

To cite this article: Oyinkansola A. Odulana, Yacob Haliso & Obinna J. Okoro (2020) Information Culture, Work Environment and Employee Job Performance in Lagos State Internal Revenue Service, Nigeria. Information Impact: Journal of Information and Knowledge Management, 11:4, 13-24, DOI: <https://dx.doi.org/10.4314/ijikm.v11i4.2>

To link to this article: <https://dx.doi.org/10.4314/ijikm.v11i4.2>

## Information Culture, Work Environment and Employee Job Performance in Lagos State Internal Revenue Service, Nigeria

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### Abstract

This study examined the influence of information culture and work environment on employee job performance in Lagos state internal revenue service. A validated survey instrument was tested on 210 employees in Lagos State Internal Revenue Service and showed that information culture positively influenced employee job performance. ( $R = 0.676$ ;  $R^2 = 0.458$ ;  $Adj R^2 = 0.455$ ;  $F(1, 190) = 160.43$ ;  $Sig. = 0.000$ ). Work environment positively influenced employee performance. ( $R = 0.488$ ;  $R^2 = 0.238$ ;  $Adj R^2 = 0.234$ ;  $F(1, 190) = 59.53$ ;  $Sig. = 0.000$ ). The results further revealed that information culture and work environment both have positive influence on employee performance. ( $R = 0.691$ ;  $R^2 = 0.477$ ;  $Adjusted-R^2 = 0.472$ ;  $F(2, 189) = 86.40$ ;  $Sig. = 0.000$ ) The study concluded that information culture and work environment plays an important role in enhancing employee job performance in Lagos State Internal Revenue Service. The study recommended that Information culture and good working environment should be maintained in the organization.

**Keywords** Employee Job Performance, Information Culture, Work Environment, Internal Revenue Service

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## Introduction

Employee job performance is crucial to the growth of any modern day organization. It describes how well an employee performs on an assigned task. Employees can be said to have performed well when they have met the expectations of the organization on a given task. The importance of employees in the organization suggests that they are the building block of an organization in which the resultant effect is seen in terms of work output. The dynamics of today's organization amid stiff competition and the desire to be productive has become a thing of concern to most organizations as some organization battle with the problem of ineffectiveness of employees especially in government establishment in Nigeria. The Lagos State Internal Revenue Service is not immune to issues of ineffectiveness and low productivity challenges in which there seems to be a declining performance in the organization (Barnabas, 2016). According to Aliyu (2001) the problems facing Lagos State Internal Revenue Service are vast in which it cumulates in poor employee job performance. Existing conditions at Lagos State internal revenue service, suggest that the efficiency in the discharge of quality service is affected by the weak handling of administrative functions leading to poor revenue drive. There are contributing factors to the concept of employee job performance; one of such is the concept information culture.

Literature has established that information culture contributes to the growth of an organization through the efforts of employees. However, the extent of contribution seems not to have been empirically investigated in the Lagos State Internal Revenue Services. Information culture is reflected in organization's values, norms, and practices with regard to the management and use of information. Schade (2015) describes culture as a collective programming of the mind which separates the members of one human group from another. Curry and Moore (2003) stated that, information culture is a culture in which the utilities, values of information in attaining operational and strategic fulfillment is recognized, where the bases of organizational decision making is in the use of information. The manifestation of information culture is seen in the norms, values, and practices that have impact on how information is created, utilized, maintained and perceived in an organization. According to Santisi, Magnano, Hichy and Ramaci (2014) without information culture, it will be difficult for employees to grasp the acceptable standard of behavior or new statues of the organization which forms the basis for improvement, competitiveness, and development. Information culture remains critical to the attainment of internal and external organizational milestone championed by the employees in that organization.

Apart from information culture, there are other variables that can contribute to employee job performance such as work environment. The importance of work environment cannot be over emphasized. It is perceived that increased better working condition accelerates employee job productivity. Tripathi (2014) is of the view that environment in which people work such as the physical setting impacts on employees' overall performance and productivity which transcends to the success of the organization. There are some environmental factors that can hinder the performance of an employee which may positively or negatively contribute to achieving business success as a result of the input from an employee. These work environmental factors are grouped as physical work environment and social work environment. Physical work environmental factor according to Ismail (2010) is the condition which influences employee's functions. It includes the internal office layout, temperature, comfort zone and also the work setting or arrangement of the work space in the organization. Also included in the constituents of physical work environmental are elements such as lighting, noise, furniture and spatial layouts in workplaces (Vischer, 2007). It goes further to

emphasis ventilation, cooling systems, level of comfort available to employees in the organization are constituents of physical work environment. On the other hand, Social work environment is characterized by team work, collaborative attitude of employees, communication styles, superior and subordinate relationship as well as general attitude of employees in an organization. [Ikechukwu and Chukwumeka \(2013\)](#) asserted that the work environment in the Nigerian public sector is poorly structured with bad facilities and toxic relationships to work. This study therefore investigated the influence of information culture work environment on employee performance in the Lagos State Internal Revenue Service.

### Objective of the Study

The main objective of this study is to investigate the influence of information culture, work environment on employee performance in the Lagos State Internal Revenue Service. The specific objectives of the study are to:

- Find out the level of employee performance in Lagos State Internal Revenue Service
- Find out the information culture that is prevalent in Lagos State Internal Revenue Service
- Find out the conduciveness of work environment in Lagos State Internal Revenue Service

### Research Questions

The following research questions served as a guide towards addressing the research objectives. Hence, the research answered the following questions.

- What is the level of employee performance in Lagos State Internal Revenue Service?
- What information culture is prevalent in Lagos State Internal Revenue Service?
- What is the conduciveness of work environment in Lagos State Internal Revenue Service?

### Research Hypotheses

In order to achieve the stated objectives, the following hypothesis stated in null form were tested at 0.05 level of significance

- Information culture will not significantly influence employee performance in Lagos State Internal Revenue Service.
- Work environment will not significantly influence employee performance in Lagos State Internal Revenue Service.
- Information culture and work environment will not influence employee performance in the Lagos state internal revenue services

### Literature Review

Employee job performance is about bringing into light the organizational objectives with skills and competence of employees. [Karakas \(2010\)](#) is of the view that employee performance signifies individual's work achievement after exerting required effort on the job. For any organization to be successful, effective employee performance is vital. Employee performance is seen as the attitude that people have about their jobs. According to [Sarasvathy \(2013\)](#) performance is the quality and quantity expected from an employee to perform their job well. [Sarmiento and Beale \(2007\)](#) stated that employee job performance is that which consist of the abilities of employees to use their skills to perform better on the job. Employee performance is also viewed by [Armstrong \(2009\)](#) as what an

employee does on the job. [Muda, Rafiki and Harahap \(2014\)](#) is of the view that the concept of employee job performance is characterized by the ability of employees in an organization to contribute to the growth of the organization through their works. [Platt and Sobotka \(2010\)](#) assert that employee job performance is the combined result of effort, ability and perception of tasks. Also, they stress further that performance as a variable is a function of motivation.

[Afshan, Sobia, Kamran and Nasir \(2012\)](#) is of the view that job performance is the accomplishment of specific tasks measured against determined standard of completeness, accuracy, cost and speed. Hence, performance can be identified as enhancement to certain outcomes including advancement in using new technology. [Borman and Motowidlo \(1997\)](#) extended the understanding of the concept of employee performance by providing indicators that may be appropriately used to measure the performance of employees on the job in any organization. According to these scholars, employee performance can be determined by looking at contextual performance and task performance. According to [Rabindra and Lalatendu \(2016\)](#) task performance comprises of explicit job behaviors which includes responsibilities assigned as a part of job description. It requires cognitive ability facilitated through task knowledge, task skill and task habits. In the case of Lagos State Internal Revenue Service, task performance will involve ensuring procurement and effective revenue transactions, documenting revenues activities, ensuring task compliance, determining the expected minimum payer remittance per month, perform internal audit and preventing task fraud among several core job activities. Contextual performance sustains the technical core functions of an organization. It provides the enablement or the psychological climate in which the technical core is embedded, it involves activities such as cooperating, helping, adhering to rules of the organization, supporting and defending the objectives and mission of the organization and other voluntary works done in an organization.

Information is recognized as an essential commodity for an organization and it is also regarded as a resource for the growth and development of an individual. [Kamba \(2009\)](#) describes information as key for addressing problems, important for social, political and economic development processes of any given community. [Madukoma and Opeke \(2013\)](#) postulated that information is widely seen as a means of survival for man in the new information era adding that it has become one of the bases that keep an organization going. Culture according to [Hofstede \(1980\)](#) is an assumptions, beliefs, attitudes, values, artifacts and behaviors of members of an organization. Culture as a phenomenon is crucial for the survival of an organization if properly expressed. Individuals in an organization learn and adapt to behaviors and beliefs system of an organization regardless of individual preferences, the exhibition of similar cultural norm or properties allows and organization to expand on its cultural properties. Also, the uniformity of culture in an organization allows members to understand each other in a work task and jointly work effectively towards accomplishing the goals of the organization

Information culture is reflected in organization's values, norms, and practices with regard to the management and use of information. Values is the belief system linked to the mission of an organization. It also entails standards placed on the use of information as it aligns to the goals of an organization. Norms are socially accepted standards that define what is normal or to be expected in the organization. Information culture according to [Ginman \(1988\)](#), is the transformation of intellectual resources into desired outcomes. Information culture of an organization if well-structured can have a positive influence on the goals, mission and practices of an organization. [Roman \(2012\)](#), considered the development information culture from the ideal information society perspective, revealing that information culture has brought about a shift in the existing culture of

organizations to that which enables information collection, storage, processing, sharing, retrieval and transfer across space and time regardless of form and size. Otuza (2014) reported that studied information culture is essential for the growth of an organization.

Duke and Edet, (2012), noted that information culture has a contributing influence in the performance of an employee regardless of the dimension of the culture. It is also seen in literature (Carmeli & Tishler, 2004; Denison & Mishra, 1995) that different dimensions of cultures have predicted the growth of an organizational through the efforts of employees differently along with possessing distinctive attributes, values, beliefs and behavioral patterns. However, it is noted that a strong culture is critical in achieving higher employee performance. According to Orna (2005), in a case study of three UK Departments established that the information culture in organizations has a decisive influence on how information products are managed. Marchand, Kettinger, and Rollins (2001) concludes that information culture predicts performance. Also, Ginman (1988) established that a highly developed information culture was positively associated with organizational practices driven by employees that led to successful business performance. Empirically it is noted that the sharing of information as a cultural construct affects the performance of employees. The sharing of information helps to provide direction to the employees. When information is shared in the organization it enables employees in the organization to address pertinent questions as it relates to their work. The culture of information sharing helps an employee to realize the goals and objectives rather than being compelled to follow them. Furthermore, when information is shared about the organization with respect to the goals and objectives of the organization it will enable the employees in that organization to follow the practices and policies of the organization which in turn will result in organizational success

## Methodology

Survey research design was adopted for this study. The target population comprised of 210 employees in the Lagos State Internal Revenue Service. Total enumeration was used for this study. To determine the reliability of this instrument, a pre-test was conducted using 30 employees in Ogun State Internal Revenue service. The Data collected was analysed using the Statistical Product and Service Solutions software (SPSS Version 21). Descriptive statistics such as simple percentage value (%), mean, standard deviation and frequency distribution was considered appropriate for description of variables and regression analysis was used to test the hypotheses.

## Results

**Table 1: Level of Employee performance**

Level Employee performance	Very High	High	Low	Very Low	Mean	Std. Dev
Task performance	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)		
How high do you carry out tax documentation in your organization?	82 (42.7)	106 (55.2)	3 (1.6)	-	3.395	.578
How highly does an employee monitor tax payers in LIRS?	99 (51.6)	85 (44.7)	7 (3.7)	-	3.468	.595
Does the assessment of tax payers' net worth in LIRS high?	91 (47.4)	95 (49.5)	6 (3.1)	-	3.442	.557

How high does employees evaluate tax compliance in LIRS?	105 (54.7)	78 (40.6)	9 (4.7)	-	3.5	.587
Indicate employees task fraud dictation level in LIRS	103 (53.7)	74 (38.5)	12 (6.3)	2 (1.0)	3.437	.706
Does the authentication of payment receipts done very highly in LIRS?	97 (50.5)	82 (42.7)	11 (5.7)	2 (1.0)	3.427	.651
Does tax information provided to clients in a high level in LIRS?	110 (57.3)	65 (33.9)	15 (7.8)	1 (0.5)	3.468	.708
How high does internal audit conducted in my organization?	100 (52.1)	77 (40.1)	10 (5.2)	1 (0.5)	3.395	.792
<b>Average Mean Score</b>					<b>3.441</b>	<b>.646</b>
<b>Contextual performance</b>						
How highly involved are you in revenue collection activities in LIRS?	94 (48.9)	84 (43.8)	13 (6.8)	-	3.406	.664
Do you adhere to written rules in LIRS?	90 (46.9)	98 (51.0)	2 (1.0)	1 (0.5)	3.432	.601
Do you respond to the policies of your organization?	95 (49.5)	89 (46.4)	7 (3.7)	-	3.442	.619
How highly do you carry out leadership roles in LIRS	92 (47.9)	87 (45.3)	12 (6.3)	-	3.401	.655
I engage in teamwork in the discharge of my duties	105 (54.7)	67 (34.9)	18 (9.4)	-	3.421	.747
Do you highly engage in collaborative efforts in LIRS?	93 (48.4)	75 (39.1)	22 (11.5)	-	3.338	.762
Is work coordination high encouraged in my organization	91 (47.4)	88 (45.8)	10 (5.2)	1 (0.5)	3.380	.706
<b>Average Mean Score</b>					<b>3.402</b>	<b>.679</b>

**Source: Field Survey, 2020**

**Average Mean Ranks: Below 2.5 = Low, 2.6 – 3.5 = High, Above 3.5 = Very High.**

The output in Table.1 describes the level of performance of the employees in Lagos State Internal Revenue Service, as rated by the observation of the respondents. Employee performance of the organization was categorized into task performance and contextual performance. The results above reveals that averagely, the respondents opine that there is high rate of task performance (Mean = 3.441, Std. Dev = 0.646), as well as contextual performance (Mean = 3.402, Std. Dev = 0.679). More details reveals that by combining the respondents' responses of high and very high, majority of the respondents 188 (97.9%) and 184 (96.3%) reveal that they carry out tax documentation in their organization to a high degree, as well as monitor tax payers in LIRS. Also, 186 (96.9%) and 183 (95.3%) of the respondents indicated that there is a high level of assessment of tax payers' net worth in LIRS, and the evaluation of tax compliance in LIRS.

**Table 2: Nature of Information culture**

Information culture prevalent in LSIRS	Strongly Agree	Agree	Disagree	Strongly Disagree	Mean	Std. Dev
Information Formality	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)		
Sensitive information are well protected in my organization	92 (47.9)	90 (46.9)	10 (5.2)	-	3.43	0.592
My organization only uses formal sources of information	83 (43.2)	93 (48.4)	16 (8.3)	-	3.35	0.629

Only information from trusted sources are used in my organization	91 (47.4)	91 (47.4)	10 (5.2)	-	3.42	0.591
<b>Average Mean Score</b>					<b>3.400</b>	<b>.604</b>
<b>Information Sharing</b>						
There is information sharing within departments in my organization	79 (41.2)	97 (50.5)	16 (8.3)	-	3.33	0.623
The sharing of information is on the need to solve problems.	90 (46.8)	93 (48.4)	9 (4.6)	-	3.42	0.582
Sharing information is critical in LIRS	91 (47.4)	87 (45.3)	12 (6.3)	2 (1.0)	3.80	0.698
<b>Average Mean Score</b>					<b>3.517</b>	<b>.634</b>
<b>Information control</b>						
Sensitive information are not exchanged with regulatory bodies	78 (40.6)	94 (48.9)	20 (10.5)	-	3.30	0.649
There is a high level of information control in my organization	97 (50.5)	78 (40.6)	17 (8.9)	-	3.41	0.649
There are levels of sensitive information protection in LIRS	88 (45.8)	87 (45.3)	16 (8.3)	-	3.35	0.679
<b>Average Mean Score</b>					<b>3.353</b>	<b>.659</b>
<b>Information Integrity</b>						
My organization promotes appropriate use of information	80 (41.7)	97 (50.5)	15 (7.8)	-	3.33	0.618
My organization show integrity in the management and use of information	80 (41.7)	96 (50.0)	16 (8.3)	-	3.33	0.625
Emphasis are placed on the vitality of information	73 (38.0)	103 (53.7)	14 (7.3)	-	3.27	0.687
My organization promotes appropriate use of information	76 (39.6)	104 (54.1)	10 (5.2)	-	3.31	0.668
<b>Average Mean Score</b>					<b>3.310</b>	<b>.650</b>
<b>Information Transparency</b>						
There is transparency in reporting erroneous information in my department	95 (49.5)	88 (45.8)	9 (4.7)	-	3.44	0.585
There is transparency in the usage of tax information in my organization	92 (47.9)	92 (47.9)	8 (4.1)	-	3.43	575
There is openness on the use of information in my organization	98 (51.0)	83 (43.2)	11 (5.7)	-	3.45	0.603
Honesty in the utilization of information is essential in my organization	98 (51.0)	80 (41.7)	13 (6.8)	-	3.42	0.667
<b>Average Mean Score</b>					<b>3.435</b>	<b>.608</b>
<b>Information Pro-activeness</b>						
Emphasis are placed on seeking relevant information for the growth of LIRs	87 (45.3)	91 (47.4)	14 (7.3)	-	3.38	0.619
Information is used actively to enhance the delivery of services in my organization	96 (50.0)	87 (45.3)	9 (4.7)	-	3.45	0.585
<b>Average Mean Score</b>					<b>3.415</b>	<b>.585</b>

**Source: Field Survey, 2020**

Table. 2 indicates that the prevalent information culture in LIRS is information sharing (Mean = 3.517, Std. Dev = 0.634).

**Table 3: Nature of Work Environment**

Nature of Work Environment	Very Conducive	Conducive	Slightly Conducive	Not Conducive	Mean	Std. Dev
	Freq. (%)	Freq. (%)	Freq. (%)	Freq. (%)		
<b>Physical work environment</b>						
How conducive is the table in your office?	31 (16.2)	70 (36.5)	81 (42.2)	10 (5.2)	2.635	.813
Does your chair conductively conform to healthy standard?	31 (16.2)	82 (42.7)	68 (35.4)	11 (5.7)	2.692	.808
Is your office conducive and specious	32 (16.7)	78 (40.6)	73 (38.0)	9 (4.7)	2.692	.802
Is the air condition installed in my office conducive?	42 (21.9)	74 (38.5)	69 (35.9)	7 (3.7)	2.786	.825
How conducive is the electrical fan in your office?	36 (18.8)	81 (42.2)	70 (36.5)	5 (2.6)	2.770	.779
The air in my office is clean	40 (20.8)	85 (44.3)	61 (31.7)	6 (3.1)	2.828	.790
Are the lighting in your office conducive for work?	40 (20.8)	99 (51.7)	50 (26.0)	2 (1.0)	2.911	.743
<b>Average Mean Score</b>					<b>2.759</b>	<b>.794</b>
<b>Social work environment</b>						
How conducive is the interpersonal work relationship in LIRS?	34 (17.7)	109 (56.8)	47 (24.5)	2 (1.0)	2.911	.676
Is the level of cooperativeness among staff conducive?	36 (18.8)	115 (59.9)	38 (19.8)	3 (1.7)	2.958	.669
The level of communication in my organization is conducive	37 (19.3)	103 (53.7)	50 (26.0)	2 (1.0)	2.911	.699
My organization creates an atmosphere that fosters trust	32 (16.7)	118 (61.5)	37 (19.3)	4 (2.1)	2.916	.696
There is conduciveness in the administrative operations in my organization	43 (22.4)	102 (53.1)	45 (23.4)	2 (1.0)	2.968	.708
<b>Average Mean Score</b>					<b>2.932</b>	<b>.689</b>

**Source: Field Survey, 2020**

Table 3 presents the perceptions of the respondents on nature of their work environment, as to whether the work environment is conducive or not. The work environment variable is categorized into two different subcategories i.e. physical work environment, and social work environment. The descriptive statistics results indicate that the respondents opine that on the average, they have a slightly conducive physical work environment (Mean = 2.759, StdDev = 0.794), as well as social work environment (Mean = 2.932, StdDev = 0.689)

**Table 4 :Regression analysis of the influence information culture on employee performance**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.039	.189		5.48	.000
Information Culture	.705	.055	.676	12.67	.000

a. Dependent Variable: Employee Performance  
R = 0.676; R<sup>2</sup> = 0.458; Adjusted-R<sup>2</sup> = 0.455; F (1, 190) = 160.43; Sig. = 0.000; Obs = 192

**Source: Field Survey, 2020**

The result in Table 4. Reveals that the independent variable has a positive coefficient, which is an indication that information culture positively influences the performance of employees in Lagos



State Internal Revenue Service ( $\beta = 0.705$ ,  $R = 0.676$ ,  $R^2 = 0.458$ ,  $F = 160.43$ ,  $P < 0.05$ ). The result further shows an R value of 0.676 which reveals that there is 67.6% strong positive correlation between information culture and employee performance. The  $R^2$  of 0.458 reveals that the independent variable (information culture) accounts for 45.8% of the variations in the performance of employees

**Table 5: Regression analysis of the influence work environment on employee performance**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2.363	.140		16.86	.000
Work Environment	.374	.048	.488	7.72	.000

b. Dependent Variable: Employee Performance  
 $R = 0.488$ ;  $R^2 = 0.238$ ; Adjusted- $R^2 = 0.234$ ;  $F(1, 190) = 59.53$ ; Sig. = 0.000; Obs = 192

**Source: Field Survey, 2020**

The result in Table 5 indicates that the independent variable also has a positive coefficient, which is an indication that work environment positively influences the performance of employees in Lagos State Internal Revenue Service ( $R = 0.488$ ;  $R^2 = 0.238$ ; Adjusted- $R^2 = 0.234$ ;  $F(1, 190) = 59.53$ ; Sig. = 0.000). The result further shows an R value of 0.488 which reveal that there is 48.8% positive correlation between work environment and employee performance. The  $R^2$  of 0.238 reveals that the independent variable (work environment) accounts for 23.8% of the variability in the performance of employees.

**Table 6: Regression analysis of the combined influences of information culture and work environment on employee performance**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.998	.187		5.33	.000
Information Culture	.609	.065	.584	9.30	.000
Work Environment	.128	.048	.168	2.68	.008

c. Dependent Variable: Employee Performance  
 $R = 0.691$ ;  $R^2 = 0.477$ ; Adjusted- $R^2 = 0.472$ ;  $F(2, 189) = 86.40$ ; Sig. = 0.000; Obs = 192

**Source: Field Survey, 2020**

In order to determine the combined influences of information culture, and work environment on the performance of employees in Lagos State Internal Revenue Service, results in Table 4.6 shows that the independent variables (information culture, and work environment) both have positive coefficient, indicates that they both have positive influence/relationship on/with employee performance. ( $R = 0.691$ ;  $R^2 = 0.477$ ; Adjusted- $R^2 = 0.472$ ;  $F(2, 189) = 86.40$ ; Sig. = 0.000) The result further shows an  $R^2$  value of 0.477 which shows that the independent variables accounts for 47.7% of the variations in the performance of employees in Lagos State Internal Revenue Service.

## Discussion

The findings of this study affirm the work of [Duke and Edet, \(2012\)](#) who noted that information culture has a contributing influence in the performance of an employee regardless of the dimension of the culture. Also, this study is in agreement with [Orna \(2005\)](#) who concluded that information culture in organizations has a decisive influence on the management of an organization. The importance of information culture cannot be over stressed. [Magee \(2002\)](#) reported that the culture expressed in an organization is intrinsically connected to the business practices of that organization

with effective results. [Hellriegel and Slocum \(2009\)](#) also reported that culture enhances performance a great deal in an organization. Other scholars such as [Carmeli and Tishler \(2004\)](#) affirm that information culture predicts the growth of an organization. Martin and Siehl (1990) contend that culture is theoretically related to performance and do have positive influence on it. Therefore, a strong culture is critical in achieving higher employee performance. This may be the reason [Santisi, Magnano, Hichy and Ramaci, \(2014\)](#) reported that without information culture, it will be difficult for employees to grasp the acceptable standard of behavior which forms the basis for improvement, competitiveness, and development. If the right information culture is not present in an organization such as the Lagos State Internal Revenue Service, it will lead to administrative disorder. As noted by Choo (2013) the culture of information if well expressed will influence the effective performance of workers in the organization.

Findings on the perceptions of respondents with regard to the nature of their work environment, whether the work environment is conducive or not. The descriptive statistics results indicates on the average that they have a slightly conducive social work environment then the physical (Mean = 2.932, StdDev = .689). The physical work environment is conducive as well. Further, the hypothesis of this study gives us empirical evidence that work environment has a statistically significant influence on employee performance. This finding affirm the study of [Amusa, Iyaro and Olabisi \(2013\)](#) in their study of work environment and job performance reported that availability of physical facilities make the work environment more conducive for job to be performed. This study also corroborates [Chandrasekar \(2011\)](#) who reported that it is the quality of workplace environment that affect the employee level of job performance. [Hameed and Amjad \(2009\)](#) in a survey of 31 bank branches showed that comfortable and ergonomic office design motivates the employees and increased their performance. This finding corroborates the study of Hughes (2007) in a survey which show that nine out of ten workers believed that good working environment increases their productivity.

## Conclusion and Recommendations

The study concluded that information culture and work environment play an important role in enhancing employee performance in Lagos State Internal Revenue Service. The Hypotheses indicated that there was a strong positive correlation between information cultures, work environment and employee job performance in Lagos State Internal Revenue Service. It is recommended that the information culture and work environment should be maintained in the organization.

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