



ORGANISATIONAL ECOSYSTEMS AND EMPLOYEE DEVELOPMENT IN AKWA IBOM STATE INTERNAL REVENUE SERVICE (AKIRS)

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ABSTRACT

This study explored how organizational ecosystems impact employee development within the Akwa Ibom State Internal Revenue Service (AKIRS), focusing specifically on professionalism and inclusivity. A survey research design was employed. The population consisted of 340 AKIRS staff members, from which a sample of 181 respondents was chosen using the Krejcie and Morgan (1970) statistical table. Primary data were gathered through a structured Likert-scale questionnaire, personally administered to respondents in their respective offices. A simple random sampling technique was used to ensure all members of the population had an equal chance of selection. Data analysis involved both descriptive and inferential statistical methods. Simple linear regression was used to test the study hypotheses at the 0.05 significance level, with the Statistical Package for the Social Sciences (SPSS) version 24 facilitating the analysis. The results indicated a strong positive relationship between professionalism and employee development ($R = 0.834$). Inclusivity also showed a high positive correlation with employee development ($R = 0.795$). These findings imply that professionalism and inclusivity are critical to the ongoing development of employees at AKIRS. The study concluded that enhancing organizational ecosystems through professional standards and inclusive practices is vital for fostering employee growth in public revenue institutions. Based on these findings, it was recommended that AKIRS leadership support professional certification programs focused on tax administration, ethical standards, service excellence, and technical skills. Additionally, a comprehensive inclusivity strategy should be implemented to ensure equal representation across all organizational levels, with particular emphasis on diversity, gender balance, and cultural inclusion.

Keywords: employee development, organisational culture, professionalism, inclusivity

JEL: F23, J28, M14

INTRODUCTION

In today's constantly changing business environment, organizations have, over the past years, recognized the undeniable role that human capital plays in their growth and success. Despite this importance, one could argue that the country's public sector organizational ecosystems still lack effective mechanisms to foster professionalism and inclusivity, despite their acknowledged significance. While adequate funding for Ministries, Departments, and Agencies (MDAs) is essential, government-owned institutions seem to struggle to develop and implement core values that address modern workplace requirements. These institutions face significant challenges in promoting professionalism and inclusivity—values that go beyond the usual public service principles and are crucial for employee development and operational success.



An organizational ecosystem can be defined as a network of resources that an organization interacts with to achieve its goals and maintain its operations. Values of an organizational ecosystem may include professionalism and inclusivity. Among these values, professionalism serves as a foundation for a workplace that encourages specialization, skill sets, and distinction. A person is considered professional when they adhere to a set of norms, a code of conduct, or a collection of qualities that indicate appropriate actions in a particular field. Alongside this, inclusivity fosters an environment where diverse views are welcomed and celebrated, enabling collaboration and innovation through different perspectives and opinions. An inclusive atmosphere is a place where people are treated with dignity and respect and where access to opportunities is equal for everyone, regardless of background or identity (Baldwin, 2023).

Professionalism in organizations is demonstrated through employee behavior, demeanor, appearance, and efficiency, as well as adherence to corporate policies and communication standards. It is essential for both the workplace and external stakeholders. Inclusivity encourages a diverse workplace culture, making it adaptable, innovative, and attractive to skilled employees. Promoting employee development through professionalism and inclusivity can be a complex challenge for government-owned institutions in the country. Some of these challenges include building a workforce that supports the organization's service mandates and achieves the desired results for long-term sustainability. Employee development in the public sector often remains limited to traditional motivation methods, neglecting recent practices such as professional skill development programs and inclusivity.

One of the main reasons for establishing public organizations is to deliver critical and essential services to citizens. To achieve this goal, the importance of well-defined, institutionalized core values cannot be overstated. Employee development is necessary to empower public sector employees to fulfill their responsibilities in line with their established mandates, while also creating opportunities for career advancement, motivation, engagement, and skill development.

The Akwa Ibom State Internal Revenue Service (AKIRS) is a vital part of the sub-national public sector infrastructure, with offices strategically positioned across the state. The organization's primary responsibility is to generate and collect revenue to finance government programs and services. Given the state's significant economic output, mainly from oil-related revenue, the government pays special attention to this revenue institution's ability to provide outstanding services to its numerous taxpayers and the general public. Ironically, despite their economic importance, these services seem to struggle to establish and implement professional, inclusive employee development programs, an issue common to most sub-national public organizations. They face a fundamental challenge: recognizing the need for strong employee development efforts to improve service delivery, yet being constrained by administrative norms, customs, and processes that may hinder progress and creativity. It is within this context that this study was designed to examine the influence of a professional and inclusive organizational ecosystem on employee development in Akwa Ibom State Internal Revenue Service (AKIRS).

In modern organizations, the importance of treating employees as a vital resource for achieving results is widely recognized as essential to the organization's overall success. Companies that overlook the need for proper human resources planning may continue to struggle to develop comprehensive and effective employee development programs and strategies.



Employees are the core that drives improvements in every organization. The knowledge, skills, and capacities developed within an organization's ecosystem through employee development are crucial for the sustained performance of public sector organizations. Despite multiple investments in people-related programs, mostly budgeted or sometimes implemented by the government at the subnational level, one could argue that a significant gap exists in understanding how the organizational ecosystem characteristics of state-owned institutions—particularly the Akwa Ibom State Internal Revenue Service—directly influence employee development and lead to the achievement of expected outcomes.

Based on perceptions of customs and practices in government-owned institutions, several public sector organizations in Akwa Ibom State, including its revenue service, may not be operating at optimal productivity. This is because many of their employees may lack the necessary professional skills to help their organizations reach their full potential. Cases where employment in State Government MDAs is based more on connections and nepotism than on merit may have hindered the development of professionalism and inclusivity. This is likely a major reason why many employees in state-owned public organizations are often found lacking the technical skills, knowledge, and capabilities essential for their roles, reflecting neglect of employee development. Such challenges threaten the future of sub-national revenue agencies, as they increase the need for people-driven organizational strategies focused on fostering healthy competition that encourages employee growth in government-owned organizations. This paper's main focus is to examine the influence of organizational ecosystems and employee development in Akwa Ibom State Internal Revenue Service (AKIRS).

Hence, the primary objective of this study was to assess the influence of Organizational Ecosystems and Employee Development in the Akwa Ibom State Internal Revenue Service (AKIRS). Specifically, the research aims to:

- a. to assess the influence of professionalism on employee development in Akwa Ibom State Internal Revenue Service (AKIRS);
- b. to examine the role of inclusivity on employee development in the Akwa Ibom State Internal Revenue Service (AKIRS).

The following research questions were developed:

- a. What is the influence of professionalism on employee development in Akwa Ibom State Internal Revenue Service (AKIRS)?
- b. How does inclusivity influence employee development in Akwa Ibom State Internal Revenue Service (AKIRS)?

The following research hypotheses were formulated to guide the study

H₀₁: Professionalism does not have a significant influence on employee development in the Akwa Ibom State Internal Revenue Service (AKIRS).

H₀₂: Inclusivity does not significantly influence employee development in the Akwa Ibom State Internal Revenue Service (AKIRS).



LITERATURE REVIEW

Theoretical review

Person-Organization Fit Theory

This study draws its theoretical foundation from the Person-Organization Fit Theory, also known as the Person-Environment Fit Theory. It is a management theory that focuses on the compatibility between individuals and their work. The theory highlights the degree of fit, or match, between employees and their work environments. It states that everyone has a work environment with which they are most compatible. Person-Organization Fit Theory posits that employees are more productive when their personal values align with those of the organization. This alignment fosters commitment, professionalism, inclusion, and employee development, motivating employees to perform at their best.

The basic idea here is that positive outcomes happen when there is a good match between a person's characteristics (skills, values, personality, etc.) and the demands and attributes of their work environment. Meanwhile, mismatches can lead to stress, poor performance, and dissatisfaction. There are several types of "fit" that this theory examines, including the following:

Person-job fit: The term "person-job fit" refers to the extent to which a person's knowledge, skills, and talents match the requirements of their job. A mismatch between a person's abilities and the job's demands is called poor person-job fit, which can lead to underperformance and frustration.

Person-organization fit: This concept promotes alignment between an individual's values and the organizational culture.

Person-group fit: describes compatibility between an employee and team members.

Person-supervisor fit: Reflects the relationship with the direct manager. This assesses the connection between employees and their managers, including alignment in work styles, communication preferences, and leadership expectations. A strong supervisor-employee fit can significantly influence job satisfaction and productivity.

Person-Vocation Fit: It refers to the match between an individual's interests, values, and their broader career path or profession, beyond just their current job.

In relation to the focus study area, the Akwa Ibom State Internal Revenue Service can ensure that employees resonate with values such as professionalism and inclusivity, thereby enhancing their engagement and development. It goes beyond traditional management practices by emphasizing both business and individual values. This viewpoint suggests that an effective fit can be achieved through the revenue service's ability to explain, illustrate, and consistently demonstrate these values. The main goal of this approach is for employees and organizations to clearly define and communicate their core values, make decisions aligned with these values, model them through behavior, and create an organizational environment that reinforces these principles.

Conceptual review

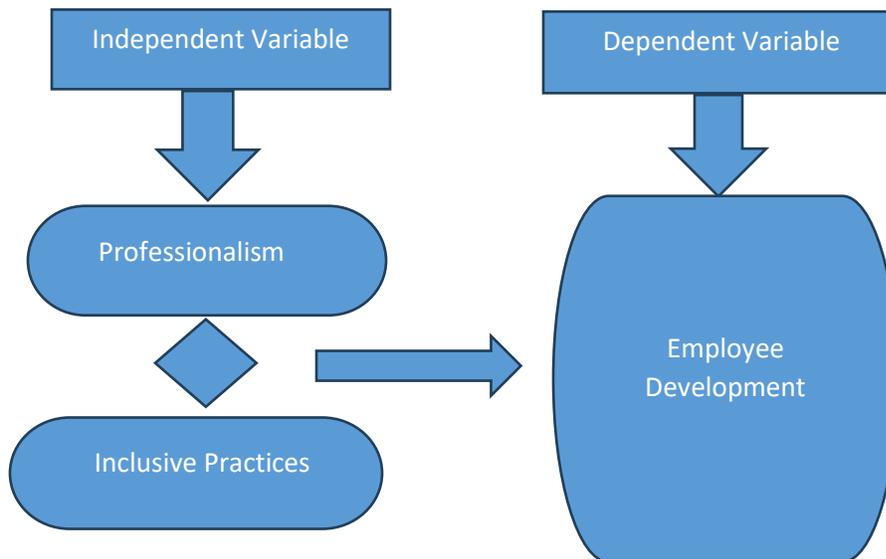


Figure 1: Conceptual Framework

Source: Researcher's conceptualization (2025)

Professionalism and employee development

Professionalism and employee development are twin processes essential for ensuring the longevity and productivity of any business, enterprise, or organization. Government-owned MDAs often suffer from unethical conduct, leading to failures due to limited promotion of professionalism. Hence, emphasizing the importance of these principles in both developed and developing nations (Buye, 2021). According to Sedarmayanti (2017), professionals are individuals who are skilled in various jobs and responsibilities, possess expertise and experience, and have a strong desire to innovate to grow and become autonomous constantly. A responsible attitude, a growing and continuous interest, and a reluctance to accept less are all indicators of professional character. Agba et al. (2010) emphasize the importance of employee development, which involves evaluating abilities, identifying work opportunities, and implementing training and experience to prepare individuals for higher career advancement.

Professionalism broadens an employee's perspective. Opportunities for professional growth and continued education can help both new and experienced employees strengthen their existing skills, learn new concepts, and gain industry knowledge. Those who actively pursue these educational opportunities are likely to benefit the most. Professional development and continuing education allow professionals at all levels to increase their earning potential and improve future employability by expanding their knowledge and upgrading their skills (Purwanto & Darussalam, 2023). Employee development is vital for maintaining workplace professionalism. It includes training, coaching, and skill-building opportunities aligned with the company's goals (Noe, 2017). Employee development improves individual performance and helps organizations adapt to market changes. Professional development programs promote lifelong learning, support ethical standards, and foster a professional workplace culture through workshops and training sessions on communication, teamwork, and conflict resolution.



Activities aimed at developing employees promote leadership qualities that improve professionalism. When leaders behave professionally, they set an example for the rest of the organization and inspire others to follow their lead. Kouzes and Posner (2017) assert that great leaders motivate their team members to uphold higher professional standards, which fosters a more harmonious and productive workplace. Professionalism and employee development are essential for any institution's success. A professional workplace culture increases engagement, and effective development programs provide employees with the necessary skills. Institutions that prioritize training and professionalism maintain growth and outperform competitors. Targeted development programs are key to creating motivated and efficient employees.

Inclusivity and employee development

Inclusivity, as defined by Shore et al. (2011), refers to an employee's sense of value and belonging within a team, which enhances engagement and performance by recognizing their unique needs. If an employee feels excluded or treated unfairly, they will lose interest in their work and perform poorly, which, in turn, slows down their development (Sabharwal, 2014). The ability to sell goods abroad, improve a company's brand, encourage diversity of perspectives, boost innovation and profitability, and reduce employee-related issues are all benefits of an inclusive workforce. This improves satisfaction and reduces turnover by fostering a sense of recognition and belonging. Overall, having an inclusive workforce enhances a company's performance and reputation (Tongo et al., 2023).

Inclusivity is essential for managing workplace diversity by leveraging differences for organizational growth and success. It involves empowering, involving, recognizing, integrating, and respecting people with differences, and promoting diversity to achieve positive outcomes. This allows organizations to harness a variety of experiences, viewpoints, and ideas to create business value (Kaur & Arora, 2020). Inclusive employment benefits organizations by enhancing decision-making, creativity, and problem-solving skills, as well as improving reputation, customer relations, and employee morale. However, many firms find it challenging to adopt and maintain inclusive policies.

Inclusionary policies significantly impact organizational effectiveness. Besides complying with the law, these practices boost worker engagement, reduce turnover, and create a positive work environment. Organizations can also access a wide range of perspectives and talents by adopting inclusive hiring and management practices that encourage innovation and flexibility (Cheese et al., 2007; Turner & Kalman, 2014). Having a diverse staff is just one part of fostering an inclusive culture; another is creating an environment where everyone is valued, respected, and given an equal opportunity to contribute. This ensures different viewpoints are recognized and actively promoted, while also fostering a sense of belonging. Employee morale improves when they see their organization embracing diversity and supporting an inclusive environment. A motivated and positive workplace is created when individuals feel their unique contributions are appreciated (Varsha, 2024).

Inclusivity encourages quick thinking and innovation by uniting employees with diverse perspectives, opinions, and skills. This strategy can lead to groundbreaking innovations and help maintain diversity within organizations. Lastly, cultivating an inclusive workplace culture where employees feel safe to be authentic will attract a wider range of applicants and leaders who feel a



sense of belonging (Adcock, 2021). Employees who believe in their organization's inclusive principles see their work as a reflection of themselves, aiming for success, promotions, and lower turnover, which boosts engagement and overall growth.

Organisational ecosystems and employee development.

Organizations need to have clear values because their significance cannot be overstated. Well-defined values provide various benefits, including boosting engagement and employee productivity, which help the organization reach its overall goals. The following are some ways in which organizational ecosystems impact employee development.

Establish the organization's identity.

According to Heinila (2023), an organization or business without clear core values is not truly functioning as one. The author further states that having a well-defined set of core values makes it easier to ensure everyone is working toward the same goals. Public sector organizations should develop values that align with their mandates and vision, so that these principles guide every business decision. When both internal and external customers understand what an organization stands for, it becomes easier to promote its vision as a brand. An organization's mission and vision should reflect its core values, and these should be clearly articulated in its mission and vision statements, making them unique to the organization. The organization's ability to communicate its core beliefs clearly can help distinguish it from its peers and competitors.

Recruiting and retention

Effective recruitment strategies significantly enhance staff dedication, productivity, and work quality. Organizations need to attract and manage capable human resources to deliver goods and services efficiently, making successful recruitment tactics crucial for organizational success. The methods, approach, or style of decision-making that companies use to retain their skilled employees for optimal performance are known as employee retention strategies (Gberevbie, 2008). Core values in organizations reflect competence and reputation, attracting a skilled workforce.

Employee behavior

Values shape life priorities and guide behavior, acting as an internal compass for employees at work. Clear communication and the demonstration of values help uphold moral standards and foster constructive criticism.

Creates a healthy culture and builds decision-making

Precise and accurate techniques that consistently produce maximum achievement are essential for effective decision-making (Ammeh, 2013). Every decision results from evaluating alternatives and committing to an action. Core values within an organization establish a framework for structured decision-making. They empower employees with the knowledge to make decisions aligned with organizational policies.

Impacts the organization's overall success

An organization's values serve as its unique selling point, distinguishing it from others. They can reflect either the establishment's failure or success if not aligned with the organization's goals (Heinila, 2023). Employers set the tone for the kind of work environment they create through their actions, hiring practices, and standards. This helps a business maintain high performance levels



even amid changes in the workforce, leadership, and conditions.

Empirical review

Moody (2025) conducted a study on professional behavior among sonographers, reviewing current standards in the profession from an educator's perspective to prepare students for clinical experiences. Qualitative research was conducted through a review of peer literature. Two peer-reviewed studies examined professional behaviors among sonographers, revealing that existing guidelines focus on clinical competencies and offer general expectations for communication, analytical skills, and ethics. It was concluded that this data extraction was limited because certain professional practices have not been widely identified in the literature so far. Among the qualitative themes related to professional actions in the literature were proper appearance and social conduct. This investigation shows methodological similarities with the reference study through its inclusion of professionalism as a measurable variable.

Gede and Huluka (2024) examined the impact of employee engagement on organizational performance at Ethiopian public universities. Using both quantitative and qualitative methods and data from 365 employees across three universities, the study found significant positive effects of employee engagement on organizational performance, highlighting differences in institutional outcomes based on staff involvement. The research highlights its importance by showing that employee engagement can be a tool to improve performance. However, there are gaps because the setting is different; the study did not explore professionalism, inclusiveness, or entrepreneurial spirit.

Agusmanet et al. (2022) studied how professionalism and competence influence employee performance through education and training at the Class I Correctional Center (BAPAS) in Makassar. It employed a qualitative, survey-based approach. The population included all 87 employees at Makassar Class I Correctional Center. Data collection was conducted through surveys, interviews, documentation, and observation, and trajectory analysis was employed. Findings showed that professionalism, competence, and training all had positive and significant impacts on employee performance. The relationship between competency/professionalism and employee performance was mediated by characteristics of education and training. The study validated that strengthening these factors improves employee performance and aligns with its focus, as it employed a survey research design and selected professionalism as a key variable.

Aboramadan et al. (2021) examined the effect of inclusive leadership on the behavior of academic staff within Palestinian higher education. They utilized Partial Least Squares Structural Equation Modeling (PLS-SEM) to analyze data from 227 survey responses. The study found that inclusive leadership positively influenced corporate citizenship behavior and creativity. Additionally, organizational learning was shown to strongly strengthen this relationship, highlighting how inclusive cultures encourage involvement beyond official job duties. The study takes place in a different environment, excluding the Nigerian revenue agency setup.

Onyekachi et al. (2020) aim to demonstrate how the intersection of diversity and inclusion fosters an effective corporate culture and enhances employee productivity. The study shows how successful diversity and inclusion management, through strong HR policies and procedures, produces positive results, as measured by content analysis. Conflict, demotivation, increased



employee turnover, and poor organizational performance are common effects of poor diversity and inclusion management in HR. Based on the findings, it was recommended that employers should prioritize workplace diversity and inclusion; this importance will only grow as long as businesses continue to fund their initiatives.

Mousa et al. (2019) examined how gender influences nurses' perceptions of management and organizational inclusion in public hospitals. In a study on diversity management and inclusion, workplace happiness was used to predict organizational inclusion. They used questionnaires and a t-test to analyze data from 360 nurses across three Egyptian public hospitals to determine how gender affects diversity management as a predictor of organizational inclusion. The data showed that female nurses are more positive about diversity management practices than their male colleagues, and there is no significant difference between the two groups' views on organizational inclusion. This indicates that both male and female nurses value workplace inclusion. The study is similar to the related research because both used primary data collection from employee samples and included inclusion as a variable.

Joan (2017) examined the effect of employee development on performance. A descriptive research design was selected as the methodology. The target group included 696 workers from Unilever Tea Kenya Limited. Both stratified and simple random sampling methods were used. The questionnaires contained both structured and unstructured questions to gather primary data. Data analysis involved both descriptive and inferential statistics. The findings revealed a significant correlation between employee development and organizational performance. While delegation and involvement showed no clear impact, training and mentoring had a substantial effect. Organizational success depends heavily on productivity, cost management, innovation, and job completion levels. It was concluded that employee development influences organizational performance. The research approach aligns with the study's focus by collecting primary data from employees and using employee development as one of its variables, enabling direct comparative insights.

Summary of literature review and research gap

The systematic review of empirical literature has identified extensive research on organizational ecosystems and employee development frameworks both in Nigeria and internationally. However, this study stands out for its examination of how contemporary values, especially professionalism and inclusivity, influence employee development within sub-national revenue ecosystems in Nigeria.

While earlier research has treated core values as a broad, independent variable, this study takes a more detailed approach by examining specific contemporary values and their impact on employee development. Notably, existing literature heavily emphasizes core values in private-sector organizations, leaving a significant gap in knowledge about public institutions. This study addresses that gap by focusing specifically on government-owned revenue agencies, thereby enhancing understanding of organizational ecosystems across various institutional settings.

Furthermore, many questions in this field remain unanswered, as the reviewed literature shows significant variation in findings and methods. This study aims to address these gaps by conducting a detailed analysis of the research topic. Additionally, the researcher's focus on extensive

investigation in these areas and a particular geographical location sets this study apart. It should offer valuable insights for public sector management theory and practice.

METHODOLOGY

The survey research design was employed in this study. The nature of the research problem influenced the choice of this design. The target population consisted of 340 employees of the Akwa Ibom State Internal Revenue Service with offices located at Revenue House, Banking Layout, Udo Udoma Avenue, and Block 9, Idongesit Nkanga Secretariat, Uyo, Akwa Ibom State. The sample size was determined using Krejcie and Morgan's (1970) statistical table and was 181. A structured Likert scale questionnaire served as the data collection instrument and was personally administered to respondents in their respective offices. The data source was primary data. Simple random sampling was used to ensure that every member of the population had an equal chance of being selected. Both descriptive and inferential statistics were applied in the analysis. Descriptive statistics included percentage and frequency distribution tables to capture demographic characteristics and response distributions for the study variables. Inferential statistics involved using a simple linear regression tool to test the hypotheses. All hypotheses were tested at the 0.05 significance level. The Statistical Package for Social Science (SPSS) version 24 facilitated the analysis.

DATA ANALYSIS, RESULTS, AND DISCUSSIONS

Data presentation

The data were presented in tables to assess the impact of professionalism and inclusive practices in the Akwa Ibom State Revenue Service.

Questionnaire administered and retrieved.

Table 1: Distribution of questionnaire

	Questionnaire Administered	Questionnaire Returned	Percentage Returned
Akwa Ibom State Internal Revenue	181	150	83.3%
Total	181	150	83.3%

Source: Researcher's compilation, 2025

Table 1 shows that 181 copies of the questionnaire were distributed to respondents, of whom 150 completed and returned, resulting in an 83.3% response rate. This success was aided by the research assistant, who contributed positively during the process.

Data analysis

Descriptive analysis of the questionnaire responses

The respondents' responses were analyzed using simple tables and percentages.

Table 2: What is the influence of professionalism on employee development in Akwa Ibom State Internal Revenue Service (AKIRS)

	Professionalism	SA	A	D	SD
a.	My colleagues do follow professional behavior at work.	46(30.7%)	38(25.3%)	34(26.7%)	32(21.3%)
b.	Team members show respect and honesty in their interactions.	45(30.0%)	44(29.3%)	31(20.7%)	30(20.0%)
c.	I am happy with the training opportunities at my work.	47(31.3%)	40(26.7%)	32(21.3%)	31(20.7%)

Source: Researcher’s computation (2025)

Table 2 shows that 46 respondents, or 30.7%, strongly agree that their colleagues follow professional behavior at work. Meanwhile, 38 respondents, or 25.3%, agree; 34 respondents, or 26.7%, disagree; and 32 respondents, or 21.3%, strongly disagree. Additionally, 45 respondents, or 30.0%, strongly agree that team members demonstrate respect and honesty in their interactions. In contrast, 44 respondents, or 29.3%, agree; 31 respondents, or 20.7%, disagree; and 30 respondents, or 20.0%, strongly disagree. Similarly, 47 respondents, or 31.3%, strongly agree that they are satisfied with the training opportunities at their workplace, while 40 respondents, or 26.7%, agree. Conversely, 32 respondents, or 26.7%, and 31 respondents, or 20.7%, strongly disagree.

Table 3: How does inclusivity influence employee development in Akwa Ibom State Internal Revenue Service (AKIRS)?

	Inclusive Practice	SA	A	D	SD
e.	Employees get equal chances to grow regardless of gender and race.	49 (32.7%)	37 (24.7%)	31 (20.7%)	33 (22.0%)
f.	My organisation supports my career growth.	47 (31.3%)	44 (29.3%)	30 (20.0%)	29 (19.3%)
g.	I have regular feedback to improve my work.	46(30.7%)	42(28.0%)	32(21.3%)	30(20.0%)

Researcher’s computation (2025)

Table 3 showed that 49 respondents, or 32.7%, strongly agree that employees are given equal opportunities to grow regardless of gender and race. Meanwhile, 37 respondents, or 24.7%, agree; 31, or 20.7%, disagree; and 33, or 22.0%, strongly disagree. Additionally, 47 respondents, or 31.7%, strongly agree that the organization supports their career growth, while 44 respondents, or 29.3%, agree. Conversely, 30 respondents, or 20.0%, and 29 employees, or 19.3%, strongly disagree. Furthermore, 46 respondents, or 30.7%, strongly agree that they receive regular feedback to improve their work, while 42 respondents, or 28.0%, agree. In contrast, 32 respondents, or 21.3%, disagree, and 30 respondents, or 20.0%, strongly disagree.

Table 4: The Simple Linear Regression Analysis of the Influence of Professionalism on Employee Development in Akwa Ibom State Internal Revenue Service

Model Summary

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.913 ^a	.834	.833	.46768

Model Fit

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	162.222	1	162.222	741.658	.000 ^b
	Residual	32.372	148	.219		
	Total	194.593	149			

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.272	.103		2.642	.009
	Professionalism	.910	.033	.913	27.233	.000

Source: Researcher’s computation (2025)

A regression analysis was conducted to assess the impact of professionalism on employee development. Key statistical indicators include R²: 0.834, F-value: 741.653, P-value: 0.000, and Beta coefficient (β): 0.910. This suggests that 83.4% of the variation in employee development within AKSIRS can be explained by professionalism. This reflects a very high explanatory power, indicating that professionalism is a major factor influencing employee development. The F-statistic measures the overall significance of the regression model. With a value of 741.653 and a p-value of 0.000, the model is statistically significant. This shows that the regression model fits the data well and that professionalism is a significant predictor of employee development. A p-value less than 0.05 (specifically, 0.000) confirms the statistical significance of the relationship between professionalism and employee development. It indicates that the results are not due to chance, and the influence of professionalism is genuinely impactful. The standardized beta coefficient of 0.910 signifies a strong, positive effect of professionalism on employee development. For each unit increase in professionalism, employee development increases by approximately 91%, assuming all other factors remain constant.

Table 5: Simple Linear Regression Analysis on the influence of Inclusive Practice on employee Development in Akwa Ibom State internal Revenue Service

Model Summary

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.892 ^a	.795	.794	.51901

Model Fit

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	154.726	1	154.726	574.397	.000 ^b
	Residual	39.867	148	.269		
	Total	194.593	149			

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.352	.113		3.101	.002
	InclusivePractice	.876	.037	.892		

Source: Researcher’s Computation (2025)

A simple linear regression analysis was conducted using the following statistical indicators: squared (R^2): 0.795, F-value: 574.397, P-value: 0.000, Beta coefficient (β): 0.876. An R-squared value of 0.795 indicates that 79.5% of the variability in employee development can be explained by inclusive practice. This demonstrates strong explanatory power, suggesting that inclusive practices are a major factor influencing employee development at AKSIRS b. The F-statistic ($F = 574.397$) and the high F-value indicate that the overall regression model fits the data well. The strength of the F-value, along with a p-value of 0.000, confirms that the model is statistically significant. A p-value of 0.000 (less than the 0.05 threshold) shows that the impact of inclusive practices on employee development is statistically significant. This result is unlikely due to chance, supporting the model's reliability. The beta coefficient of 0.876 indicates a strong, positive relationship between inclusive practices and employee development. Specifically, a one-unit increase in inclusive practices leads to a 87.6% increase in employee development, assuming all other factors are held constant.

Discussion of findings

The current study examined the influence of professionalism and inclusive practices on employee development within the Akwa Ibom State Internal Revenue Service (AKSIRS). According to the statistical results, professionalism ($R^2 = 0.834$, $\beta = 0.910$, $p = 0.000$) and inclusive practice ($R^2 = 0.795$, $\beta = 0.876$, $p = 0.000$) are independent variables that have a strong, statistically significant effect on employee development. These findings align with numerous empirical and theoretical perspectives in existing literature.



The study found that professionalism has a very strong positive impact on employee development, explaining 83.4% of the variation in development outcomes among staff. This indicates that traits such as competence, ethical conduct, accountability, and dedication among employees significantly boost their personal growth, skill development, and career advancement. This aligns with the findings of Onyekachi et al. (2020), who emphasized that professional behavior fosters trust, mentorship, and competence-building in public organizations, especially within revenue-generating agencies. Their study concluded that professionalism directly influences employees' willingness to engage in self-improvement and increases productivity. Similarly, Mondy (2025), in his updated work on human resource development, asserted that professionalism is the foundation of talent development, noting that professional standards often determine how employees are trained, evaluated, and retained within government agencies.

The results also showed that inclusive practices have a significant and positive effect on employee development, with a beta coefficient of 0.876. Inclusivity fosters a workplace culture where employees feel valued, respected, and given equal growth opportunities—regardless of gender, background, or role. This finding is supported by Mousa et al. (2019), whose study found that inclusive leadership and policies positively influence employee learning, innovation, and job satisfaction. Their research highlighted that employees in inclusive environments are more likely to participate in developmental programs and show higher motivation to grow professionally. Agusmane et al. (2022) also confirmed these findings, indicating that inclusive practices lead to greater employee engagement and capacity building, especially in the public sector, where hierarchical structures often limit voice and participation. Their work emphasized that organizational inclusiveness improves performance through fair access to training, promotions, and leadership opportunities.

What emerges from the findings is that professionalism and inclusivity do not operate in isolation; they are mutually reinforcing. An inclusive workplace encourages professional behavior by fostering respect, fairness, and accountability. Conversely, a professional work culture reinforces inclusivity by encouraging ethical behavior, transparency, and equitable treatment. When both elements are strong, they create a culture where employees are motivated to develop, take initiative, and actively pursue continuous improvement. The empirical results, backed by scholarly evidence, confirm that both professionalism and inclusive practices play critical roles in enhancing employee development in AKSIRS. These findings suggest that, for public institutions to remain effective and sustainable, they must invest in building professional competencies while also fostering an inclusive organizational culture.

CONCLUSION AND RECOMMENDATIONS

The analysis reveals a strong, positive, and statistically significant relationship between professionalism and employee development in AKSIRS. Professionalism accounts for a substantial proportion of the variance in employee development and plays a critical role in shaping staff performance and growth. The findings reveal that inclusive practice has a highly significant and positive influence on employee development within AKSIRS. With nearly 80% of employee development explained by inclusive behavior, it is evident that inclusivity is essential for improving staff performance, morale, and career growth.

The study concluded that professionalism and inclusivity are essential factors for ongoing success.



employee development in the Akwa Ibom State Internal Revenue Service (AKIRS). Based on the findings, sub-national revenue agencies that embody strong values of professionalism and inclusivity can establish a clear organizational identity, enhance job satisfaction, and foster a healthy work environment.

Based on the findings of this study, the following recommendations are proffered:

1. To ensure employee development, the Akwa Ibom State Internal Revenue Service should support a professional certification program for all employees, focusing on tax administration, service best practices, ethical standards, and technical capabilities.
2. Establish and implement a robust diversity and inclusion strategy that guarantees equal representation across all levels of the organization, focusing on opportunities for employees from diverse backgrounds, gender balance, and cultural differences.

Suggestions for further studies

Future researchers might conduct a comparative study across various state internal revenue agencies to verify the findings and examine differences in professional and inclusive practices.

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