

## The Effect of Human Resource Management on Performance of Employees with Mediating Effect of Work-Life Balance in Nigeria

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### Abstract

*This paper examined the effect of human resource management on the performance of public sector organizations with the mediating effect of the work-life balance of the Nigerian Federal Inland Revenue (FIRS). The specific objectives of the study were to ascertain the practices of Human Resource Management (HRM) regarding work-life balance and to examine the level of effectiveness of Human Resource Management of FIRS regarding work-life balance. The study also investigated the challenges of work-life balance faced by Human Resource Management in FIRS and suggested probable measures to improve the HRM system at FIRS. The study was hinged on the Easton System theory of 1979. The study adopted a quantitative survey with data collected from one hundred and thirty-two (132) respondents from the Federal Inland Revenue Service, Kaduna state, Nigeria. Findings from the study reveal that there is an average level of practices of HRM regarding work-life balance in FIRS. Further, the findings revealed that the level of effectiveness of Human Resource Management of FIRS regarding work-life balance is poor. It also revealed that challenges include employers' difficult policies and practices, lack of duty control, unsupportive employee relationships, inadequate human resources, increasing work-life pressures, and high-stress levels. The study, therefore, recommends that the organization employs strategies that will boost staff morale, motivate workers, reduce absenteeism, and improve organizational productivity. This can be done through an efficiently managed work-life balance among employees at FIRS.*

**Keywords:** *Human Resource Management, Performance, Public Sector, Work-life Balance, and Nigerian Federal Inland Revenue Service.*

### Introduction

The world is experiencing a global upsurge where the economies of numerous nations are seeking ways to advance through available technological skills. This upsurge has additionally fueled the expanded competition in the public sector that has further questioned governments' ability to recruit and manage skilled specialists or human resources. However, this responsibility begins with the identification of effective Human Resources Management policies that will bring out the best in employees [1]. With the breakout of the Coronavirus pandemic, nations of the world are currently in

search of uncovering systems that will revive back social, economic, and political strength. Using a developmental perspective, [2] propose that the advancement of any nation of the world right now relies upon the technical know-how (skills) and abilities of its human resources. This submission is equally proposed by [3] that the pace of a nation in accomplishing developmental goals significantly depends on her strategy and policies directed toward managing, maintaining, motivating, and maximizing the available human resources. Negligence to these 4Ms, the such nation is out for developmental stagnation and loss of labor force.

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According to [4], the 21st century characterizes knowledge, skills, and abilities-based modus operandi for development. Along this line of thought, one cannot disregard the most basic role of Human Resource Management (HRM) in recruiting, maintaining, and protecting organizational human resources. Cardinal to the functions of human resource management is to ensure work-life balance among employees as to avoid the opposite – work-life conflict. Over time, there has been a rise in the argument that work-life balance is a serious stemming factor on the performance of employees and the general outcome of an organization [5].

The public sector HRM function in Nigeria, Section 153(1) of the nation's 1999 constitution gives the Federal Civil Service Commission (FCSC) the power to recruit people to workplaces in the government services, to discipline, motivate, promote, retain, and fire people servicing in the public sector. Throughout the decades, HRM in the public sector has acquired consideration ways from the conventional workforce or organizations, which are progressively reevaluated [6].

Employees' performance is a principal challenge in every organization, including the public sector. According to [7], people's performance in the workplace is highly determined by the way they are being managed to achieve the purposes suitable and compatible with the agencies' fundamentals. Nigerian public sector employees are expected to be considered intelligible, especially in decision making. Employees are expected to live a balanced work-life style to move the nation forward. Therefore, this study aims to examine the effect of Human Resource Management on performance of public sector organizations with the mediating effect of work-life balance, focusing on the Nigerian Federal Inland Revenue (FIRS).

Despite the desire to advance the administrative and operational efficiency of the Nigerian public sector, there have been records

of issues with human resources mismanagement over the years. This has contributed to drastically declining service quality due to poor human management, lack of accountability, and imbalance of work-life among public sector workers. Few investigations have been carried out in Nigeria's public sector concerning the employees' work-life balance. Therefore, this study assesses the effect of human resource management on performance as regards work-life balance in the Nigerian Federal Inland Revenue (FIRS).

The specific objectives of this study are to ascertain the practices of Human Resource Management regarding work-life balance in FIRS and examine the level of effectiveness of Human Resource Management of FIRS regarding work-life balance. In addition, the study identified challenges regarding the work-life balance faced by Human Resource Management in FIRS and proffered recommendations for improving the HRM system in the public sector in Nigeria.

The purpose of the study is to examine the effect of human resource management on the performance of employees with the mediating effect of work-life balance at the Nigerian Federal Inland Revenue (FIRS), a public sector organization. Furthermore, the study seeks to understand the level of effectiveness of Human Resource Management, identify challenges, and proffer recommendations regarding work-life balance. The research will benefit the executive management team at FIRS and broaden their understanding of the mediating effect of work-life balance on Human Resource Management. The research will contribute on an empirical level and benefit other public sector organizations by providing information regarding Human Resource Management on employee performance with the mediating effect of work-life balance.

### **Theoretical Framework**

The study anchored on the System Theories. The system theory was propounded by Easton in

1979. It proposes that an organization comprises of different intertwined parts, which functionality and dis-functionality of any part affect the outcome of the whole organization. This theory submits that an organization has basically three basic components, which are input, outputs, and process (transformation mechanism). It recognizes the significance of every section and individual to the overall productivity and outcome of an organization's performance [8].

## Methodology

This study adopts a cross-sectional descriptive research design. The study adopted the Taro Yamane sample determination statistical formula, which is given as follows:

$$n = N / (1 + N (e^2))$$

n=represents the Sample size.

N=represents Total Population under study.

e<sup>2</sup>=represents the level of significance (0.05).

n=1,69/ (1+169(0.0025)).

n=169/ (1+0.4225).

n=169/1.4225.

n=118.80.

n=119.

Therefore, with the instrumentation of Taro Yamane's formula, the minimum sample size for the study is one hundred and nineteen (119) respondents. Accounting for non-response (Required sample size=Minimum sample size/1-f where f is 10%), the sample size is **n=132**.

The population of the study comprised of a staff of FIRS in four branches in Kaduna State (Federal Inland Revenue Service, 2020). The staff capacity for each of the branch are Kaduna I (68), Kaduna II (59), Zaria (25), and Funtua (17) given a total of one hundred and sixty-nine (169) staff members. The study population for the survey will comprise adults aged 18 years and above at FIRS and the survey period was December 2021 to February 2022.

The research instrument used in the study was a self-designed questionnaire which was used to

collect data from respondents on the subject matter under investigation. The statistical instrument used for this study was mean score analysis, frequency count, simple percentages, and tables. The mean on each item was calculated by multiplying the frequency of each response category and dividing the value obtained by the total number of responses. That is:

$$X = \sum fx / N$$

Where,  $\Sigma$  = Summation sign, F = Frequency, X = Nominal, N = the Total number of response &  $\bar{X}$  = Mean value.

However, the mean cut-off is 2.5. Any item below 2.5 falls below average is considered rejected, while any above 2.5 is considered accepted, using the formula (4+3+2+1)/ (4) = 10/4 = 2.50. The Scale of responses are Strongly Agreed (SA) =4, Agreed (A) =3, Disagreed (D) = 2 and Strongly (SD) = 1. For the decision rule, if the cut-off mean was determined to be 2.5, the mean score of 2.5 and above indicates acceptance, while below 2.5 indicates rejection.

Respondents who participated in the study were (18 years and above), residents in the Kaduna community and working at FIRS and consented to be interviewed. Incapacitated adults who could not respond to questions, people not working at FIRS, e.g., destitute and people in hospitals or schools or prison and those who did not consent to be interviewed while working at FIRS were excluded from the study.

## Results

To achieve the objectives of this study, 132 copies of questionnaires were distributed in accordance with the population size. However, seven (7) copies were not returned, while six (6) other copies were not properly filled out, which makes them invalid. Therefore, the findings are according to the 119 respondents with corresponding indicators as shown below:

**Table 1.** Demographic Characteristics of the Respondents

<b>Variable</b>	<b>Frequency</b>	<b>Percentage (%)</b>
<b>Gender</b>	<b>N</b>	<b>%</b>
Male	71	59.7
Female	48	40.3
<b>Total</b>	<b>119</b>	<b>100</b>
<b>Age (years)</b>	<b>N</b>	<b>%</b>
20-30 Years	7	5.9
31-40 Years	32	26.9
41-50 Years	51	42.9
51-60 Years	29	24.4
<b>Total</b>	<b>119</b>	<b>100</b>
<b>Educational Qualification</b>	<b>N</b>	<b>%</b>
FSLC	3	2.5
SSCE/GCE	14	11.8
NCE	22	18.5
OND	11	9.2
HND/DEGREE	33	27.7
MSC/PHD	26	21.8
Others	10	8.4
<b>Total</b>	<b>119</b>	<b>100</b>
<b>Management Level</b>	<b>N</b>	<b>%</b>
Top	24	20.2
Middle	49	41.2
Low	46	38.7
<b>Total</b>	<b>119</b>	<b>100</b>

Survey: Field Survey, 2021

Table 1 shows the demographics of the respondents. From the data, the majority are male, with 71 respondents representing 59.7%, while the female is 48 respondents representing 40.3%. In addition, the age of respondents shows that those between 41 years to 50 years of age comprised the majority. In terms of educational

qualification, those with HND or Degrees constitute the majority, while in terms of management rank, the middle-class staff comprised most of the respondents. By inference, this deduces that the respondents are educationally and experientially qualified to respond to research questions.

**Table 2.** The Practices of Human Resource Management Regarding Work-Life Balance in FIRS n=119

<b>Channel</b>	<b>SA</b>	<b>A</b>	<b>D</b>	<b>SD</b>	<b>Mean Score</b>	<b>Inference/ Decision</b>
Enacting policies/regulations with respect to work-life balance of FIRS employees.	78	26	11	4	3.50	Accepted
Creating work-friendly environment and opportunities for work-life balance of employees.	11	12	11	82	1.59	Rejected

Instructing/directing employees to accomplish organizational goals.	57	36	13	13	3.15	Accepted
Providing facilities necessary for work-life balance in FIRS	15	13	36	55	1.90	Rejected
Motivating employees to grow at work alongside the growth of the organization	88	16	9	6	3.56	Accepted
Sensitizing/training FIRS employees on the need for work-life balance.	14	31	47	27	2.27	Rejected
Creating a sense/feeling of belongingness team-spirit and encourage suggestions from employees.	77	24	11	7	3.44	Accepted
Utilizing skills and abilities of workforce efficiently without affecting off-work activities	91	15	8	5	3.61	Accepted
Counseling/assisting challenged employees facing work-life balance.	18	12	68	21	2.23	Rejected
Monitoring/ensuring maintenance ethical behavior inside and outside FIRS among employees	15	17	13	74	1.77	Accepted
Helping/managing changes to the mutual advantage of FIRS employees and the organization	55	34	9	21	3.03	Accepted
Ensuring fullest level employee's job satisfaction cum self-actualization with work-life balance.	25	21	45	28	2.36	Rejected
<b>Sectional Mean = 2.70</b>						

Source: Field Survey, 2021

Table 2 shows the practices of HRM regarding work-life balance in FIRS. Items 1, 3, 5, 7, 8, 10, and 11 were accepted, which shows that the Practices of HRM regarding work-life balance in FIRS include enacting policies/regulations, instructing/directing employees, motivating employees, creating a sense/feeling of belongingness, utilizing skills and abilities of the workforce, monitoring/ensuring ethical maintenance behavior and helping/managing changes to the mutual advantage of FIRS employees and the organization with mean scores of 3.50, 3.15, 3.56, 3.44, 3.61 and 3.03 respectively which are above the mean score of 2.5.

However, Items 2, 4, 6, 9, and 12, which presented creating work-friendly, providing facilities, sensitizing/training employees, counseling/assisting, and ensuring the fullest level of employee job satisfaction cum self-actualization with work-life balance, were rejected with mean scores of 1.59, 1.90, 2.27, 2.23 and 2.36 respectively which are below the average mean score of 2.50. Therefore, with a sectional mean score of 2.70 which is slightly above the average mean score of 2.5, it can be submitted that there is an average level of practices of Human Resource Management regarding work-life balance in FIRS.

**Table 3.** The Level of Effectiveness of Human Resource Management of FIRS Regarding Work-Life Balance - n=119

S/N	Level	SA	A	D	SD	Mean Score	Inference/ Decision
1	To a very high extent	7	11	74	27	1.98	Rejected
2	To a high extent	14	22	62	21	2.24	Rejected
3	To an average Extent	52	26	13	28	2.86	Accepted
4	To a low Extent	14	31	36	38	2.18	Rejected
5	To a very low extent	33	52	16	18	2.84	Accepted
<b>Sectional Mean = 2.42</b>							

Source: Field Survey, 2021

Findings from Table 3, show, with an average mean score of 2.42, that the level of effectiveness of HRM of FIRS regarding work-life balance is poor and less than an average of 2.5.

**Table 4.** The Challenges to Work-Life Balance Faced by Human Resource Management in FIRS

S/N	Impacts	SA	A	D	SD	Mean Score	Inference/ Decision
1	Employer's difficult policies and practices	73	15	23	8	3.29	Accepted
2	Organizational Unrealistic demands	11	21	48	39	2.03	Rejected
3	Lack of duty control	35	41	25	18	2.78	Accepted
4	Unsupportive employee relationships	40	18	39	22	2.64	Accepted
5	Lack of or inadequate human resources	52	31	17	19	2.97	Accepted
6	Increasing work-life pressures	61	21	15	22	3.02	Accepted
7	High-stress levels	68	28	9	14	3.26	Accepted
8	Work-Family Conflict	9	39	27	44	2.11	Rejected
<b>Sectional Mean = 2.76</b>							

Source: Field Survey, 2021

Table 4 shows the challenges to work-life balance faced by HRM in FIRS. Here, Item 1, 3, 4, 5, 6, and 7 present the facts that employer's difficult policies and practices, lack of duty control, unsupportive employee relationships, lack of or inadequate human resources, increasing work-life pressures and high-stress levels where shown as the challenges with mean scores of 3.29, 2.78, 2.64, 2.97, 3.02 and 3.26 respectively which are above the average means score of 2.50. Meanwhile, Items 2 and 8, which present unrealistic organizational demands and work-family conflict, were not depicted as parts of the challenges with mean scores of 2.03 and 2.11, respectively, which are below the average mean score of 2.50. Deductively, with a

sectional mean score of 2.76, it can be submitted that there is the significant impact of the above challenges on the effectiveness of work-life balance faced by Human Resource Management in FIRS.

### Discussion of Findings

The results of the study show that there is an average level of practices of HRM regarding work-life balance in FIRS. Among the practices recorded are enacting policies/regulations, instructing/directing employees, and helping/managing changes to the mutual advantage of FIRS employees. This finding is in correlation with [9] that work-life initiatives by the public sector in Nigeria have depreciated in terms of policies and procedures which goals are

to maximize employees' productivity. This finding agrees with [10] that work-life planning in the public sector needs renewed attention to encourage employees to manage their lives while achieving organizational goals through balancing their relationships, careers, well-being, and financial capabilities.

In the view of [11], the practice of work-life balance is a sine-qua-non for organizational and institutional efficiency in the current global situation. According to [12], work-life balance is very important in human resources management. Work-life balance signifies the extent to which an employee experiences fulfillment and having his or her needs met in both work and non-work facets of life. To [12], work-life balance also enhances employee motivation and productivity, which concurs with the findings from this study.

Findings show that the Human Resource Management of FIRS regarding work-life balance is poor. This finding agrees with [13] that public sectors hardly put in place organizational culture that addresses family obligations and official responsibilities of employees. To [14], most organizational cultures are isolated and unaccommodating concerning work-life balance. Likewise, it also in consonance with [15] that much encouragement is not evident as regards employees and management to meet both work needs and personal needs in the public sector. This is equally adding to the lamentation of [16] that most organizations care more about organizational goals and efficiency than the personal and social welfare of staff, which conversely influence their motivation, dedication, and job satisfaction.

The study revealed that challenges include employers' difficult policies and practices, lack of duty control, unsupportive employee relationships, lack of or inadequate human resources, increasing work-life pressures, and high-stress levels. This finding is in line with the position of [6] that the challenges associated with HRM is the coordination and maintenance of productivity and management of employees'

out-of-work life and welfare. It is also in consonance with [17] that one of the challenges faced by HRM of the public sector is in struggling to find a balance between an employee's personal life and work life to achieve maximum output and avoid the work-life crisis. This challenge explains the call by [4] as well as [18] to put in place policies that will improve the level of flexibility of employees to enable more effective coordination and integration between the work and non-work aspects of their lives.

According to [19], high work pressure and high family demand lead to poor physical, psychological, and emotional well-being. This leads to reduced productivity and stress [20]. This corroborates with findings from this study that increasing work-life pressures is a challenge employees face on work-life balance. On work stress, [21] opine that work does vacuum up a greater portion of personal hours. Since work takes many hours, important aspects of employees' lives are depleted, undernourished, or ignored [21]. This can lead to high stress levels.

## **Conclusion and Recommendations**

Based on the findings of this study, the study concludes that despite the undisputable need for work-life balance policy and practice by HRM at FIRS in Nigeria, the effect of the practice is still at an average level in the Nigerian Federal Inland Revenue Service (FIRS). Hence the need to employ strategies that improve employees' work-life balance.

HRM of the public sector needs a total life planning approach. FIRS should employ regular research on key aspects of employees' personal lives with the goal of understanding how these affect their commitment to work and productivity. The need for a two-way communication system to establish the needs of employees cannot be underestimated as far as achieving work-life balance is concerned in the public sector. Prompt attention given to these recommendations will boost staff morale,

motivate workers, reduce absenteeism, and improve organizational productivity through an efficiently managed work-life balance among employees of the public sector.

## Acknowledgement

I, Priscilla Kusena hereby declare that this research work titled “The effect of human resource management on the performance of employees with mediating effect of work-life balance in Nigeria” submitted is my original work. Results in this project have not been submitted to any other university. Materials consulted in the process of developing and writing this study have been referenced to the best of my knowledge and ability. I would like

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## Conflict of Interest

I hereby certify that I am not involved or affiliated in any organization with any financial interest (such as honoraria; educational grants; participation in speakers' bureaus; consultancies, or other equity interest; and expert testimony or patent-licensing arrangements), or non-financial interest (such as professional relationships, affiliations, knowledge, or beliefs) in the subject matter or materials discussed in this manuscript.

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