

Time Management and the Attainment of Performance Targets by the Federal Inland Revenue in Sokoto Metropolis, Nigeria

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Abstract

It has become obvious that for organization to survive and prosper; it has to be productive, efficient and effective. Poor time management has also been shown to increase stress levels as well as negatively affect career prospects and put pressure relationship. The study was conducted using the qualitative. Purposive sampling technique and Key Informant Interview (KII) was employed in the qualitative data. Purposive sampling was employed for selected workers and Key Informant Interview (KII) was employed for the Head of the departments. The study discovered that there are poor time management as regard reporting late and closing work before time in FIRS. One of the factors among other responsible for the fall in the revenue generation of the FIRS may therefore be attributed to the worker's poor time management as regard reporting to work late as well as closing before time. Some of the factors discovered to be responsible for workers' poor time management range from the motivational incentives given to workers; the promotion; the salary; the sanction and implementation of the sanction. It was therefore recommended that workers are given better remunerations and. workers who come late to work or leave work before time should be sanctioned to discourage other workers who may likely want to emulate coming late to work

Keywords: *Time management, Organizational target*

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Background to the Study

For an organization to be efficient and effective, it must be a time conscious and time efficient organization. The benefit an organization reaps in future depends on what it does with time now. The basic element of time is event and the key to effective time management is event control. This is to say that it is difficult to control time, but it is possible to control what to do with time. Effective time management is a panacea to organizational effectiveness and not a placebo (Olaniyan and Ojo, 2008). Proper management of time has been seen as one of the keys to achieving success in both our personal and professional lives. Poor time management has also been shown to increase stress levels as well as negatively affect our career prospects and put pressure on our relationship (Blair, 2009). For organization to survive and prosper; it has to be productive, efficient and effective. Time management is about working actively to create efficiency and effectiveness in a way that makes achieving targeted results more likely. Poor time management has been seen as a reason why so many business decisions can become irrelevant (Adeyinka, 2012). Poor management of time is endemic in Nigerian organizations and there are needs to proffer explanation to this act. This study, therefore, was designed to understand and explain the factors responsible for poor management of time in the Nigeria's organizations

Statement of the Problem

Somehow workers justify their poor management of time and go scot free. The act of poor time management in Nigeria organizations has been attributed to poor leadership skills, fuzzy vision, poor motivation and encouragement. Proper management of time in terms of resuming and closing work time has been identified as an essential part of an employee's job performance. Poor management of time (which is the act of employees arriving late and leaving work before time) will directly or indirectly have a negative impact on the productivity and efficiency of any organization. Many times, employees are working together to provide a service, finish a project or make improvements to the organization. It is therefore not out of place to say that poor management of time has robbed the nation of productivity. This study therefore was designed to examine workers' time management and how it affects the ability of Federal Inland Revenue to meet its target.

Objective of the Study

1. To identify the way time management by workers have influenced the organizational target
2. To determine factors responsible for poor time management.

Research questions

1. To what extent has time management influenced the organizational targets?
2. What are the factors responsible for poor time management?

Literature Review

In the study of organizational sociology, time has been described as one of the important aspects to focus on (Roe, 2004). The purpose may not be far from the fact that time is a wealth under people's control and adequate to meet objectives (Isaac, 1999 in Olaniya and Ojo, 2008); It has been described as expensive resource which must be properly managed and if not it is difficult to manage anything (Heather, 2005). That is to say that without proper time management one may not achieve anything. Showing the importance of time, time has been described as an important resource; as irreplaceable, inadequate and changing. Irreplaceable because every minute we use is gone forever, inadequate because we have twenty four (24) hours in a day and changing because it never fixed. It continues moving and waits for nobody. Time is very inadequate and it is limitless. When it is gone time, it is gone forever, this is because it is more or less like life. Therefore to a large extent if one waste time it looks as if one waste his or her life. As identified by some scholars, it is stated that a typical European sees time as money and as such it must be respected. The same scholars describe that time to some Nigerians is more or less a snail. Time to them has to crawl and wait for them. This therefore explains why no event takes place until after two or three hours of stipulated take off time (Olaniyan and Ojo, 2008). This assertion shows that some Nigerians do not take time seriously and to some it is not so necessary to be too conscious about time after all there is more time.

Olaniyan and Ojo (2008) in their research identified attributes of time and it may be summarized as, time as a distinct resource; expensive resource in the universe; irreplaceable and must be effectively and efficiently managed. The attributes of time mentioned by Olaniya and Ojo (2008) signified the importance of time and it shows that time is transient. The attributes are revelation that time is a scarce resource and everybody is endowed with same amount of time therefore, it is pertinent to effectively manage time. Several other scholars have conceptualized time as social. It is seen in the life of society as having 'many faces' and it is seen as what takes various forms and shapes of expression; pervade every part of social life and also as an important component of social phenomena (Nowotny, 1992). The point made here implies that, time is an essential component that has influence on all that human being does.

Theoretical Framework

This part of the study will focus on the theory explaining why workers poorly managed time in organization. This study was basically anchored on Durkheim functionalist perspectives. Emile Durkheim functionalist theory stated that society or organization is a system of interconnected parts that work together in harmony to maintain a state of balance and social equilibrium for the whole. For example, each of the social institutions contributes important functions for the entire whole. The functionalist theory focuses on the interconnectedness of the system by focusing on how each part influences and is influenced by other parts. For example, workers' poor management of time will affect the performance of the entire and effective functioning of the organization.

Research Design and Methodology

The population was estimated at four hundred (400) as at February, 2017. However, the imperative thing is that the researcher seeks for the sample frame for the purpose of having access to the current number of staff in the organization. The sampling procedure includes the entire population. The study was conducted using the qualitative. Purposive sampling technique and Key Informant Interview (KII) was employed in the qualitative data. Purposive sampling was employed for selected workers and Key Informant Interview (KII) was employed for the Head of the departments.

Below is the table showing how the qualitative interview was conducted:

Table 1: Patten of participant selection for the In-depth Interviews (IDIs) and Key Informant Interviews (KIIs) in the FIRS

Department	IDI Guide IDI Session	KII Guide KII Session	Sub-Total
Tax	2 Interview session with the personnel in tax department of FIRS	1 Interview with the Head of the Tax of the FIRS	3
Assessment	2 Interview session with the personnel in Assessment department of FIRS	1 Interview with the Head of the Assessment of the FIRS	3
Administration	2 Interview session with the personnel in Admin department of FIRS	1 Interview with the Head of the Admin of the FIRS	3
Planning, reporting and statistics department	2 Interview session with the personnel in Planning department of FIRS	1 Interview with the Head of the Planning of the FIRS	3
Account	2 Interview session with the personnel in Account department of FIRS	1 Interview with the Head of the Account of the FIRS	3
Monitoring	2 Interview session with the personnel in Monitoring department of FIRS	1 Interview with the Head of the Monitoring of the FIRS	3
Sub Total	12	6	18

The KII Guide and IDI Guide were used for the qualitative data. However, before conducting the research the instruments for conducting the research were certified by the supervisors.

The researcher employed Nvivo-10 qualitative data analysis software to code and transcribes the information. The researcher read meticulously the transcribed information and also converted recorded verbatim (word for word account of verbal interview) into written form. The researcher enumerated as well as provided thematic analysis and categorization. That is to say that the researcher also arranged data collected

according to each theme and matrix tables and then presented it in a manner that is through verbatim quotations based on each research objective.

Presentation and Discussion of Findings

The In depth Interview conducted with some of the staff revealed that the allowance given to workers has a lot to do with the number of years you have spent with the organization. It also shows that every six month there is increment given to every member of staff which is primarily responsible for why the basic salary may not necessarily commensurate with the allowances.

Some of the data from the in-depth interviewees illuminate this discussion:

Many of the workers always look forward to an increment in every six month. It is an increase in step that increases your allowances. It is not basically the qualification that you were employed with that determined your allowance increase but the number of years and the number of promotion that you have gotten with the organization.

The next section presented the number of promotion workers have attained in the last seven years.

Distribution of Respondents' Promotion in the last seven years

The KII conducted with the H.O.Ds revealed that promotion given to workers has to do with the performance of workers in organization. According to the H.O.Ds workers promotion has to do with the level of commitment workers have toward any task given to them. One of the H.O.Ds pointed that:

Promotion has to do with workers' general performance and it is usually commensurate with what workers have contributed to the organization. The target of the organization is basically tied to the performance of workers

The interview conducted with some senior workers in the FIRS revealed that promotion is basically on performance in work. It revealed that no any worker that will benefit from promotion when he has not contributed positively to the organization. The following are the data from the in depth interview:

There are no promotions for any staff who is not working hard. Promotions are mostly for hard workers. Promotions in this organization are mostly based on the staff performance. When workers are dedicated they will get promotion at the end of a year or two. It may be difficult to get promotion in this organization without having to have contributed immensely. Promotions in this organization go simultaneously with workers hard working.

The data shows that workers were of the view that the promotion given in their organizations are commensurate with the workers' performance or workers' dedication to work. The data also shows that junior workers promotions were not commensurate with workers dedication and performance in work. The next section presents the provision of some services in the FIRS

Distribution of Respondents' View on the provision of some services

The followings are some data exemplifying the role of supervision in enhancing workers' management of time

Workers are aware of the fact that those supervising their performance will definitely determine their progress in the organization. Therefore, when there is no one supervising workers punctuality, definitely late coming will be habitual. It is pertinent to supervise workers punctuality in work. Without that workers will not do the right thing. Late coming is majorly as a result of the fact that workers are aware that they will get away with it. Getting away with it is a result of the fact that nobody is monitoring the punctuality. When workers come late, it is the responsibility of those supervising punctuality to sanction those staff. Whoever comes late or leave work before time will be found wanting by those supervising. It is pertinent for those supervising workers punctuality to do so effectively.

The KII conducted with some of the H.O.Ds revealed that supervising workers is crucial. If workers are not supervised in their respective areas, there is every tendency for workers to violate work rules. Some of the H.O.Ds stated that workers will comfortably break the rule of an organization as far as he or she is aware that no one is supervising. One of the H.O.D was of the view that:

Many of the violation of work ethics are majorly as a result of insufficient supervision. The act of late coming is majorly as a result of the inadequate supervision.

The KII conducted with another of the H.O.Ds revealed that when workers are not supervised in terms of when they come or leave work; organization objectives may not be achieved. The H.O.Ds was of the view that to a large extent many of the tasks may not be achieved. One of the H.O.D was of the view that

Workers generally needs supervision, this will enhance better performance, dedication and efficiency in their work.

The above data shows how important it is for organizations to put in place adequate supervision for the purpose of ensuring workers conforming to work time. Next discussion also explained another factor responsible for workers' lack of commitment to work especially in the form of poor management of time.

In the interview with the workers of FIRS another vital issue discussed was the association of poor management of time to lack of sanction for coming late or leaving work. Some of the workers stated that workers are liable to continue repeating the act of coming and leaving work at the unstipulated time, in as much as there are no sanctions attached to the act. Similarly some of the junior workers revealed that workers will repeat the act over and over again, because no any penalty will follow the act. The following are some data elucidating this perspective:

When there are no sanctions or penalties for coming or leaving work, workers may continue doing the same thing. Workers will not conform to work time as far as there are no sanctions or penalties for violating the work time. When there is no any penalty for coming or leaving work at workers' volition, what is the essence of conforming to work time?

The KII conducted with the H.O.Ds revealed that lack of sanction for workers who come late to work will further encourage others to do the same. The notion that no punishment awaits any violator will encourage others to do the same. One of the H.O.Ds interviewed revealed that

It is paramount that workers should be supervised in every of their responsibility for the organisation; the time of resuming work; the closing time and in terms of performing of every other role. When workers are not supervised, they will not adhere strictly with the regulation of the organization. Lack of sanction for violation of work time will make many workers to continue the act of coming late as well as leaving before work time.

The KII conducted with some of the H.O.Ds revealed that lack of sanction will make workers to perform below expectations and it will encourage workers negligence in work. One of the H.O.D was of the view that

Generally lack of sanction for any organizational offence will bring about continuity of such offence. If there is no sanction for coming late or leaving work before time; that attitude will not only continue, it will become pervasive among other staff.

The above data show the importance of sanction in ensuring workers' conformity to work time of resuming as well as closing. It shows that when workers are sanction for committing the offence of late coming as well as leaving work before time; it will not only stop the worker who commit the offence but it will stop other workers from committing the same offence.

The next section seeks to know the scale at which the organization provide some identified organizational practices. The interview conducted with the workers revealed that some workers were satisfied with the motivation of staff especially inform of monthly salary given to them. Some of the interview conducted with some of the workers revealed that the motivations in terms of salaries given to workers are not satisfactory. Some of the data from the in-depth interviewees illuminate this discussion:

The salary given to workers are not too bad, it may not be attributed to why workers are not coming early to work. Workers who are not coming early to work may have another explanation for that.

In-depth interview, senior staff, Sokoto State Board of Internal Revenue

Salaries are not bad enough for workers to violate organization's rules and regulation. To attribute their late coming to salary is not good on the part of workers.

In-depth interview, senior staff, Federal Inland Revenue

The interview conducted with many of the some of the workers in the FIRS revealed that the promotion given to workers were satisfactory. The interview conducted with some workers also revealed that workers were not satisfied with the promotion. The data from the in-depth interviewees illuminate these discussions:

Promotion is very important incentive in the working place and it to a large extent determines workers commitment to work. The promotion in the organization is satisfactory.

In-depth interview, senior staff Federal Inland Revenue

Promotion given to workers will make him or her to do well in work place and it is usually not commensurate to the performance or dedication of staff.

In-depth interview, junior staff Federal Inland Revenue

Junior staff usually benefits low in the promotion exercise. It is common to see the junior staff remaining where they are and senior staff moving up easily.

In-depth interview, junior staff, Federal Inland Revenue

The KII conducted with the H.O.Ds revealed that promotion given to workers has to do with the performance of workers in organization. According to the H.O.Ds workers promotion has to do with the level of commitment workers have toward any task given to them. One of the H.O.Ds pointed that

Promotion has to do with workers' general performance and it is usually commensurate with what workers have contributed.

Distribution of Respondents' View on Organization stipulated time of reporting to work

Several issues were discussed on the time workers report to work in the FIRS. Under the subject, many of the responses show that the organization stipulated time of reporting to work is 8.00 am. Similarly, the responses of some workers also show that workers are supposed to resume work by 8.00am. This is attested by some of the following expression in an in-depth interview:

Time of reporting to work originally is 800 am, however, that may not be obtainable. Many workers will report sometime at 8.30am, 9.00 am, 9.30am and 10.am.

In-depth interview, senior staff, Federal Inland Revenue

The stipulated time of reporting to work is 8.00 am; however, it may be difficult to have staff that will conform to such time

In-depth interview, junior staff, Federal Inland Revenue

The KII conducted revealed that the organization's stipulated time of reporting to work is 8.00 am. None of the H.O.D mentioned any other time except that reporting time for work is 8.00am.

Distribution of the Respondents' View on the organization's closing time

Many of the workers stated that the stipulated closing time is 4.00pm. This is attested by some of the following data:

Workers leave work, not necessarily 4.00 pm but when they have nothing to do again. Workers may leave when they are sure that they are through or must have completed the work for the day

In-depth interview, senior staff, Federal Inland Revenue

Leaving place of work before 4.00 pm is not the problem but completion of the work for the day. Completion of the day job will automatically determine whether worker can leave for the day or not.

In-depth interview, senior staff, Federal Inland Revenue

The KII conducted with one of the H.O.D revealed that

The stipulated time of closing from work is 4.00 pm, and there should be no justification for any workers to leave before the stipulated time of closing, however, worker sometimes leave before the time.

Some of the responses of the senior and the junior workers also revealed the following expression:

Workers may not want to say he or she has been coming at the stipulated time for the last one month. But many would have come late three, four or five times in the last one month.

In-depth interview, junior staff, Federal Inland Revenue

Many workers would have come late three or four times in the last one month. The basic thing is that many of the workers violate the time of resuming work.

In-depth interview, junior staff, Federal Inland Revenue

The KII conducted with the H.O.Ds revealed that both the senior and the junior workers in the public sector have come late to work minimum of three times in the last one month. Some of the H.O.Ds statements are as follows:

Some workers are habitual late comers while some are not. However, while some are habitual late comers some would have come late more than four or five times a month.

Many of the workers come late at least three or four time a month. Some will come late with excuse while some will not

The next section presents the distribution of respondents' number of time to have closed before time in the last four weeks.

Some few of the responses stated that workers have leave work only once or twice in the last one month. Some of the data illuminating the discussion can be seen in the expression of some of these workers:

Workers so many times closed before time in the last one month. Some of the workers may not be able to say number of times they might have closed for the last one month.

In-depth interview, junior staff, Federal Inland Revenue

Worker deliberately closed before time sometimes while some other time, they have a genuine reason. As such, there may not be able not be able to say number of times they might have closed in the last one month.

In-depth interview, junior staff, Federal Inland Revenue

The KII conducted with H.O.Ds revealed that many of the workers in the FIRS have close work before time more than three or four times in the last one month. The discussion with one of the H.O.D pointed out that

Although, there are some workers who adhere strictly to the stipulated time of closing, however, many workers would have closed before time more than four or five times in the last one month

Some of the responses from the senior and the junior workers illuminate these discussions

Workers will be excited to go to work at the right time and delighted to close at the closing time if there are better remunerations. It is the remuneration that will encourage workers to want to be punctual in their place of work. It is a reason why everyone does better in work.

Indepth interview, senior staff, Federal Inland Revenue.

It is pertinent for every organization to know that the determining factor for workers performers or attitude towards work is better remuneration. Workers may not be punctual when there is no good remuneration in their work.

Indepth interview, junior staff, Federal Inland Revenue.

The KII conducted with the H.O.Ds also supported the In-depth-interview that actually for many of the workers better remuneration would have help encourage their effective management of time. Some of the H.O.Ds were of the view that it is pertinent to continue reviewing the remuneration given to workers. They stated that for any organization to effectively measure the performance of the workers, it is pertinent that better remunerations are provided. One of the H.O.D was of the view that:

Every worker's intention is to gain from whatever they are involved in. If the payment or reward offer in work is not commensurate with one's effort; it will be difficult for worker to do the expectation of an organization.

Sanction according to the workers is query. However, according to the respondents the sanction is not implemented. The following are some data from the in depth interview illuminating the discussion

*There is penalty for any worker that comes late to work. However, many workers go unpunished even if they come late.
In-depth interview, senior staff, Federal Inland Revenue.*

*Many workers usually come with one or two excuses for coming late or leaving work before time; the reasons why some staff are not punished.
Indepth interview, junior staff, Federal Inland Revenue.*

The KII conducted with the H.O.Ds revealed that there are actually sanctions for workers that consistently come late and leave work before time; however, sanctions are hardly implemented. The purpose of this lack of implementation according to them has to do with the fact that many of the workers usually come late and leave work before time. Sanctioning any worker according to them is sanctioning all workers. One of the H.O.D pointed that

The sanctions for coming late or leaving work before time persistently are usually query; suspension and sometimes termination of appointment. However, this is usually not the case in the organization. Many times, workers usually violate the rules and regulation without any sanction inflicted on them.

Summary and Conclusion

It is worthwhile to conclude this study that there is poor time management as regard reporting late and closing work before time in FIRS. One of the factors among other responsible for the fall in the revenue generation of the FIRS may therefore be attributed to the workers poor time management as regard reporting to work late as well as closing before time. Some of the factors discovered to be responsible for workers' poor time management range from the motivational incentives given to workers; the promotion; the salary; the sanction and implementation of the sanction. Based on the findings of this study, the following recommendations were proffers on how to encourage and achieved better management of time among workers for the purpose of achieving organizational target

1. It is pertinent that workers are given better remunerations. This will enhance workers' dedication and commitment to their work in terms of proper management of time.
2. Workers who come late to work or leave work before time are supposed to be sanctioned. This will discourage other workers who may likely want to emulate such behaviour. This will also show that the management attitudes are not encouraging workers late coming.
3. Workers pay package should be commensurate with their dedication to work and also their punctuality in work. This will to a large extent improve the dedication on the part of those who are already doing so and as well encourage those who have not.

4. It is also important that those who are given the responsibility of supervising workers' punctuality in the public sector to be informed on the implication of their not performing their duty.
5. FIRS workers should be cautioned over their attitude towards time as this may one way or the other affect the productivity of the organization and somehow reflect on the national development.
6. There is need for proper implementation of the system of sanction employed by the FIRS.
7. FIRS should introduce a kind of rewards for those conforming to work's time

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