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THE INFLUENCE OF ORGANISATIONAL COMMUNICATION AND LEADERSHIP STYLES ON EMPLOYEE PERFORMANCE IN NIGER STATE BOARD OF INTERNAL REVENUE

ABSTRACT

This study examines the influence of organistional communication and leadership styles on employee performance in Niger State Board of Internal Revenue. The primary goal of the study was to determine how employee performance at the Niger State Board of Internal Revenue was impacted by organizational communication and leadership styles. The study adopted theories like situational/contingency theory of leadership, and adaptive structuration organizational communication theory as theoretical underpinning. A quantitative research approach was employed to accomplish the goal, and 159 (86%) of the 186 closed-ended questionnaires distributed were collected. The Multifactor Leadership Questionnaire, was used to collect the data, and it was adjusted to meet the needs of the research. The statistical methods employed for the analysis of the data were descriptive and inferential, with the aid of SPSS software. The results revealed that there was a high correlation between employee performance and leadership style. Consequently, it was recommended that companies use media and efficient communication techniques to help workers understand the intentions of the organisation. Furthermore, leadership philosophies ought to be flexible rather than rigid and unchangeable

Keywords: Organization; Communication; Organizational communication; Leadership; Leadership Styles; Employee Performance.

Introduction

Corporate communication and leadership styles are key factors that determine employee performance and the achievement of organizational goals. Effective leadership requires effective communication skills, and successful communication within an organization can benefit the leader as well as their subordinates. For these reasons, organizational communication and leadership go hand in hand. Effective work environments are best created under hierarchical structures that facilitate communication by fostering positive working relationships between staff and management (Nmadu, 2019).

Leadership and communication are complimentary. Though a Leader can emerge through different means such as birth, situation or position such leaders needs effective communication skills to instruct, inspire

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and motivate the employees to achieve organization's objectives and goals. Employee on the order hand appreciate clear and detailed communication devoid of any ambiguities from the leaders. The foundation of all human activity is communication. Being essential to an organization, it permeates all we do and don't do. Communication is what enables people to interact with each other. In order to establish an organization's credibility and public confidence, communication is essential. Additionally, all men are gifted with the ability for expression; we acquire it by learning how to speak, sobbing and other expressions of happiness. Effective communication is crucial for management to establish and preserve a competitive edge for organizational performance and development. The relationship between employee and work performance implies that organizational communication and leadership play a significant role in influencing employee engagement inside the company. In addition to enhancing the values, engagement and job satisfaction of employees, employees may more easily comprehend their duties and responsibilities, the goals and objectives of the company and its culture when there is clear communication between them (Dogan, 2002). Communication cannot be effective unless appropriate channels and strategies are used, which are different for different audiences and situations. Active listening, providing feedback, and ensuring that messages are clear, concise, and relevant are also part of it. (Baig, 2021). Organizations require high achievers in order to meet their goals, offer the products and services they specialize in, and obtain a competitive edge. The success of an organization in terms of its market share, profit margin, and product quality can also be evaluated based on the performance of its employees. Accordingly, it expresses the productivity of the labor force in terms of earnings, profit, development, growth, satisfaction and organizational expansion (Saputra, 2021).

Objective of the Study

The broad objective of this study is to evaluate the influence of organizational communication and leadership styles on employee performance in Niger state while the following are the specific objective

i. To examine the need for effective communication in Niger state board of Internal revenue
ii. To ascertain the influence of organizational communication on employee performance in Niger state board of Internal revenue
iii. To establish the influence of various leadership styles on employee performance in Niger state board of Internal revenue.

Literature Review

This section is devoted to the review of literatures that are related to leadership styles and organizational performance. The section starts with conceptual review followed by theoretical review and empirical review.

Conceptual Review

Some concepts the were relevant to the study were explained in this section. Some of the concepts include Organizational communication, communication, types of communication and leadership.

Organizational Communication

In essence, an organization is a group of individuals who collaborate to accomplish a shared goal by allocating tasks to one another. An organization offers a way to use group members' individual strengths to accomplish more than what could be done by the combined efforts of the members working alone (Kelly & MacDonald, 2019). Within the broader topic of communication studies is the subfield of organizational communication. The study, examination and critique of communication's function in organizational settings constitute the field of organizational communication. Han and Yang (2021) contend that contrasting various methods can help us gain a deeper knowledge of organizational communication.

Organizational communication's primary goal is to establish rapport or have regular face-to-face interactions with interested external publics and internal organization members.

Internal and external environments influence and form the complex open system in which organizational communication occurs. It involves media; it involves messages and their direction, flow, and purpose; and it involves people and their attitudes, sentiments, connections and talents. Organizational communication enables the development of relationships where human messages are directed at individuals within the organization—their attitudes, morale, satisfaction and fulfilment as well as the planning, organizing and management of the organization's operations. It also assists us in completing activities associated with particular sales, service and production roles and responsibilities (Dogan & Abbas, 2022).

Organizational communication represents, presents and shapes the attitudes, values and goals that characterize an organization and its people, which are referred to as its organizational climate and culture. According to Altinöz (2018) communication is the process by which subordinates are informed of the work at hand, the resources required to complete it, their responsibilities and the anticipated outcomes. As a result, during a discussion, information (a message) is transmitted from one person to another. Therefore, message conveyance is the essence of efficient communication which is followed by a reply from the recipient to the sender confirming that the message was understood. The definition of communication is influenced by its multifaceted nature and the various perspectives it is analyzed from. In an organization, communication is necessary for evaluation, conceptualization, and interaction management. Employee communication is the sharing of information relevant to the routine work of an organisation and to enhance each team member productivity. It implies that humans are valued as a resource (Ince, 2023). Transferring information from a sender to a recipient while ensuring that the recipient understands the message is called communication. Organizational communication, according to Kani (2023) is "the central binding force that permits coordination among people and thus allows for organized behavior.

Types of Communication

Various types of communication styles are explained here. They consist of horizontal communication, vertical communication as well as diagonal communication.

Horizontal Communication

This is sometimes referred to as lateral communication. It is the lateral or equivalent level of information distribution inside an organization. This occurs between teams, within teams and among employees who are at similar or equal levels.

Vertical Communication

Vertical communication is organizational communication that happens "up down" and "down to up" in the organizational hierarchy. There is communication both down and upward. (i) Information that moves from higher management to lower-level personnel is known as downward communication. (ii) Upward Communication: This is how managers get the critical feedback on how their staff members behave.

Diagonal Communication

When managers and employees in various functional divisions communicate with one another, it's referred to as diagonal communication (Elsaied, 2018). Although horizontal and vertical communication are still crucial most modern businesses no longer use these terms to accurately describe their communication needs and processes. In order to address the new communication difficulties posed by novel organizational structures like matrix and project-based organizations, the idea of diagonal communication was developed.

Diagonal communication channels engage people in different departments and at different levels, which deviates from traditional hierarchical conventions.

Concept of Leadership

Over the course of more than 20 years, research on the leadership concept has garnered a lot of attention. This interest arose from the reality that leaders must inspire their followers to complete duties and offer guidance (Gupta et al.,, 2020).

Meier (2019) defines leadership as an individual's ability to influence people towards a purpose and guide an organization in a way that enhances its coherence and cohesiveness. These are attained by using the convictions, ethics, values, character, knowledge and competencies that make up a leader. Leadership is the holistic sharing of vision, resources, and beliefs to effect real change.

Leadership is exercised in a variety of circumstances, such as the military, academic institutions, business environments, state governments and large structured organizations (Nugroho, 2020).

Leadership Styles

Style and theory of leadership are two different things. Leadership theory explains who leaders "are," but leadership style describes what they do and how they act. A leader's style is determined by the recurring patterns of conduct they exhibit when attempting to sway the decisions of others.

Leadership Styles

Various types of leadership styles are discussed and explained in this section. They consist of transformational leadership styles, transactional Leadership Style and Laissez-Faire Leadership Styles.

Transformational Leadership Style

According to Ahmed et al. (2022) a transformational leader encourages their followers to prioritize the requirements of the business over their own, instills in them a higher order of expectations and helps them comprehend the significance of organizational outcomes.

Conversely, transformational leaders take the initiative, are adept at converting followers into leaders persuade them to put aside their own interests in favor of the organization's larger welfare, concentrate on being leaders and above all inspire their followers to accomplish remarkable feat. Four subscales or dimensions comprise transformational leadership: idealized influence (which encompasses both idealized influence behavior and idealized influence attribute), individualized consideration, inspirational drive and intellectual stimulation (Baig et al., 2021).

Transactional Leadership Style

Antonakis (2023) defines transactional leadership as an exchange process based on fulfilling contractual obligations. It is typically defined by the setting of objectives and the monitoring and administration of outcomes. Similarly, Bass (2022) defines the exchange or transaction between a leader and an employee as the underlying element of transactional leadership. The employee will receive a pay increase or promotion if they match the criterion and the leader's expectations.
If, however, the worker is unable to complete assignments or fulfill requirements, they will be disciplined with reduced pay or perhaps demoted.

 Laissez-Faire Leadership Style

This style of leadership is described as the inability to take obligations regarding overseeing and exhibits a kind of leadership style which is none value-based in which there is no one time and quick choices to be made, activities are delayed, the obligations of administration all are overlooked and there is an abused power (Bass, 2019). Similarly, laissez-faire style was described as a negative form of leadership in which leader doesn't get involved in important decision making process.

Influence of Different Leadership Styles

Transformational Leadership and Employee Performance

It is projected that by setting higher standards and fostering a greater desire to take on more difficult tasks, transformational leaders would improve their followers' chances of success (Avolio & Bass, 2019). On the other hand, followers of a transformative leader are motivated to comprehend the organization's vision, mission and objectives. According to Butler (2019) leaders have the ability to inspire and motivate their followers to work hard, think critically, solve problems creatively, and treat everyone with respect.

Transactional leadership and Employee Performance

According to employee evaluations transactional leadership philosophies can either positively or negatively affect output. Depending on whether they think transactional leadership is untrustworthy because of its propensity to breach promises, employees' opinions of it might be either positive or negative. Moreover, as transactional contingent incentive leadership establishes specific goals and recognizes achievements, it should positively affect performance and motivate greater effort and output (Yulk, 2019).

Laissez-faire leadership and Employee Performance

According to Kumar (2021) this leadership style grants subordinates the highest degree of autonomy. In order to close the gap between the employer and the worker. Kerns (2023) gave organizational leadership the relationship of values and firmly supported the laissez-faire approach, claiming that it would create a happy workplace where all parties, employers and workers alike, felt like members of the same family.

Theoretical Framework

Organizational communication theory

Adaptive structuration theory

Anthony Giddens first put forth the theory in 1984. Nonetheless, Gary Dickson, Scott Poole, and Geradine DeSanctis developed it in 1992. The theory examines how groups and organizations evolve. It sees these entities as systems made up of observable patterns of relationships and communicative interactions between individuals who create structures; people create systems by acting in certain ways, systems and structures also have a dual relationship in which they frequently develop and reproduce one another in a continuous cycle, for example, by establishing resources and regulations. This is referred to as the "structuration process," which either stays relatively constant throughout time or varies dramatically.

Leadership Theory

Contingency /Situational Theory

Contingency theories are based on the idea that situational factors related to the environment moderate the relationship between leadership style and organizational outcomes; therefore, leadership style cannot predict outcomes or performances unless the situational variables are known (Cheng & Chan, 2022). In a similar vein, Fiedler's (2021) contingency theory posited that a leader's capacity to lead is dependent on a range of situational elements, such as the leader's favored style and the talents and behaviors of subordinates who largely rely on those circumstances (Qiu, et al., 2022).

Methodology

This research used a quantitative approach to collect data from the respondents in order to foresee and understand some elements of the target audience's behavior.

Participants in the study is made up of personnels in the Niger State Board of Internal Revenue from all the local governments in the state. There were 347 workers at this board in total at the time of this study. Taro Yamane's (2018) formula was used to determine the sample size for the study.

The sample size was calculated using the formula, which has a 5% error and a 95% confidence level. Accordingly

$$n = \frac{N}{(1+N*e^2)}$$

Where

N = margin of error at 5% (standard value of 0.05) Going by this formula the sample size (n) is taken to be: n= 347/1+347 (0.05)^2 n= 186 (selected sample size)

Table 1: Total Population and Sample Size of Niger State Board of internal revenue

Departments	Total number of Employees	Total sample size	Sample size for managements	Sample size for non managers
Revenue Authority	121	186*121/347= 65	15*65/121= 8	106*65/121= 57
Mobilization and Enforcement	MM	186*94/347= 50	15*50/94 = 8	79*50/94 = 42
Administrative	132	186*132/347= 71	12*71/132= 6	120*71/132= 65
Total	347	186 (54%)	22 (53%)	164 (54%)

Source: Adopted from Niger State Board of Internal Revenue Human Resources Departments, 2024

When determining sample size using proportions, it has been statistically shown that the maximum representative sample may be obtained at p = 0.5 (Seyed, 2020). Consequently, out of the 347 total employees, 186 (54%)—22 management members and 164 non-management individuals—were selected as the sample size. In general, the sample technique used in this study was stratified sampling based on proportionate to sectors, which was followed by simple random sampling to get specific information from each respondent.

Data Collection Instrument

A 5-point Likert questionnaire was employed in this investigation. There are forty-six (46) items in this questionnaire that assess and identify the influence of communication and leadership styles on employee performance

Method of Data Analysis

Statistical Package for Social Science (SPSS-version 20), descriptive and inferential statistics were used to evaluate the data.

The quantitative relationship between the variables was ascertained using the following Mathematical Model of Multiple Regressions:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + p\,\beta_3 X_3 + \beta_n X_n + \varepsilon$$

Where Y= dependent Variable,

X= represents the explanatory (Independent) Variable in the estimation model

B_0= constant

B_n =Coefficient

E = represents the error term

DATA PRESENTATION AND ANALYSIS

The Interrelatedness between organizational communication and leadership styles

Organizational communication and the three types of leadership—transformational, transactional, and laissez-faire—are related. Table 2 below illustrates the association between transformational leadership and transactional and laissez-faire leadership, with r = 0.529 and.357, respectively. In contrast, there is a r=0.454 correlation between transactional leadership and laissez-faire. Finally, the association between transformational and laissez-faire was the least when compared to others, with r=0.357. When their connection is compared, the association between transformational and transactional leadership is larger than the association between transactional and laissez-faire.

Table 2: Correlations among Leadership Styles   N=159

Leadership Styles	Transformational	Transactional	Laissez-fair
Transformational leadership	1		
Transactional leadership	.529**	1	
Laissez-fair Leadership	.357**	.454**	1

Correlation is significant at the 0.05 level

Independent Variables: Transformational, Transactional and Laissez-faire

Source: Field Survey,2024

As a result, there was a strong correlation between the transformational and transactional leadership styles (r=0.529), a moderate (medium) correlation between the two (r=0.454), and a slightly moderate correlation (r=0.357) between the two.

The Interrelatedness between Transformational and Employee Performance

The association between employee performance and overall transformational leadership was significantly connected (r = 0.693). This suggests that there was a substantial correlation between both. Meyer & Botha (2020) found a stronger correlation between employee performance and transformational leadership.

Conclusion and Policy Recommendations

The main objective of the study was to investigate the effects of organizational communication and three distinct leadership philosophies; transformational, transactional, and laissez-faire on employee performance at the Niger State Board of Internal Revenue.

In an environment with good organizational communication, the transformational leadership style received the highest mean score followed by transactional leadership and laissez-faire leadership

In conclusion, the correlation study results showed that while laissez-faire leadership style had a weak link with employee performance, transformational and transactional leadership styles had strong and favorable correlations with employee performance. Consequently, compared to other leadership philosophies, there is less of a correlation between employee performance and laissez-faire leadership styles. With the exception of the customized consideration, all transformational leadership factors showed a substantial correlation with employee performance.

The following recommendations are made in light of the study's results and findings:

i. Businesses in the public and private sectors should implement measures to encourage efficient workplace communication.

ii. To improve organizational effectiveness in communication, organizations should make an effort to obtain cutting-edge communication tools.

iii. Organizations should take the required steps to lessen the impact of impending obstacles to efficient communication inside the organization.

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