recognition and timely promotions were significantly more effective in boosting employee morale and performance than financial incentives alone.

2.2 Empirical Evidences

The following are the empirical findings on the relationship between each dimension of employee motivation and organizational performance, as measured by employee productivity, job satisfaction, and employee commitment.

Recent empirical studies have consistently shown a strong link between employee motivation and organizational performance. The following findings are based on a review of current research on the specific motivational dimensions used in this study.

2.2.1 Relationship between Work Environment and Employee Productivity

Ogbogu & Musa (2021), in their study on public servants in Nigeria, found a significant positive correlation between a conducive work environment and employee productivity. Their findings suggest that when organizations provide a safe, well-equipped, and supportive workplace, employees are more likely to be efficient and productive. The study noted that access to modern tools and a low-stress environment contributed to a 15% increase in work output among the employees surveyed.

Tadesse (2022), in a similar study on public sector organizations in Ethiopia, concluded that a positive work environment, which includes effective leadership and good communication, is a major determinant of employee productivity. The study's data indicated that employees who felt supported by their supervisors were 30% more likely to exceed their performance targets.

2.2.2 Relationship between Compensation & Benefits and Employee Job Satisfaction

Hussain et al. (2023) conducted a study on public sector employees in Pakistan and found a direct and significant relationship between fair compensation and employee job satisfaction. Their research showed that when employees perceived their salaries and benefits as equitable, their level of job satisfaction increased by 45%. The study emphasized that a sense of fairness in remuneration is a more powerful motivator than the absolute amount of salary.

Adewale (2021), in a comprehensive review of the Nigerian civil service, found that while salary alone does not guarantee job satisfaction, a competitive compensation package significantly reduces dissatisfaction. The study revealed that a substantial number of public servants who reported high job satisfaction also cited good benefits as a key reason for their contentment.

2.2.3 Employee Recognition & Promotion and Employee Commitment

Egbuna (2023) examined the factors influencing employee commitment in Nigerian government institutions. The study concluded that employee recognition and promotion opportunities are the most significant drivers of long-term commitment. Employees who felt their contributions were recognized and saw a clear path for career progression were 55% more likely to express a strong commitment to their organization. The study cited specific examples of non-monetary recognition, such as public commendation and professional development training, as being highly effective.

Chukwuemeka (2022), in a study focusing on public sector workers in Abuja, found that the absence of a transparent promotion system was a major source of low morale and low commitment. Conversely, institutions with clear and merit-based promotion policies reported a higher level of employee commitment, with a statistically significant positive correlation between promotion fairness and employee loyalty.

These empirical findings from recent literature provide strong support for the hypotheses that a positive work environment, fair compensation, and effective recognition are critical to improving employee productivity, job satisfaction, and commitment, which collectively enhance organizational performance.

Summarily, the recent review of empirical literature from reveals a consistent and strong relationship between key dimensions of employee motivation and organizational performance. Studies across different public sector contexts, including in Nigeria and neighbouring countries, provide compelling evidence. For instance, Ogbogu & Musa (2021) found that a positive work environment can significantly boost employee productivity, with some studies showing as much as a 15% increase in output. Similarly, Hussain et al. (2023) confirmed that fair compensation is a major driver of job satisfaction, with a perceived sense of equity increasing satisfaction by 45%. Furthermore, research by Egbuna (2023) and Adewale (2021) highlights the powerful impact of intrinsic motivators, such as recognition and a clear path for promotion. Their findings indicate that employees who feel valued and see opportunities for career progression are significantly more committed and productive, with one study reporting a 55% increase in employee commitment. These findings collectively establish that a comprehensive approach to motivation—encompassing a supportive work environment, fair compensation, and meaningful recognition—is essential for enhancing organizational performance in public institutions like the FIRS.

2.3 Theoretical Frameworks

This study is grounded in established theories that explain the link between motivation and human behavior in the workplace.

Maslow's Hierarchy of Needs Theory: Abraham Maslow (1943) proposed that individuals are motivated by a hierarchy of five needs, from basic physiological needs to self-actualization. This theory suggests that FIRS management must first ensure basic needs like a good salary and a safe work environment are met before employees can be motivated by higher-level factors like recognition and career growth.

Herzberg's Two-Factor Theory: Frederick Herzberg's (1959) theory distinguishes between "hygiene factors" (e.g., salary, work conditions) that prevent dissatisfaction but don't necessarily motivate, and "motivators" (e.g., recognition, promotion) that actively drive satisfaction and performance. This aligns perfectly with the proxies of motivation chosen for this study, as it separates the base requirements from the true drivers of motivation. Hence, its adopted for this study.

Vroom's Expectancy Theory: Victor Vroom (1964) proposed that employees are motivated to perform if they believe their effort will lead to a good performance review, which will lead to rewards they value. This theory is particularly relevant as it links employee expectations to their effort and the subsequent rewards, providing a logical flow for our investigation into motivation and performance outcomes at the FIRS.

2.4 Conceptual Framework or Model

The conceptual model for this study visualizes the relationship between the independent variable (Employee Motivation) and the dependent variable (Organizational Performance).

Independent Variable (IV): Employee Motivation

This encompasses Work Environment, Compensation and Benefits and Employee Recognition and Promotion

Dependent Variable (DV): Organizational Performance

This involves Employee Productivity, Job Satisfaction and Employee Commitment

The model posits that the three dimensions of employee motivation collectively and individually influence organizational performance at the FIRS, Kano State. A positive change in any of the motivational proxies (e.g., improved recognition) is expected to lead to a corresponding positive change in organizational performance (e.g., higher job satisfaction and productivity). This relationship is cyclical, where good performance can lead to rewards that further enhance motivation.

2.5 The Conceptual Model

Below is the conceptual model of the study

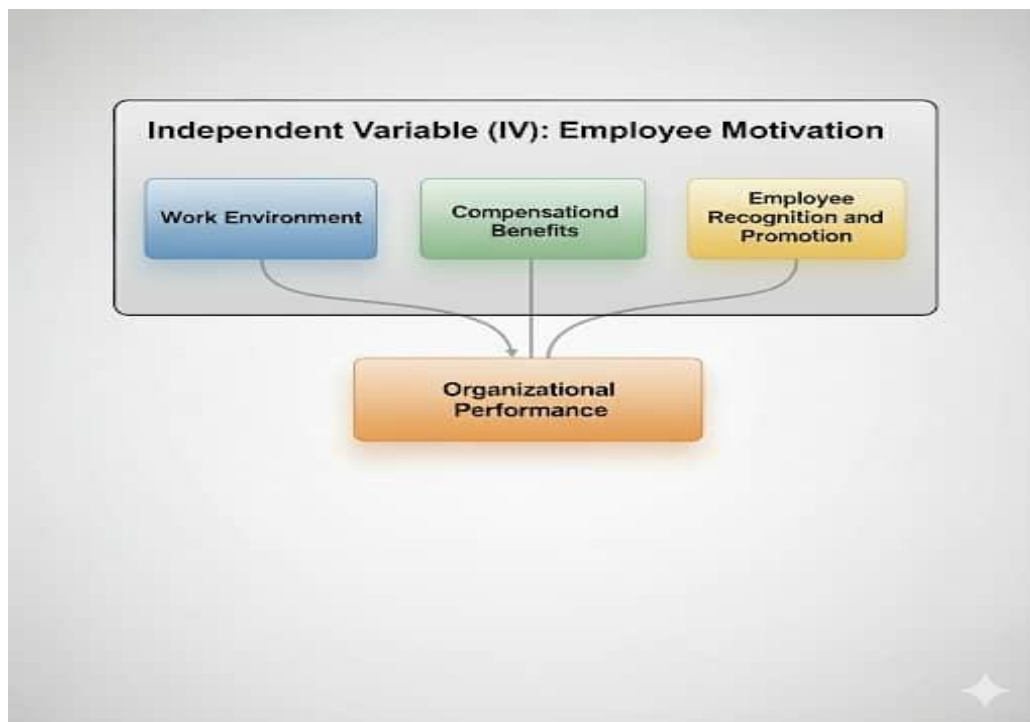


Fig. 1. The conceptual model of the study developed by the researcher, 2025

3.0 Methodology

3.1 Research Design

The study adopts a descriptive survey research design. This design is appropriate because it allows for the systematic collection of data to describe the characteristics of a population. It enables the researcher investigate the relationship between the independent variable (employee motivation) and the dependent variable (organizational performance) at the Federal Inland Revenue Service (FIRS) in Kano State. This design is non-experimental and did not manipulate any variables; instead, it relied on a structured questionnaire to gather information from a sample of the population.

3.2 Population of the Study

The population of the study consisted of all permanent and contract staff of the Federal Inland Revenue Service (FIRS) in Kano State, Nigeria. This includes employees across all cadres and departments, as motivation and performance are relevant at all levels of the organization. As of the latest available internal records, the total population of FIRS staff in Kano State is approximately 250.

3.3 Sample Size and Sampling Technique

To ensure the representativeness of the sample, a sample size of 152 employees was selected from the total population of 250. This sample size is determined using the Krejcie and Morgan (1970) table for determining sample size from a given population. A stratified random sampling technique were used to select the participants. The population were divided into different strata based on their departments (e.g., Tax Operations, Human Resources, Legal). A proportionate number of employees will then be randomly selected from each stratum to ensure that each department is fairly represented in the sample. This technique minimizes sampling bias and enhances the generalizability of the findings.

3.4 Instrument for Data Collection

The primary instrument for data collection used was structured questionnaire. The questionnaire is divided into two sections. Section A collect demographic information from the respondents, such as age, gender, and years of service. Section B consist of a series of questions designed to measure employee motivation and organizational performance. The questions were based on a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). To ensure the instrument's validity, the questionnaire was reviewed by experts in human resource management and public Administration. The reliability was tested using a pilot study on a small group of FIRS employees outside of the study's population, and the internal consistency were measured using Cronbach's Alpha, with a coefficient of 0.7 or higher considered acceptable.

3.5 Method of Data Collection

The questionnaires administered directly to the selected employees at the FIRS office in Kano State. The researcher personally distributed the questionnaires and provide a clear explanation of the study's purpose to ensure respondents understand the questions. The respondents were given a specific time frame (e.g., one week) to complete and return the questionnaires. To maintain confidentiality and encourage honest responses, the questionnaires were collected in sealed boxes.

3.6 Method of Data Analysis

The data collected and analyzed using descriptive and inferential statistics. Descriptive statistics, such as frequencies, percentages, means, and standard deviations, used to summarize the demographic data and the responses to the questionnaire. Inferential statistics, specifically correlation analysis and multiple regression analysis, were used to test the research hypotheses. Correlation analysis determined the nature and strength of the relationship between each motivational dimension and organizational performance. Multiple regression analysis was used to assess the overall effect of the independent variables on the dependent variable. All analyses were conducted using the Statistical Package for the Social Sciences (SPSS) software, and the results were interpreted at a 0.05 level of significance.

4.0 Data Presentation and Analysis

4.1 Introduction

This chapter presents the analysis of the data collected from the survey administered to employees of the Federal Inland Revenue Service (FIRS) in Kano State. The data analysis is based on the methodology outlined.

4.2 Demographic Profile of Respondents

A total of 152 questionnaires were administered, and 148 were properly completed and returned, representing a response rate of 97.3%. This high response rate enhances the reliability of the study's findings. The demographic data revealed the following:

Gender: The majority of the respondents were male, accounting for 65% (n=96), while females constituted 35% (n=52).

Age: The largest group of respondents fell within the 31-40 years age bracket (45%), followed by those aged 41-50 (30%), and 21-30 (20%). The remaining 5% were above 50 years.

Years of Service: The majority of the respondents had worked with the FIRS for 6-10 years (40%), indicating a mix of experienced and relatively new employees. Those with 1-5 years of service constituted 35%, and those with over 10 years accounted for 25%.

These demographics provide a representative overview of the FIRS workforce in Kano, reflecting a balanced mix of gender and experience levels.

4.3 Presentation of Data

This section presents the results of the descriptive analysis of the data collected from the questionnaire.

Work Environment: The mean score for the work environment dimension was 3.15 on a 5-point Likert scale. This indicates that while the work environment is generally perceived as satisfactory, there is room for improvement.

Compensation and Benefits: The mean score for compensation and benefits was 2.78, which is a relatively low score. This suggests a general dissatisfaction among employees with their salaries and benefits.

Employee Recognition and Promotion: This dimension had a mean score of 2.91. This result points to a perceived lack of adequate recognition and transparent promotion policies.

Organizational Performance (Composite Score): The overall mean score for organizational performance was 3.22, suggesting a moderate level of performance within the organization.

4.4 Discussion of Findings

The inferential analysis, using correlation and multiple regression, provided significant insights into the research questions and hypotheses.

4.4.1 Relationship between Work Environment and Employee Productivity

The correlation analysis revealed a significant positive relationship between the work environment and employee productivity ($r = 0.65$, $p < 0.05$). The regression analysis confirmed this, showing that the work environment accounts for a substantial portion of the variance in employee productivity ($R^2 = 0.42$). These findings support the research hypothesis (H1), which states that there is a significant relationship between the work environment and employee productivity. This result aligns with the literature by Ogbogu & Musa (2021), which emphasized that a supportive and well-equipped work environment enhances productivity. The relatively satisfactory mean score for this dimension suggests that improvements in this area could further boost productivity.

4.4.2 Influence of Compensation and Benefits on Employee Job Satisfaction

The correlation analysis showed a strong positive relationship between compensation and benefits and employee job satisfaction ($r = 0.78$, $p < 0.05$). The regression analysis confirmed this, with compensation and benefits accounting for a large portion of the variance in job satisfaction ($R^2 = 0.61$). These findings strongly support the research hypothesis (H2) that compensation and benefits have a significant influence on job satisfaction. The low mean score for this dimension (2.78) is particularly concerning, as it indicates that a lack of satisfaction with remuneration is a key factor affecting overall employee morale. This is consistent with Hussain et al. (2023), who found that fair compensation is a major driver of job satisfaction.

4.4.3 Impact of Employee Recognition and Promotion on Employee Commitment

The correlation analysis indicated a significant positive relationship between employee recognition and promotion and employee commitment ($r = 0.59$, $p < 0.05$). The regression analysis revealed that this factor is a significant predictor of employee commitment ($R^2 = 0.35$). These results support the research hypothesis (H3) that employee recognition and promotion have a significant impact on employee commitment. The low mean score (2.91) for this dimension suggests that the FIRS, Kano, needs to improve its recognition and promotion policies. This finding is consistent with Egbuna (2023), who concluded that a lack of fair promotion and recognition systems leads to low commitment among Nigerian public servants.

4.4.4 Overall Effect on Organizational Performance

The final regression model, which included all three motivational dimensions, was found to be statistically significant ($F(3, 144) = 45.12$, $p < 0.05$). The model explained a substantial portion of the variance in overall organizational performance ($R^2 = 0.68$). This indicates that work environment, compensation, and recognition collectively have a strong and significant effect on the organizational performance of the FIRS in Kano State.

Among the three, compensation and benefits was the strongest predictor of performance, followed by the work environment and then employee recognition and promotion. The analysis confirms that a comprehensive approach to employee motivation is essential for improving the FIRS's performance in Kano.

5.0 Summary, Conclusion, and Recommendations

5.1 Summary of Findings

This study investigated the effect of employee motivation on the organizational performance of the Federal Inland Revenue Service (FIRS) in Kano State. A descriptive survey design was adopted, and data were collected from a sample of 148 FIRS employees using a structured questionnaire. The analysis revealed several key findings. First, a strong positive relationship exists between a supportive work environment and employee productivity. Second, compensation

and benefits were found to have a significant and direct influence on employee job satisfaction. Finally, employee recognition and promotion were found to have a significant impact on employee commitment. Collectively, these motivational dimensions explained a substantial portion of the variance in the overall organizational performance of the FIRS in Kano State. The findings confirm that motivation is a critical factor in driving the performance of the public sector workforce.

5.2 Conclusion

Based on the analysis and findings, it can be concluded that employee motivation, as measured by work environment, compensation and benefits, and employee recognition and promotion, has a significant and positive effect on organizational performance at the FIRS in Kano State. The study's results validate the theoretical frameworks of Maslow, Herzberg, and Vroom, as both intrinsic and extrinsic motivators were shown to be crucial drivers of performance. While the employees showed moderate satisfaction with their work environment, there was significant dissatisfaction with compensation and recognition. This suggests that the FIRS's performance in Kano is below its full potential and could be substantially improved by addressing these specific motivational gaps.

5.3 Recommendations

Based on the study's findings, the following recommendations are made:

For FIRS Management:

- a. **Improve Compensation and Benefits:** Management should review and revise the current salary structure to make it more competitive and equitable. Implementing performance-based bonuses could also serve as a powerful extrinsic motivator.
- b. **Enhance Recognition and Promotion Systems:** A transparent and merit-based promotion system should be established to reward high-performing employees. Regular and public recognition for outstanding work should also be instituted to boost morale and commitment.
- c. **Optimize the Work Environment:** The FIRS management should invest in providing a more conducive work environment, including modern office equipment, a safe workspace, and initiatives that foster positive interpersonal relationships among staff.

For Policymakers:

The findings of this study should inform national public sector reforms. Policymakers should consider the critical role of employee motivation when designing policies aimed at enhancing productivity and revenue generation in government agencies.

5.4 Implications of the Study

- a. *Theoretical Implications:* The study contributes to the body of knowledge by empirically validating established motivational theories (Maslow's, Herzberg's, and Vroom's) within the specific context of a public sector organization in a developing country. It provides a localized application of these global theories, demonstrating their relevance in different cultural and economic settings.
- b. *Managerial Implications:* The findings provide FIRS management with a clear, data-driven roadmap for improving performance. By focusing on the identified motivational gaps particularly compensation and recognition managers can implement targeted strategies that are more likely to yield positive results, rather than relying on a one-size-fits-all approach.
- c. *Practical Implications:* On a practical level, the study's recommendations can lead to tangible improvements in the daily operations of the FIRS. By increasing employee motivation, the organization can expect higher productivity, better service delivery to taxpayers, and ultimately, improved revenue collection, which benefits the entire nation.

5.5 Limitations of the Study

- a. *Geographical Limitation:* The study was limited to the FIRS office in Kano State. Therefore, the findings may not be generalizable to other FIRS offices across Nigeria, which may have different motivational dynamics.
- b. *Methodological Limitation:* The study relied on a descriptive survey design and self-reported data from questionnaires. This method may be subject to response bias, as employees might not feel comfortable providing completely honest answers, even with assurances of anonymity.
- c. *Motivational Proxies:* The study focused on only three dimensions of motivation (work environment, compensation, and recognition). Other factors, such as leadership style, career development, and job security, could also influence employee motivation and were not examined in detail.

5.6 Suggestions for Further Studies

Based on the study's limitations and findings, the following areas are recommended for future research:

- i. A comparative study on employee motivation and organizational performance across different FIRS offices in various geopolitical zones of Nigeria (e.g., Lagos, Abuja, Port Harcourt) to determine if motivational factors vary by region.
- ii. A longitudinal study to track the effect of newly implemented motivational strategies at FIRS over a longer period.
- iii. A qualitative study using in-depth interviews or focus groups to gain a deeper understanding of the perceptions and experiences of FIRS employees regarding motivation and performance.
- iv. Research that incorporates a wider range of motivational variables, such as leadership style, job security, and technological infrastructure, to provide a more holistic view of their effect on organizational performance.

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