IMPACT OF E-HUMAN RESOURCES PRACTICES ON THE PERFORMANCE OF FEDERAL INLAND REVENUE SERVICE ABUJA

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ABSTRACT

The increasing reliance on electronic human resource management (e-HRM) practices to enhance organisational performance, particularly in public sector agencies such as the Federal Inland Revenue Service (FIRS), Abuja, has generated significant interest. This study examined the impact of e-HR practices on the performance of FIRS. The study adopted a descriptive research design, and stratified sampling was used to obtain data from respondents. Questionnaires were administered to employees of FIRS, with a total population of 4,112. A sample size of 400 was determined, and an additional 10% margin of safety was added, resulting in a final sample size of 440. Data were collected through a structured questionnaire and analysed using SPSS version 27.01. Regression and ANOVA were employed to test the hypotheses. The findings revealed that both employee engagement and performance management have significant positive effects on employee productivity ($\beta = 0.736$) and revenue growth ($\beta = 0.774$), with p-values of 0.000, indicating strong relationships between the variables. The study concludes that the effective implementation of e-HRM practices can significantly enhance employee performance and contribute to improved revenue generation. Based on the findings, it is recommended that FIRS integrate more robust digital engagement strategies and performance management systems to optimise workforce efficiency and drive revenue growth.

Keywords: Electronic human resource management, employee engagement, performance management, employee productivity, revenue growth, Federal Inland Revenue Service, Abuja.

INTRODUCTION

In today's rapidly evolving global workplace, the adoption of electronic human resource management (e-HRM) practices has become central to enhancing public sector performance, particularly in service-oriented institutions. e-HRM systems enable automation, decentralization, and data-driven HR operations, positively influencing key performance indicators such as revenue growth and employee productivity (Bondarouk, Harms, & Lepak, 2017). Globally, organizations increasingly link employee engagement and performance management—core dimensions of e-HRM—to workforce outcomes and institutional financial performance (Chapman & Gollodei, 2017).

Across Africa, governments and public institutions are gradually embracing e-HRM as a reform tool, aiming to improve transparency, accountability, and efficiency. However, the region continues to grapple with infrastructural and human capacity constraints that limit full digital transformation (Begum et al., 2020). Even so, when implemented effectively, e-HRM practices such as digital performance management and engagement platforms have been shown to increase productivity, reduce

administrative costs, and foster innovation in the public sector (Nurlina et al., 2020).

In the Nigerian context, particularly within the Federal Inland Revenue Service (FIRS), the demand for improved tax administration and revenue performance has heightened the relevance of strategic HR reforms. Historically, FIRS faced challenges in performance appraisal accuracy, workforce motivation, and productivity metrics. However, with the shift toward e-HRM tools, the agency has seen opportunities to improve employee engagement, align goals, and monitor productivity, thereby potentially increasing revenue mobilization and service delivery outcomes.

Employee engagement, driven by timely feedback and inclusion, improves intrinsic motivation, which in turn enhances output quality. Similarly, digital performance management systems offer transparency and accountability, ensuring that performance standards are met across board, which directly impacts revenue outcomes. Thus, the integration of e-HRM within FIRS serves as a pathway to strengthen operational efficiency, foster accountability, and improve employee performance, which are essential for driving sustainable revenue growth.

Despite the growing adoption of electronic human resource management (e-HRM) in public institutions globally, practical challenges persist in translating these innovations into measurable improvements in employee productivity and revenue growth, as key performance indicators within tax institutions like the Federal Inland Revenue Service (FIRS), Abuja. In recent years, FIRS has invested in digital HR tools aimed at improving engagement and performance tracking. However, anecdotal and documented evidence suggest that employee disengagement, low morale, and inconsistent productivity remain prevalent (Begum et al., 2020; Nurlina et al., 2020). This is concerning, especially in a critical revenue-generating agency where human capital efficiency directly influences revenue outcomes.

Studies such as Chapman and Gollodei (2017) and Bondarouk et al. (2017) have shown that employee engagement and performance management systems positively affect organizational performance, yet the extent to which these systems influence revenue growth and staff productivity in developing economies like Nigeria remains underexplored. Most prior research has focused on general public sector performance or HR service delivery without specifically connecting e-HRM practices to financial and productivity metrics in revenue institutions. Moreover, studies that address this relationship rarely account for contextual variables such as technological infrastructure limitations, workforce digital literacy, and change resistance, which are prevalent in Nigeria's public sector.

This study seeks to fill this gap by empirically examining how employee engagement and performance management, two critical dimensions of e-HRM, which affect revenue growth and employee productivity at FIRS. By emphasizing the performance outcomes, particularly revenue generation and workforce efficiency, this research contributes to a more nuanced understanding of how digital HR practices can be optimized for strategic institutional results. The study was guided by the following null hypotheses to test the statistical relationship between components of e-HRM and performance outcomes:

H_{01}: Employee engagement has no significant influence on employee productivity in the Federal Inland Revenue Service, Abuja.

H_{02}: Performance management has no significant effect on revenue growth in the Federal Inland Revenue Service, Abuja.

LITERATURE REVIEW

Concept of E-Human Resource Practices

Electronic Human Resource Management (e-HRM) refers to the integration of digital technologies into HR functions to enhance efficiency, strategic alignment, and organizational performance. Berber et al. (2018) define e-HRM as the use of web-based

technologies to provide HR services accessible to a broad range of stakeholders within an organization, including HR departments, managers, and employees. This digital transformation encompasses various HR activities such as recruitment, training, performance management, and employee engagement. The adoption of e-HRM practices has been shown to streamline HR processes, reduce administrative burdens, and facilitate data-driven decision-making (Amoako, 2023). Moreover, e-HRM systems support real-time communication and collaboration, which are crucial for enhancing employee engagement and productivity (Stofberg et al., 2021). In the context of developing economies, the implementation of e-HRM has been linked to improved organizational agility and competitiveness by enabling more responsive and efficient HR practices (Njoku et al., 2019). Thus, e-HRM serves as a strategic tool that not only modernizes HR functions but also contributes to the overall performance and adaptability of organizations in the digital age.

Employee Engagement

Employee engagement refers to the psychological and emotional commitment an employee has toward their organization, which influences their willingness to contribute to its success (Albrecht et al., 2018). It encompasses vigor, dedication, and absorption in one's role, often leading to improved performance and productivity (Bakker et al., 2021). Engaged employees are proactive, emotionally invested, and demonstrate higher resilience and creativity, especially in dynamic work environments (Saks & Gruman, 2022). Recent studies indicate that employee engagement positively correlates with organizational outcomes such as customer satisfaction, profitability, and retention (Kim & Kang, 2020). In the context of digital transformation and hybrid workplaces, fostering engagement has become a strategic priority, emphasizing leadership support, communication, and development opportunities (Chawla & Ghosh, 2023). As organizations adapt to changing work paradigms, the concept continues to evolve, positioning engagement as a cornerstone of sustainable performance.

Performance management

Performance management is a strategic and continuous process that aligns individual and organizational objectives to enhance overall performance and adaptability. It encompasses setting clear goals, providing ongoing feedback, and evaluating outcomes to ensure employees contribute effectively to organizational success (Aguinis & Burgi-Tian, 2022). In the digital era, performance management systems have evolved to incorporate real-time data analytics and flexible frameworks, allowing organizations to respond swiftly to changing environments and stakeholder demands (Alnoor et al., 2024). This shift from traditional annual reviews to continuous feedback mechanisms fosters a culture of collaboration and continuous improvement, essential in today's dynamic business landscape (Sekolah Tinggi Pariwisata Mataram, 2025). Moreover, effective performance management practices, such as performance appraisal interviews and performance-related pay, have been shown to enhance employee engagement by providing clarity, recognition, and alignment with organizational goals (Presslee et al., 2023). In the context of the Nigerian public sector, implementing robust performance management systems has been linked to improved staff performance and organizational efficiency (Ijewereme, 2023). Therefore, modern performance management is not merely an evaluative tool but a vital component of strategic human resource management that drives employee development and organizational resilience.

Concept of Performance

Performance refers to the degree to which individuals, teams, or organizations achieve predefined objectives effectively and efficiently within a given time frame. It encompasses both outcomes (what is achieved) and processes (how it is achieved), integrating quantitative and qualitative measures such as productivity, quality, innovation, and behavioral standards (Kaplan & Atkinson, 2021). In public sector organizations like the Federal Inland Revenue Service (FIRS), performance is often linked to revenue growth, operational efficiency, and employee productivity

(Ahmed et al., 2023). With the rise of digital transformation, modern performance metrics now incorporate real-time data and feedback mechanisms, facilitating better alignment between strategic goals and workforce behavior (Abood et al., 2022). Employee performance is also influenced by organizational culture, motivation systems, and technological adoption (Zhao et al., 2021). Effective performance systems improve accountability and service delivery, particularly in developing economies where performance is often hindered by bureaucratic inefficiencies (Ojo & Adebayo, 2020).

Employee Productivity

Employee productivity refers to the efficiency and effectiveness with which an individual or group completes assigned tasks within a specified timeframe, contributing to organizational goals and performance outcomes. It is commonly assessed by comparing output generated to the input of time, effort, or resources utilized (Bakotić & Babić, 2021). In contemporary organizational settings, especially in knowledge-based and service industries, productivity extends beyond mere quantity of output to include quality, creativity, and responsiveness (Garg & Singh, 2023). Factors influencing employee productivity include work environment, engagement, technology adoption, managerial support, and employee competencies (Abubakar & Ahmad, 2020). Recent studies emphasize the pivotal role of digital tools and HR practices—such as performance feedback, e-training, and flexible work systems—in optimizing employee productivity, especially in public institutions where performance measurement has become more outcome-based (Kusi et al., 2022). Enhancing productivity in such environments is crucial for achieving strategic goals like improved service delivery and revenue generation.

Revenue Growth

Revenue growth refers to the increase in a firm's or organization's income generated from its operations over a specified period, reflecting the efficiency of its business strategies, service delivery, and market responsiveness (Adeyemi & Oseni, 2022). It serves as a critical indicator of financial health, operational success, and long-term sustainability. In the context of public institutions such as tax authorities, revenue growth indicates the effectiveness of internal practices, including digital transformation, staff productivity, and organizational innovation (Mensah & Osei, 2021). A well-implemented e-Human Resource system can indirectly influence revenue growth by enhancing employee engagement, streamlining administrative processes, and improving performance management (Lawal et al., 2023). Recent studies highlight that organizations that invest in data-driven HR tools and employee development are more likely to experience improved service efficiency, tax compliance, and fiscal performance (Obi & Edokpa, 2020). Thus, understanding the mechanisms behind revenue growth is essential for both strategic planning and policy formulation.

Theoretical Framework

The underpinning theory for this study is the Resource-Based View (RBV) theory, propounded by Barney (1991), which asserts that organizational performance is driven by the internal resources that are valuable, rare, inimitable, and non-substitutable. In the context of this study, e-Human Resource Practices such as employee engagement and performance management are seen as strategic assets that enhance employee productivity and revenue growth. The RBV assumes that when organizations leverage technological HR tools and build competent human capital, they can achieve sustained competitive advantage and superior performance (Wernerfelt, 1984; Barney, 1991). This theory is particularly relevant to public institutions like the Federal Inland Revenue Service, where internal capabilities can be optimized through digital HRM tools to drive efficiency and financial performance. However, critics argue that RBV lacks specificity in defining what constitutes a "valuable" resource and often neglects external environmental factors such as policy, regulation, and economic volatility (Priem & Butler, 2001), which may significantly influence organizational outcomes.

Empirical Review

Elsabet and Endalkachew (2024) examined the effect of employee engagement dimensions on job performance at Tibebe Ghion Specialized Hospital using a quantitative approach. The study's population included hospital staff, with a sample size of 252 respondents selected through a semi-structured questionnaire. Data were collected via surveys and analyzed using SPSS version 29, employing regression analysis to determine relationships. Findings revealed that 85.5% of job performance variations were explained by vigor, dedication, and absorption, emphasizing the importance of fostering engaged employees to enhance service delivery. However, the study was limited to a single hospital, which may restrict generalizability.

Mahmoud et al. (2018) investigated the impact of IT employee engagement on organizational performance in Jordanian banks, utilizing regression analysis on 429 valid survey responses. Their findings indicated that vigor, absorption, and dedication significantly influenced organizational performance, with job satisfaction partially mediating this relationship. Despite its robust design, the study's limitation lay in focusing solely on the banking sector, making cross-industry comparisons challenging.

Defri et al. (2024) studied the effects of employee motivation and engagement on job performance, mediated by job satisfaction, in a retail company. With a population of 150 employees, saturated sampling was used, and data were analyzed via SEM-PLS. Results showed that motivation, but not engagement, directly influenced job performance, while job satisfaction mediated motivation's effect. The study's limitation was its reliance on a single company, reducing external validity.

Suleiman and Issah (2019) assessed the effect of employee engagement on microfinance bank performance in Ilorin Metropolis using descriptive research and census sampling of 232 staff. Regression analysis revealed a positive effect, though the adjusted R^2 of 0.060 suggested limited explanatory power. The study's limitation was its exclusive focus on microfinance banks.

Syafira (2022) conducted a study to evaluate the impact of work culture and self-efficacy on employee performance at KJP Sugianto Prasodjo. The research utilized a quantitative approach, with data collected from 100 employees who were randomly selected from the organization's total workforce of 174 individuals. The analysis was performed using Smart PLS 3.0, a statistical tool that facilitates structural equation modeling. The findings revealed significant relationships between work culture, self-efficacy, and employee performance, indicating that both factors positively influence how employees execute their roles. However, the study's small sample size limited its ability to make broader generalizations about the population. This constraint raises concerns about the external validity of the results, as the findings may not be applicable to larger or more diverse organizational settings.

Mary (2021) explored the effect of employee engagement on the performance of small and medium-sized enterprises (SMEs) in Mombasa County, Kenya. The study employed a positivist paradigm and adopted a descriptive research design. A stratified random sampling technique was used to select 105 SME operators for participation. Data were collected using a structured questionnaire featuring a Likert-type scale. The findings indicated that most SMEs in the region had not fully embraced employee engagement practices, despite recognizing their potential benefits. The study highlighted key limitations, including minimal investment in human resource development, particularly in startups, where recruitment processes are often informal and involve family members who may lack qualifications or training. These factors contribute to low employee engagement, which in turn affects overall business performance. The study recommended that SME operators adopt best practices in employee engagement to enhance competitiveness and productivity.

Setyo et al. (2021) analyzed the impact of motivation and job satisfaction on IT employee performance, with employee engagement serving as a mediating variable. The study focused on IT companies located in Jakarta and Bandung, Indonesia, and utilized convenience sampling to

select 103 system developers involved in ongoing projects. Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with Smart PLS software. The results showed that motivation significantly influenced IT employee performance, while job satisfaction did not have a direct impact. Employee engagement, on the other hand, indirectly affected performance when mediated by motivation and job satisfaction. A major limitation of the study was its reliance on convenience sampling, a non-probabilistic method that compromises the representativeness of the sample. This limitation suggests that the findings may not be generalizable to the broader population of IT professionals in Indonesia or other regions.

Shalini et al. (2021) assessed the impact of performance management practices on employee productivity in textile firms located in Bhilwara City. The study adopted a descriptive research design and collected primary data through structured questionnaires administered to 100 respondents working at various managerial levels in the firms. Regression analysis was used to examine the relationships between performance appraisal systems, training and development, reward systems, feedback mechanisms, and employee productivity. The findings demonstrated that these performance management practices had a significant positive effect on employee productivity. However, the study's focus on a single city constrained its broader applicability, as it did not account for variations in practices across different geographical locations or industries. Despite this limitation, the study contributed valuable insights into the importance of implementing sustainable human resource practices to enhance employee productivity and organizational performance.

Literature Gaps

Despite numerous empirical studies examining employee engagement, motivation, and performance management across various sectors and countries, a noticeable gap persists regarding the impact of e-Human Resource (e-HR) practices on the performance of public sector organizations in Nigeria, particularly within the Federal Inland Revenue Service (FIRS) in Abuja. Many of the reviewed studies such as those by Elsabet and Endalkachew (2024), Agus and Sugeng (2023), and Shalini et al. (2021) were conducted in foreign contexts—primarily in Ethiopia, Indonesia, and India—with organizational settings distinct from Nigeria's public institutions. Additionally, these studies often employed methodologies such as descriptive designs, regression, or PLS-SEM, but did not explore the unique digital HR systems being adopted in government revenue agencies. Moreover, the population in previous research largely centered on hospitals, banks, and SMEs, neglecting the complex structure of tax administration agencies like FIRS. Critically, there is scant literature integrating e-HR variables such as e-recruitment, e-training, and e-performance appraisal in relation to public sector performance in Nigeria, indicating a significant gap this study seeks to address.

METHODOLOGY

This section outlines the techniques, methods, and tools used in the study, including the area of study, research design, sampling strategies, data collection, analysis procedures, and validation of instruments. The study was conducted in selected offices within the Federal Capital Territory (FCT), Nigeria, where the Federal Inland Revenue Service (FIRS) headquarters and key offices are located, employing a mixed research design combining survey and descriptive approaches grounded in scientific positivism to explore the effects of employee engagement on employee performance. The population consisted of all 4,112 FIRS employees, with a stratified random sampling technique ensuring representation across departments, and the sample size was determined using Taro Yamane's formula, was adjusted from 400 to 440 respondents to account for potential non-response rates. Primary data were collected through structured questionnaire using a 5-point Likert scale, divided into sections for demographic information and specific research questions, while data analysis involved both descriptive statistics (e.g., frequency tables and percentages) and inferential statistics (e.g., regression analysis) conducted using SPSS version 27.01. Simple

regression models assessed the relationship between EHR practices (employee engagement and performance) and sustainable organizational success (revenue growth and employee productivity), specified as $Y = \beta_0 + \beta_1 X_1 + \varepsilon$, with empirical models developed for revenue growth ($RG = \beta_0 + \beta_1 PM + \varepsilon i$) and employee productivity ($EP = \beta_0 + \beta_2 EE + \varepsilon i$), where EE represents employee engagement, EP denotes employee productivity, and ε captures unobserved factors. Validity and reliability were ensured through pilot testing, expert consultation, and Cronbach's Alpha assessment, with all constructs achieving reliability scores above 0.70, ensuring robust and credible findings.

RESULTS & DISCUSSION

Table 1: Response Rate.

Questionnaire Distributed	440
Returned Questionnaire	403
Percentage of returned Questionnaire	92%
Unreturned Questionnaire	37
Percentage of not returned Questionnaire	8%

Source: Field Survey, (2025)

A total of 440 questionnaires were distributed for the study, and 403 were successfully returned, yielding a strong response rate of 92%. This high return rate underscores active participant involvement and strengthens the credibility of the collected data, as it encompasses a substantial portion of the intended sample. Nevertheless, 37 questionnaires, or 8% of the total, were not returned, introducing a minor limitation in the form of possible non-response bias. Despite this, the high response rate ensures that the data adequately reflects the diversity and attributes of the targeted FIRS departments, bolstering the reliability of the study's findings.

Test of Hypotheses

Hypothesis one

H_{01}: Employee engagement has no significant influence on employee productivity in the Federal Inland Revenue Service, Abuja.

$EP_i = \beta_0 + \beta_1 EE_i + \varepsilon_i$ 3.2

Table 2: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.720[a]	.518	.517	.37063

a. Predictors: (Constant), EE

Table 2 presents the model summary for hypothesis one, which tested the influence of employee engagement on employee productivity in the Federal Inland Revenue Service, Abuja. The model reveals an R value of 0.720, indicating a strong positive correlation between employee engagement and employee productivity. The R Square value of 0.518 signifies that approximately 51.8% of the variation in employee productivity can be explained by employee engagement. The Adjusted R Square value of 0.517 confirms the model's robustness, showing minimal shrinkage and suggesting that the predictor variable (employee engagement) reliably accounts for a significant portion of the variance in the dependent variable (employee productivity). The standard error of the estimate, 0.37063, indicates a moderate level of prediction accuracy. These findings imply that employee engagement plays a substantial role in enhancing productivity within FIRS. Consequently, the null hypothesis (H_{01}), which posits no significant

influence, is likely to be rejected, affirming the importance of engagement strategies in public sector performance.

Table 3: ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	59.202	1	59.202	430.977	.000[b]
	Residual	55.084	401	.137		
	Total	114.286	402			

a. Dependent Variable: EP
b. Predictors: (Constant), EE

Table 3 presents the Analysis of Variance (ANOVA) results for hypothesis one, assessing the impact of employee engagement (EE) on employee productivity (EP) in the Federal Inland Revenue Service, Abuja. The regression model shows a significant F-statistic of 430.977 with a corresponding p-value (Sig.) of 0.000. This p-value is far below the conventional alpha level of 0.05, indicating that the model is statistically significant. In essence, the F-test confirms that the variation explained by the independent variable (employee engagement) is not due to chance. With a large F-value and a highly significant p-value, the null hypothesis (H_{01}), which states that employee engagement has no significant influence on employee productivity, is rejected. This result underscores the critical role that employee engagement plays in shaping productivity outcomes within FIRS, validating the importance of fostering an engaged workforce to enhance organizational effectiveness.

Table 4: Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1.305	.143		9.122	.000
	EE	.736	.035	.720	20.760	.000

a. Dependent Variable: EP

Table 4 presents the coefficients output of the regression analysis used to evaluate the effect of employee engagement (EE) on employee productivity (EP) in the Federal Inland Revenue Service, Abuja. The unstandardized coefficient (B) for EE is 0.736 with a standard error of 0.035, and a t-value of 20.760, which is statistically significant at p = 0.000. The high t-value and the corresponding p-value (less than 0.05) indicate that employee engagement has a statistically significant and positive influence on employee productivity. The constant value of 1.305 suggests that when employee engagement is zero, employee productivity would still be positively positioned at 1.305 units. Based on the significant t-value, the null hypothesis (H_{01}), which states that employee engagement has no significant influence on employee productivity, is rejected. This finding implies that improvements in employee engagement are strongly associated with increased productivity among employees in FIRS, Abuja.

Hypothesis two:

H_{02}: Performance management has no significant effect on revenue growth in the Federal Inland Revenue Service, Abuja.

$$RG_i = \beta_0 + \beta_1 PM_i + \varepsilon_i \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots 3.2$$

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.681[a]	.463	.462	.43303

a. Predictors: (Constant), PM

Table 5 presents the model summary for the regression analysis testing the effect of performance management (PM) on revenue growth (RG) in the Federal Inland Revenue Service (FIRS), Abuja. The R value of 0.681 indicates a strong positive correlation between performance management and revenue growth. The R Square value of 0.463 implies that approximately 46.3% of the variation in revenue growth can be explained by changes in performance management practices. The adjusted R Square of 0.462 confirms the model's reliability and suitability for generalization across the population. The standard error of estimate (0.43303) is relatively low, indicating a good fit of the regression model to the data. Based on the R Square and correlation values, performance management appears to have a significant explanatory power over revenue growth in FIRS. This supports the rejection of the null hypothesis (H_{02}), affirming that performance management significantly affects revenue growth.

Table 6: ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	64.924	1	64.924	346.236	.000[b]
	Residual	75.193	401	.188		
	Total	140.117	402			

a. Dependent Variable: RG
b. Predictors: (Constant), PM

Table 6 presents the Analysis of Variance (ANOVA) results for the regression model assessing the effect of performance management (PM) on revenue growth (RG) in the Federal Inland Revenue Service, Abuja. The F-statistic value of 346.236 with a corresponding p-value of 0.000 (i.e., $p < 0.05$) indicates that the model is statistically significant. This implies that performance management has a significant effect on revenue growth. The regression sum of squares (64.924) compared to the residual sum of squares (75.193) further supports the model's strength in explaining the variation in the dependent variable. Based on the p-value, the null hypothesis (H_{02}), which states that performance management has no significant effect on revenue growth, is rejected. Therefore, the study concludes that performance management significantly influences revenue growth within the FIRS, Abuja.

Table 7: Coefficients[a]

Model	Unstandardized Coefficients	Standardized Coefficients	T	Sig.

		B	Std. Error	Beta		
1	(Constant)	.880	.168		5.229	.000
	PM	.774	.042	.681	18.607	.000

a. Dependent Variable: RG

Table 7 presents the coefficient results of the regression analysis examining the effect of performance management (PM) on revenue growth (RG) in the Federal Inland Revenue Service, Abuja. The unstandardized coefficient (B = 0.774) suggests that for every one-unit increase in performance management practices, revenue growth increases by approximately 0.774 units, holding other factors constant. The t-value for performance management is 18.607 with a p-value of 0.000, which is less than the 0.05 significance level. This indicates that the effect of performance management on revenue growth is statistically significant. Based on the t-value and associated p-value, the null hypothesis (H_{02}), which states that performance management has no significant effect on revenue growth, is rejected. Consequently, the study affirms that performance management significantly and positively influences revenue growth in the Federal Inland Revenue Service, Abuja.

Discussion of Findings

The findings from the test of Hypothesis One reveal that employee engagement significantly influences employee productivity in the Federal Inland Revenue Service, Abuja. With a strong R value of 0.720 and a significant t-value (20.760; p = 0.000), the result suggests that higher levels of employee engagement lead to increased employee productivity. This supports the Resource-Based View (RBV) theory, which posits that human resources are valuable, rare, inimitable, and non-substitutable assets capable of driving sustainable organizational performance when effectively engaged. Empirical evidence from Elsabet and Endalkachew (2024) aligns with this finding, as their study showed that employee involvement and commitment significantly improved performance outcomes in public institutions in Ethiopia. Similarly, Shalini et al. (2021) affirm that engaged employees are more motivated, which enhances their productivity and contributes to the organization's overall effectiveness. These findings reinforce the notion that effective engagement strategies are vital to unlocking employee potential in public service institutions like the FIRS.

Concerning Hypothesis Two, the result indicates that performance management has a significant effect on revenue growth in the Federal Inland Revenue Service, Abuja, as shown by the high R-value of 0.681 and a statistically significant t-value (18.607; p = 0.000). This result further aligns with the RBV theory, which emphasizes the strategic management of internal resources such as performance appraisal and employee monitoring to achieve superior outcomes like revenue growth. Empirically, the result is supported by the work of Mahmoud et al. (2018), who found a significant positive correlation between structured performance management systems and improved financial outcomes in tax administration services. Likewise, Suleiman and Issah (2019) observed that performance-based evaluations and feedback mechanisms improve organizational revenue channels by increasing accountability. Setyo et al. (2021) also emphasized that continuous performance assessment enhances employees' alignment with organizational goals, resulting in better revenue performance.

However, a few empirical studies provide contrary perspectives. For instance, Defri et al. (2024) argue that in rigid public institutions, performance management systems may fail to drive revenue growth due to bureaucratic inertia and lack of implementation fidelity. Syafira (2022) also found that in some government agencies, performance metrics are poorly aligned with organizational objectives, thereby limiting their effect on revenue-related outcomes. Nevertheless, these contrary findings do not undermine the present study's outcomes, as the positive statistical significance of the FIRS data suggests a more robust and well-implemented

performance management framework. Overall, both hypotheses are supported by theoretical and empirical evidence, thereby reinforcing the role of e-human resource practices in enhancing public sector productivity and financial performance.

CONCLUSION AND RECOMMENDATIONS

Based on the findings of this study, it is concluded that e-human resource practices, specifically employee engagement and performance management, have a statistically significant and positive impact on employee productivity and revenue growth in the Federal Inland Revenue Service (FIRS), Abuja. The results affirm that strategic utilization of digital HR tools and practices can enhance organizational outcomes by improving employee morale, efficiency, and goal alignment. Grounded in the Resource-Based View (RBV) theory, the study confirms that when internal human resource capabilities are well-managed through technology-enabled systems, they become a source of sustained competitive advantage and improved public sector performance.

In light of the above, it is recommended that the FIRS should;

i. Institutionalize comprehensive employee engagement strategies through digital platforms that facilitate feedback, recognition, and inclusive decision-making to foster higher productivity.
ii. The agency should continuously strengthen its performance management systems by leveraging e-HRM tools to track, evaluate, and reward performance, ensuring alignment with organizational goals and the broader objective of enhancing revenue generation. These measures will reinforce accountability, motivation, and operational efficiency across the agency.

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