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Assessing the influence of Business Ecosystem on Employees' Efficiency within Sub-national Revenue Services in South-South Nigeria

ISSAC AYANDELE[1], EKE, EWA BASSEY PH.D[2]

[1]*Professor, Department of Business Management, Faculty of Management Sciences, University of Uyo, Nigeria*

[2]*Department of Business Management, Faculty of Management Sciences, University of Uyo, Nigeria*

Abstract- The study was conducted to assess the influence of business ecosystem on Employees' Efficiency within Sub-national Revenue Services in South-South Nigeria. Cross-sectional survey research design was employed for the study. Population for this study comprised 656 in-person participants who were employees from various Sub-national Revenue Services who are tax professionals registered with the Chartered Institute of Taxation of Nigeria (CITN). Sample size was derived using Krejcie and Morgan formula and it was given as 242. Instrument for data collection was a structured questionnaire. Simple linear regression was employed in the analysis of the study. Findings revealed that inclusivity and enterprise spirit had a positive significant influence of employees' efficiency within sub-national revenue services in south-south, Nigeria. As recommendations, government and management of sub-national internal revenue services in South-south Nigeria should foster an inclusive work culture that promotes diversity, collaboration, and equal participation. Also, they can encourage a strong enterprise spirit by promoting innovation, initiative, and result-oriented thinking among employees.

Keywords: Organisational Ecosystem, Employees' Efficiency, Inclusivity, Enterprise Spirit

I. INTRODUCTION

Every organization exists within an environment. This environment constitutes an ecosystem where an organization can either be made or marred. Every action taken by an organization takes place in a setting (Imagha et al., 2023). Despite this theoretical prominence, these ecosystems drivers remain inconsistently embedded within Nigerian public institutions, particularly at the subnational level. Prevailing administrative frameworks frequently treat organisational culture as an automatic catalyst for employee efficiency, operating on the assumption that shared norms will naturally translate into measurable employee efficiency outcomes. Contemporary evidence, however, challenges this presumption.

Business ecosystem also known as organisational ecosystem can be defined as a dynamic framework of interconnected, interrelated components and variables that work together to help the organisation reach its goals, purposes, and objectives without any problems. Hoss (2025) asserts that business ecosystems are dynamic networks of businesses that co-create value through interaction and interdependence, including partners, suppliers, customers, regulators, and innovators. Their sustainability is dependent on everyone's well-being and equilibrium, just as natural ecosystems. The ecosystem metaphor provides a relevant framework for addressing contemporary challenges such as justice, sustainability, and climate change, as it embodies complex organisational relationships and interactions (Faeste et al., 2019). An organisation's success depends on how well it can handle and adapt to the complex and changing relationships between these parts.

Kaur (2020) asserts that effective management and strategic planning are crucial for maintaining a resilient and lasting organisational ecosystem (Jimoh, 2023). The environment shapes and defines the basic rules that govern how an employee, a public institution, or a private corporation should act. They are the building blocks of how people or groups get along with each other. Ecosystems shape the basic ideas and values that guide an organisation's goals

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and dreams. They affect important behaviours and actions, such as making decisions at work and building strong relationships. They influence the organisation's hiring policies, training programs, and cultural dynamics. Professionalism, inclusion, and an entrepreneurial spirit are examples of values that should be present in well-organised ecosystems (Kintu, 2017). This study is concerned with inclusion and entrepreneurial spirit.

Inclusivity creates a space where different points of view are valued, teamwork is better, and new ideas can grow. The entrepreneurial spirit brings new ideas, flexibility, and forward-thinking ways of doing things that help organisations stay relevant in a world that is changing quickly. Unfortunately, while many private companies in Nigeria understand how important it is to build strong ecosystems to improve their employees and make sure, they grow in a sustainable way, public sector organisations may seem to have trouble doing same. It is important for the government to support Ministries, Departments, and Agencies (MDAs), yet many government-owned establishments seem not to have effective systems that meet modern workplace standards and employee development needs. These organisations face significant challenges in fostering inclusivity and entrepreneurial spirit, all of which are essential for efficiency and organisational excellence.

The urgency of addressing this gap is amplified in the South-South region of Nigeria, where subnational revenue institutions operate at the intersection of national fiscal stability and regional economic potential. Revenue agencies in the South-south spanning Akwa Ibom, Bayelsa, Cross River, Delta, Edo, and Rivers states occupy a critical fiscal mandate yet seem to remain constrained by procedural rigidity, capability erosion, and fragmented development architectures. Prevailing administrative paradigms treat organisational culture as an implicit catalyst for employee development, leaving untested whether professionalism, inclusivity, and entrepreneurial spirit collectively drive employee efficiency and engagement, or whether cultural norms meaningfully mediate this relationship with or without deliberate strategic alignment. Building on the foregoing, while employee efficiency ensures optimal use of resources, engagement provides the commitment that sustains organisational performance over time. However, many public owned MDAs tends to achieve one over the other or in some cases pay little or no attention to their importance, creating a critical gap to be examined. This research therefore departs from this assumption to examine how both employee development outcomes can be aligned to drive sustainability within subnational revenue institutions in South-South Nigeria.

II. OBJECTIVES OF THE STUDY

The major objective of this research is to examine the influence of the organisational ecosystem on employee efficiency within sub-national revenue services in South-South Nigeria. The specific objectives include to:

i. assess the influence of inclusivity on employee efficiency within sub-national revenue services in south-south Nigeria.
ii. examine the influence of enterprise spirit on employee efficiency within sub-national revenue services in south-south Nigeria.

III. RESEARCH QUESTIONS

The following research questions are formulated to serve as a guide for the research.

i. How does inclusivity influence employee efficiency within sub-national revenue services in South-South Nigeria?
ii. What is the effect of enterprise spirit on employee efficiency within sub-national revenue services in South-South, Nigeria?

Hypotheses of the Study
Based on the research questions, the following hypothesis are formulated:

H01: Inclusivity has no significant influence on employee efficiency within sub-national revenue services in South-South, Nigeria.

H02: Enterprise spirit has no significant effect on employee efficiency within sub-national revenue services in South-South, Nigeria.

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IV. LITERATURE REVIEW

Business Ecosystem

Business ecosystem which is also known as organisational ecosystem can be described as a dynamic framework of interconnected, interrelated components and variables that work together to help the organisation reach its goals, purposes, and objectives without any problems. Guofan (2024) asserts that an organisation's ecosystem includes its employees, stakeholders, partners, customers, competitors, and the wider socioeconomic environment, all of which are interrelated and dynamic. The ecosystem metaphor provides a relevant framework for addressing contemporary challenges such as justice, sustainability, and climate change, as it embodies complex organisational relationships and interactions (Faeste et al., 2019). An organisation's success depends on how well it can handle and adapt to the complex and changing relationships between these parts.

The organisational ecosystem in public services includes the basic moral values, institutional rules, and behavioural expectations that guide public servants in doing their jobs. Professionalism, impartiality, empathy, efficiency, and the avoidance of conflicts of interest characterise this ecosystem and influence both conduct and performance. The comparative public administration literature highlights the complex and varied traits of administrative traditions, which form a crucial element of this ecosystem. When scrutinised through carefully selected dimensions, these traditions possess considerable explanatory power for both systemic practices and individual behaviours (Peters, 2021). They also have an impact on the organisation, status, and structure of public administration professionals (Kuhlmann and Wollmann, 2019).

Inclusivity and Organisational Ecosystems

In the public sector, inclusivity is making sure that all employees, no matter what their background is, have the same chances to work and use public services. Livingston (2020) emphasises that genuine equity necessitates inclusive decision-making that incorporates multiple viewpoints. Inclusivity extends beyond diversity and includes actively valuing and integrating such differences (Mor Barak et al., 2022). Many countries, Nigeria included, have made rules to fix problems with representation. In Nigeria, inclusion means that people from different ethnic, regional, and religious groups can all use public services. The Federal Character Principle makes this approach official by requiring fair representation in government jobs and services. Nolan-Flecha (2019) says that actively recruiting people from groups that aren't well represented can assist fill these gaps. Inclusivity in Nigeria's public sector also seeks to redress historical marginalisation, fortify national unity, and ensure equitable distribution of opportunities and resources. For true inclusion to happen, rules, procedures, and the culture of the organisation must all alter in a way that removes barriers and questions institutional biases.

Entrepreneurial Spirit and Organisational Ecosystem

In public sector ecosystems, an entrepreneurial spirit is very important for coming up with new ideas, being flexible, and making services better. It lets institutions adjust well to changing needs. Employees who have this attitude find ways to improve and come up with new solutions, including using digital technologies to collect taxes and get stakeholders involved. This way of thinking makes things more open and efficient, and it also encourages people to be responsible, proud, and involved. Enterprise spirit creates a culture of learning where employees always work to improve their abilities and reach their goals. Enterprise-driven methods like automation and digitalization make it easier to collect taxes, cut down on delays, and make sure everyone is following the rules, as shown by the Akwa Ibom State Internal Revenue Services.

Smith (2023) lists the most important elements that make up an entrepreneurial spirit in an organisation:

i. Customer Focus: A successful business puts the requirements of its customers first and uses feedback to come up with new ideas and make things better. Entrepreneurs earn their clients' trust by giving them useful solutions and staying in touch with what they want.
ii. Taking risks: To be innovative, you often have to take risks that are well thought out.

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Entrepreneurs that keep going even when things go wrong learn from their mistakes and eventually succeed.

iii. Curiosity and Adaptability: Entrepreneurs are always looking for ways to enhance processes and are always interested in new trends and technologies. Being flexible when things are tough helps keep innovation and resilience going. The entrepreneurial spirit is very important for ecosystems in organisations. It helps employees grow, stimulates new ideas, and makes institutions work better in the long run

V. EMPLOYEE EFFICIENCY

Efficient workplaces are defined by optimising operations, minimised waste, and enhanced resource utilisation. A study by Choudhary et al. (2021) indicates that organisations that adopt efficient systems can achieve notable enhancements in productivity and profitability. The authors contend that efficiency enhances employee morale, as workers perceive themselves as empowered and valued when they can accomplish their tasks without superfluous impediments. When performance is exemplary, the quality of organizations improves, thereby enhancing the effectiveness of services in reaching or beyond client expectations (Imagha and Akpan, 2026). Furthermore, efficiency enhances an organisation's competitive advantage. A 2023 report by McKinsey and Company indicates that organisations prioritizing operational efficiency can adapt more rapidly to market fluctuations, thereby sustaining relevance in a swiftly changing business environment (McKinsey, 2023). An effective enterprise is founded on efficiency, and the initial step in optimising daily operations is recognising areas for enhancement. Upon identifying these areas, you may execute strategies, protocols, and instruments to enhance your company's capabilities and ensure seamless operations. Efficiency enables the augmentation of output while eradicating time intensive administrative tasks. Identifying unproductive practices within your existing business model is essential for implementing modifications.

Organisational Ecosystem and Employee Efficiency

An efficient ecosystem is characterized by effective operational work process, cost reduction focused, and resource upscaling. Organizations caught off guard may spend a great deal of time and energy playing catch up (Efi et al., 2018). A study by Choudhary et al. (2021) reveals that organisations that employ efficient systems can achieve large gains in output and profitability. The authors claim that efficiency promotes employee morale, as workers feel themselves as empowered and respected when they can complete their obligations without extraneous barriers. Furthermore, efficiency strengthens an organisation's competitive edge. A 2023 study by McKinsey & Company found that companies that focus on operational efficiency can respond more quickly to changes in the market, which helps them stay relevant in a business world that is changing quickly (McKinsey, 2023). An effective organisation is predicated on efficiency, and the starting stage in optimising daily operations is recognising prospects for enhancement. Once you have found these areas, you may use methods, protocols, and tools to make your business more efficient and keep things running smoothly.

For Mathews (2023) This is important not only for keeping the business going, but also for making it a customer focused work place that will help the business expand and be stable in the future. Businesses can be more productive if they are more efficient. By getting rid of bottlenecks, cutting down on superfluous duties, and automating repetitive jobs, employees can focus on things that add value and also encourage new ideas and growth. When productivity goes up, so does output, which gives you an edge over your competitors. A good work environment comes about when procedures are improved and workers can do their jobs well. Employees are more likely to be engaged, motivated, and happy when they can focus on important work instead of being distracted by bad procedures or too many administrative duties. Because of this It is possible that productivity and employee retention may go up. Companies that are more efficient are better able to adapt to changes in the market, technology, and their customers' needs. They can quickly find and fix problems, make procedures more efficient, and make the most of fresh chances. This flexibility and speed make it easier for the company to beat its competitors and do well even when things change.

Sustainable techniques often involve efficiency. Businesses may assist to create a more sustainable future by reducing waste, maximizing resource utilization, and lessening their environmental impact. Effective operations comply with social and environmental obligations, which can boost a company's reputation and attract stakeholders and customers that care about the environment. As a result, company efficiency is critical for cost savings, increased output, and customer satisfaction. Business efficiency is an easy idea to understand. To receive the most return at the lowest cost, Organisations must optimize their internal processes. However, businesses are aware that establishing effective procedures throughout the company can be extremely difficult. There are many factors to take into account, including process optimization, automation, and keeping an eye on the appropriate Key performance indices. For most firms, increasing efficiency is a typical objective. Goals like increasing delivery speed, cutting operating expenses, or accomplishing more with less become quarterly milestones that need to be continuously enhanced. By benchmarking a statistic that will serve as the objective to improve, it usually makes sense to link specific figures to the area you are concentrating on. Project efficiency cannot be measured without a robust measurement method, organization must not only demand efficiency as an end product of employee performance or development but also create strategies that will ensure constant monitoring, evaluation and feedback (Esam, 2022).

VI. THE ORGANISATIONAL LEARNING THEORY

Organisational Learning theory elucidates the intricate technique that uncovers the complex interrelations of individual learning, organisational knowledge, and value transformation, offering scholars and practitioners a more refined understanding of organisational growth and adaptation. Donald Schon and Chris Agri came up with the idea of organisational learning in the 1970s. It is founded on the idea that people learn from their failures. Agris defines organisational learning as "the process of finding and fixing mistakes." The idea offers a conceptual framework for comprehending the methodology via which organisations integrate learning processes to establish, alter, and refine their fundamental values. It goes beyond traditional views by figuring out how systemic value generation, organisational knowledge, and individual learning all work together. The organisational learning theory is well-known since it introduced the single and double loop approaches to learning in organisations. When an organisation changes its rules, methods, and practices to fit in with its environment, this is called single-loop learning. This kind of learning usually involves finding and fixing mistakes or things that are not normal in order to make current actions more effective and efficient. Single-loop learning may be prompted by environmental feedback, such shifts in client preferences, industry trends, or legal obligations. Double-loop learning signifies a more thorough shift. To do this, organisations need to carefully look at and possibly change their basic value propositions. This technique enables profound organisational transformation, contesting entrenched assumptions and fostering opportunity for holistic developmental strategies. People inside the organisation may not agree because the performance requirements for the organisation may be different for each person. To address such conflicts, new performance approaches may be developed, trade-offs between different viewpoints studied, or, in the event of incommensurable needs, the personal beliefs that underpin these opinions investigate (Basten and Haamann,2018).

VII. EMPIRICAL REVIEW

Kwon et al. (2024) performed a comprehensive empirical review investigating the correlation between employee development and employee engagement, based on the Conservation of Resources (COR) theory. After looking at 64 peer-reviewed empirical research, the authors find three main types of antecedents: the work environment, social exchange systems, and individual traits. Their results show that employee growth and engagement are linked in both directions. Additionally, job performance is viewed as a catalytic process that promotes an upward gain spiral, progressively strengthening both constructions over time. The authors put out a new theoretical framework that combines what is already known from research and provide a strategic basis for future research and business practices. This research shares similarities with the focus research as it provides a comprehensive theoretical framework linking organisational ecosystem factors to employee development outcomes. It demonstrates how multilevel antecedents interact within the organisational ecosystem to influence development initiatives. The Research synthesizes prior evidence but lacks primary data from Nigerian revenue services to validate the proposed relationships.

Aggarwal (2024) investigates the impact of various elements of organisational culture on employee job performance and satisfaction, facilitated through psychological capital. The causal relationship between employees' job performance and their job satisfaction, along with their overall life satisfaction, is confirmed. The structural equation modelling technique is employed to ascertain the relationships among variables. Organisational culture has a big and positive effect on how well workers do their jobs, which in turn affects how happy they are with their jobs and lives at the company. Psychological capital functions as a significant partial mediator between organisational culture and employee job performance. The research is relevant to the primary study but lacks the variables employed in the focal research. Does not have any evidence from the revenue service.

Nejati and Shafaei (2023) attempt to examine the correlation between inclusive leadership and organisational learning behaviour. It aims to investigate the mediating function of psychological safety and climate for initiatives in the specified connection. The research utilised a two-wave quantitative analysis with 317 participants. An online survey was utilised to collect data from randomly chosen full-time Australian employees at two distinct time points. After that, the data were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) to get information. The research provided empirical data demonstrating the positive association between inclusive leadership and organisational learning behaviour. Furthermore, the two mediating pathways of psychological safety and climate for initiative were validated in the association between inclusive leadership and organisational learning behaviour. The study analysed demonstrates that inclusive leadership, a component of organisational inclusivity, positively influences learning behaviours critical for employee development. The focus on climate for initiatives pertains to how organisational environments can promote employee development by encouraging proactive behaviours gives conceptual insight but lacks empirical data from sub-national tax authorities in South-South Nigeria. It promotes leadership but lacks a complete ecological analysis.

Omar (2023) did a study to explicate the relationship between efficiency and effectiveness, focused on the Kingdom of Saudi Arabia's endeavours to materialise these ideals in governmental services and sectors. The researcher concluded that there are two probable interpretations of the link between the two concepts: either efficiency or effectiveness can concurrently coexist in the same direction, or efficiency cannot live with effectiveness and is dependent on it. He concluded that the Kingdom was mostly focused on the efficiency and effectiveness of government service administration. The researcher advocated for the design of plans and strategies that promote efficiency and effectiveness inside the institution, as well as for the education of important stakeholders regarding the ideas of efficiency and effectiveness in administration. The study finds severe flaws by disregarding the influence of professionalism, entrepreneurial spirit, and inclusiveness on employee growth inside public revenue agencies, while also omitting organisational culture as a contextual moderator.

VIII. METHODOLOGY

This study used a cross-sectional research methodology, appropriate for gathering data at a singular moment to investigate the influence of the organisational ecosystem and employee development

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within Sub-national Internal Revenue Services in South-South Nigeria. The design is efficient in both cost and time, facilitating comparison over a wide respondent base. The target population for this study comprised of a diverse mix of employees from various Sub-national Revenue Services who are tax professionals registered with the Chartered Institute of Taxation of Nigeria (CITN). This group included employees from different State Internal Revenue service who are affiliated with multiple CITN district societies across the South-south region of Nigeria. The sampling frame was drawn from 656 in-person participants who were physically present at the 2025 Annual Tax Conference (ATC), providing a rich pool of experienced respondents for the research.

Table 1.1: Population Distribution Table

Respondents	No of Tax Professionals
Akwa Ibom	46
Bayelsa	233
Cross River	60
Delta	19
Edo	152
Rivers	146
Total	656

Source: CITN ATC Registration Site (2026).

To determine the appropriate sample size for a population of 656 respondents, Krejcie and Morgan's (1970) formula is applied as follows:

Formula:

$$S = \frac{(X^2 \times N \times P \times (1 - P)}{(d^2 \times (N - 1) + X^2 \times P \times (1 - P)}$$

Where:
S = required sample size
X^2 = chi-square value for 1 degree of freedom at the desired confidence level (3.841 for 95%)
N = population size (656)
P = population proportion (assumed to be 0.5 for maximum variability)
d = degree of accuracy (0.05)

Computation:
$P(1-P) = 0.50 \times 0.50 = 0.25$
$X^2 \times N \times P(1-P) = 3.841 \times 656 \times 0.25 = 629.924$
$d^2 \times (N-1) + X^2 \times P(1-P) = 0.0025 \times 655 + 0.96025 = 2.59775$
$S = 629.924 / 2.59775 = 242.4883$

The computed sample size is 242, which is consistent with the sample size recommended by the Krejci and Morgan (1970) table for a population of 656. A stratified random sampling technique was employed in this research. This approach ensures that the sample drawn is representative of all strata (states) within the South-south region of Nigeria. This method enhances the precision of the results by reducing sampling error and ensuring fair representation across all subgroups.

Formula for Proportional Allocation:

$ni = (Ni / N) \times n$

Where:
ni = sample size for each stratum (state)
Ni = population of each stratum
N = total population (656)
n = total sample size (242)

Table 1.2: Sample Distribution Table

States	Population (No. of Tax Professionals)	Proportion (%)	Sample Size(N=242)
Akwa Ibom	46	7.0%	17
Bayelsa	233	35.5%	86
Cross River	60	9.1%	22
Delta	19	2.9%	7
Edo	152	23.3%	56
Rivers	146	22.2%	54
Total	656	100	242

Data for this study were collected using a structured questionnaire supported by a semi structure interview administered to employees of Sub-national Internal Revenue Services across South-south Nigeria.

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Empirical Specification of Model

The following Equations provided details on the models that were employed in this study.

$EF = \beta0 + \beta1.IN + \varepsilon$ Equation 3.2

$EF = \beta0 + \beta1.ES + \varepsilon$ Equation 3.3

Where:

βo = Constant or Intercept

$\beta1 - \beta3$ = Coefficient of explanatory variables

OE = Organizational Ecosystem

EF = Employee Efficiency

IN = Inclusivity

ES = Enterprise Spirit

Data Analysis, Discussions and Findings

Table 1.3: Total Number of Questionnaire Administered and Returned

Description	No of questionnaire forms	Percentage (%)
Questionnaire returned	241	99.6
Questionnaire not returned	1	0.4
Total No. of Questionnaire Administered	242	100%

From table 1.3, it can be observed that out of 242 copies of questionnaire administered to the respondents, 241 copies of the questionnaire were carefully filled and returned in useable form, while 1 was not returned. This shows that the total number of 241 copies of questionnaire returned represents 99.6% of the total number of questionnaires administered. Thus, the percentage was however considered high enough for generalization and could be reliable and satisfactory. The high return rate was achieved due to several deliberate measures

Table 1.4: Analysis of Responses on Inclusivity

Inclusivity	SA	A	UD	D	SD	Total
All employees are treated fairly regardless of background	12 (4.7%)	132 (54.5%)	85 (35.3%)	14 (5.8%)	0 (0%)	241 (100%)
I feel respected and valued in my workplace	86 (35.7%)	103 (42.7%)	18 (7.5%)	18 (7.5%)	16 (6.6%)	241 (100%)
My opinions are considered when decisions are made	32 (13.3%)	117 (48.5%)	78 (32.4%)	14 (5.8%)	0 (0%)	241 (100%)

Findings from table 1.4 reveals that 12 respondents representing 4.7% strongly agree that all employees are treated fairly regardless of background. 132 representing 54.5% agree, 85 representing 35.3% were undecided while 14 representing 5.8% disagree that all employees are treated fairly regardless of background. The highest response rate being 54.5% shows that the respondents agree that all employees are treated fairly regardless of background. Also, 86 (35.7%) respondents strongly agree that they feel respected and valued in their workplace. 103 (42.7%) respondents agree, 18 (7.5%) respondents were undecided, 18 (7.5%) respondents disagree while 16 (6.6%) respondents strongly disagree that they feel respected and valued in their workplace. The highest response rate being 42.7% shows that they feel

respected and valued in their workplace. Equally, 32 (13.3%) respondents strongly agree that their opinions are considered when decisions are made. 117 (48.5%) respondents agree, 78 (32.4%) were undecided, while 14 (5.8%) respondents disagree that t their opinions are considered when decisions are made. The highest response rate being 48.5% means that their opinions are considered when decisions are made.

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Table 1.5: Analysis of Responses on Enterprise Spirit

Enterprise Spirit	SA	A	UD	D	SD	Total
I am encouraged to suggest new ideas at work	52 (21.6%)	107 (44.4%)	79 (32.8%)	3 (1.2%)	0 (0%)	241 (100%)
The organization supports innovation and creative thinking	11 (4.6%)	131 (54.4%)	85 (35.3%)	14 (5.8%)	0 (0%)	241 (100%)
I am motivated to take initiative beyond my daily tasks	47 (19.5%)	115 (47.7%)	71 (29.5%)	8 (3.3%)	0 (0%)	241 (100%)

The analysis in table 1.5 shows that 52 respondents representing 21.6% strongly agree that they are encouraged to suggest new ideas at work. 107 representing 44.4% agree, 79 representing 32.8% were undecided while 3 representing 1.2% disagree that they are encouraged to suggest new ideas at work. The highest response rate being 44.4% shows that they are encouraged to suggest new ideas at work. Also, 11 (4.6%) respondents strongly agree that their organization supports innovation and creative thinking. 131 (54.4%) respondents agree, 85 (35.3%) respondents were undecided, while 14 (5.8%) respondents disagree that their organization supports innovation and creative thinking. The highest response rate being 54.4% shows that their organization supports innovation and creative thinking. Equally, 47 (19.5%) respondents strongly agree that they are motivated to take initiative beyond my daily tasks. 115 (57.7%) respondents agree, 71(29.5%) were undecided, while 8 (3.3%) respondents disagree that they are motivated to take initiative beyond my daily tasks. The highest response rate being 57.7% means that they are motivated to take initiative beyond my daily tasks.

Table 1.6: Analysis of Responses on Employee Efficiency

Employee Efficiency	SA	A	UD	D	SD	Total
Tasks are carried out promptly and effectively in my department	52 (21.6%)	107 (44.4%)	79 (32.8%)	3 (1.2%)	0 (0%)	241 (100%)
Resources (time, tools, and people) are well-managed in my workplace	11 (4.6%)	131 (54.4%)	85 (35.3%)	14 (5.8%)	0 (0%)	241 (100%)
Clear targets and goals are set for employees.	33 (13.7%)	113 (46.9%)	83 (34.4%)	12 (5.0%)	0 (0%)	241 (100%)

Table 1.6 shows that 52 respondents representing 21.6% strongly agree that tasks are carried out promptly and effectively in their department. 107 representing 44.4% agree, 79 representing 32.8% were undecided while 3 representing 1.2% disagree that tasks are carried out promptly and effectively in their department. The highest response rate being 44.4% shows that tasks are carried out promptly and effectively in their department. Also, 11 (4.6%) respondents strongly agree that resources (time, tools, and people) are well-managed in their workplace. 131 (54.4%) respondents agree, 85 (35.3%) respondents were undecided, while 14 (5.8%) respondents disagree that resources (time, tools, and people) are well-managed in their workplace. The highest response rate being 54.4% shows that resources (time, tools, and people) are well-managed in their workplace. Equally, 33 (13.7%) respondents strongly agree that clear targets and goals are set for employees. 115 (57.7%) respondents agree, 113(46.9%) were undecided, while 83 (34.3%) respondents disagree that clear targets and goals are set for employees. The highest response rate being 57.7% means that clear targets and goals are set for employees.

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Test of Hypotheses

H01: Inclusivity has no significant effect on employee efficiency within sub-national revenue services in South-South Nigeria

Hi1: Inclusivity has a significant effect on employee efficiency within sub-national revenue services in South-South Nigeria

Table 1.7: Model Summary for Hypothesis One

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.446[a]	.199	.195	1.30472

a. Predictors: (Constant), inclusivity

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	100.900	1	100.900	59.273	.000[b]
	Residual	406.851	239	1.702		
	Total	507.751	240			

a. Dependent Variable: employeeefficiency

b. Predictors: (Constant), inclusivity

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	6.075	.662		9.172	.000
	inclusivity	.451	.059	.446	7.699	.000

Dependent Variable: employee efficiency

Source: Researcher's Computation, (2026)

The result of the regression analysis showed that the dependent variable was moderately correlated at R=0.446. The coefficient of determination R2=0.199 and the adjusted coefficient of determination; adjusted R2= 0.195. Inclusivity explained 1.9% of variance of employee efficiency in sub-national revenue services in south-south Nigeria. From the anova table, the statistical significance of the regression model shows that P < 0.0005, which is less than 0.05. This means that it is a good fit. In assessing the relative importance of the dependent variable on the independent variable, beta coefficient is provided on the coefficient table. Inclusivity showed a significant standardized coefficient of β=0.451, p-value=0.000. This finding shows that every 1-unit change in inclusivity will lead to 0.45 change in employee efficiency. However, since the p-value=0.000 which is less than 0.05, we reject the null hypothesis. As a result, we conclude that inclusivity has a significant influence on employee efficiency in sub-national revenue services in South-South Nigeria.

H02: Enterprise spirit has no significant influence on employee efficiency within sub-national revenue services in South-South Nigeria

Hi2: Enterprise spirit has a significant influence on employee efficiency within sub-national revenue services in South-South Nigeria

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Table 1.8: Model Summary for Hypothesis Two

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.808[a]	.653	.652	.85852

a. Predictors: (Constant), enterprise spirit

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	331.596	1	331.596	449.897	.000[b]
	Residual	176.155	239	.737		
	Total	507.751	240			

a. Dependent Variable: employee efficiency

b. Predictors: (Constant), enterprisespirit

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	1.839	.442		4.164	.000
	Enterprisespirit	.824	.039	.808	21.211	.000

Dependent Variable: employee efficiency

Source: Researcher's Computation, (2026)

The result of the regression analysis showed that the dependent variable was strongly correlated at R=0.808. The coefficient of determination R2=0.653 and the adjusted coefficient of determination; adjusted R2= 0.652. Enterprise spirit explained 6.5% of variance of employee efficiency in sub-national revenue services in south-south Nigeria. From the anova table, the statistical significance of the regression model shows that $P < 0.0005$, which is less than 0.05. This shows that it is a good fit. In assessing the relative importance of the dependent variable on the independent variable, beta coefficient is provided on the coefficient table. Enterprise spirit showed a significant standardized coefficient of β=0.824, p-value=0.000. This finding shows that every 1 unit change in enterprise spirit will lead to 0.82 change in employee efficiency. However, since the p-value=0.000 which is less than 0.05, we reject the null hypothesis. As a result, we conclude that enterprise spirit has a significant influence on employee efficiency in sub-national revenue services in South-South Nigeria.

IX. DISCUSSION OF FINDINGS

The one objective of the study was to assess the influence of inclusivity on employee efficiency within sub-national revenue services in south-south Nigeria. It was hypothesized that inclusivity has no significant effect on employee efficiency within sub-national revenue services in South-South Nigeria. Findings revealed that inclusivity showed a significant standardized coefficient of β=0.451, p-value=0.000. This finding shows that every 1 unit change in inclusivity will lead to 0.45 change in employee efficiency. However, the p-value was 0.000 which is less than 0.05, the researcher rejects the null hypothesis. As a result, it was concluded that inclusivity has a significant influence on employee efficiency in sub-national revenue services in South-South Nigeria. This finding agrees with the findings of Aboramadan et al. (2021). In their findings, the found that inclusive leadership positively influenced organisational citizenship behavior and innovation amongst Palestinian higher education employees. According to the study, when employees are carried along in decision making, they develop the feelings of being part of the organization. In this work, inclusivity was studied on organizational citizenship behavior while the current work studied inclusivity on employee development.

The second objective was to determine the influence of enterprise spirit on employee efficiency within sub-national revenue services in south-south Nigeria. To achieve the stated objective, it was hypothesized that enterprise spirit has no significant influence on employee efficiency within sub-national revenue services in South-South Nigeria. Finding revealed that enterprise spirit showed a significant standardized coefficient of β=0.824, p-value=0.000. This means that every 1 unit change in enterprise spirit will lead to 0.82 change in employee efficiency. However, the p-value=0.000 which is less than 0.05, led to the rejection of the null hypothesis. As a result, it was concluded that enterprise spirit has a significant influence on employee efficiency within sub-national revenue services in South-South Nigeria. This finding aligns with the findings of Surcel and Popescu (2022). They conducted a study to examine the development of entrepreneurial spirit among future employees for sustainable development. In their findings, they found that entrepreneurial spirit has the prospects of sustaining local development through current graduates, and future employees.

X. CONCLUSION AND RECOMMENDATIONS

The findings of the study revealed that inclusivity and enterprise spirit have a significant positive influence on employee efficiency within sub-national revenue services in South-South Nigeria. Based on the findings from this study, the following recommendations are made to the Government and Management of sub-national internal revenue services in South-south Nigeria; Foster an inclusive work culture that promotes diversity, collaboration, and equal participation. By cultivating a sense of belonging and fairness, management can inspire greater motivation, strengthen teamwork, and enhance employee commitment. Encourage a strong enterprise spirit by promoting innovation, initiative, and result-oriented thinking among employees. Building creativity will help improve problem-solving capacity, enhance service delivery, and support the successful implementation of evolving tax policies.

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