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ORGINAL ARTICLE

An X-Ray of the Functional Relationship Between Organizational Structure and Employee Performance: A Study of Niger State Board of Internal Revenue Service

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Abstract
The study examines the relationship between organisational structure and employee performance. The aim of this research is to examine the relationship between organisational structure and employee performance in Niger state internal revenue service. It employs descriptive survey research design. The population of the study was 112 workers of Niger State Board of Internal Revenue service. Data was collected through the administration of 112 questionnaires but 93 questionnaires were retrieved and was analysed using Pearson Correlation. The results show that there is a statistically significant relationship between centralisation and employee performance, which led to the rejection of the first null hypothesis. The results also divulge that there is a statistically significant relationship between complexity and employee performance, which led to the rejection of the second hypothesis while the third null hypothesis was retained because the results show that there is no statistically significant relationship between formalisation and employee performance. The study concludes that a well-structured organisation play an important role in the performance of the employee. The study recommends that Niger State Board of Internal Revenue Service should strengthen the centralised and complexity aspect of the Organisation Structure in order to improve their Employee performance at work.
Keywords: Centralisation, Complexity, Employee performance, Formalization, Niger State Board of Internal Revenue Service, Organisational structure

Introduction

There is no doubt that organisational structure is considered as the foundation stone of business success because of its remarkable standing in particular in enhancing employee performance (Sinqobile & Pillay, 2019; Ahmad, 2016).Hence, the importance of organisation structure is determined through the distribution of powers, hierarchy of the authorities, responsibilities activities, distribution of roles and tasks so as to achieve satisfying employee performance (Asri, 2016). The placement of organisational members into strategic positions of responsibility with authority with a view to achieving organisational objectives is structuring, hence, designing structure that fits company needs is a major challenge because appropriate structure determines the performance of an organisation (Malik, 2017).

Managers who set out to design an organisational structure face difficult decisions. They must choose among a myriad of alternative frameworks of jobs and departments. Opinions still considerably differ with regards to the most appropriate organisational structure that would enhance organisation performance. The issue of organisational structure has attracted the attention of manager and scholars in organisational behaviour and has equally elicited wide research, discussion, argument and findings (Sundat et al., 2017).

Scholarly studies (Chams-Anturi et al., 2018; Ogunkoya and Elumah, 2015; Hassan and Tabari, 2016; Shields, 2016) have identified some forms of organisational structures. These include centralisation, complexity, formalisation, mechanistic and organic structure However, there is no consensus by scholars on the exact relationship between these components of organisational structure and performance (Chams-Anturi et al., 2018).

Additionally, research in this area has not been fairly distributed as revealed by literature review conducted with most of the research conducted outside Nigeria. Specifically, Minna, the capital of Niger State where the organisation selected for this study is located is not shown by the reviewed literature to have benefitted from previous research efforts in this area.

Niger State Internal Revenue Service has been facing some challenges in the discharge of its statutory duties as it has not been able to meet its revenue targets for years. Since the performance of an organisation is to a large extent tied to the performance of its employees, and given the assumed functional relationship between organisational structure and employee performance, it is empirically reasonable therefore to investigate the relationship between these two variables. Therefore, the essence of this research is to x-ray the relationship between organisational structure and employee performance in Niger State Internal Revenue Service.

The broad aim of the study is to examine the relationship between organisational structure and employee performance in Niger state internal revenue service. The specific objectives include: (a) To investigate the relationship between centralization and employee performance. (b)To examine the relationship between complexity and employee performance. (c) To determine the correlation between formalization and employee performance.

The following hypotheses have been formulated for empirical test in the course of the research:

$H_{O1:}$ There is no statistically significant relationship between centralization and employee performance in Niger State Board of Internal Revenue Service.

$H_{O2:}$ There is no statistically significant relationship between complexity and employee performance in Niger State Board of Internal Revenue Service.

$H_{O3:}$ There is no statistically significant correlation between formalization and employee performance in Niger State Board of Internal Revenue Service.

Literature Review

Conceptual Literature Review

Organisational Structure

Nowadays, where lots of organizations operate in the globalized world and open market, the focus on competitiveness, flexibility, and dexterity has expanded and this required the identification and adoption of appropriately-well-defined structure if an organization must survive the tense competition that characterised contemporary global society (Daryani & Amini, 2016). Organisation structure is a process of identifying and grouping work to be performed, defining and delegating responsibility and authority and establishing relationships for the purpose of enabling people to work most effectively together in accomplishing objective (Greenberg, 2011). A structure can be defined as an arrangement of duties for the work to be done and this is best represented by the organisation chart, it is also defined as architecture of business competence, leadership, talent, functional relationships and arrangement. (Tran & Tian, 2013).

Organisational structure affects the way in which people at work are organised and coordinated. It equally affects the nature of the relationships they develop, their feelings about these aspects, the way in which they carry out their works effectively and efficiently (Herath, 2007; Tran & Tian, 2013). It is one of the critical factors that enhance organisational performance. It can thus be said that for an organization to achieve its objectives of being in business, the structure must be effective and well defined (Sinqobile & Pillay, 2019). For effectiveness of organizational performance it is required that the structure of an organisation must be clear to every staff in order to avoid confusion about the reporting protocol and the actual approach to the functioning of the organization (Ahmed, 2017).

Components of Organisational Structure

There are many forms of organisational structure, through three have gained the status of being the most frequently used by organisations and mostly researched by scholars. These are centralisation, formalisation and complexity (Zheng et al., 2010: Tran & Tian, 2013). Centralisation refers to the concentration of decision-making authority at the upper levels of an organisation (Jones, 2013; Al-Qatawneh, 2014). In a centralised organisation, decision making is kept at the top level, while in a decentralised organisation; decisions are delegated to lower levels (Al-Qatawneh, 2014). Centralisation is composed of a hierarchy of authority and participation (Al-Qatawneh, 2014). Hierarchy of authority refers to the concentration of decision-making authority in performing tasks and duties (Jones, 2013; Al-Qatawneh, 2014). If the employees are allowed to make their own decisions when performing tasks, there is a low reliance on the hierarchy of authority.

Formalisation is a measure of standardization, regarding the aspect of the discretion of individuals. It indicates the extent to which job tasks are defined by formal regulations and procedures (Al-Qatawneh, 2014). It includes well-defined rules and regulation which makes employees to confident and perform their works with great attention and give their best. It is a factor which assists in enhancing the satisfaction level, motivation and organizational commitment and make workers efficient and productive (Danish et al., 2015). These rules and procedures are written to standardise operations in organisations. In an organisation with high formalisation, there are explicit rules which are likely to impede the spontaneity and flexibility needed for internal innovation (Chen & Huang, 2007).

Complexity refers to the number of occupational specialties included in an organisation and the length of training required of each. The greater the number of person specialists and the longer the period of training required to achieve person specialisation (or degree held), the more complex the organisation (Lunenburg, 2012). It refers to the degree of division which exists in organisations. Complexity can be measured in three dimensions: horizontal separation, vertical separation and geographic separation (Taheri, 2006; Sarboland, 2012). Tolbert & Hall (2009) document that mechanistic organisations are not sub-divided into numerous departments that perform various tasks but rather are concentrated into a few departments within the organisation (Robert & Olive, 2013). Reiman et al. (2014) give the key features of complex adaptive organizations as non-linearity; emergence; self-organizing far-from-equilibrium conditions; coevolution; nested systems; and history-dependence.

Concept of Employee performance

Yoerger (2015) believes that performance should be defined in terms of outcomes of work because they provide the strongest linkage to the strategic goals of the organization, customer satisfaction, and economic contributions. Therefore, Dugguh and Dennis (2014) conceptualise performance as behaviour demonstrated or something done by the employee for his organisation and is assessed through operational performance outcome, turnover, sales volume, income and declared shareholders dividend, and the quality as well as quantity of service. It has also been seen as the outcome, accomplishment of work as well as the results achieved, which is linked to the strategic goals of the organization, customer satisfaction and economic contributions(Armstrong, 2010). In Armstrong's (2010) conceptualisation, employee performance, it refers to the outcome, accomplishment of work as well as the results achieved, which is linked to the strategic goals of the organisation, customer satisfaction and economic contributions.

Maduenyi et al. (2015) stated that employee's performance is measured against the performance standards set by the organization. Good performance means how well employees performed on the assigned tasks. Organizations need high performance of its employees so that organisation can meet their goals and can be able to achieve the competitive advantage Frese et al. (2002) opines that a good performance by employee is necessary for the organisation, since organisation's success is dependent upon the employee's creativity innovation and commitment. After reviewing series of definition of employee performance, this study adopted the definition of employee performance by Armstrong (2010) as earlier stated.

Theoretical Literature

Contingency Theory: The contingency theory was postulated in 1964 by renowned Austrian psychology, Fred Edward Fiedler (Fiedler, 1993). The theory explains that there is no best way to organise a corporation, to lead a company, or to make decisions, instead, the optimal course of action is contingent (dependent) upon the internal and external situation (Belonio, 2015). In a general sense, contingency theories is a class of behavioural theory that contends that there is no one best way of organising / leading and that an organizational / leadership style that is effective in some situations may not be successful in others.

System Theory This approach views an organisation as a system made up of three inter dependent parts: Structure, process and technology. System may be closed or open and while a closed system does not interact with the environment, an open system interacts continuously with the environment; receiving inputs from the environment, transforming them and ejecting output into the environment Muo & Muo (2007). Thus, an open system consists of three essential elements: an organisation receives resources such as equipment, natural resources, and the work of employees, referred to as inputs. The inputs are transformed, called throughputs, and they yield products or services called output. Output is released into the environment.

Social Exchange theory Social exchange theory, as a widely used conceptual framework in organisational research can be utilized to support the relationships among the four research constructs used in our study. Social exchange theory is one of the most influential perspectives for understanding employee behaviour in the workplace based. Social exchanges refer to transactions or relationships between two or more parties (e.g., relationships between employees and their organization) that involve unspecified future obligations through a reciprocal process of exchanging resources, that is reciprocity as interdependent exchanges) for which some future repayment or return is expected for the positive contribution made. Thus, if an organisational actor that is, organisation, supervisor, or co-worker) provides positive actions such as fair and transparent organizational procedures; and targets for individual employee, he will be motivated and will tend to choose to reciprocate these initiating actions with positive responses through a high-quality social exchange relationship(Woocheol & Jiwon, 2010). However, in order to understand the how organisational structure of Niger State of board of internal revenue service affects employee performance, this study adopts the contingency theory as a theoretical foundation.

Empirical literature Review

In view of the crucial role played by organisational structure on employee performance, a good number of scholars (Malik, 2017; Ogunkoya & Elumah, 2015; Hadi et al., 2016; Hassan & Tabari, 2016; Mehdi et al., 2016; Chams-Anturi et al., 2018; Danish et al., 2015; Sunday et al., 2017; Caruana et al., 2010; Henry, 2008; Sinqobile & Alan, 2019) have beamed their searchlights on unraveling the relationship the two variables. However, a noticeable variance exists between the findings of these scholars.

While the various components of organizational structure (centralization, formalisation and complexity) have been shown to have significant positive relationship with employee performance ((Malik, 2017; Hadi et al., 2016; Hassan & Tabari, 2016; Mehdi et al., 2016; Chams-Anturi et al., 2018; Danish et al., 2015; Hassan &Tabari, 2016), it has been revealed that this position does not always hold true. Sunday et al. (2017) has shown that not all the components of organizational structure have significant positive relationship with employee performance. The result of the study they conducted in Nigeria using staff of Covenant Micro Finance Bank as well as the customers of the banks indicated that though formalisation was positively correlated performance, it was nonetheless insignificant. In a rather diametrically opposing position, Ogunkoya and Elumah (2015) have established a negative impact of organisational structure on performance while Henry (2008), Caruana et al. (2010), and Sinqobile and Alan's findings have indicated that some components of organisational structure impacts negatively on employee performance.

Methodology

The research design used for this research is descriptive survey research design. The use of survey method for this study would provide more reliable information and to capture the thought on how employees including managers react to laid down structure of the organization (Bethingham, 2011). The population size of the study comprised 156 employees and management staff of Niger State Board of Internal Revenue Service (NSBIRS) (NSBIRS, 2021). Yamene formula for sample size determination was used to work out appropriate sample size for the study as follow.

For the purpose of gathering the required data for the study, the study employed primary method of data collection. The primary source of collection in this study was through the administration of questionnaires to the selected respondents in the organisation. The questionnaire was divided into two main sections: A and B. section A contains questions aimed at obtaining information on respondents demographics, while section B contain questions measuring each of the variables used in the study. Each of the items was followed with five options in Likert scale format ranging Strongly Agree (5) to strongly disagree (1) from which respondents were to indicate their opinions by appropriately ticking the one that aligned with their opinions. While descriptive statistics was used to analyse demographic aspect of the responses, correlation analysis was used to establish the relationship between the dependent and independent variables. A pilot test involving 48 participants, which was above the 10% of the sample size recommended by Maalim and Gikandi (2016) was conducted to test the reliability of the instrument after its validity has been confirmed. Furthermore, before the analysis was done preliminary tests were run to ascertain normality and presence of Auto correlation and all these was done using SPSS statistical package.

Data presentation, analysis and discussion of result

Administration and Collection of Questionnaires

The table below shows the administration and collection of the questionnaires administered on the randomly selected staff of Niger State Board of Internal Revenue service.

Table 4.1: TOTAL NUMBER OF QUESTIONNAIRES ADMINISTERED AND RETURNED

Questionnaire	Number
Total number administered	112
Total number returned	93
Total % returned	83%

Source: Field survey, 2021

Table 4.1 above shows that 112 questionnaire were administered to respondent and 93 questionnaire representing 83% were returned. The analysis of the data was therefore based on the 93 questionnaires that were retuned.

4.2 Diagnostic Test

4.2.1 Reliability Test: The result of the pilot study conducted using test-re-test reliability is shown in the table below:

Table 4.2: TEST –RETEST RELIABILITY

	Test 1	Test 2
Test 1	1	
Test 2	0.788 (0.047)	1

Source: Author's Computation (2021) using spss version 21.

The table above shows that there is a strong correlation (0.785) between test 1 and test 2. The p-value statistics of 0.047 is below the 0.05 significant level. This is an indication of internal consistency of the research instrument which confirms the reliability of the research instrument (Sekaran, 2003; Bagobiri & Yaroson, 2016; Bello et al., 2018)

Test for Serial Correlation and Multicollinearity The table below shows the test conducted to detect the presence of serial correlation and multicollinearity among the variables.

Table 4.3. AUTOCORRELATION AND MULTICOLLINEARITY TEST

Variable	Variance Inflation Factor (VIF)	Tolerance
CTN	.802	1.247
CPT	.935	1.070
FMN	.833	1.200
Durbin-Watson: 1.932		

Source: Author's computation (2021), using SPSS version 21

Autocorrelation and multicollinearity tests were conducted to ascertain if there are serial correlation and if the independent variables are highly correlated. The Durbin Watson statistic of 1.9, thou, slightly lower than the acceptable value of 2 shows that there is no threat of serial correlation. Similarly the VIF for each of the variables is below 10, while the tolerance statistics are above 1. This according to Hair et al. (2010) indicates the absence of multicollinearity.

Demographic profile

The overall demographic features of respondents were defined quantitatively by descriptive figures. An overview of the data in the form of tables and graphs were given upon which analysis was built for better understanding of the data collected in the field.

4.3.1 Age Distribution of Respondents The figure below shows the age distribution of all the respondents used in the study.

Figure 4.1 shows the distribution of respondents in the study area based on their age group. The results show that 9.7% representing 9 respondents are between 18-24 of age, the percentages of respondents between the age of 23-30 is 21.5% representing 20 respondents, those within the age range of 31-36 is 36% representing 34 respondents, 16.1 percent representing 15 respondents are between the age range of 37- 42, and respondents above 42 years are 16.1 percent of the respondents (15 respondents). This result shows that staff of Niger State Board of Internal Revenue Service fall within the active population. This implies that the staff are energetic enough to help pursue the vision and mission of Niger State Board of Internal Revenue Service.

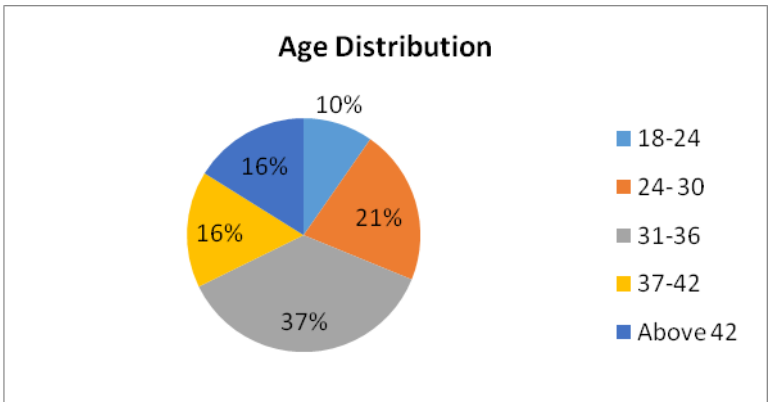


Figure 4.1: Distribution of Respondents by Age
Source: Author's computation 2021

Figure 4.1: DISTRIBUTION OF RESPONDENTS BY AGE

Distribution of Respondent by Gender

The table below shows the distribution of the respondents by gender.

Table 4.4 GENDER DISTRIBUTION OF RESPONDENTS

Gender	Frequency	Percentage (%)
Male	55	59
Female	38	41`
Total	93	100

Source Field survey, 2021

Table 4.4 presented above shows the distribution of respondents by gender. From the table above, the result shows that male are 55 which constitutes 59% of the respondent and female are 38 which constitutes 41% of the respondent. This result shows gender balance in the total work force of Niger State Board of Internal Revenue Service.

Marital Status of the Respondents

The figure below shows the marital status of all the respondents used in the study.

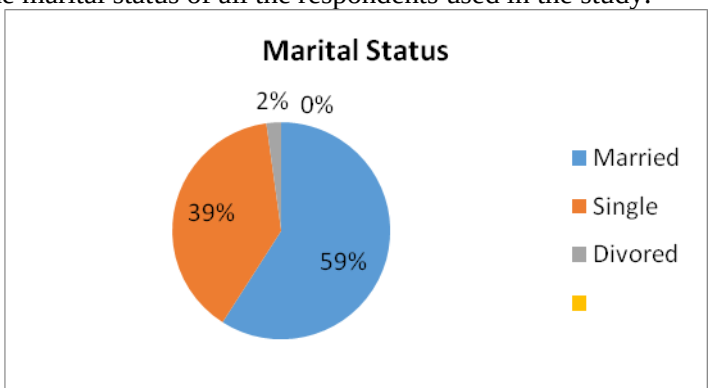


Figure 4.2 Distribution of Respondents by Marital status
Source: Field survey, (2021)

Figure4.2 shows the marital status of the respondents in the study area. The results show that 59.1% representing 55 of the respondents are married, 38.7% representing 36 respondents are single and the other 2.2% representing 2 of the respondent are divorced. This result shows that married staff constitutes the greater population of Niger State Board of internal revenue service.

Distribution of Respondent by Academic Qualification

The Table below shows the Academic Qualification of all the respondents used in the study.

Table 4.5 DISTRIBUTION OF RESPONDENT BY ACADEMIC QUALIFICATION

Academic Qualification	Frequency	Percentage (%)
WAEC/NECO	18	19.4
OND/NCE	15	16.1
HND/BSc/BTech	32	34.4
MBA/MSc	18	19.4
PhD	10	10.7
Total	93	100

Source: Field survey, 2021

The analysis of academic qualification of respondent is presented in Table 4.5 above. The result shows that respondent with WAEC/NECO are 18 in number, representing 19.4% of the sampled staff, HND/BSC/BTEH are 32, which constitutes 34.4% of the sampled employees. Respondent with OND/NCE are 15, which constitutes 16.1% of the sample. Respondent with MBA/MSC are 18, which constitutes 19.4% of the staff of the organisation, PHD holder are 10, representing 10.7% of the sampled staff of Niger State Board of Internal Revenue Service. This shows that Niger State Board of Internal Revenue Service has in its employ, well-educated staff capable of impacting positively on the fortune of the organisation.

Distribution of Respondent by Positions
The table below shows the Position/Designation of all the respondents used in the study.

Table 4.6 DISTRIBUTION OF RESPONDENT BY POSITIONS

Position	Frequency	Percentage
Director	2	2.2
Manager	5	5.4
Supervisor	28	30.1
HOD	25	26.8
Others	33	35.5

Source: Field work, (2021)

Table 4.6 above shows the distribution of respondents in the study area based on their Position/Designation. The results show that 2 (2.2%) of respondent are Director, 5(5.4%).respondent are manager, 28 (30.1%) are supervisor, 25 (26.8%) respondent are HOD, 33 (35.5%) of respondent are others. This indicates that the research instrument were given to both the senior managers and lower cadre staff of the organisation, thus, giving room for a balanced response to the questions.

Testing of Hypotheses and Discussion of Results
The following hypotheses were formulated and tested using the Pearson correlation matrix $H_{O1:}$ $H_{O1:}$ There is no statistically significant relationship between centralisation and employee performance
H_{O2}: There is no statistically significant relationship between complexity and employee performance
$H_{O3:}$ There is no statistically significant relationship between formalisation and employee performance
The table below shows the result of Pearson Correlation Matrix estimated to test the hypotheses of the study.

Table 4.7 PEARSON CORRELATION MATRIX RESULT

	EMP	CTN	CPT	FMN
EMP	1			
CTN	0.446 (0.000)	1		
CPT	0.233 (0.024)	0.248	1	
FMN	0.096 (0.361)	0.404	0.157	1

Source: Author's Extraction from SPSS, 2021

The results and findings of this study as shown by the analysis of the Pearson- correlation result is discussed in this section. The first null hypothesis states that ''there is no statistically significant relationship between centralization and employee performance in Niger State Board of internal Revenue service. The result as indicated by person correlation coefficient of 0.446** shows a significant positive relationship between

centralization and employee performance. Therefore, the null hypothesis is rejected. This finding conforms to the finding of the research conducted by Hadi et al. (2016) on the relationship between organisational structure factors and personnel performance, which found out that that there is a positive relationship between centralisation and employee performance. Similarly, Hassan & Tabari (2016) conducted a research on the relationship between structure and performance of organisation from emergency staff point of view they found out that there is a positive relationship between centralisation and employee performance.

The second null hypothesis states that ‘’there is no statistically significant relationship between complexity and employee performance in Niger State Board of Internal Revenue service’’. This hypothesis was tested using Pearson-moment Correlation analysis and the coefficient value of 0.223*shows that there is a significant positive relationship between complexity and employee performance at 0.05 level of significant. Therefore, the researcher rejected the null hypothesis that hypothesized that there is no statistically significant relationship between the variables. Contrary to the findings of this study, Mehdi et al. (2016) conducted a research on the relationship between organisational structure and employee productivity. They found out that there is a negative relationship between complexity and employee performance. This results suggests that the nature of the relationship between complexity and performance might vary from one organisation or work environment to the other. Therefore care should be taken so that there is no mis-match in the adoption of organisational structure.

The third null hypothesis states that ‘’there is no statistical significant relationship between formalisation and employee performance in Niger State Board of Internal Revenue service’’ However, Pearson correlation analysis carried out shows that there is a non-significant positive correlation with a coefficient value of 0.096. Therefore the null hypothesis is retained. This finding is in tandem with the findings of Malik (2019) who conducted a research on Organisational Structure and Employee Performance and found out that there is a positive relationship between formalisation and employee performance. However, this finding, contradict the finding of Hadi et al. (2016) who conducted a research on the effect of organisational structure and employee job performance in private hospital of Ahvaz and found out that there is a negative relationship between formalisation and employee performance. This difference could be attributed to differences in business environment.

Conclusion and Recommendations

The findings of the study have shown that a statistically significant positive relationship exist between centralisation and complexity and employee performance at Niger State Board of Internal Revenue Service while there is no statistically significant positive relationship between formalisation and employee performance. The study therefore concludes that Niger State Board of Internal Revenue Service will benefit tremendously by adopting both centralised and complex organisational structure than when the organization sticks to the adoption of formalization as a structure.

Based on the findings and conclusion drawn, the following recommendations are proposed: (a) Niger State Board of Internal Revenue Service should strengthen the centralised aspect of the Organization Structure in order to improve their Employee performance at work. (b) Niger State Board of Internal Revenue Service should also strengthen the complexity aspect of the Organization Structure in order to increase Employee Performance (c) Formalization can be overlooked because it does not affect the employee of Niger State Board of Internal Revenue Service positively.

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