



**KWARA STATE UNIVERSITY, MALETE, NIGERIA**

**SCHOOL OF POSTGRADUATE STUDIES (SPGS)**

**EFFECT OF WORK ETHICS ON EMPLOYEE PERFORMANCE IN**

**KWARA STATE INTERNAL REVENUE SERVICE, ILORIN**

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**18/27/MBA003**

***September 2021***



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**KWARA STATE INTERNAL REVENUE SERVICE, ILORIN**

**A M.Sc. THESIS SUBMITTED AND PRESENTED**

***BY***

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**KWARA STATE UNIVERSITY, MALETE**

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***September 2021***

## DECLARATION

I hereby declare that this thesis titled Effect of Work Ethics on Employee Performance is a record of my research. It has neither been presented nor accepted in any previous application for higher degree.

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**Signature / Date**

**APPROVAL**

This is to certify that this thesis by Abigael Joy Aluku has been read and approved as meeting the requirements of the Department of **Business and Entrepreneurship** , Faculty of Humanities, Management and Social Sciences for the award of the degree of Masters (M.Sc.) in **Business Administration (modify to the Department of Business and Entrepreneurship)**.

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## **DEDICATION**

This research project is dedicated to God Almighty.

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## ABSTRACT

*Corporate organisations roll-out rules and regulations that are laid to achieve their goals and objectives. Low productivity, erosion of work ethics, indiscipline, blatant violation of rules, regulations and procedures, weak control and corruption has been observed. Hence, this paper examined the effect of work ethics on employee performance of Kwara State Internal Revenue Service. Other specific objective are; to determine the effect of employee goodwill on effectiveness; to investigate the effect of employee discipline on efficiency; to examine the extent to which employees' integrity affect effectiveness; to assess the effect of employee satisfaction on efficiency. The study adopted cross-structural survey research design by administer 184 copies of questionnaire to staff of Kwara State Internal Revenue Services. These was analyzed through multiple regression to test the hypothesis of the studies. Quantitative result shows that work ethics has a significant effect on employee performance. The result also shows that significant relationship exist between work ethics and employee performance beta  $\beta$ .102,.192,.103,.397 and  $p$  .000,.003,.001,.000 for goodwill, discipline, integrity and satisfaction respectively in Ilorin Kwara State Internal Revenue service.. The study concluded that proper implementation of ethical practices, proper caution of ethical behaviour and transparency helps to improve organizational performance and increase level of satisfaction of employees. The study recommended that integrity of staff should be monitored regularly. Also reward system should be established to encourage employee satisfaction. In addition, proper dissemination of information on unethical behaviour practices should be ensured. Also committee should be available to check unethical behaviour of employees subsequently so as to increase effectiveness and efficiency in the organisation.*

## CHAPTER ONE

### INTRODUCTION

#### 1.1 Background to the study

Over the years, the term ethics in organisational performance has long been associated with management scholars and organisation leaders around the world. There is a broad agreement that as a matter of corporate policy, every organization should strive to be committed in a manner that is ethically transparent. The concept of ethics simply deals with how decisions affect other people and organization (Ezeanyim & Ezeanolue 2021). Ethics represents the do's and do not influencing organisational achievements and success. Kwara State Internal Revenue is not left out in this perspective. In fact what distinguishes an employee in organisations to another are the functional ethical values. These values varies from an organizations mode of operations to the other. Ethics represent a crucial element in an environment that organisation operates and its role cannot be undermined in social structure. Employees' ethical conducts in organisations is not a new concept. The issue on ethics makes most of the newspaper headlines over and over again. Ethics in the world of organisation's involved "ordinary decency" Steinberg (2015). Organisation cannot ignore ethics indeed and for some, ethics has been added to their corporate values (Geetu, 2003).

Organisations with better ethical standard tend to achieve more and are able to put in place on how, when, where and who achieve their vision and mission. It also opens up the involvement of stakeholders to partner with organisation thereby enhancing the performance of individuals working in the organisation. The ratings and approvals of that organisation will make foreign investors and other organisations to deal with them. It has been observed over decades and even now that ethical standards enhances fair dealing among employees in an organisation (Samak, 2017).

Ethics has to do with distinguishing between acceptable and unacceptable behaviour. Work ethics improve and correct the defects in an organisation such as indiscipline, lack of responsibility and many more. This ensures that the organisation is able to put in place regulations that will guide the behaviour of an individual towards work and for better accountability (Achmad, Modding, Gani & Nujum 2017).

Employee level of productivity is a possible solution to ethical issues in an organization (Ombanda & Obonyo, 2019). It has been observed that the increased level of employee productivity plays an important role in their dealings and fairness in the level of employees within organisation (Mheta & Joshi, 2010). Increase in level of criticism among employees, high level of stress, lateness and absenteeism are major indicators that bring down employee productivity. Employee performance can be boosted by the level of superior involvement, diligence and discharge of responsibility. It is also influenced by employee attitude to performing their tasks as assigned from lower to higher maturity there by making an organisation more effective.

## **1.2 Statement of the Research Problem**

For quite some time now public organisations have been viewed as a liability to tax payers rather than an asset. This is because of low productivity, erosion of work ethics, indiscipline, blatant violation of rules, regulations and procedures, weak control and corruption have been observed as common features in their services, Kleinhempel (2009) argued that unethical behavior causes massive costs to organization. Failure of an organisation in devising reasonable and all-embracing work ethics serves as an ethos that will affect the employee in their daily working activities which results into bad reputation or lack of goodwill for such an organisation. The essence of work ethics

in an organisation serves as a guiding principle that aims at improving the effectiveness of the employee in building a good reputation for an organisation (Gazzola & Mella, 2015).

According to Ochai (1984), staff indiscipline is manifested in many ways, such as habitual lateness to work, truancy, and lack of commitment to work: loafing, buck-passing or refusing to take responsibility. It also includes bribery and corruption, tribalism and nepotism, misuse of organizational property, drunkenness, embezzlement or misappropriation of funds and many others. Therefore, any act of unethical practices, misbehaving, disobedient to the norms and ethics of the organization and corrupt practices is an act of indiscipline. In this case, when employees of an organization deviate from the acceptable norms and ethical standards governing the organization, we say that there is an act of indiscipline. Organizations that want to achieve high growth, high performance and organizational stability must maintain discipline in the system.

Integrity is a potent weapon for employee and customer retention in an organisation. Lack of integrity defects organisation answerability and this easily leads to fraud and indiscipline (Hubert, 2014). Organisation must ensure that integrity is incorporated into their day to day management task system practice in order to enhance effectiveness (Huber, Leo & Alain, 2016). Employee satisfaction is rarely found in some places of work. When an employee is treated unequally in terms of discipline and fairness it demoralizes the employee. Consequently, an employee that is not being rewarded for additional efforts often times affects their performance. Career growth and advancement can motivate employees in Kwara State Internal Revenue Service to be more efficient in the execution of their tasks. However once these are not available, an employee puts in minimal effort because he/she is dissatisfied and this results to inefficiency (Mohammed, 2011). Bribes are frequently given in exchange for assistance, product offerings are over exaggerated while most managers whose dispositions towards business are aggressive go beyond recruiting fair

ladies to entice customers. Several service organizations are guilty of the anomalies. They abate sexual harassment, dishonesty, bribery, lack of equity in interpersonal and professional relationship. To some managers however, unethical behavior has come to stay and hardly can a growing firm exist in perpetuity without any form of compromise in this volatile world (Ezeanyim & Ezeanolue 2021). This study therefore assessed the effect of work ethics on employee performance.

## **1.2 Research Questions**

The research questions of the study are to:

- i What extent does good-will affects employee effectiveness?
- ii How does employee discipline affects efficiency?
- iii What extent does employee integrity affects effectiveness?
- iv How does employee satisfaction affects efficiency?

## **1.3 Research Objectives**

The objectives of the study are to:

- i Determine the effect of an employee goodwill on effectiveness,
- ii Investigate the effect of employee discipline on efficiency,
- iii Examine the extent to which employees integrity affects effectiveness and
- iv Assess the effect of employee satisfaction on efficiency.

## **1.5 Research Hypotheses**

Ho1: There is no significant effect between employee goodwill and effectiveness.

Ho2: There is no significant effect of employee discipline on efficiency.

Ho3: There is no significant effect of employee integrity on effectiveness.

Ho4: There is no significant effect of employee satisfaction on efficiency.

### **1.6 Significance of the Study**

This study is of great importance to consultant and government. Ethics is essential to the survival of any organization irrespective of size.

The study is significant to revenue service as with uncover and get accustomed to qualities required for ethical practices. By so doing the potential of this study finding is so inherent and it could affect employee ethical conducts. The study would enable employee or management in solving problem relating to employee performance.

To the management, study on work ethics and employee performance provides the avenue for environment decision making. The environment is filled with challenges and opportunities that are open to revenue whether state or federal.

To the consumer, study on work ethics and employee performance provides the avenue to get use to the norms relating with revenue service.

The study would shed light and bridge the existing gap within the literature.

### **1.7 Scope of the Study**

The study covers the effect of work ethics on employee's performance in Kwara State Internal Revenue Service, Ilorin. The choice of KWIRS was because the organization has many characteristics related to ethics, ethical conducts and productive organizational performance. The study is streamlined to employee's performance variables such as effectiveness and efficiency. Also the work ethics variables proxied by integrity, discipline, goodwill and employee satisfaction. The study examined all employees in Kwara State Internal Revenue Service from inception to 2021. KWIRS was established in the year 2015

### **1.8 The Limitation of Study**

This study is limited to Kwara state. The study was confined only to Kwara State Internal Revenue Service Ilorin. The study focused on the employee of Kwara State Internal Revenue Service.

### **1.9 Definition of Term**

**Discipline** – is the practice of teaching others to obey rules or norms by using punishment to correct unwanted behaviour.

**Effectiveness** – is referring to measure how well output of a program or service achieves the desired outcomes.

**Efficiency** – signifies a peak level of performance that uses the least amount of inputs to achieve the highest amount of output.

**Employee** – a skilled or unskilled labourer engaged by an organisation

**Ethics** – is moral principle that governs a person's behaviour or distinguishes between acceptable and unacceptable behaviour. It is also encompasses the do and don'ts of an organization.

**Etiquette** – is a set of customs and rules for polite behaviour, especially among people, group or society on an organization.

**Goodwill** – helpful feeling towards other people or organisations

**Integrity** - the quality of being honest, fair and strong about what one believes to be right

**Organisation** – systematic arrangement of people (employees) and structure managed for purpose of achieving organizational objectives.

**Performance** – is the parameter used to assess success or failure.

**Satisfaction** –Attitude of being contented with assigned task or responsibility.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

## **2.0 Preamble**

This chapter comprises of conceptual, theoretical and empirical reviews. Others include theoretical framework and the gaps in literature. The conceptual context explains the research work in detail. The theoretical context describes the various theories that are associated to the research work while the empirical literature reviews the research outcome of other scholar's findings that are related to the study.

## **2.1 Conceptual Review**

In this part, the concept of ethics, ethical issue, goodwill, discipline, employee integrity, employee satisfaction, workplace ethics, ethical leadership, are reviewed. Also ethics in human resource, performance, efficiency and effectiveness were similarly reviewed.

### **2.1.1 Ethics**

Rossey (2011) described ethics as the art and discipline of applying principles and frameworks to analyze and resolve complex moral dilemmas. According to Trevino (2001), ethics are moral principles that explain what is right or wrong, good or bad and what is appropriate or inappropriate in various settings. Candy (2005) sees ethics as the system of rules that govern the ordering of values while Miner (1998) identified ethics as a philosophy of human conduct; reflecting prevailing values especially those of moral nature.

As cited in his work on ethics Bucholz (2003) sees ethics as the guiding values; principles and standards that help people determine how thing ought to be done. Agboola, Epetimehin, Akinyele and Ashipaoloye (2015) submit that ethics within an organisation is beyond abiding by rule and obeying orders. It likewise deals with adding meaning, purpose and a strong sense of community

within the organisation. Agboola et' al (2015) support that ethics is moral philosophy that differentiates between good and bad that covers traditions and norms accepted by the organisation.

Purcell and James (2011) stresses that employees have a responsibility of creating an organisational environment that encourages good work ethic and ethical decision making by institutionalizing ethics. Work ethics is not an attempt to set standard by which all the employees of a firm can know what is expected but it also an attempt to encourage employee, management and board members to think about and make decision through the prism of shared set of values (Sullivan & Shkolnikov, 2006).

To sum it up, ethics are seen as standards of morality that guides individuals and organisation in following certain norms of conduct when dealing with each other. Ethics involves some hard features such as duties and rights (most of them legal), that are mandatory for all and soft components, like values, aspirations or best practices that are desirable but not compulsory and can vary from one organisation to another for proper attitude.

### **2.1.2 Ethical Issues**

High effect of misconduct covers illegal acts by employees that may affect the organization's reputation, the loss of significant property or the threat of organization survival that require the organization to take immediate action. Such acts include employee fraud, misuse of company property, disclosure of trade secrets, embezzlement, sabotage of products or use of company property for personal benefit Ivancevich (2010). From the organization's point of view, it is necessary to take disciplinary action and preventive measures against high effect employee misconduct that is harmful to others or the organization.

Ethical behaviour by employees can affect individuals, work teams, and even the organization, Organizations thus depend on individuals to act ethically. An organization's ability to elicit ethical behaviour that goes above and beyond the call of duty can be a key asset and one that is difficult for competitors to imitate as cited in the work of (Yatich & Musebe, 2016). Sometimes employers might need to look at employees attitude, state of mind and how it can affect the way they think about work. Also employer can think how to change their attitude and behave differently so as not lead to organization failure (Poster 2018).

There may be a number of reasons why disciplinary action fails when it is used as a punishment mechanism in the organisation. One reason could be that the action hurts the individual. In this context, it is not a physical pain, but rather more of an emotional/mental pain felt as a result of the employee feeling a bit humiliated of being disciplined. Punishment also has the potential of creating anger and hostility in the work environment (Robbin, Odendaal & Roodt 2003). If this aspect is not addressed in the work environment, the working relationships in the business can become very harmful and damaged over a long period of time. Another issue which is also problematic is that punishment brings with it the effect of getting attention in the workplace. Other employees in the workplace may become aware that one of their colleagues are being disciplined, and this attention is often not the type that employees want to become associated with. When an employee views the disciplinary action in this manner, it often will not be successful. Using discipline in the organisation is a process of both control and power (Daniels, 2006). This suggest that managers within the organisation should take care when affecting disciplinary action on an employee, as the action often carries many consequences with it. The control aspect can be said to relate to the policies and procedures which management have to operate in to ensure that the

disciplinary action yields the correct results for all the parties involved. These things still indicate a low level of employee discipline that indicates poor performance (Apalia, 2017).

Employee indiscipline will directly affect the level of performance. Ilham et al. (2015) stated that low employee discipline will adversely affect its performance. Jajang (2015) in his research stated that low levels of employee discipline directly affect the performance and vice versa. Hasibuan (2012) provides an understanding every employee must have discipline not based on coercion or rules of the agency but from self-awareness to improve performance within the organization. The low discipline of the employee's work in an agency can cause an institution to obstruct in achieving its objectives. Organisations often pay a hefty price as a result of poor disciplinary application and procedures. This refers not only to monetary expenses, but also to the loss of morale, intellectual property and motivation on the part of employees.

“Workers typically respond to the oppressive situation in the only way open to them as individuals: by withdrawal from the source of the discontent, or, in the case of certain forms of sabotage or indiscipline, by reacting against the immediate manifestation of oppression” (Blyton & Turnbull, 2010). As a result, employers may lose valuable employees because of supervisor or manager bias, and not even be aware of this. Supervisors may apply a certain rule to an individual that he/she primarily dislikes, and apply the same rule completely different to an individual in his/her social circle or if an inherent friendship is present. At times, leaders may make a genuine mistake in applying a certain rule.

Imel, (2011) notes that ‘we are all human and at one time or another, all humans make mistakes’. How significant these mistakes are and how often they occur are a direct result of each individuals own self-discipline. Sometimes the mistake made involves violating a rule, policy, procedure or standard of conduct in the workplace”. Then there are other occasions where these leaders blatantly

abuse their power, and seek to punish individuals they dislike and attempt to push them out of the organisation. When these individuals lodge an unfair dismissal claim against the organisation, the costs incurred by the organisation can be huge. These range from damages payments imposed on employers, fines and penalties handed, as well as damage to the organisation's image and reputation. Therefore, the assumption can be made that organisations need to ensure that the application of their disciplinary actions and procedures are consistent and effective, or face the possibility of many difficulties in attempting to move the organisation forward (Bello, 2012).

Indiscipline leads to detrimental consequences for others through ignoring rules, standards, regulations, and company guidelines (Tonus & Oruç 2012). The damaging consequences slow performance and growth. Indiscipline actions foster an environment of conflict, disrupt the company culture, and minimize employee commitment, performance, and inspiration (Tonus & Oruç 2012). When employee commitment, performance, and incentive decrease the organization suffers significantly. As a result, companies want to prevent indiscipline and to promote ethical behaviors. In practice, organisations publish the desired corporate ethics and educate their employees on them. At the same time, the management of the workplace is encouraged to establish and maintain open communication, to reward desired behaviors and to take action against any wrongdoing. (Ermongkonchai,2010).

Integrity is associated with consistent and reliable behaviour, which is based on moral standards. Behavioural integrity can affect employees who are dedicated to the management of ethics in the workplace (Engelbrecht, Heine & Mahembe 2017). Lack of trust can make individual or employee not to be given trustworthy opportunities or responsibility and it may cause other employee not work or team members to take responsibility together (Quigley 2007). Low integrity can affect

organizational stand such as lack of trust (suspicion and paranoia), honesty, and transparency (Ferdeli, Husein & Hakim 2020).

Many employees feel dissatisfied with their jobs at one point or another. Some leave their jobs for better opportunities, while others choose to stay. Organisations use rewards management in order to fulfill and satisfy the needs of their employees as well as to ensure that they operate equitably and fairly. Danish & Usman (2010) point out that those employees are fully motivated and satisfied with their needs are met and this may lead to increase organizational performance. One of cause of work dissatisfaction is employee theft, it has been acknowledge that not all dissatisfied employees engage in theft but it is centered on employee behaviour and ability to be disciplined. Dissatisfaction influences employee theft behaviour through the intermediary influence of employee's individual perception of the organization climate for theft (Frimpong & Luo 2010).

Lack of career growth and advancement is another reason why workers are dissatisfied at their work. Employees who feel stuck in their job positions are less encouraged to maintain high performance than those who do not. Workers feel valued when employers include them in their long-term plans and show their appreciation through promotions. Employees who move up in an organization and receive just compensation to reflect their title and responsibility changes usually commit themselves to the company for the long term (Sumra, Haseeb & Shalkh 2019).

### **2.1.3 Goodwill**

As cited in the work of Chukwuma and Nwakego (2015) goodwill is defined as the image and identity of organisation. This value judgment develops over a longer time span, in line with a company's consistency, dependability and credibility. A company's reputation (image /identity) can affect its consistency and effectiveness in reaching its internal employees.

Ghose & Yang (2009) revealed that goodwill not only helps employee performance but also that a negative reputation hurts more than a positive one helps. Good will reputation substantially improves firm performance. Good reputation demonstrably increases corporate worth and provides sustained competitive advantage Karim (2006). Reputation is the true reflection of company's values, strategies and culture. Goodwill influences various stakeholders of organizations and shapes their attitude towards corporation (Ali & Ali 2011).

Organizational reputation is important for several key reasons. First, reputation provides a unique benchmark by which the public views an organization. Secondly, there are a large number of citizens and employees that have an emotional bond with particular public organizations due to their reputation. Also, organization and other stakeholder/entities support you, and employees are more aligned with the agencies goals/strategic plans based on the reputation of the organization. Strong reputational effects provide an incentive for bureaucrats not to squander resources (Picci, 2018).

#### **2.1.4 Employee Discipline**

Discipline implies obedience, orderliness and maintenance of proper subordination among employees. Work recognition, fair and equitable treatment of employees, appropriate salary structure, effective grievance handling and job-security all contribute to organizational discipline (Agbo 2020). William and Edward, (2011), define discipline as “the force that prompts an individual or a group to observe the rules, regulations and procedures which are deemed to be necessary to the attainment of an objective, it is force or fear of force which restrains an individual or a group from doing things which are deemed to be destructive of group objectives. It is also the exercise of restraint or the enforcement of penalties for the violation of group regulations.

Disciplinary procedures are used as a corrective measure in organisations, not to punish the employee, but rather to correct behaviour or a current work standard to a more appropriate level (Bendix, 2010). It is thus important to give some form of correction following an unwanted response, in an attempt to help eliminate that behaviour or action. If discipline is used as an act of punishment, its results may not be that which is required and may lead to more problems in dealing with that specific individual or employee. According to Richard, (2014), Discipline may be considered as a force that prompts individuals or groups to observe the rules, regulations and procedures which are deemed to be necessary for the effective functioning of an organization.

According to Cooke (2016) Discipline is viewed from two dimensions: Positive Discipline: Positive Discipline implies discipline without punishment. The main aim is to ensure and encourage self-discipline among the employees. The employees in this case identify the group objectives as their own objectives and strive hard to achieve them. The employees follow and adhere to the rules and regulations not due to the fear of punishment but due to the inherent desire to harmonize in achieving organizational goals. Employees exercise self-control to meet these goals.

Negative Discipline: Employees adhere to rules and regulations in fear of punishment which may be in form of fines, penalties, demotions or transfers. In this case, the employees do not perceive organizational goals as their own goals. The action taken by the management to ensure desired standard of behavior/code of conduct from the employees in an organization is called negative discipline. The fear of punishment prevents the employees from going off-track.

## **Effects of Employee Discipline on the Performance of any Organization**

According to Ubah, Onyebueke and Omodu (2019), it was revealed that effect of discipline on organizational Performance: There are many effects of employee discipline on the performance of any organization. For the purpose of this study, we are going to focus on the following:

- I. **Organizational Peace and Harmony:** When organizational employees adhere to ethical standards and behaviour in their organization, there will be high level of peace and harmony in the system which will encourage organizational high performance. When there is peace and harmony in the organization that shows that the organization is performing positively; hence the organizational staff, management and employer will have positive relationship and therefore be committed to the achievements of the organizational growth.
- II. **Organizational High Productivity:** High productivity in an organization is a performance variable. This means that employee discipline in the organization will lead to employee high level of dedication to duty, employee commitment to duty, low level of absenteeism in the organization and employee effectiveness in doing their job; hence organizational high productivity.
- III. **Increase Revenue for The Organization:** When the employees of an organization are disciplined, they will perform their functions well and that will lead to high productivity in the organization, therefore encouraging high level income/revenue for the organization. Also, disciplined employees will reduce waste, avoid corruption, misbehaviour and encourage income generation for their organization.
- IV. **Employee Career Development:** An organization that always develop the career of its employees it's performing positively. Therefore, when organizational workers are discipline by coming to work early, performing their functions as it ought to be and being

committed in the organization, the organizational management will see reasons to motivate the employees through career development –in the way of training, promotion, job security and other forms of empowerment.

### **2.1.5 Employee Integrity**

Integrity defined as the trust and honesty of a person. Integrity is expected to pose a common goal to achieve the aspired (Kibitiah & Mardiah 2016). Integrity also refers to adherence to moral principles, captures the essence of ethical values (Palanski & Yammarino 2011). Mayer, Acquino, Greenbaum & Kuenzi (2012) posit that integrity is integral part of their social identity and help them to be a moral person. Integrity is a strength of character that apply in work place and environment in which an employee operate. Integrity can be through moral cultivation for all employees to achieve more optimal organizational goals (Febrina & Syamsir 2020). Integrity is a way of thinking, saying, behaving and acting properly and correctly and upholding the code of ethics and moral principles. Integrity is about character of an individual. It is those characteristics of an individual that are consistently considerate, compassionate, transparent, honest, and ethical. Dugga (2018). Integrity occurs through improving moral self, character, identity, reasoning, sensitivity and conscience along superego (Sherblom, 2012).

Integrity is of great important that employee must possess in organization and this can make benchmark for the organization to operate (Satriyo, Setyanti & Handriyono 2020). Integrity of an organization can however be improved. It is necessary to improve the relationship between employees and the organisation, meet employee needs and hear employee complaints (Ferdeli, Husein & Hakim, 2020). Integrity is a consistent attitude and behavior to uphold work ethics and performance of employee in the organization. Integrity in the organization needs to be in place by effecting proper change on employee mindset with selflessness, have attitude of patience after a

maximum effort and adhere to the specified value Irene Sodikin & Guswandi (2018). High integrity organizations are characterized as organizations that are collaborative, constructive, innovative and transparent, with high employee morale, valued customer loyalty, and strong partnerships. Integrity tend to have governance systems with higher external ratings and higher quality of earnings. They tend to be good places to work, competitive in their markets, and provide higher, more predictable returns to investors (Nurul, Khatijah & Siti 2020).

Integrity enhances the interpersonal relationships within the organisation and creates a highly valued work environment. Employees are motivated and creative, take pride in their work and enjoy their coworkers. Integrity also effect actions and policies of the organization, the quality of the corporate governance system and assuring that integrity spans all stakeholders' interest (Duggar 2018).

### **2.1.6 Employee Satisfaction**

Job satisfaction is defined as the level of serenity a person feels regarding their job while work performance is the work-related activities expected from an employee and how well those activities are executed by them (Recher, 2010). Job dissatisfied employee is most likely to show poor performance at work which indirectly affects the productivity of the organisation. Organisational commitment and job involvement of the employees raises a question mark when the employee is not satisfied with his job (Mynisamy, 2013). Employees are the most significant resources of every organization (Levinson, 2005). How they sense the work and the outcomes from it, has a direct effect on the organisation's performance and eventually its stability (Milliman,2008). Consequently when an employee is happy, the satisfaction obtained at the place of work, the employee put in his/her best to attain the organisation's goal. Satisfaction on a job symbolizes the importance to which positivity is aligned with real rewards and benefits. Mowday,

Porter and Steers (2013) submit that most employees of today have a high degree of job dissatisfaction which creates attitudes that are undesirable on the job and in turn degenerate their performance ability and that their working place. George & Jones (2008) commend that job satisfaction is composed of beliefs and feelings that individuals perceive about their respective jobs.

Rue and Ryaes (2003) advised that job satisfaction is determined by some element in the workplace which include financial packages like salaries, opportunities, advancement, working conditions, and workgroup, further, the resultant effect of the determinant serves as a yardstick for job satisfaction or dissatisfaction as well as what the outcome will be, as asserted by Aziri, (2011) that when discussing issues regarding job satisfaction, job dissatisfaction should be considered to ensure balance. Bos, Donders, & Bounman- Browner (2009) aimed at obtaining an intuition concerning job satisfaction from the employee's viewpoint posit that job satisfaction has five determinants which consist of independence, skill discretion, support from superior, chances to further education and relationship with co-workers.

Obisi (2011) in his work reveals basic approaches in which job satisfaction can be accomplished through communicating with the performance appraisal. These are: essay appraisal, graphic rating scale, checklist method, critical incident appraisal and Ranking method.

### **2.17 Code of Conduct in Public Service**

Work place ethics is a code of conduct that guides to the workers' ethical behavior and influences the development of ethical culture within the work place (Ferrell, Fraedrich & Ferrell 2012). It can also be defined as a standard by which a worker's activity may be judge right or wrong since the workers who were treated ethically will more likely behave ethically (Fernando, 2009). When a

company is more dedicated to taking care of its workers, the more likely it is that the workers will take care of the organization (Ferrell, Fraedrich & Ferrell 2012). A code of ethics, also called a code of conduct set out organization's value, ethics, objectives and responsibilities. A well written code of ethics should also give guidance to employees on how to deal with certain ethical situations. Every code of ethics is different and should reflect the company's ethos, values and business style. Some codes are short, setting out only general guidelines, and others are large manuals, encompassing a huge variety of situations (Singh & Prasad 2017). Public service rules refer to a set of laws guiding the conduct of public servants for the effective and efficient performance of their jobs. Included in the public service rules are conditions of service for public servants (Okonkwo, 2008). The overall aim of the public service rules is to ensure good conduct, loyalty, honesty, courtesy, hard work and ethical principles.

### **2.17.1 Conduct of Discipline**

Act of indiscipline in the public service has been broadly classified into two – misconduct and serious misconduct. Rule “030301” of the Public Service Rules defines misconduct as an act of wrong doing or an improper behavior which is inimical to the image of the Service and which can be investigated and proved. It can also lead to termination and compulsory retirement. Misconduct includes: Scandalous conduct such as: Immoral behavior, unruly behavior, drunkenness, foul language, assault, battery, refusal to proceed on transfer or to accept posting, habitual lateness to work, deliberate delay in treating official documents, failure to keep records and unauthorized removal of public records.

If a senior officer notices any of this misconduct, the officer should issue the staff involved with a query in writing, giving details of unsatisfactory behaviour and request the staff to submit

within a specified time such written representation as he/she may wish to make to exculpate him/her from disciplinary action.

Serious Misconduct is a specific act of very serious wrongdoing and improper behaviour which is inimical to the image of the Service and which can be investigated and if proved, may lead to dismissal. Serious acts of misconduct include: falsification of records, suppression of records, withholding of files, absence from duty without leave, embezzlement or any other act unbecoming of a public officer.

### **2.17.2 Conduct of Loyalty**

Officers who want to lead must ensure they possess and display unquestionable loyalty to their superiors as well as the government of the day. They must put loyalty to the highest moral principles and to the country above loyalty to persons, party or government department (Omisore, 2015)

### **2.17.3 Conduct of Honesty**

Civil servants should be honest in carrying out their duties and in their dealings with the public. They should realize that they are paid salaries for the duties which they perform and demand or receive nothing in money or kind from anyone in the performance of their duties except their normal entitlements (Omisore, 2015).

### **2.17.4 Conduct of Courage**

Civil servants must be courageous in carrying out their duties. They must never discriminate by the dispensing of special favours or privileges to anyone, whether for remuneration or not; and never accept, for himself or herself or for family members, favours or benefits under circumstances

which might be construed by reasonable persons as influencing the performance of duties (Omisore, 2015).

### **2.17.5 Conduct of Courtesy**

Civil servants must be polite at all times in executing their daily duties. It costs nothing to be polite to your colleagues and the general public served by you. Remember that polite instructions are usually more easily obeyed. Also, members of the public always cherish courtesy and consideration for civil servants. Courtesy in the office and to the general public makes it easier to get on with other people. In fact, a loaded schedule of duties or any other circumstance cannot justify bad temper by civil servants (Omisore, 2015).

### **2.1.8 Work Ethics**

Work ethics according to Salahudin, Aloim, Baharuddin and Halimat (2016) work ethics can be discussed as a cultural norm that supports people to be held responsible accountable and responsible for the work done based on the belief that work has intrinsic value to the personality employed. Salahudin et'al (2016) argued that work ethic is where individuals are accountable for the work they do according to the acceptable ethical behavior in the organisation. Omisore & Oyende (2015) submit that work ethics is simply standard relating to morally correct, decent, and suitable pattern of ethical behaviour and to the larger majority of the people of an organisation, society, or group. Work ethic can be described as values which include the right attitude, correct behavior, respect for others, and effective communication in the workplace, Work ethics in the organisation is the key to the ethical behavior of employees (Valentine & Barnett 2007). Organisations that focus on developing work ethics relevant to the issues faced by employees will lead the employees to behave ethically. This according to Valentine, Godkin, Fleshman & Kidwell (2011) practicing work ethics is an effective means for improving the performance of an

organisation, especially when the organisation uses different approaches in creating an ethical philosophy among the employees.

Arnold, Audi and Zwolinski (2010) also submits that work ethics involves complex processes and connections an organisation has with its stakeholders and environment on how corporations deal ethically with their stakeholders, employees, customer communities, society, and environment. Porter (2010), also work ethic or ethical work as the manifestation of personally held values. Consequently Agboola et' al (2015) is of the opinion that employees are rewarded based on how they comply with regular organisational ethics. Some employees often want to get rewarded for carrying out their duties without applying the customary organisational ethics such as hard work and punctuality. These employees end up missing their rewards. The effect of rewarding positive work ethics and punishing negative work ethics of peers at work has improved levels of ethical expectancies and ethical decisions employees are rewarded based on how they comply with the set organisational ethics. This, because Hills (2005) subscribed to that work ethic can be as a set of characteristics and attitudes in which an individual worker assigns importance and merit to work.

#### **2.1.9 Ethical leadership**

Leadership constitutes influencing the follower, who intends to pursue activities and goals formulated by the leader (Kapur, 2018). Supported by Northouse (2007) leadership is the process whereby an individual influence a group of individuals to achieve a common goal. Brown, Trevino & Harrison (2005) views ethical leadership as the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement and, decision-making. Brown and Mitchell (2010) opines that ethical leader can set the example for others and withstand

any temptations that may occur along the way. Leaders are to determine the outcome of organisational goals and to set the tone for employee behavior which may include promotion, appraisal, and strategies. Ethical leaders are stakeholders in organisations, determined to achieve the purpose, vision, and value of their realm without compromising self-interest (Eisenbesis &Giessber 2012). Ethical leaders embody the purpose, vision, and values of the organisation and the constituents, within an understanding of ethical ideals. They connect the goals of the organisation with that of the internal employees and external stakeholders. Kapur (2018) views that ethical leadership adopt some principle to ensure proper ethical behavior such that ethical leader respect others and respect means that a leader listens carefully to the opposing points of view and it gives subordinates in a way that approve their beliefs, approaches, norms, and values. This suggests that when leaders show respect to their subordinates, they feel capable of their work. It also posit that ethical leader serves others such that leaders will have a feeling of kindness, compassion, generosity, and goodwill. Ethical leadership is majorly to attend to others, be of service to them, and make a decision relating to them that is of benefit and has been imposed on them. Inversely, ethical leaders are just: leaders that listen to both sides and offers punishment to one that is wrong and reward that owe that restrains organisations ethical standards

#### **2.1.10 Ethics in Human Resources**

Human Resource Management (HRM) is the process of engaging, training, evaluating, and rewarding employees, ensuring fair practices, labor relations, as well as health and safety (Rok 2004). Murage, Anne & Ngure (2018) in Foot (2001) described human resource management as

primarily concerned with managing employees concentrating on policies and laws that govern employee-employer relationships and the general labor systems. Nassazi (2013) human resource management focuses on securing, maintaining, and utilizing an effective workforce, which organisations require for both their short and long term survival in the market. Van & Timmer (2003) observed that human resource management has an ethical foundation and deals majorly with the consequences of employee behavior in organisations and such justifies the reason why ethical guidelines for human resource management was included in human resource management practice to address the ethical human resource management dilemma that can hinder the successful attainment of organisational performance. Rogers, (2011) had a view that companies that develop policies and procedures that address ethical behavior build a positive environment for high employee performance. As cited in the work of Ombanda & Obonyo (2019) as shown, indicated that there are five key human resource functions in the organisation thus, selection and the recruitment process, employee development, employee relations, reward process, and performance.

#### **2.1.11 Performance**

Performance is the financial results from management decisions and the accomplishment of those decisions by members of the organisation (Shields, 2016). Prasetya & Kato (2011) defined Performance as the ability to achieve an outcome by the use of the employees' skills. Elnaga & Imran (2013) submit that performance can be categorized into five elements: forecasting, monitoring, developing, rating, and rewarding. Effectiveness to them in the forecasting stage, forecasting means setting goals, developing strategies, and outlining tasks and schedules to accomplish the goals. Monitoring is the phase in which the goals are looked at to see how well one is doing to meet them. Monitoring means continuous measuring deviations and providing ongoing

feedback to employees and workgroups on their progress toward reaching their goals. Ongoing monitoring provides the opportunity to check how well employees are meeting predetermined standards and to make changes to unrealistic or problematic standards. During the developing stage, an employee is supposed to improve any poor performance that has been seen during the time frame one has been working at the company. The rating is to review employee efficiency. This can be beneficial for looking at and comparing performance over time or among various employees. Employee performance has been related to outcomes, results, and accomplishments as buttressed by Cardy (2004) that also posits as collective efforts and behaviors relevant to organisational goals, which are controlled by the employees (Lepak, 2007).

Job performance is workers' total performance in meeting the anticipated worth and achievement of tasks under the procedure and time requirements of the organisation. Liao, Huang & Chiang (2012) submit that job performance is the standard for advancements, redundancy, rewards, punishments, reviews, and salary changes. Job performance can be viewed from integrity, teamwork, work attitude, discipline and commitment so as to ensure effective performance in an organisation Sunanda (2018) describe in the work of Adeyeye, Adeniji, Osinbanjo & Oludayo (2015) teamwork is vital for job performance, absence of teamwork in the organisation is the failure of such organization. Teamwork refers to the supportive and harmonized efforts on the part of a group of persons who work together as a team. It is the readiness of people to work together to attain a common goal. The team will be able to achieve great success when individual strengths and skills are combined for meaningful results in an organisation. Therefore teamwork ensures effective performance in an organisation that makes individual to brainstorm for a good outcome. Obisi (2011) suggests that performance measures also connect information gathering and decision-

making processes, which provide a basis for judging the effectiveness of personnel sub-divisions such as recruiting, selection, training, and compensation.

### **2.1.12 Effectiveness**

Effectiveness is the degree to which an organisation achieves its determined objectives using the given resources at its disposal and without placing undue strain on its members. Thus the organisation cannot function without the human element, it becomes very beneficial for the organisation to give more consideration to its employees and ensure they are given the right environment to operate. An effective workforce will have an overall effect on the performance of the organisation (Armstrong,2010).

Anderson (2002) explained that for an organisation to be effective for its goals, it is very important to monitor its employee performance regularly. Effective monitoring and measuring also include providing timely feedback and reviews of the employees for their work and performance agreeing to the predetermined goals and solving the problems faced (Mani,2002). Rudman (2003) submit that timely recognition of the accomplishment also motivates and helps to improve the performance of employees. Effectiveness determines the policy objectives of the organisation or the degree to which an organisation realizes its own goals (Zheng,2010).

Muda, Rafiki & Harahap (2014) submit that effective communication of organization goals and objective is key to advance efficiency. A company can have good direction among the teams or units in an organisation whereby the absenteeism of it will reflect problems in running organisation operations or critically cause the damage between individuals. It has been suggested that the persons who are involved in communication processes need to possess both basic skills and abilities, otherwise, the information could be missed to understand appropriately, and also it depends on the facilities available in organisations and the actions of managers to see the

acceptability of information to have an accurate delivery. The managers have been asked to absorb the feedback gained from the employees which probably affects their work motivation. Good performance, the managers must show the creativities of developing and providing opportunities to learn new skills to their employees through the communication process.

### **2.1.13 Efficiency**

Efficiency reveals how successfully the inputs have been transformed into outputs (Low,2000).

Organisational efficiency could improve performance in terms of management, productivity, quality, and profitability (Pinprayong & Siengthai, 2012). Pinprayong & Siengthai (2012) introduced seven dimensions, for the measurement of organisational efficiency these includes: firstly Organisational strategy, secondly Corporate structure design, thirdly Management and business system building fourthly Development of corporate and employee styles, fifth Motivation of staff commitment, sixth Development of employee's skills, seventh Subordinate goals.

Organisations can be managed effectively yet, due to poor operational management, the entity will be performing inefficiently (Karlaftis, 2004). The inefficient and ineffective organisation is set for an expensive failure. This can lead to no proper resource allocation policy and there is no organisational perspective of their future. Also, there may be organisation management issues, a high employee turnover rate, and no clear vision of where the organisation will be standing tomorrow. If the organisation can manage its resources effectively, yet it does not realize its long-term goals, it will bankrupt slowly. This strategy is cost-efficient but it is not innovative and creates no value. Management has no clear customer-oriented policy set in place, which leads to a constant focus on efficiency. Such an organisation uses all its efforts to implement a strict resource allocation policy, which translates into strict staff cost control, training cost reduction, or even elimination. These actions lead to the low morale of the organisation high turnover rate of the

employees and low customer satisfaction. An efficient but ineffective organisation cannot be competitive and it will bankrupt eventually. Efficient is the ability to succeed with minimum cost and time while effectiveness is succeeded with high cost and time.

High effectiveness and high-efficiency organisations are also high-performance entities. Organisations can perform excellently well in strategic planning. The outcome is productive, cost management is under control, tasks are spread and completed in a timely matter. Usually, such organisations have high morale and staff commitment, which also results in the highest quality of the outcome. Employees are well aware of the tasks they have been delegated to perform, they are also well informed of the indicators, which are used to assess their outcomes. Their performance and their attitudes lie along with the company's long term goals and vision.

## **2.3 Theoretical Review**

In this part, ethical theories were reviewed. They are: social disorder theory, Ethics of Care theory, Justice theory and equity theory.

### **2.3.1 The Social Disorder Theory**

Recent experimental research conducted by researchers from the University of Groningen in the Netherlands supported the concept that “signs of disorder” in a neighborhood can, in a causal fashion, lead to other broken social norms and resultant delinquent behaviors (Keizer & Lindenberg 2008). This theory relate to this study on the facts that it assess the social forces that may affects the ethical conducts of employees as they interact with one another in the course of providing their services. However, the theory does not provide the results of the affected ethical conducts and how they relate to the performance of an organisation.

### **2.3.2 The Theory of Ethics of Care**

Ethics of care is related to virtue theory but emphasizes virtues that are important to personal relations, such as compassion, sympathy, empathy, and loyalty (Budd, 2004). The ethics of care argues that a person's moral obligation is not to follow impartial principles but rather to care for the good of the particular individuals with whom the person has concrete special relationships. Also noted in ethic of care an ethical dilemma is not a mental problem with only one ethically correct solution that can be agreed on by impartial observers and by applying universally accepted principles. Rather, solutions should emerge from relationships of mutual care and from the context in which the problems are embedded (Jones, 2007). When applying the ethic of care to the organisation, some situations may be more challenging than others i.e manager needs to be careful in making a decision involving friends rather than make the decision not on bias but merit. Kwara State Internal Revenue Service Ilorin needs relate this in their decision making with the employees.

### **2.3.3 Theory of Justice**

The theory of justice requires decision-makers to be directed by equity, fairness, and impartiality (Cavanagh, 1981). It relies on three types of moral prescriptions: firstly individuals who are similar in relevant respect should be treated similarly and individuals who are different in relevant respect should be treated differently in proportion to the difference between them secondly rules should be administrated fairly and clearly and thirdly that individuals should not be held responsible for matters over which they have no control, and should be compensated for the cost of their injuries by those responsible for these injuries.

Rawls (1971) under a veil of unawareness, rational, self-fascinated, and equal individuals will agree that each person is to have an equal right to the most extensive total system of equal basic liberties. Furthermore, social and economic discriminations are to be arranged so that they are both to the greatest benefit of the least advantaged and attached to offices and positions open to all under conditions of fair equality of opportunity (Budd, 2004).

Justice theory as posited by Dessle (2008) who was of the view that organisational justice, has three components namely distributive, procedural and interpersonal justices. Interpersonal justice entails how managers conduct their interpersonal dealings with employees, the point to which managers treat employees with dignity as opposed to abuse or disrespect. To treat people justly is to deal with them fairly and equitably. Adams (1965) the proponent of this theory distinguished between distributive and procedural justice, argued that distributive justice refers to how rewards are distributed. According to him, people will feel that they have been treated justly if they believe that rewards have been distributed following their contributions, that they receive what was promised to them, and that they get what they need. While Procedural justice refers to the ways in which managerial decisions are made and human resource procedures are managed. People will feel that they have been treated justly if management's decisions and procedures are fair, consistent, transparent, and non-discriminatory and properly consider the views and needs of employees. This implies that decision-makers should pay attention fairness, equity and impartiality in Kwara State Internal Revenue Service.

#### **2.3.4 The Equity Theory**

Equity theory was propounded by Adam (1963) that people are motivated by inequity and keep on comparing efforts with that put in by others around them in the workplace and also the rewards being meted out to them. He further posits that equity is compared to a perception of fairness

involved between efforts and rewards given to co-workers in the workplace for their performance. Fair situations where all employees are treated with equality predicts similar outcomes for similar inputs and if some employees feel that others are being given higher rewards for similar work they will hold back some of their efforts. In case an employee putting in hard work happens to see an inefficient and unproductive colleague being rewarded with the same salary may probably feel demotivated to put in the same level of work continuously. Motivation is thus very difficult without the establishment of fairness in the appraisal and reward process. Implies that management should not be biased in terms of rewards to employees in Kwara State Internal Revenue Service.

## **2.4 Empirical Review**

The empirical review comprises studies from across the world and studies within Nigeria.

### **2.4.1 Studies from across the World**

Satt and Chetioui (2017) Does goodwill affect improve firm performance. The study used survey method revealed that goodwill is one of major driver of a sustainable competitive organization and it improves performance. Also found that good performing organizations invest in goodwill and high level of goodwill has positive effect on organization performance.

Okrepilo, Gavit, Nedviga and Oleg (2016) Effect of goodwill on the organization performance. Qualitative analysis was used, the study found that attention needs to be paid on evaluation of the experience and reputation of building organisations. Also identified issues on goodwill and reputation..

Sunanda (2018) the effect of etiquette and unethical behaviour on employees commitment and productivity were examined. Descriptive survey research methods couples with questionnaire were employed. The study revealed that ethical standards and etiquette has significant relationship

with organizational productivity. Also found that ethical standard required reviewed frequently to boost organizational productivity.

Rashid, Fizzah and Alvi (2014) examined acquiescence of business ethics on industry has effect on organizational development. Qualitative analysis was used for the research, constant reviews of ethics rules to employee and management skills improved employee behaviour in more position direction.

Komari and Djafara (2013) examined the effect of work ethics on work satisfaction and organizational commitment. Descriptive survey research methods couples with questionnaire were employed. The study argues that work ethic is important to organizational commitment but cannot automatically create high job satisfaction.

Sapadai, modding, Gani and Nujum (2017). The study investigated that organizational culture and work ethic performance. Structural equation modeling was used, the study found that work ethics and organization culture increase perceived employee job satisfaction but argues that ethics has not been able to improved performance of employees.

Samak (2017) investigated the impact of business ethics on employee's performance. Survey method was used In addition; the study revealed increase in ethical conduct in organization, employees performance contributes to employees performance.

Haryono, Riyani and Harsono (2013) examined the impact of work ethics on performance and used job satisfaction. The survey research design and structural equation model were used. Work ethics boost commitment of employees to activities carried out and influenced reward of employee for more productivity effort.

Kelidari, Fadaei and Ebrahimi (2016) investigated the role of ethical leadership performance of employees. The work adopted descriptive survey and non-probability method. Leaders with good

attitude, influence the attitude of employee thereby boosts effectiveness of employee in organization

Piest and Schreck (2020) examined effect of unethical behaviour on multidisciplinary. Survey method was used. Shed light on why and when contest among employees may lead to unethical behaviour and to develop multidisciplinary to put a stop on unethical behavior.

Umar and Sha'awa (2020)The study investigated that ethics on employee performance. Descriptive survey research design was employed Established that ethics serves as organization guide and encourage employees to practice good behaviour for the sake of improving their performance.

Prakash and Mandela (2015) examined unethical behaviour and its management in an organization. descriptive method was used, strongly suggest why the sustainability of an organization can be threatened by poor administration, weak management of human and non-human resource, inappropriate job behaviour and performance of its employees.

Octavia, Jeffery and Jetonga (2015) investigated unethical behavior as a major concern in workplace. Survey method was used, unethical behaviour has negative effect on the workplace and to identify issue on unethical behaviour may it improves or stagnant organization.

Nurul, Khatijah and Siti (2020)The study investigated effect of integrity and employee job performance. Survey method and smart PLS was used. It was established that integrity plays vital role on employee performance as well a high integrity employee leads to better performance.

Dita and Syamsir (2020) investigated influenced of integrity on employee performance. Survey method was used, it was identified that managers make efforts in various way to further improve the integrity of their employees, so that service quality could also be further improved.

Ferdeli, Husein and Hakim (2020) effect of employee empowerment and integrity on company performance through organizational commitments. Saturated sample method was used, employee empowerment and integrity partially affect organizational performance.

Irene, Sodikin and Guswandi (2018) The study examined effect of self-efficacy and integrity affect job satisfaction. Survey method was used, it revealed that integrity influenced organisations performance and boosts the commitment of employee.

Sumra, Haseeb and Shalkh (2019) investigated impact of effect of job dissatisfaction on employee performance. Descriptive method was used, negatively has an extrinsic effect on employee performance and it is required that reward system must be established in other to improve performance.

Kelidari, Fadaei and Ebrahimi (2016) revealed ethical leadership influence performance of employees. Descriptive method was used, Leaders with good attitude, influence the attitude of employee thereby boosts effectiveness of employee in organization.

Godkin, Gary and Kidwell (2011) investigate corporate ethical values, group creativity, job satisfaction and turnover intention. Survey method was used, employee trend more to be hardworking when ethical value are reviewed. Also organizational culture and work ethic increase employee job satisfaction. Some argue that different work ethics has not been to improved performance of employees.

Kevin and Wang (2011) impact of ethical issues on privatization. Structural equation modeling SEM was used, the study revealed that changes in management adjust and transform employee perception about ethical issues and actions. Also organizational loyalty important to organization performance, effectiveness and efficiency of human resource management and ensure that employees dissatisfaction are dealt with.

Muda, Rafiki and Harahap (2014) factor influencing employee performance. Survey method was used. The study investigated that communication has significantly effect on employees' performance.

Tutei, Geoffrey and Jared (2017) effect of employee commitment on organizational performance. Descriptive was used; the study revealed that employee reward system improved continuance commitment in an organization. Reward system improved ethical behaviour and boost performance of employee.

Han and Hong (2019) impact of accountability on organizational performance. The study used quantitative, The study discovered that accountability has significantly affect organizational performance on staffing, performance evaluation and compensation. Ethics that carryout in public organization improved level of accountability thereby recorded higher employee performance.

Boakye (2015) Impact of teamwork on organizational performance. Purposive sampling and questionnaire was used, organization performance has higher effectiveness on teamwork of employee to achieved greater result.

Sanya and Hisam (2018) Impact of teamwork on work performance of employees. The study used survey method, revealed that teamwork has significant relationship with occupational performance. Also found that factor associate with concept teamwork in job environment.

### **Studies within Nigeria**

Yatick and Musebe (2016) assessment of ethical behaviour on organizational performance. The study used mixed method for the sample, the study showed that neglect, absenteeism, poor time management, corruption, disputes and dishonest are major cause of unethical behaviour. Also training of staff, government support and strict enforcement of ethics code should be implemented.

Phongstorn (2010) understanding reasons for employee unethical conduct. The study used quantitative analysis, It identified that social norm, process loopholes, dishonesty and pressure affect performance. It was also established that identifying all these gives solution to unethical behaviour in organization.

Nnamani and Ajagu (2014) an effective tool for employee performance. The study used descriptive survey and sample random sampling, environmental factor influence negatively on employee performance such that there was unsafe, unhealthy work place environment, poor motivation, high cultural interference and allow organizational interpretation process caused low productivity.

Idris and Alegbeleye (2015) disciplinary measures and job performance of library staff. The survey method was used. The study found that discipline had significant relationship between personnel performance and effectiveness. It revealed that was need for high standard of discipline in organization.

Olokundun, Ibidun, Ogbari, Darisu and Dada (2018) examined the effect of workplace transparency on innovation accountability. The data collected were analyzed by means of random sampling, also found that workplace culture of accountability empowered employees to take responsibility and behaviour or poise to innovate should be created by top management.

Bello (2012) impact of ethical leadership on employees' job performance. The study used survey method, lack of trust as result of not sound character in organization, affect commitment to the organisations goal. Also revealed that leaders are expected to have good character which serves as role models for their employees.

## **2.6 Theoretical Framework**

Equity theory was propounded by Adam (1963) that people are motivated by inequity and keep on comparing efforts with that put in by others around them in the workplace and also the rewards

being meted out to them. He further posits that equity is compared to a perception of fairness involved between efforts and rewards given to co-workers in the workplace for their performance. Fair situations where all employees are treated with equality predicts similar outcomes for similar inputs and if some employee's feel that others are being given higher rewards for similar work they will hold back some of their efforts. In case an employee putting in hard work happens to see an inefficient and unproductive colleague being rewarded with the same salary may probably feel demotivated to put in the same level of work continuously. Motivation is thus very difficult without the establishment of fairness in the appraisal and reward process.

## **2.7 Gap in the Literature**

This study identified goodwill as a major factor in work ethics. Goodwill is of great importance to any organisation because once this attribute is embedded on employees. Job productivity is enhanced. Good- representation of an organization would be of good benefit to employees, customers, and the society. It also enhances trust of stakeholders and fosters better relationship.

The study identified integrity as major factor on work ethics on employee performance. Ethical values should to be well communicated to employees in the organization.

The study identifies employee satisfaction as major factor on work ethics. Culture, security, leadership, opportunities, career development, working condition, pay and benefits, rewards and recognition it gives full understanding of what is expected toward performance of employee and how to deal with level of satisfaction.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Preamble**

The chapter comprises of research design, the population of the study, sample and sampling methods, source of data collection, the research instruments used, method of data analysis and model of specification, it also include validity and reliability of the research instrument as well as ethical considerations.

#### **3.1 Research Design**

A cross sectional design was adopted since this work focuses on work ethics and employee performance of Kwara State Internal Revenue Service of Ilorin. With this approach, thus, the study examined the effects of work ethics (independent variable) proxied by goodwill, discipline, integrity and employee satisfaction. On the dependent variable (employee performance), it is proxied by effectiveness and efficiency. The sources of data was primary data collected from the sample population of staff from Kwara State Internal Revenue Service, Ilorin. Descriptive and inferential statistics were used to analyze the data collected.

#### **3.2 Population**

The population of the study constitutes all the employees of the Kwara State Internal Revenue Service i.e accounting department, human resource management, tax audit, network admin, I.T operation, managing consultant, research and development The total population of the employee in the Kwara State Internal Revenue Service stood at nine hundred and twenty (920) (HR Department, KWIRS,2020).

### **3.3 Sample Size**

Sample size used by this study is that of Nwana (1981). He suggests that if a population is a few hundreds a 40% or more sample suits, if many hundreds 20% suffices while several thousand 10% can be used for the study. Thus, this study adopted 20% of the population going by the population of the study.

$$20/100 \times 920 = 92$$

$$0.2 \times 920 = 184$$

20% of 920 population of Kwara Internal Revenue Service Ilorin was used for the study.

### **3.4 Sampling Techniques**

The study was carried out using multistage sampling technique i.e purposive, satisfied and random sampling. Purposive sampling was used because the study specifically investigate the effect of work ethics on the staff of Kwara Internal Revenue Services. Statistical sampling method was used because not all the staff in KWIRS are in the same cadre or level i.e. senior and junior staff. Consequently, because it is practically impossible to reach out to all employees in KWIRS. Simple random sampling is adopted hence multistage sampling.

### **3.5 Method of Data Collection**

The method used for the study in the administration of questionnaire. A research assistant was employed to carry out the exercise out of which reasonable number required for the study was achieved and successfully used. The questionnaires were administered to both the junior and senior staff of the Kwara Internal Revenue Service, Ilorin. Also the questionnaire used is a closed ended questionnaire that makes it easy to determine the effects between variables under investigations.

### **3.6 Research Instruments**

The study used questionnaire as the research instrument. The questionnaire was a closed ended (structured) questionnaire in order to restrain the respondent from derailing from expected results. In designing the questionnaire, 5 point Likert scale technique was used from a 5 point of Strongly disagree, Disagree, Netural, Agree and Strongly agree.

The research instrument of the study used is questionnaire. Questionnaires was used for the employees' were divided into four parts based on variables of both the independent and dependent variables. This method was used to work together to effectively address all the aspect of research question and objectives.

### 3.7 Method of data analysis

The result got from the research field work were analyzed using frequency distribution table in displaying the percentage of the demographic data, also to show the level of agreement and disagreement to the research statement in structured questionnaire with the help of Statistical Package for Social Science (SPSS) of version 20. In addition, standard deviation was adopted.

The study is operationalized in line with the identified constructs

Where x construct is the dependent variable

And y construct is the independent variables

x= Employee performance (x<sub>1</sub>: Effectiveness, x<sub>2</sub>: Efficiency)

y= Work ethics (y<sub>1</sub>: Goodwill, y<sub>2</sub>: discipline, y<sub>3</sub>: Integrity, y<sub>4</sub>: Employee satisfaction)

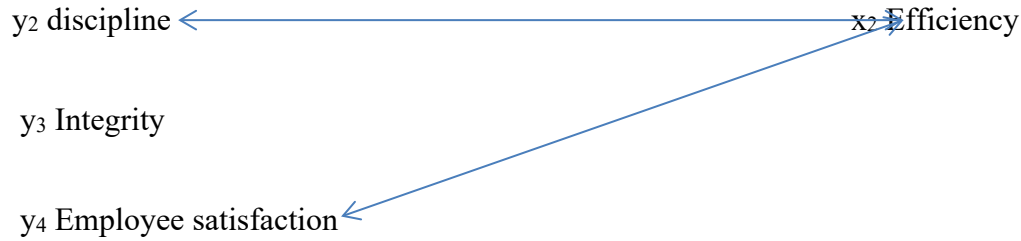
y= Work ethics

x= Employee performance

Independent Variable

Dependent Variable

y<sub>1</sub> Goodwill ← x<sub>1</sub> Effectiveness



**3.8 Model of specification**

The empirical model of the study is presented in equations where the independent variable is work ethics, which is measure using four variables, goodwill, discipline, Integrity and satisfaction. The study followed the approach of picci (2018) to measure goodwill and ethical. Integrity were measure while satisfaction by Rue & Ryaе (2003). Effectiveness and efficiency were adopted from the work of Anderson (2002). The model specifies the influence of the independent on the dependent variable. The multiple regression models were expressed as thus:

**3.9 Model for Hypothesis 1**

$$efc = \beta nlgio + \beta egw, + \beta ilgw + \sum_{k \rightarrow m} \beta nik \ \xi_k + \zeta_m \dots \dots \dots \text{equation 3.1.1}$$

**Model for Hypothesis 2**

$$eff = \beta eadi\theta + \beta esd, + \beta esdc + \sum_{k \rightarrow m} \beta nik \ \xi_k + \zeta_m \dots \dots \dots \text{equation 3.1.2}$$

**Model for Hypothesis 3**

$$efc = \beta nsei\theta + \beta in, + \sum_{k \rightarrow m} \beta nik \ \xi_k + \zeta_m \dots \dots \dots \text{equation 3.1.3}$$

**Model for Hypothesis 4**

$$eff = \beta_{ncise} + \beta_{ss} + \beta_{es} + \sum_{k \rightarrow m} \beta_{nik} \xi_k + \zeta_m \dots \dots \dots \text{equation 3.1.4}$$

where ;  $efc$  = effectiveness

$eff$  = efficiency

$ek$  = error term

$\beta_{nik}$  = regression Coefficients

### 3.10 Validity of the Research Instrument

Validity is the extent to which a measuring instrument achieved its primary purpose which is to confirm its correctness and validity. To ensure validity of this study, the study elicited the consensus of the experts in the field of study as well as input from the supervisors as to whether the instrument measures the concept expected of it, whether it what is expected from the study. Thus, the supervisors were of great assistance in vetting the questionnaire items and commenting on the relevance of each item included. All the observations were adequately incorporated into the questionnaire.

### 3.11 Reliability of Research Instrument

For this study, pilot was observed through the administration of questionnaire and the reliability of instrument were measure using Cronbach Alpha ( $\alpha$ ).Cronbach’s alpha is a measure of internal consistency and how closely related a set of items are as particular group (Taylor,Vocht &Hall,2016). One hundred and eighty three copies of questionnaire were distributed among Kwara State Internal Revenue Service Ilorin. The copies of the questionnaire were retrieved and pre tested. A summary of the analysis showed that when the reliability of the questionnaire with

questions were tested, the cronbach alpha coefficient was initially 0.712. The Cronbach alpha benchmark is 0.7 and thus the 0.712 was deemed suitable for use.

**Table 3.2** Reliability Statistics (Pilot Test-After Adjustments)

Cronbach Alpha	Cronbach Alpha Base on Standardized	
	Items	No of item
.712	.717	25

Variables	No of Items	Cronbach Alpha
Goodwill	5	0.7170
Discipline	5	0.7139
Integrity	5	0.7073
Satisfaction	5	0.7721
Effectiveness	5	0.8372
Efficiency	5	0.7818

**Source: Field Survey (2020)**

### 3.12 Ethical Consideration

The research used data from Kwara State Internal Revenue Service Ilorin and treated with utmost confidentiality.

## CHAPTER FOUR

### DATA PRESENTATION, ANALYSIS AND INTEPRETATION

#### 4.0 Preamble

This chapter focuses on analysis, interpretation and representation of the data gathered from the field. The demographic data obtained for this study are presented in tables, analyzed and interpreted using frequencies and simple percentages. The study also used the Statistical Package for the Social Sciences (SPSS) to aid in the analysis.

#### 1.4 Response Rate

Table 4.1 The Response Rate

Distribution	Responses	Percentages (%)
Adequately filled and Returned	184	100
Invalid/Unreturned	.....	.....
Total	184	100

**Source:** Author's Fieldwork Computation, 2020

Table 4.1 indicated the response rate of the distributed questionnaires. One hundred and eighty four (184) questionnaires were distributed representing (100%) as earlier depicted as the sample size for the study. All the one hundred and eighty four (184) (100 %) were adequately filled and returned without returning and invalid questionnaire.

#### 4.2 Data Analysis and Interpretation

The questionnaire was divided into two parts;

Part A: This contained respondents' Demographic data

Part B: This forms the focus of respondent's assessment for evaluation.

## Part A

### Data Analysis and Interpretation

Table 4.2 Gender Distribution

<b>Gender</b>		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	105	57.1	57.1	57.1
	Female	79	42.9	42.9	100.0
Total		184	100.0	100.0	

#### Source field survey, 2020

4.1 The table 4.2 explains the descriptive statistics of gender distribution of the respondent. Out of 184 administered questionnaire to the staff of Kwara State Internal Revenue service 105 respondents were male 57.1% and 79 were female 42.9% respectively. By implication, there are higher numbers of male staff in Kwara State Internal Revenue Service when compared to their female counterparts.

Table 4.3 Age Distribution

<b>Age</b>		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	21-30	37	20.1	20.1	20.1
	31-40	117	63.6	63.6	83.7
	41-50	25	13.6	13.6	97.3
	51-60	5	2.7	2.7	100.0
Total		184	100.0	100.0	

#### Source field survey, 2020

Table 4.3 represents the age distribution of the respondents. 37 (21.1%) were between the age bracket of 21yrs-30yrs, 117 respondents representing 63.6% were between the age bracket of 31yrs-40yrs, 25 respondent representing 13.6% were between the age bracket of 41yrs-50yrs while 5 respondent representing 2.7% were between the age bracket of 51yrs-60yrs. By implication, respondent between the age of 31yrs -40yrs who are vibrant and tend to put more effort to the performance of an organisation and will be easy to adopt to good work ethics.

**Table 4.4 Marital Status**

Marital status		Frequency	Percent	Valid Percent	Cumulative Percent
	Single	35	19.0	19.0	19.0
Valid	Married	137	74.5	74.5	93.5
	Divorce	12	6.5	6.5	100.0
	Total	184	100.0	100.0	

**Source field survey, 2020**

Table 4.4 represents the marital status of the respondents. Out of 184 administered questionnaires to the staff Kwara State Internal Revenue Service 35 respondents representing 19% were single. 137 respondents representing (74.5%) are married while 12 respondents representing (6.5%) Divorce. This implies that most of the staff are married and as such are more knowledgeable and responsible to ethics and etiquette that will manifest in their behaviour at work.

**Table 4.5 Academic Qualification**  
**Academic Qualifications**

	Frequency	Percent	Valid Percent	Cumulative Percent
B.S.c	90	48.9	48.9	48.9
Master's Degree	80	43.5	43.5	92.4
PhD	8	4.3	4.3	96.7
Other	6	3.3	3.3	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

Table 4.5 shows the educational background of the respondents 90 B.S.c holder 48.9%, 80 master degree holders representing (43.5%), by implication that a good member of staff employed in the organization do not require much do about ethics in the organization before thus perform their assigned tasks. While 8(4.3%) staff holds PhD. Others contain only 6 (3.3%) staff in the organization.

**Table 4.6**

**Ethical values are communicated appropriately to employees.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	5	2.7	2.7	2.7
Disagree	7	3.8	3.8	6.5
Undecided	21	11.4	11.4	17.9
Agree	86	46.7	46.7	64.7
Strongly Agree	65	35.3	35.3	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The table shows that 5(2.7%) respondents Strongly Disagreed,7(3.8%) Disagree, 21(11.4%) are Undecided, while 86 (46.7%) Agreed and 65(35.3%) strongly agreed. Number of respondent agrees, that implies that ethical values are communicated appropriately to employees to enhance efficiency of an organization and helps to avoid indiscipline because of the penalty attach to it.

**Table 4.7**

**Organizational ethical values promote efficient operation of employees.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Disagree	6	3.3	3.3	3.3
Undecided	25	13.6	13.6	16.8
Valid Agree	94	51.1	51.1	67.9
Strongly Agree	59	32.1	32.1	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The Table 4.7 shows that 6(3.3%) disagreed that ethical values promote efficient operation of employees in Kwara State Internal Revenue Service. However, there were no respondents who strongly disagreed to the preposition. 25(13.6%) respondents remained neutral and 94 (57.1%) respondents which also represent larger percentage agreed that ethical value in Kwara State Internal Revenue Service promotes efficient operation of the employees. Consequently, 59 (32%) respondents also strongly agreed. This implies that majority of the respondent’s concord to thing assertion

**Table 4.8****Penalties are enforced with employee who lacks integrity.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	9	4.9	4.9	4.9
Disagree	18	9.8	9.8	14.7
Undecided	29	15.8	15.8	30.4
Agree	87	47.3	47.3	77.7
Strongly Agree	41	22.3	22.3	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The table depicts that of the total population, 9(4.9%) and 18(9.8%) respondents strongly disagreed and disagreed respectively, 29 (15.8%) were undecided and 87(47.5%) and 41(22.3%) respondents agreed and strongly agree that penalties are enforced on employees that lack integrity at their point of duties. This implies that Kwara State Internal Revenue Service do not comprise enticing employee perform their responsibility.

**Table 4.9****To achieve desired target employees needs to be ethical.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	4	2.2	2.2	2.2
Disagree	17	9.2	9.2	11.4
Undecided	9	4.9	4.9	16.3
Agree	64	34.8	34.8	51.1
Strongly Agree	90	48.9	48.9	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The table 4.9 indicated that 4(2.2%) and 17(9.2%) respondents strongly disagreed and disagreed respectively. Similarly, 20(10.9%) respondents are undecided while 90 (48.9%) respondents strongly agreed showing that for Kwara State Internal Revenue Service to achieve its desired objectives, it must ensure that employees remain ethical in their conduct. The table also showed that 64(34.8%) respondent also agreed. This implies that employees feel a sense of purpose and sense of integrity and transparency in workplace.

**Figure 4.10**

**Integrity of an employee ensures overall efficiency**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	5	2.7	2.7	2.7
Disagree	15	8.2	8.2	10.9
Undecided	20	10.9	10.9	21.7
Agree	62	33.7	33.7	55.4
Strongly Agree	82	44.6	44.6	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The table 4.10 shows that 5(2.7%) strongly disagree, 15(8.2%) respondents disagree while 20(10.9%) respondents are undecided, 62(33.7%) respondents agree while 82(44.6%) respondents Strongly Agree 44.6% . This suggested that integrity of an employee in Kwara State Internal Revenue Service counts to the overall efficiency of the organization.

**Table 4.11****Organizational ethical policies are reviewed perpetually to improve efficiency.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	1	0.5	0.5	0.5
Disagree	14	7.6	7.6	8.2
Undecided	28	15.2	15.2	23.4
Agree	88	47.8	47.8	71.2
Strongly Agree	53	28.8	28.8	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The table 4.11 indicates that 1(0.5%) strongly disagree, 14(7.6%) disagree while 28(15.2%) of the respondent remained undecided. About 88(47.8%) respondent agree and 53(28.8) strongly agree respectively. This implies that organisational ethical policies are reviewed perpetually as posited by most of the respondents.

**Table 4.12**

**The organization encourages employees to report indiscipline they have been observed so as not to affect job efficiency.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	5	2.7	2.7	2.7
Disagree	11	6.0	6.0	8.7
Undecided	51	27.7	27.7	36.4
Agree	83	45.1	45.1	81.5
Strongly Agree	34	18.5	18.5	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The table 4.12 indicates that 5(2.7%) respondents strongly agree, 11(6.0%) respondents disagree, with a very large number of respondents of about 51(27.7%) becoming neutral. The beauty is that about 83(45.1 %) respondent are of the view implies that employee indiscipline when reported and corrected in good time will not defer organizational efficiency. similarly, 34(18.5%) respondent strongly agree to this position.

**Table 4.13****The management has clearly defined acceptable conduct of employees in the staff handbook**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	7	3.8	3.8	3.8
Disagree	9	4.9	4.9	8.7
Undecided	38	20.7	20.7	29.3
Agree	70	38.0	38.0	67.4
Strongly Agree	60	32.6	32.6	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

Table 4.13 shows that only a few numbers of respondents could not have access to staff handbook of the organization because of their stance. This is depicted where 7(3.8%) and 9(4.9%) respondents strongly disagreed and disagreed respectively. About 38(20.7%) respondents were undecided while a greater percentage of about 70(38%) and 60(32.6%) respondents agreed and strongly aged respectively. This suggested that management has clearly define acceptable conduct of employee in the staff handbook, employee tend to be treated fairly and equally.

**Table 4.14****Staff who violate ethical standards are sanctioned so as not to affect efficiency.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	2	1.1	1.1	1.1
Disagree	20	10.9	10.9	12.0
Undecided	34	18.5	18.5	30.4
Agree	79	42.9	42.9	73.4
Strongly Agree	49	26.6	26.6	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The table 4.14 above indicates that only 2(1.1%) respondents strongly disagree with the above assertion that staffs that violate ethical standards are sanctioned so as to affect efficiency. Similarly, 20 (10.9%) respondents disagreed while 34(18.5%) respondents are neutral. Also, 79 (42.9%) and 49 (26.6%) respondents agreed and strongly agreed respectively. This implies that Kwara State Internal Revenue Service have consequences on employees who violates organisational ethical practices.

**Table 4.15****Indiscipline behaviour affects efficiency.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	5	2.7	2.7	2.7
Disagree	14	7.6	7.6	10.3
Valid Undecided	33	17.9	17.9	28.3
Agree	71	38.6	38.6	66.8
Strongly Agree	61	33.2	33.2	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

Result from the preceding table 4.14 and table 4.15 that shows that unethical behaviour affects organisational efficiency. About 5(2.7%) and 14(7.6%) respondents strongly disagreed and disagreed respectively to this submission while 33(17.9%) respondents were undecided. Consequently in agreement to this are 71(38.6%) respondents while 61(33.2%) respondents strongly agree. By implication, engaging in indiscipline behaviour can lead to harmful practices for employees; lack of trust among employees can be detrimental to the goodwill of the organization.

**Table 4.16****Organization rewards teamwork for good ethical conduct.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	11	6.0	6.0	6.0
Disagree	26	14.1	14.1	20.1
Undecided	27	14.7	14.7	34.8
Agree	78	42.4	42.4	77.2
Strongly Agree	42	22.8	22.8	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

The Kwara State Internal Revenue do reward employees that demonstrates good ethical conduct. This is indicated in table 4.16 above where 78(42.4%) and 42(22.8%) respondents agreed and strongly agreed respectively. About 27(14.7%) respondents were neutral out of 184 questionnaire administered on the staff. Only 11(6.0%) and 26(14.1%) respondents strongly disagree and disagreed respectively. This implies that remaining 20% of the population are in disagreement.

**Table 4.17****Employee behavioural supports to the organization ensure effectiveness.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	4	2.2	2.2	2.2
Disagree	11	6.0	6.0	8.2
Valid Undecided	26	14.1	14.1	22.3
Agree	103	56.0	56.0	78.3
Strongly Agree	40	21.7	21.7	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

It is shown from the table 4.17 above that employees remain the behavioural of Kwara State Internal Revenue Service in Ilorin Kwara State. This is supported by the agreements that 103(56%) and 40 (21.7%) respondents agreed and strongly agreed respectively. Also 26(14.1%) respondents were undecided about employee behaviour support on organisational effectiveness. The table also indicated that 4(2.2%) respondents strongly disagreed and 11(6%) respondents disagreed respectively. This implies that it helps to grows the organization from within and its strengthen their commitment for best performance.

**Table 4.18****Employees loyalty to the goodwill of the organization improves effectiveness.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	4	2.2	2.2	2.2
Disagree	9	4.9	4.9	7.1
Undecided	35	19.0	19.0	26.1
Agree	88	47.8	47.8	73.9
Strongly Agree	48	26.1	26.1	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

Goodwill is a measure that indicates employee loyalty. But organisational goodwill is what employees relied on to succeed, therefore table 4.18 showed that 88(47.8%) respondents agreed and 48(26.1%) respondents strongly agreed. consequently, 35(19%) respondents were undecided. However, 4(2.2%) and 9(4.9%) respondents strongly disagree and disagreed respectively. This implies that performance will be enhanced, encourage positives responses and this will spread positive reputation of the organization.

**Table 4.19****Effective teamwork improves effectiveness.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Disagree	13	7.1	7.1	7.1
Undecided	14	7.6	7.6	14.7
Valid Agree	77	41.8	41.8	56.5
Strongly Agree	80	43.5	43.5	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

Table 4.19 indicates that Kwara State Internal Revenue Service are into effective team work. 77(41.8%) and 80(43.5%) respondents agreed and strongly agreed to the above submission. Also, a table 4.19 show that 14(7.6%) respondents are undecided while 13(7.1%) respondents disagreed this implies that little or no impact on the fact that effective team work improves effectiveness.

**Table 4.20****Benevolent attitude of employees improves effectiveness.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	9	4.9	4.9	4.9
Disagree	17	9.2	9.2	14.1
Valid Undecided	22	12.0	12.0	26.1
Agree	85	46.2	46.2	72.3
Strongly Agree	51	27.7	27.7	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

Table 4.20 above indicates that 9(4.9%) respondents strongly disagree that benevolent attitude of employees improve effectiveness. Also 17(9.2%) respondents disagree while 22(12.0%) respondent remain undecided. However, large number of out or the entire population of 980 indicates that 85(46.2%) respondents agree while 51 (27.7%) strongly agree respectively. By implication, fairness of an organization to employees will boost the performance of the organization and helps the employees carried out their task to higher standard without any complaint.

**Table 4.21****Training on organization ethics and ethical values contribute employee effectiveness.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	8	4.3	4.3	4.3
Disagree	13	7.1	7.1	11.4
Undecided	30	16.3	16.3	27.7
Agree	71	38.6	38.6	66.3
Strongly Agree	62	33.7	33.7	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

By implication, consist and training of employee in organisations contribute immensely to achieving organizational objectives. Therefore, training about ethical conduct on employee assists making organization effective. Table 4.21 proved that 71(38.6%) and 62(33.7%) respondents agreed and strongly agreed to this submission out of the total 184 questionnaire administered to them. Only 30(16.3%) respondents were undecided while just 13(7.1%) and 8(4.3%) respondents disagreed and strongly disagreed respectively.

**Table 4.22**

**Satisfied employees ensure the organization ethical standards are maintained.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	2	1.1	1.1	1.1
Disagree	8	4.3	4.3	5.4
Valid Undecided	36	19.6	19.6	25.0
Agree	87	47.3	47.3	72.3
Strongly Agree	51	27.7	27.7	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

Morally sound employee of Kwara State Internal Revenue have proceed that good ethical standard are maintained to achieving organisational objectives. About 87(47.3%) and 51(27.7%) respondents showed that they agreed and strongly agreed respectively. Consequently, table 4.22 also showed that out of 184 respondents only 36(19.6%) were neutral to this submission while 8(4.3%) and 2(1.1%) respondents disagreed and strongly disagreed respectively. By implication, it boost performance, decrease turnover and improves attendance of employees.

**Table 4.23****Satisfied employees affect effectiveness adversely.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	1	0.5	0.5	0.5
Disagree	17	9.2	9.2	9.8
Valid Undecided	41	22.3	22.3	32.1
Agree	67	36.4	36.4	68.5
Strongly Agree	58	31.5	31.5	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

In fact, table 4.23 only 1(0.5%) respondent strongly disagree that dissatisfied employees affects effectiveness adversely. Similarly 17(9.2%) respondents disagreed while 41(22.3%) respondent remained undecided. Also about 67(36.4%) respondents' agreed and 58(31.5%) respondent to strongly agreed respectively. This suggested that employees who feel dissatisfied are likely to put minimal effort to their job, which means that effectiveness could be adversely affected.

**Table 4.24****Organization have an Ethics Committee to check unethical behaviors**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	11	6.0	6.0	6.0
	Disagree	22	12.0	12.0	17.9
	Undecided	38	20.7	20.7	38.6
	Agree	79	42.9	42.9	81.5
	Strongly Agree	33	17.9	17.9	100
Total		184	100.0	100.0	

**Source field survey, 2020**

Table 4.24 should that 79(42.9%) respondents agreed to this submission, while 33(17.9%) respondents strongly agreed. However 38(20.7%) respondents remained undecided about this and 22(12.0%) respondents disagreed and 11(6.0%) respondents strongly disagreed. This implies that Kwara State Internal Revenue Service have an ethics committee that checkmate excess regarding staff unethical conduct

**Table 4.25****Rewards system are available to employees so as to improves effectiveness**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	16	8.7	8.7	8.7
Disagree	28	15.2	15.2	23.9
Undecided	39	21.2	21.2	45.1
Agree	61	33.2	33.2	78.3
Strongly Agree	40	21.7	21.7	100.0
Total	184	100.0	100.0	

**Source field survey, 2020**

Table 4.24 indicated that out of 184 respondents 61(33.2%) and 40(21.7%) respondents agree and strongly agreed that there exist this system readily available in Kwara State Internal Service. Also, 39(21.2%) respondents disagree and 16(8.7%) respondents strongly disagree. This implies that Kwara State Internal Revenue Service as an organisation has a standing committee that rewards employees performance yearly where of reward system in the organization is very much available.

**4.2 Descriptive Statistics for Respondents on Variables**

The items includes integrity efficiency, discipline efficiency, goodwill effectiveness as well as satisfaction effectiveness were measured by frequency, mean and standard deviation. The study used five point Likert scale and both mean and standard deviation are used to measure interval and ratio scale. Therefore, score of mean less than 3.33 are low level, 3.33 to 3.57 are at moderate level and 3.57 and above are regarded as high level.

Table 4.3.1: Frequency, Means and Standard Deviation of Integrity and Efficiency

<b>Descriptive Statistics</b>					
	N	Mean	Std. Deviation	Skewness	
	Statistic	Statistic	Statistic	Statistic	Std Error
Ethical values are communicated appropriately to employees.	184	4.07	.963	1.215	.173
Organizational ethical values promote efficient operation of employees.	184	4.13	.769	.422	.173
Penalties are enforced with employee who lacks integrity.	184	3.80	.109	1.460	.173
To achieve desired target employees needs to be ethical.	184	4.27	.961	1.335	.173
Integrity of an employee ensures overall efficiency	184	4.18	.983	.554	.173

The mean and standard deviation indicated in 4.3 there are five item representing work demands with respect, to achieve desire target employees needs to be ethical varies from 1 to 5 points, with an average of 4.2 and a standard deviation of .96. Through definition, on average, the respondents agrees to achieve desire target employees needs to be ethical. Whereas “penalties are enforced with employee who lacks integrity” varies 1 to 5 points, with an average of 3.8 and a standard deviation 1.09. By definition penalties are enforced with employee who lacks integrity question on average. This shows that to achieve desire target employee’s needs to not affect job efficiency question on average. This implies that penalties are enforced with employee who lacks integrity.

**Table4.3.2** Frequency, Mean and Standard Deviation of discipline and efficiency

<b>Descriptive Statistics</b>					
	N	Mean		Std. Deviation	Skewness
	Statistic	Statistic	Statistic	Statistic	Std Error
Organizational ethical policies are reviewed perpetually to improve efficiency.	184	3.98	.575	.851	.173
The organization encourages employees to report unethical practices they have been observed so as not to affect job efficiency.	184	3.73	.964	.950	.173
The management has clearly defined acceptable conduct of employees in the staff handbook	184	3.95	.963	1.02	.173
Staff who violate ethical standards are sanctioned so as not to affect efficiency.	184	3.91	.711	.956	.173
Unethical behaviour affects efficiency.	184	4.01	.612	.988	.173

Source: Field Survey (2020)

The mean and standard deviation indicated in table 4.3.2 there are five items representing discipline. With respect to employee discipline affect efficiency, information from 184 respondents. Employee discipline affect efficiency varies from 1 to 5 points, with an average of 4.0 and standard deviation of .98. through definition on average, the respondents agree on unethical behaviour affect efficiency whereas the organization the organization encourages employees to report unethical practices they have been observed so as not to affect job efficiency, information

from 184 respondents: the information distribution ranges from 1 to 5 points, with an average of 3.7 and a standard deviation of .95. by definition respondents agreed on the organization encourages employees to report indiscipline practices they have been observed so as affect job efficiency question on average. This implies that indiscipline affect efficiency main characteristics representing indiscipline and efficiency.

Table 4.3.3 Frequency, Mean and Standard Deviation of goodwill and effectiveness

<b>Descriptive Statistics</b>					
	N	Mean		Std.	Skewness
				Deviation	
	Statistic	Statistic	Statistic	Statistic	Std Error
Organisation rewards teamwork for good ethical conduct.	184	3.56	.575	.819	.173
Employee behavioural supports to the organisation ensure effectiveness.	184	3.98	.964	.889	.173
Employees loyalty to the goodwill of the organisation improves effectiveness.	184	4.00	.963	1.02	.173
Effective teamwork improves effectiveness.	184	4.37	.711	.752	.173
Benevolent attitude of employees improves effectiveness.	184	4.39	.612	1.003	.173

Source: Field Survey  
(2020)

The mean and standard deviation indicated in table 4.3.3 there are five items representing goodwill. With respect to employees loyalty to the goodwill of the organization improves effectiveness, the information is from 184 respondents. Employees loyalty to the goodwill of the organization improves effectiveness varies from 1 to 5 points, with an average of 4.0 and a standard deviation of .88 through definition, on average, that the respondents agreed on the employees loyalty to the goodwill of the organization improves effectiveness. With respect to organization reward teamwork for good ethical conduct, we have information from 184 respondent: the information distribution ranges from 1 to 5 points, with an average of 3.5 and a standard deviation of 1.19. By definition, respondent agreed on organisation rewards teamwork for good ethical conduct question on average. This implies that evaluation is done based on the organisation main characteristic representing goodwill and effectiveness.

**Table 4.3.4** Frequency, Mean and Standard Deviation of employee satisfaction and effectiveness

<b>Descriptive Statistics</b>					
	N	Mean		Std. Deviation	Skewness
	Statistic	Statistic	Statistic	Statistic	Std Error
Training on organisation ethics and ethical values contribute to employee effectiveness..	184	3.89	.575	1.094	.173
Satisfied employees ensure that organization ethical standard maintained.	184	3.92	.964	.870	.173
Dissatisfied employees affects effectiveness adversely	184	3.57	.963	.990	.173
Organisation have ethics committee to check unethical behaviour.	184	3.33	.711	.920	.173
Reward system are available to employees so as improves effectiveness.	184	3.32	.612	1.196	.173

Source: Field Survey (2020)

The mean and standard deviation indicated in table 4.3.4 the information from 184 respondent. Effective teamwork improves effectiveness varies from 1 to 5, with an average of 3.9 and a standard deviation .96 through definition, on average, the respondents agreed that stratified employee ensure organization ethical standard. The information from 184 respondent, the information distribution ranges from 1 to 5 points, with an average of 3.3 and a standard deviation

of .61. By definition, respondent agreed on reward system are available to employees so to improve effectiveness.

#### 4.4 Testing of Hypotheses

Table 4.4.1

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.528 <sup>a</sup>	.279	.263	.72117	1.467

a. Predictors: (Constant), Employee Satisfaction, Goodwill, Integrity, Discipline

b. Dependent Variable: Employee Performance

The model summary shows that R square gave value of 27.9 percent. This means that the model i.e employee satisfaction, goodwill, integrity and discipline explained about 27.9 percent of the variance in employee performance. by implication the finding suggested that work ethics such as employee satisfaction, goodwill, integrity and discipline can predict employee performance of KWRIS.

Table 4.4.2

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	35.830	4	8.957	17.223	.000 <sup>b</sup>
1 Residual	92.574	178	.520		
Total	128.404	182			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Employee Satisfaction, Goodwill, Integrity, Discipline

The table shows that employee satisfaction, goodwill, integrity and discipline, the result of ANOVA as contained in table above indicates that F-test was 17.223, significant at  $p < .000$ . this indicated that the model was well specific, hence it suggested that ANOVA model is significantly fit for the study.

Table 4.4.3 Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.975	.290		6.807	.000		
Goodwill	.090	.081	.102	1.113	.000	.485	2.062
Discipline	.184	.088	.192	2.086	.003	.480	2.084
Integrity	-.091	.081	-.103	1.129	.001	.486	2.059
Employee satisfaction	.348	.071	.397	4.896	.000	.615	1.626

a. Dependent Variable: Employee Performance

All variable of work ethics that was used in this study such as Integrity, discipline , good will and employee satisfaction shows a positive significant on employee performance measure by effectiveness and efficiency. This implies that work ethics have a positive significant effect on employee performance at Kwara State Internal Revenue Service. However, the standardized regression coefficient indicates the degree of the strength of the effect of work ethics variable such as goodwill, discipline, and integrity and employee satisfaction on employee performance of KWRIS. Goodwill ,discipline, integrity and employee satisfaction has effect with a  $\beta$  coefficient of 102, .192, .103 and .397, t- value of goodwill 1.113,discipline 2.086,integrity -1.129 and employee satisfaction 4.896 and p-value goodwill.000,discipline .003,integrity.001 and employee satisfaction .000. The variable include into goodwill, discipline, integrity and employee satisfaction.

## 4.5 Discussion of Findings

### 4.5.1 Hypothesis One

The study has proven that good will affect effectiveness in the organisation. Stronger reputation is everything about organisation, employees, customers; partners and everyone else that have contact with the organisation will benefit by trusting them and build better relationships (Nedviga & Oleg 2016). Its benefit the organisation quality of service rendering and also benefit of flexible work arrangements, improve morale, better communication and more money left over to celebrate hard

work employees. The research shows that goodwill provide access to effectiveness both in an organisation and nationwide.

#### **4.5.2 Hypothesis Two**

The study further reveals that discipline affect efficiency in the organisation. Some organisation trend to promote employees who have personal values consistent with legal behaviour, employees that engages in illegal behaviour can be risky to the organisation performance. Job duties, pressure, opportunity and predisposition can cause indiscipline activities (Sunanda 2018). Investing more resource to ethics training program helps the organisation to clear indiscipline reason is that it can cause organisation some fortunes and organisation ethical behaviour.

Ethics integrated into organisational management benefits them to improve efficiency; indiscipline can be avoided by all mean and can be managed. Reward should be awarded to employees that behaves ethically and on other hand sanctioned or punishment to be given to otherwise (Piest &Schreck 2020).

#### **4.5.3 Hypothesis Three**

The study has proven that Integrity affects efficiency in the organisation. Loyalty, trust and honesty are necessary way to promote transparency in an organisation this is in accordance with the work of (Nurul,Khatijah &Siti 2020). Lack of integrity can threaten the longevity of an organisation can affect shaping the mutual exchange of benefit, provides benefit that attracts employees with integrity such that organisations that value and prioritize integrity will attract more employees to do same. Integrity serves as yardstick to attract top talented employees, its drives corporate performance and sustainable profit, it reduces the risk of legal trouble and assume a positive role in the economic. It state that Integrity relationship provide access to efficiency both in an organisation and nationwide.

#### **4.5.4 Hypothesis Four**

The study shows that employee satisfaction affects effectiveness in the organisation. Good paid, limited career growth, interest and supportive boos are good standard for the organisation Agboola, Epetimehin, Akinyele and Ashipaoloye, (2015). Organisation needs to check whether employees are not properly pay and what can be done about it. It benefit by encourage career advancement when needed there by the organisation can partner with an institution for their employees, encourage this by removing it bit by bit from their salary, should create environment more interesting for the employee to perform their duties that are engaging and challenging and should engage more inspiration that will support employees to work on.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSION AND RECOMMENDATIONS**

#### **5.0 Preamble**

This chapter gives an overview of the whole research work. This includes; the summary of the work from the first chapter to the last chapter. Also the recommendations as well as the conclusions and suggestions for further studies that were proffered by the researcher was also documented in this chapter.

#### **5.1 Summary**

This research examined the effect of work ethics on employee performance of Internal Revenue Service in Ilorin Kwara State. This study is to ensure the practice of integrity in the organisation which brings about transparency and accountability for organisational efficiency and to also portray a standard reflection of the organisation in comparism to other organisation in Nigeria especially organisations that deal with revenue collection.

In addition, employee discipline will help the job efficiency since sanctions are given to employee that are indisciplined. Also, ethical polices should reviewed often for good discipline in organisation. Ethical behaviour is needed in organisation because indiscipline can disrupt what an organisation has built for years if care is not taken, hence discipline is needed in any organisation to soar higher in their performance.

The satisfaction of employee's gives good reputation of an organisation which improves efficiency and effectiveness of the organisation either public or private. Goodwill of an organization enhances positivity to investors, shareholders and the environment in which they operate. The satisfaction of employee needs to be put in check often so as to ensure employee satisfaction. Dissatisfaction

of an employee make them pull out from their jobs. They could exhibit lateness to work, abscond from work, request for sick leave or out-rightly request for job transfer. An employee response to a situation at work place can result to effectiveness and efficiency if well satisfied.

Management skills improves employee ethical behaviour in more positive direction, passing useful information or correction that will boost employee ethical behaviour should be done on modest not with high tension that will make them behave otherwise. Given incentive for additional assignment and reward employee performance will encourage other employee to work more on their level of integrity and satisfaction about their performance to the organisation.

### **5.1.1 Empirical Findings**

Employee satisfaction is directly connected to employee's ethical behaviour such that employee satisfaction makes good work sense and increase performance and career enhancement which enhances employee ethical standard.

Good management understands what boost their employees and what they need as individuals because dissatisfaction of employee can cause poor functioning organisation to have lower profit margins, high employee turnover and decrease competitive edge. Also ethical employee become a representative for their organisation even outside of organisation whether within country or outside.

Indiscipline can wrong or dark behaviour that tarnish the organisation image which will reduce public acceptance and overall performance. Discipline makes the organisation to set good value, not promise what organisation cannot delivery. organisation encourage employees through head of department to know what and what is the grievance or complaint of employee so as to build strong ethical behaviour for effectiveness and efficiency of the employee to the organisation. Good ethical training program stops indiscipline and review of the staff and book per time.

The study showed that standard can be obtained through employee's participation in ethical training programs by paving way for more opportunities for employees to learn and evaluate effect of work ethic on activities and organisational performance.

## **5.2 Conclusion**

- I. The study examined effect of work ethics on employee performance in Internal Revenue Service in Kwara State Nigeria. This study also concluded that goodwill has significant effect on effectiveness in Internal Revenue Service. Creating good image is unbiased management toward the employees, free reporting and proper punishment against any form of misconduct in an organization thereby enhances effectiveness. Also goodwill plays a significant role in the way investors or shareholder will have strong relationship with them. Proper implementation of ethical practices in workplace and in their personal life employees can bring about good will thereby enhances performance.
- II. This study also concluded that discipline has significant effect on efficiency in Kwara State Internal Revenue Service. Discipline among employees is crucial and imperative that is reason why indiscipline needs to be deal with in an organization. From the research finding, discipline promotes good values; also transparency is required to overcome the act of indiscipline to ensure efficiency. High standard of conduct are encourage by providing incentives for ethical behaviour and discipline employee would reduce waste, avoid corruption and misbehaviour. To ensure proper caution or managing indiscipline, issues are bound to arise but through conscience and transparency appropriate measures should be taken to contain act of indiscipline. it would be useful to adapt a multidisciplinary approach to understand and to predict employee indiscipline conduct, such as learning from psychology and criminology

- III. Also, integrity has significant effect on efficiency in Kwara State Internal Revenue Service. Ethics enhance level of integrity by provides a common frame of reference and serve as a unifying forces across employee team or group. Integrity defines what an organization is and what it stands for through the help of proper work ethics that enhance efficiency.
- IV. Finally, the study concluded that employee satisfaction influence efficiency in Kwara State Internal Revenue Service. Satisfaction of employees influences performance and work ethics includes adequate salary, pay attention to crucial issues among employees, good work conditions and being engaged in participatory decision making. To maintain target in an organization, there is need to increase satisfaction and improve working condition over time.

### **5.3 Recommendations**

This research work investigates the effect of work ethics on employee performance in Ilorin Kwara State Nigeria using Internal Revenue service as a case study. Base on the result obtained from the field of study, the follow recommendation were proposed.

- I. Result on the positive significant relationship between integrity and efficiency. It is recommended that organisation should be transparency and answerable so as to maintain good stand for stakeholder, investors to have good belief about the organisation and to belief in level of competencies of dealing with customers such as been open to them. Integrity puts organisation in higher ranking thereby boosts the efficiency of organisation.
- II. Result on the relationship between discipline and efficiency. The study commends that, in order for the efficiency to be on increase and the more productive in the activities carry out, there should be reduction on unethical behaviour. Internal Revenue Service should pay

attention to discipline to increase efficiency. Also proper dissemination of information on indiscipline and punishment attach to it, so that such action will not occur again.

- III. Result on the positive relationship between goodwill and effectiveness. Goodwill of Internal Revenue Service should be maintained, triggers and promotes effectiveness. Also goodwill contributes to the organisation by relating well in term of tax payer, feedback, public feedback and corporate social responsibility.
- IV. Relationship between satisfaction and effectiveness. Internal Revenue Service advice to put in place on how to communicate ethical value to the employees, Also advise to ensure that there is committees to check unethical behaviour and give reward to ethical employee for others to emulate so there will be increase effectiveness and employee will be satisfied.

#### **5.4 Limitation**

The research considered the public organization only, thus, future researchers may take other institutions to generalize for more population.

Present study focused on one public sector organization and findings may not be generalized to a wider sector such as public sector organisations in Nigeria, and it is recommended for future researchers to conduct researches on federal wide.

In this study focused on four independent variables and it is recommended for the future researches to include more variables such as honesty, which are not analyzed in this current study.

Furthermore, comprehensive study can be extended by comparing private sector organization with public sector organization to ensure that better generalize finding can be achieved.

#### **5.5 Contributions to knowledge**

This research contributes to many other study. The study contributes to the level of satisfaction of the employee in organisation whether public or private, to ensure that employee are well satisfied to avoid any form of indiscipline in the place of work. Also level of integrity will help both top management and employee.

Effective communication boost ethical value in an organisation thereby employee discipline enables a positive and healthy work environment and ensures smooth functioning of the organisation, also work on wrong attitude to work can influence other if care is not taken. Also contribute to level of integrity of employee with excellent work ethic are considered for opportunities for special duties because the organisation considered his /her reliable, dedicated, disciplined, responsible and more productive. Integrity will help employee attitude toward organisation been respectful, focused and more organized.

Ethical appraisal should be fair and objective, should not use the level of another employee method of appraisal for another rather encourage to do more thereby this will encourage employees more ethical practice and avoid controversy, fear, cause conflicts and stress among employees. Effective employee appraisal brings about number of benefits for the employees and management.

Satisfaction of employee and pleased with work environments with what they do, they would become committed and willingly stay in their workplace.

### **5.6 Suggestions for Further Studies**

This study suggests that future researcher should consider larger population and also to consider the study of both private and public organisation.

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## RESEARCH QUESTIONIARE

The study is conducted by a student of Kwara State University as part of the final thesis of the study in partial fulfillment of the requirement for the award of MSc in business administration. The questionnaire survey is to measure effect of work ethics on employee's performance. This research is meant for academic purposes only and not for any other purpose, therefore, your information will be treated with utmost respect and confidently.

### SECTION A: Respondent Bio Data

Instruction Please tick  and fill an appropriate.

#### DEMOGRAPHIC /PERSONAL DATA

- 1 Gender: Male  Female
- 2 Age: 20-30  31-40  41-50  51 year and above
- 3 Marital Status: Single  Married  Divorce  separated  widowed
- 4 Academic Qualifications: ND/NCE  B.Sc./HND  Master's Degree   
PhD  Others

5 Staff Category senior

[ ] Junior [ ]

SECTION B

MEASURING EFFECT OF WORK ETHICS ON EMPLOYEE PERFORMANCE OF THE INTERNAL REVEUNE SERVICE ILORIN KWARA STATE.

INTRODUCTION: Please kindly indicate the extent of agreement with the statement below by ticking the degree of agreement based individual opinion on the importance of the following statement using five point Likert scale as Strongly Agree (SA=5), Agree (A=4), Undecided (U=3), Disagree (D=2) and Strongly Disagree (SD=1).

Relationship between Integrity and Efficiency

S/N	STATEMENTS	5 SA	4 A	3 U	2 D	1 SD
1	Ethical values are communicated appropriately to employees.					
2	Organisational ethical values promote efficient operation of employees.					
3	Penalties are enforced with employee who lacks integrity.					
4	To achieve desired target employees needs to be ethical.					
5	Integrity of an employee ensures overall efficiency.					

Relationship between unethical behaviour and Efficiency

	STATEMENT	5 SA	4 A	3 U	2 D	1 SD
1	Organisational ethical policies are reviewed perpetually to improve efficiency.					
2	The organisation encourages employees to report indiscipline practices they have been observed so as not to affect job efficiency.					
3	The management has clearly defined acceptable conduct of employees in the Staff handbook.					
4	Staff who violate ethical standards are sanctioned so as not to affect efficiency.					
5	Unethical behaviour affects efficiency.					

Relationship between Goodwill and effectiveness

S/N	STATEMENT	5 SA	4 A	3 U	2 D	1 SD

1	Organisation rewards teamwork for good ethical conduct.					
2	Employee behavioural supports to the organisation ensure effectiveness.					
3	Employees loyalty to the goodwill of the organisation improves effectiveness.					
4	Effective teamwork improves effectiveness.					
5	Benevolent attitude of employees improves effectiveness.					

Relationship between Dissatisfaction and effectiveness

S/N	STATEMENT	5 SA	4 A	3 U	2 D	1 SD
1	Training on organisation ethics and ethical values contribute to employee effectiveness					
2	Satisfied employees ensure the organisation ethical standards are maintained.					
3	Dissatisfied employees affects effectiveness adversely.					
4	organisation have an Ethics Committee to check unethical behaviors					
5	Rewards system are available to employees so as to improves effectiveness					

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