The Effect of Change Management Strategies on Employees Performance in Federal Inland Revenue Service

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Abstract

Modern organisations are always under the change effort to enhance internal and external organisational operations because of competitiveness in the dynamic business environment. This study investigates the effect of change management strategies on employees' performance in relation to technological changes, change management strategies and innovation implementation challenges. This study used a samples of 83 employees and data were collected using questionnaire and interview responses. Three (3) hypotheses were postulated and tested with the aid of regression analysis. The result of the three hypotheses revealed that technological up-gradation, changes in management strategies and organizational innovative culture enhances the performance of employees positively. The study concluded that investment in technological innovation, automation of the process, adequate management techniques are necessary prerequisite for the remaining is relevant in the dynamic business environment.

Keywords: Change, Management, Strategy, Organization and Performance
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1. Introduction

The ability and essence of organizations to manage and survive in changing times is becoming more complex in a turbulent environment where intense competition, technology and globalization of markets is growing astronomically. Burnes (1992) noted that change is becoming an ever present feature of organizational life.

Hennayake (2017) noted that in the current business environment, changes are increasing at rapid pace, while Adeleke *et'al.,* (2016) said the basic factors of organisational challenge is the separation of structure and process.

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The work of Oseni (2017) noted that change management on employees performance grow out of the need to make some adjustments within the organization in order to cope with dynamism of market trends threats of competitors or environmental turbulence. Correa and Slack (1996) noted that changes are introduced either to improve productivity or to cope with environmental change. Broni (2016) provided that changes can be influenced by positive or negative outcomes.

The positive outcome can be in form of introduction of new environment relationship(s), skills, activities, growth and development. The negative outcome according to Kotter and Schlessinger (1979) is seen in the process where the organisation is unable to achieve objectives in form of waste of organizational resources, high cost of production and poor productivity. Onugba and Onuoha (2019) asserts that change is a normal and natural response to dynamic internal and external conditions. Change is interwoven with the working of modern orgnaisation and high complex phenomenon (Armstrong, 2008). Though Crook *et al.,* (2011) highlighted that in order to manage change appropriately, we need to understand change dynamism. Kanter *et al.,* (1992) cited in Onugba and Onuoha (2019) said change is the crystallization of new possibilities i.e new ideas policies, behaviour, patterns, new staff structure, action methodologies products and market, base on the re-conceptualized pattern in the enterprise. Similarly, Broni (2016) said change management is a process that continually renews an organization's direction, structure and capabilities to serve the changing needs of external and internal customers.

However, operating in contemporary complex and dynamic environment of business requires skillful, resourceful knowledgeable and managerial competence to effect necessary management changes. Change according to Kunle (2012) is necessary and unambiguous in a business environment. The critical issues facing businesses today is managing strategic change initiatives efficiently and effectively (Igwe *et al.,* 2014).

In addition to the inability to recognize change, it is no longer sufficient to adjust one change to compensate another. Arguably, organizations will have to handle all the challenge of change simultaneously (Kunle, 2012). These challenges of changes, at the organizational level, have elevated the importance of managing change and in particular, the managing of employees' change experience. This is because massive change has an impact on all facets of organizational members as it can create new dimensions of greater uncertainty (Waddell & Sohal, 1998). Hence, it is very important to ensure good coordination, strong leadership, and clear communication while managing various changes simultaneously. There are three major trends that shape change. Specially the three trends are; the heightened competition brought about by globalization, information technology and managerial innovation. Globalization is changing the economy and markets in which organizations operate. Though, there has been an increase in the e-business sector that is change how work is distributed and performed with the use of information and communication technology (ICT).

Moreover, managerial innovation becomes more important as a form of response to both competition and information technology trends (Kunle, 2012). A significant example of how the reshaping of managerial values, work practices and business notions onset with less domestic restrictions and trade barriers to embrace international competition is afforded by the accession of Malaysia as a member of the World Trade Organization in the 1990s. the exposure to the competitive edge of foreign organisations compelled Malaysian domestic organisations to evolve a new corporate strategy in response to changes in the cross national managerial work related values (Spicer, 2006).

Change management and its impact of organizational performance is a recurring phenomenon in most organizations including Federal Inland Revenue Service. Federal Inland Revenue Service is one of the biggest government revenue generation sector and plays an integral part of government Department. The principal idea of managing change in Federal Inland Revenue Service is to effectively introduce new techniques systems and providing remedies to multi-dimensional organizational problems. The work of Ndahiro, Shuklar and Oduor (2015) provided that the practices of change management were related with how well changes are managed in organisations so as to achieve competitive advantage through he strategic creation of a highly commited and capable workforce. Organisations according to Adeleke *et al.,* (2016) are facing more changes today as experienced preciously. Change is now similarly to standard business practices and an organisation need to change in order to remain competitive.

The empirical evidence(s) of Byrant (2016), Barnabas (2010) and Ebongkang (2018) shows that fast changing technological up-gradation workforce diversity, changing consumer preference intense competition and rivalry among competing brands and forms, external environment dynamism and jolts are some of the business complexities and changes confronting organizations today. In light of the above, this study appraises the extent to which increasing technological changes affect organizational performance in FIRS, and to identify the effect of change management strategies at FIRS. Also this study examined the challenges of innovation management implementation on the performance of employees in FIRS.

2. Literature Review

Theoretical Review
Kurt Lewin (1951) sighted in Banabas (2010) introduced the three-step change model. This model, which still holds true even today, is known as Unfreeze-Change-Refreeze refers to the three: -Stage process of change. This social scientist views behavior: as a dynamic balance of forces working in opposing directions, Restraining forces hinder change because they push employees in the opposite direction. Therefore, these forces must be analyzed and Lewin's three- "step model can help shift Fie, balance in the direction of the planned change. He described organizational change using the analogy

of the changing shape of a block of ice.   According to Lewin, the first step in the process of changing behavior is to;

Unfreeze the existing situation or status quo: The status quo is considered to be the equilibrium state. Unfreezing is necessary to overcome the strains of individual resistance and group conformity. Unfreezing can be achieved by the use of three methods. First, increase the driving forces that direct behavior away from the existing situation or status quo. Second, decrease the restraining forces that negatively affect the movement. from the existing equilibrium. Third, find a combination of the two methods listed above. Some activities that can assist in the unfreezing step include: motivate participants by preparing them for change, build trust and recognition for the need to change, and actively participate in recognizing problems and brainstorming solutions within a group.

Lewin's second step in the process of changing behavior is movement: in this step, it is necessary to move the target system to a new level of equilibrium. Three actions that can assist in the movement step include: persuading employees to agree that the status quo is not beneficial to them and encouraging them to view the problem from a fresh perspective, work together on a quest for new, relevant information, and connect the views of the: group to well-respected, powerful leaders that also support the change.

The third step of Lewin's three-step change model is refreezing: This step needs to take place after the change has been implemented in order for it to be sustained or "stick" over time. it is very likely that the change will be short lived and the employees will revert to their old equilibrium (behaviors) if this step is not taken. It is the actual integration of the new values into the community values and traditions. The purpose of refreezing is to stabilize the new equilibrium resulting from the change by balancing both the driving and restraining forces. One action that can be used to implement Lewin's third step is to reinforce new patterns and institutionalize them through formal and informal mechanisms including policies and procedures. Therefore, Lewin's model illustrates the effects of forces that either promote or inhibit change. Specifically, driving forces promote change while restraining forces oppose change and this is supported in the work of George and Jones (1996), Barnabas (2010), Adeleke *et al.*, (2016) and Baba (2020).

Research Framework Diagram
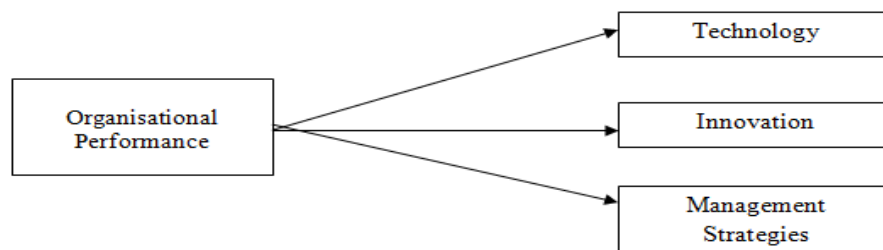
Source: *Researcher Composition (2020)*

Conceptual Clarification

There are several ways of clarifying change management concept from revolution to evolution Skein (1983). Smith (1968), consider change in terms of the grand movement of the origin, transformation and differentiation of our universe, our earth and life itself, which he calls evolution. Within this total process, we are concerned with the transformation which occurred within the social organization. Such change transcends the organic and inorganic forms and occurs when men create new ways of adapting to each other and to their environment. Kunle (2012) views change in terms of the molding and modification of learnt patterns of behavior. Barnabas (2010) considers social change as alternations that occur in social organizations – that is, the structure and functions of society. Adeleke, Ogundele and Oyenuga (2016) define change as a modification or alteration of the status quo of a phenomenon. It implies some movement from one condition to another.

Adeleke et'al (2016) considers change as a modification or alteration of a current form or the state of an organism or institution which results in a different form or state of the organism or institution concerned. Change, therefore, involves innovation, which, according to Drucker (1974), is the task of endowing human and material resources with new and greater wealth-producing capacity.

Empirical Literature

Thomas (2014) investigated the effect of change management on organizational performance of Nigerian Telecoms Industries. The study uses 300 respondents from a population of 1000. Three hypothesis were developed to guide the study and data collected were analyzed using one way analysis of the variance (ANOVA). The result indicates that changes in technology had a significant effect on performance and that changes in customer taste had a significant effect result equally reveals that changes in management through leadership had a significant effect, on employee's performance. Based on the findings of the study, recommendations were proffered that telecoms industries in Nigeria should be proactive to change in such a competitive environment so as to experience easy implementation of required changes. The study concluded that

changes should embrace interpersonal skills in order to avoid resistance to change using appropriate change strategies to ensure effective employees performance.

Individuals as well as organizations live and operate in a dynamic environment. A change is a departure from established or customary procedures and conditions so as to achieve different or better results. Corporate or organizational change is any alteration to a corporation's structure, processes or personnel. When organizations start out, they face a set of challenges. As they progress and face competition, old processes and strategies become grossly inadequate for the need of the moment. There are several critical periods of change in an organizational life. These include: Start-ups, Rapid extension/expansion, Re-organization, Merger and Acquisition, Redundancy Programmes and Close-down. Most managers even realize sincerely that they cannot handle the change, so they collaborate with Change Agents who are adept at the implementation of various Change strategies and Intervention models. Some managers who refuse to accept the fact, often find themselves in the sea and they also put the organization in discotetic state, i.e a state of confusion and uncertainty firms leading to the application of continuous changes and reorganization to no apparent result. Need for change arises in organizations usually as a result of environmental factors and problems The change issue will demonstrate the future state to be understood, the present status to be abandoned, and the organized, coordinated cycle for getting from one state to the next. Barnabas (2010) focused on that, the change issue may be huge or little in extension and scale, and it may zero in on people or gatherings, on at least one divisions or ward, the whole association, or on at least one parts of the association's current circumstance. Responding to the change problem will require initiating the change process, that is, a process by which change is managed within an organization, usually planned as part of a larger strategy. The change process is examined in a subsequent session. In sum, Change Management according to Barnabas (2010), is defined as the organized procedure by which relevant models, methods, techniques, tools, skills and other forms of knowledge are adopted in a systematic way to attain desired different results from the activities in the organization. The thought of an unknown future is enough in itself to cause fear and intimidation. The future is uncertain, and people at least, have today. They do not want deviation from what they have today since they are conversant with it already. It is very common to find protests in organizations where restructuring is to take place. At the mere mention of this intention, the labour union 'draw their sword'. They are careful to ensure that the security of their job is guaranteed. They will only 'sheathe those swords' when they have that guarantee. It is very true that one's background affects his behaviour. Someone whose upbringing and background conditions him to a particular lifestyle, may be unwilling to face an entirely new life with its new set of challenges and difficulties.

Before resistance is put up at times, people do not even take time to assess the circumstances underlying the change. This inadequate understanding may lead to

misinterpretation of the reasons for the change and will lead to aggressive resistance. The initiator of a change must be able to properly communicate the change to the people concerned. Few years ago, the Central Bank of Nigeria (CBN) made several awareness campaigns when it was going to change the currency used in the country to the new notes. Of course, acceptance level was high because almost everyone heard about the change, but if the reverse was the case, resistance would have been inevitable. Where money is lacking, a lot of things are stalled. As a matter of fact, resistance level is high. The most common thought would be the change would take away some of the meager funds available. In guiding against losing the money, resistance to that change is expected. These two, are some of the most common reasons for resistance. Individuals or organizations that are buried in their own tradition or culture often say "this is the way we do our things here". A group of people in a clique often resist changes, and would rather that issues are channeled through them, or that, they are recognize as influence before any change can occur in the organization at all. The task of managing change may not be undertaken by the organization management alone. In most cases, as pointed out earlier, change agents need to apply their 'professional touch' on the issues of change in the organization. A Change agent is a specialist (a consultant), usually from outside an organization who plays an importance role in adopting appropriate changes in the organization Onugba and onuoha (2019) investigated the relationship between change management and organizational effectiveness in the Nigerian Maritime industry. The study adopted emergent change as a dimension for change management while organizational effective was measured using corporate growth and for employee commitment the study adopted the cross sectional survey method. The Krejcio and Morgan formula for determining sample size was used to draw a sample of 327 from a population of 1651. The person moment correlation was used to test hypotheses posited. The findings shows that there exist a positive and significant relationship between emergent change and organizational effectiveness measured with employee commitment and corporate growth. The study concluded that organizations with absorptive capacities could transform changes into their favor if the study is   built on emergent environmental dynamism. The study recommended among other that organization should invest in manpower capacity building to ensure realization of necessary organizational changes. The study of Wanza and Nkuraru (2016) investigated the effects of change management on the performance of employees in relation to technological changes, organizational leadership, structure and culture. The study accepted a case study research design. The target population was 403 employees. A sample size of 121 was drawn in single simple random sampling technique. Primary data were collected using questionnaire, analysis was done using descriptive statistics and presented using graphs and tables. The study found that structural changes, leadership technology and organizational culture influence the performance of employees in the workplace. The study recommends that leadership needed to change their mindset on the impact of change management.

The study of Ndahiro, Shukla and oduor (2015) examined the effect of change management on the performance of Rwanda Revenue Authority. The sample size of the study was 100 respondents calculated on the basis of solving method and the selection of the respondents was based on purposive sampling. Questionnaire was the instrument used supported by secondary data. Descriptive statistics was used to obtain results of the study. The result reveal changes introduced into the organisation lead to increase in level of tax collection. The study concluded that changes made into Rwanda Revenue Authority in the past four years have been well executed. The study recommended that management of Rwanda Revenue Authority should educate its stakeholders (employees and tax payers) about new policies, procedures and programs among others.

Igwe, Raph, Nwokedi (2014) investigate the impact of change management on selected manufacturing firms in South Eastern Nigeria. Data was collected from two hundred and five (205) participants manufacturing firms who were financial members of Manufacturers Association of Nigeria (MAN). The Yamane's statistical formula was utilized for sample size determination. 207 copies of the top and middle management staff who were knowledgeable about technical information needed for implementing change management. The study used chi-square (x^2) statistic and Pearson's product moment correlation coefficient. The findings reveal that change management improves the level of performance and that there is a very strong positive relationship between commitment of top management, middle management and success rate of implementation in the selected firms. The study recommends that leaders and top management of selected organization(s) should make the process of change management more conducive and all-embracing geared towards attaining organizational performance.

3. Research Methodology
This study adopts a survey research design in examining the effect of change management strategies on organizational performance in Federal Inland Revenue Service and the nature of relationship that exist between the variables. The population of the current study is 105 which represent the entire staff of the branches of Federal Inland Revenue Service offices under study (that is Suleja, Gwagwalada, Kubwa and Abuja). And the sample of the study is 83 which is determined through the use of Yamani sample size formula.

Sampling Framework
Levitt (1965) argued that population and size of sample should be inversely proportionate. In this study, the sample size is derived using Yamani formula is 83 from the population of 105 FIRS staff

Reliability and Validity of the Study
Face validity and reliability test was carried out to ensure the validity and reliability of the instrument. The reliability was insured by testing the instruments for the reliability of values (Alpha values) as recommended by Cronbach (1946) sighted in Usman

(2012). Cronbach recommends analysis for alpha values for each variable under study. According to Wardsworth (2005) alpha values for each variable under study should not be less than 0.6 for the statement in the instrument to be deemed reliable. Consequently, all the statements under each variable were subjected to this test and were proven to be above 0.6. The validity of the data collection instruments was done with the help of Questionnaires. The scale are performance (0.81); Technology (0.77); management strategy (0.71) and innovation (0.68).

Model Specification
As earlier indicated in the hypothesis, the effect of strategic change management on the performance of the organization was tested using regression with aid of statistical package of social sciences (SPSS). A regression or a bivariate regression analysis is a statistical technique that uses information about the relationship between an independent or predictor variable and a dependent or criterion variable, and combined it with the algebraic for a straight line to make prediction (Hair, Bush & Ortinau, 2000).

Thus, Linear Regression Models are given below:

$$EMP = \alpha_i + \beta X_i + u \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots 1$$

Where EMP is the workers performance, TEC represents technology, MGS stands for management strategies, INN indicates innovation, α is the Intercept or Constant, β represents slope of the regression line, i denotes cross sectional dimension, and μ_i stands for individual specific disturbance effect (error term), do not vary over time

4. Result

Analysis of Data
Employees' performance is the dependent variable, while other three independent variables are technology, change management strategies and innovation.

Table 1: Coefficient[s]

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
(Constant)	0.463	0.299		1.573	0.001		
TEC	0.418	0.119	0.456	3.622	0.000	0.680	1.449
CMS	0.118	0.115	126	1.067	0.000	0.708	1.415
INM	0.199	0.125	0.170	1.643	0.000	0.977	1.032
R			0.568				
R Square			0.322				
Adjusted R Square			0.290				
Std. Error of the Estimate			0.396				

Note: a. Dependent Variable: EMP
Source: Authors' Computation, 2020

Table 1 show the mode, unstandardized coefficients, standardized coefficients, significant level and collinearity statistics. The tolerance level of the three independent variables is given as 0.680, 0.708 and 0.977. With the high level of tolerance level above 0.500, the variables are accepted as indicators to induce changes in organizations.

Also, Table 1 reveals that the model is fitted, having coefficient of correlation (R) of 0.568. The figure indicates that there is high positive relationship between the role of Technology, Management Strategies, Innovation and Performance of Employees in FIRS. R-square is given as 0.322. This value indicates that there exists 31% of putting to use the instrument of change, while the remaining 69% explains the variance of the role of performance in an organization. The adjusted R-square is given as 0.290 and it should be noted that the higher the adjusted R-square, the lower the standard deviation.

Test of Hypothesis
The first hypothesis is that change in technology does not have any significant effect on performance in Federal Inland Revenue Service. Given the decision rule, since Psig < Pvalue (0.05), hence, the null hypothesis (H_{O1}) is rejected while alternative (H_1) is accepted. Therefore the interpretation is that the significant level for changes in technology is given as 0.00, which is far below the Pvalue. Therefore, the study accepts the null hypothesis (H_{o1}). Thus, the variable change in technology is significant to induce performance in Federal Inland Revenue Service.

For the second hypothesis, a change management strategy does not affect performance in Federal Inland Revenue. Given the decision rule, since Psig.< Pvalue (0.05) hence, the null hypothesis (H_{O2}) is accepted while alternative (H_2) is rejected. Thus, the interpretation states that, the significant level for change management strategies is given as 0.00, which is far below the Pvalue. Therefore, the study rejects the null hypothesis (H_{O2}). Thus, the variable changes management strategy is significant to induce the performance of employee in Federal Inland Service.

Lastly, iInnovation Management does not affect performance in FIR. Given the decision rule, since Psig.< P value (0.05) hence, the null hypothesis (H_{o2}) is rejected while alternative (H_2) is accepted. The result indicates that, the significant level for innovation management implement is given as 0.00, which is far below the Pvalue. Therefore, the study accepts the null hypothesis (H_{O3}). Thus, the variable (Innovation Management Strategy is significant to improving performance at the work place.

5. Conclusion and Recommendation
Job repetition does not achieve different results. Change is very difficult to adopt in every human endeavor, however when it is adopted there is expectation of a good outcome. Strategic change management in organization always comes with the purpose to improve performance in the long run. Strategic change managed from top-down (that is management driving change down the organization), geared towards developing

human capital will not only make the subsequent change meaningful but achieve the employee performance.

As found in the result, strategic change influences employee's performance through technology, change management strategies and innovation. Therefore, the independent variables should be seen as driver of employee performance. This is empirically tested in the study. Within the study, it was found that other variables like gender, age, educational level and years of service can influence employees' performance but they were controlled. The study recommends that, there is the need to invest in technological up-grade and improvement to allow the sector to be competitive. Technological transfer and diffusion should be an important component of the sector. Manager should clearly define the vision of change, set the right scope and incorporate it into the objective. They should have strong team and guiding principles for change projects and adopt flexible change project management methodology, flexible in implementing strategy, evaluate impact of change on everyone, and define changes at the micro level; involve employees and stakeholders.

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