



***EFFECT OF CONFLICT MANAGEMENT ON EMPLOYEE PERFORMANCE IN  
FEDERAL INLAND REVENUE SERVICE JALINGO, TARABA STATE***

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**Abstract**

*This study investigated the effect of conflict management strategy on employee performance of Federal Inland Revenue Service, Jalingo Taraba State. The specific objectives were to: determine the effect of collaboration on employees' performance in Federal Inland Revenue Service, Jalingo Taraba State, ascertain the effect of compromise on employees' performance in Federal Inland Revenue Service, Jalingo Taraba State and examine the effect of avoidance on employee's performance in Federal Inland Revenue Service, Jalingo Taraba State. The research utilized survey research design. The population of the study was 82 senior and management employees of Federal Inland Revenue Service, Jalingo Taraba State. The data were collected through questionnaires and analysed using and Z-score statistical analysis in testing the hypotheses. The findings revealed that: Collaboration, Compromise and Avoidance strategies had a positive significant effect on employees' performance of Federal Inland Revenue Service, Jalingo Taraba State. The study concluded that conflict management strategy had positive significant effect on employee performance of Federal Inland Revenue Service, Jalingo Taraba State. The study recommended among others that there was a need to continuously educate the workforce on the best way to channel their grievances, to ensure that the employees did not take laws into their hands.*

**Key Words:** *Collaboration, Compromise, Avoidance and Employees' Performance*

**Introduction**

Conflicts are prevalent in human society, and they can be caused by competition between persons, groups, or organizations who are all trying to thrive, often at the expense of others, by removing the numerous barriers that are holding them back. Conflict as an impediment is an unavoidable part of social life that pervades a wide range of organizational operations (Agwu, 2023). People, attitudes, sentiments, wants, and perceptions vary from person to person in an organization. Individual differences can lead to miscommunication and conflict between people and groups. As a result, interpersonal and intergroup disputes can negatively or



positively affect the organization. As a result, conflict management is critical for resolving disputes and maintaining order; otherwise, employee productivity and organizational performance may suffer (Ebe & Osibanjo, 2024).

Employee conflict is unavoidable in any firm. If properly handled, it can serve as a catalyst for change and improve employee performance in the workplace. Unmanaged disagreement has a negative impact on employee happiness as well as job performance. When supervisors ignore workplace disagreement, they send the message that poor job performance and inappropriate behavior are acceptable (Abdul and Sehar, 2019). Workplace conflict is defined as the presence of disharmony that develops when different individuals' or groups' aims, interests, or values are incompatible and obstruct each other's attempts to fulfill organizational goals (Kazimoto 2023). Conflict is highly prevalent and, in some situations, unavoidable at home and business (Mughal & Khan, 2023).

Effective conflict management creates a conducive working environment for creating opportunities, stimulating innovation, and movement toward nonviolent reconciliation of fundamentally conflicting interests. Avoidance, accommodation, competitiveness, compromise, and collaborative strategy are among the ways and tactics outlined by researchers and experts such as Alajekwu and Alajekwu (2017) for appropriately managing conflict in an organization. The avoidance tactic is called conflict avoidance. This technique refers to a lack of assertiveness and cooperation that arises when participants in a conflict notice the existence of the problem and wish to withdraw or suppress it by attempting to ignore it. Accommodation and competition tactics will not be addressed in the study since they do not provide a suitable balance for the conflicting parties and involve capitulation and appeasement. A compromise approach is defined as a combination of mid-range assertiveness and mid-range cooperativeness that demands disputing parties to give up something to resolve the conflicting situation. As a result, there is no obvious winner or loser. According to Mughal and Khan (2023), cooperation strategy allows people to take the time to listen to others to discover the best solution to a disagreement. Hence, the job of management is not to subdue or resolve all conflicts, but to manage them to improve and not to detract from organizational performance. The study, therefore, examined the Effect of Conflict Management on Employee Performance in Federal Inland Revenue Service, Jalingo Taraba State.

Today, conflict has eaten deep in many parts of public sector organizations in Jalingo Taraba State. Conflict has increased employee anxiety, decrease job satisfaction and damage relationships. As a result, conflict negatively affects individual and team performance, and decreases the productivity of the team. Again, organization spends much of its time dealing with conflict; members take time away from focusing on the core goals they are tasked with achieving. Conflict has caused members to focus less on the project at hand and more on gossiping about conflict or venting about frustrations. The result of workplace conflict ever-present in the organization are work disruptions, decreased productivity, absenteeism, turnover and termination. If Federal Inland Revenue Service, Jalingo Taraba State, failed to incorporate



strategies like collaboration, compromise and avoidance in their bid to resolve conflict, these might result in low productivity among employees. This might result in a situation whereby the employees are frustrated with each other in an attempt to achieve their objectives. Employees nursing grievances against management, a change in attitude or behavior, a decrease in an effort towards work, might lead to lingering issue. Individual employees' efficiency and performance, as well the organization's overall performance, were harmed as a result of this. It is based on this that study examined the effect of Conflict Management on Employee Performance in Federal Inland Revenue Service, Jalingo Taraba State.

The broad objective of the study is to investigate the Effect of Conflict Management on Employee Performance in Federal Inland Revenue Service, Jalingo Taraba State. The specific objectives of the study are to:

- i. Determine the effect of collaboration on employee’s performance in Federal Inland Revenue Service, Jalingo Taraba State.
- ii. Ascertain the effect of compromise on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.;
- iii. Examine the effect of avoidance on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.

In line with the research objectives of the study, the following hypotheses were formulated.

**Hoi.** Collaboration has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.

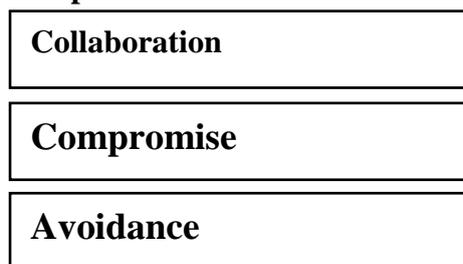
**Hoi.** Compromise has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.

**Hoi.** Avoidance has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.

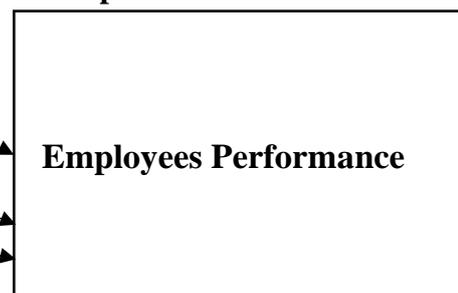
### Literature Review

#### Conceptual Framework.

##### Independent Variables



##### Dependent Variable



Source: Authors’ Conceptualization 2025.



## **Concept of Conflict**

According to Ojo and Abolade (2024), conflict is a competitive situation in which the parties are aware of the incomparability of future positions and each attempts to occupy a position that is incompatible with the other's wishes. According to Wikipedia, conflict is a social interaction process that involves a war over claims to resources, authority and prestige, viewpoints, and other preferences and desires (Hossain, 2019). Conflicting parties' objectives might range from gaining permission for a preference or gaining a resource advantage to injuring or eliminating opponents. Conflicts can arise as a result of a range of organizational experiences, according to Ilesanmi (2019), including inconsistencies in aims, differing opinions and shared assets, ideologies, and disagreements.

Conflict management refers to the different methods for controlling conflict both during and after it happens. It could entail one individual or a group of people interfering or disrupting another action in some form or ways, making another action less likely to be effective (Agwu, 2023). It is not to be confused with conflict avoidance, termination, or reduction; rather, it is how the organization designs the best strategies to minimize conflict's harmful impacts. Conflict management.

## **Collaboration Strategy**

When each side of a conflict wants to completely satisfy the concerns of all parties, that is, strong concern for self and others, there is collaboration and the search for a mutually beneficial outcome (Olang, 2019). As a result, the parties' intents are to resolve the problem by resolving differences rather than tolerating multiple points of view through openness, information exchange, and study of dissimilarities to reach a solution that is acceptable to both parties. This technique creates a friendly workplace climate in which both employers and employees feel comfortable sharing their expertise and opinions in order to achieve a common point, i.e., a single decision to battle conflict. According to Rahim (2021), cooperation strategies are useful for dealing effectively with complicated situations, particularly when one side alone cannot solve the problem.

## **Compromise Strategy**

It is also known as the middle-of-the-road approach and is a traditional method for resolving intergroup conflicts. According to Ezeanyim (2020), when each conflicting side attempts to give up something, sharing happens, resulting in a compromise conclusion with no obvious winner or loser. Rather, at hand is a willingness to ration the conflict's item and receive a settlement that only incompletely addresses both parties' concerns. As a result, the distinguishing feature of compromising is that each party expects to give up something.

## **Avoidance Strategy**

An individual may recognize the reality of a conflict and request to evade or deny it (Ezeanyim, 2020). It's also known as the retreating style, and it's characterized by low assertiveness and cooperativeness, meaning that neither party prioritizes their own interests in dispute resolution.



People who are afraid of conflict utilize the avoiding style to avoid confrontation. The avoidance style is used by those who are afraid of conflict to get away from it. According to Friedman et al., as reported in Ajike et al. (2021), those who use the avoidance style have more disputes and work stress. Everyone loses when this method of conflict resolution is applied. The major drawback is that the problem is never addressed or remedied immediately. According to Victor, as cited in Violetta (2022), this strategy is ideal to utilize when there is no prospect of victory or when disruption would be extremely costly. Attempting to ignore a problem and avoiding those with whom you disagree are examples of avoidance.

### **Employees' Performance**

"Simply in output terms – the achievement of measurable objectives, and it's a matter not only of what people achieve, but how they achieve it, says one definition (Armstrong, 2019). Performance is defined by Ojo and Abolade (2024) as a payment, while Shmailan (2022) defines performance as what the organization hires one to do and do well. Furthermore, job performance is a realistic representation of an employee's suitability for the position, which makes the management happy (Shaju & Subhashini, 2019).

### **Theoretical Framework**

The Contingency Theory is the foundation of this research. Fred Fiedler in 1960, a behavioral theorist, created this idea in 1964. The notion believes that there is no one size-fits-all approach to managing an organization, and that an organizational/leadership style that works in one scenario may not work in another. According to the notion, a manager's effectiveness is determined by the interaction of task, or relation, motivation, and circumstance. In other words, multiple management tactics are required depending on the situation, with a focus on either motivating for job completion or sustaining harmonious group connections. It's best described as a "it depends" approach. The best management activities and techniques are determined by the circumstances. Managers that take a contingency approach to issue solving take a flexible approach, draw on a number of theories and experiences, and weigh a variety of choices. Managers are faced with the job of determining which managerial strategy is most likely to be beneficial in a given situation from a contingency perspective. It acknowledges the critical importance of individual manager performance in each particular situation, and the contingency method is heavily reliant on the manager's expertise and judgment in a given organizational setting. Contingency theory, on the other hand, is made up of six independent (strategy, task, technology, organizational size, structure, and culture) and two dependent components (efficiency and organizational performance). The study focuses on the independent factors of strategy and the dependent variable of employee performance.

As a result, managers must first recognize and comprehend the problem before deciding on the best conflict resolution strategy. Collaboration, compromise, and avoidance strategies have the power to increase or degrade a firm's performance, and their consequences will decide the degree of performance at which the organization will find itself.



## **Empirical Review**

Onuorah (2021) examined Conflict Management and Organizational Performance in Nigeria Public Organization. They included both descriptive and correlational analysis. The impact of advertisement on long-term development was studied using multiple regression analysis. The P value was determined to be significant at the 0.05 level. Collective bargaining has a considerable impact on organizational performance, according to the study. The impact of alternative dispute resolution on organizational performance is significant.

Miebaka and Nsirimovu (2021) looked at conflict resolution tactics in the workplace and how they affect organizational performance. The study was primarily theoretical, with insights gained mainly from an analysis of current literature from various studies, magazines, and books relating to the study's topic. Effective conflict resolution strategies also ensure strong communication, time management, cooperation, and organizational performance, according to the findings. It was also demonstrated that a dispute resolution method improves strong human relations between management and employees by reducing lateness, absenteeism, and a negative attitude about work.

In Nyeri County, Kenya, Jayden (2018) conducted a study on Conflict Management Styles and Employee Performance in Public Hospitals. The descriptive research design was adopted in this study. Descriptive statistics, correlation statistics, and inferential statistics were used to analyze the data. The study's findings revealed that public hospitals primarily employ compromise, avoiding, and dominating styles due to their advantages. The findings revealed that compromise, dominating, and avoiding styles have a substantial association with employee performance in the workplace, and that when disagreements are not resolved, employee performance suffers. The effect of conflict management on the performance of financial service organizations in Nigeria was researched by Nanle, and Olalekan (2019). Their research uses a descriptive research approach and a questionnaire to gather data from 8 (eight) bank employees. According to the findings, conflict management and organizational performance have a considerable positive association.

Ajike et al. (2021) investigated the impact of conflict management on bank organizational performance in Nigeria using Access Bank Plc as a case. Eighty-four (84) of the bank's varied employees were given questionnaires in three of the bank's branches in Lagos state. Using descriptive and regression analysis with SPSS, the relationship between conflict management and organizational performance was explored. According to the findings, conflict management and organizational performance have a considerable positive association.

## **Methodology**

The survey research design was adopted for this study. This method allowed research to collect data through the use of questionnaires,

The population of the study comprised process engineer, and other managers made up the 18-person management team. It also had 28 junior employees, including 13 machine operators



and 23 clerks and others. Therefore, the total population of the study is 82 employees of Federal Inland Revenue Service, Jalingo Taraba State.

The sample size of the study is the total population of the study that is 82 employees of the organization. This is because the population is not much to be used as a sample size. Therefore, study made use of simple random technique in order to get adequate response by collecting information from all levels in the population.

Survey research design was adopted and data was collecting through the administration of questionnaire. The researcher personally visited the office of Federal Inland Revenue Service Jalingo Taraba State After two days, the researcher went back and retrieved the administered Questionnaires.

### Results and Discussion

Data was analyzed and hypotheses was tested with the aid of SPSS version 20 at 5% level of significance (95% confidence level).

### Testing of Research Hypotheses

The hypotheses were tested using z-normal distribution (z-test).

### Test of Hypothesis One

#### Restatement of Hypothesis One

- i. Collaboration has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.

Table 4.1: Normalizes z-score for mean responses

	z-score	Z0.05	Sig.	Decision rule for hypothesis
Null hypothesis (Ho)				
Collaboration has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.	7.39	2.35	0.05	Accepted

Source: Author’s compilation 2025

From table 4.4, the z-score for the responses to the questionnaire items were computed and compared with the z table value of  $\pm 2.33$  at 2% significance level.

**Decision Rule:** The decision rule here was to reject Ho if t-calculated is greater than z-table (tocal > z-tab). Therefore, the table 4.4 depicts the t-calculated to be 7.39

**Decision:** As seen from Table 4.4 and the analysis of result, the computed z-scores for the statements exceeded the table z value of  $\pm 7.39$ . At 5% significance level. Therefore, we reject the null hypothesis and accept the alternate hypothesis which indicated that Collaboration has a significant effect on employees’ prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Jalingo Taraba State.



**Hypothesis Two**

**Restatement of Hypothesis Two**

- i. Compromise has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State

**Source of Data from Table 4.2**

**Table 4.2: Normalizes z-score for mean responses**

	z-score	Z0.05	Sig.	Decision rule for hypothesis
Null hypothesis (Ho)				
Compromise has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State	6.71	2.35	0.05	Accepted

**Source: Author’s Compilation 2025**

From table 4.5, the z-score for the responses to the questionnaire items are computed and compared with the z table value of  $\pm 2.33$  at 5% significance level.

**Decision:** As seen from Table 4.5 and the analysis of result, the computed Z-scores for the statements exceeded the table z value of  $\pm 6.71$ . At 5% significance level. Therefore, we reject the null hypothesis and accept the alternate hypothesis which indicated that Compromise has a significant effect on employees’ ability to enforce and prosecute tax defaulters in Federal Inland Revenue Service, Jalingo Taraba State.

**Hypothesis Three**

**Restatement of Hypothesis three**

- i. Avoidance has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.

**Table 4.3: Normalizes z-score for mean responses**

	Z score	Z0.05	Sig.	Decision rule for hypothesis
Null hypothesis (Ho)				
Avoidance has no significant effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State	9.01	2.35	0.05	Accepted

**Source: Author’s compilation 2025.**

From table 4.5, the z-score for the responses to the questionnaire items are computed and compared with the z table value of  $\pm 2.33$  at 5% significance level.

**Decision:** As seen from Table 4.5 and the analysis of result, the computed Z-scores for the statements exceeded the table z value of  $\pm 9.01$ . At 5% significance level. Therefore, we reject the null hypothesis and accept the alternate hypothesis which indicated that Avoidance has a



significant effect on employees’ prompt processing of payment claims and tax refund requests received by Federal Inland Revenue Service, Jalingo Taraba State.

**Table 4.4 Test of Hypotheses Results**

Hypotheses	z- score	Z0.05	Sig	Decision
Ho <sub>1</sub> Collaboration has no significant positive effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.	9.01	2.35	.05	Rejected
Ho <sub>2</sub> Compromise has no significant positive effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.	6.71	2.35	.05	Rejected
Ho <sub>3</sub> Avoidance has no significant positive effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.	7.39	2.35	.05	Rejected

**Findings of the Study**

- i. Collaboration had a significant positive effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.
- ii. Compromise has a significant positive effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.
- iii. Avoidance has a significant positive effect on employees’ performance in Federal Inland Revenue Service, Jalingo Taraba State.

**Conclusion**

From the findings, it was discovered that collaboration, compromise and avoidance strategies influenced employee performance in Federal Inland Revenue Service, Jalingo Taraba State. The compromising style encourages participation of all the parties, the style is partially assertive and cooperative and the style leads to temporal solutions when being used. The avoiding style was preferred because it involved withdrawing from the conflict at hand whereas the compromise style is preferred because the style is used in case of an emergency and involved speedy decision making. With all these in place, conflicts were managed which led to temporal and fair solutions which satisfied all the parties. Therefore, the styles when used increased employee performance in the workplace. Therefore, the study concluded that conflict management had positive significant effect of employee performance of Federal Inland Revenue Service, Jalingo Taraba State.

**Recommendations**

The following were the recommendations from the study:



1. Adequate conflict resolution mechanism was recommended to be set up and maintained in order to serve as a catalyst to reduce accumulated grievance and trigger employees to better performance.
2. There was a need to continuously educate the workforce on the best way to channel their grievances. That was to ensure that the employees did not take laws into their hands.
3. It was also recommended that the management of Federal Inland Revenue Service, Jalingo Taraba State should be able to sensitize and train the employees about the conflict management and what it was all about. That should be creating awareness about the management process among the employees and know how to go about the conflicts that might arise in the long run.



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