



EFFECTS OF JOB SECURITY ON THE PERFORMANCE OF EMPLOYEES IN FEDERAL INLAND REVENUE SERVICE (FIRS), ABUJA.

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Abstract

When employees become confident that their jobs are secured, protected and cannot be dismissed arbitrarily, their attitude to work could become a threat to their productivity as well as a threat to their ability to meeting work deadlines and some employees in Federal Inland Revenue Service (FIRS), Abuja have battled with this, and this has in turn pose a threat to attainment of organizational set targets in the organization. The study examined the effects of job security on the performance of employees in Federal Inland Revenue Service (FIRS), Abuja. In view of the above cause, data was collected from both primary and secondary sources. The population of the study is one thousand five hundred and fifty one (1551) and 318 copies of questionnaire were administered to the respondents and 254 copies of questionnaire were returned successfully which was used as the bases for the research analysis. Pearson moment of correlation was the tool of analysis used. The research findings revealed that there is a strong positive relationship between Job security and employees' performance in Federal Inland Revenue Service, Abuja.

Key words: Assurance of job, attitude to work, job security, performance, productivity

INTRODUCTION

Everywhere in the world, employees or job seekers go for jobs that provide coverage or security for them. This is because job securities give assurance of job retention, reduces fear of wrongful dismissal, provides a climate of confidence for employees and also provide protection against job loss (Leung, 2019). Generally, there are jobs with high job security like government jobs and there are also jobs with low job security like the private jobs where an employee can be



dismissed for just cause. Any employee who falls out with his or her employer in the private is already digging his or her way out of the job (Geoffrey, 2018).

In European economies, job security is low because employees are usually employed on contract basis and so can be laid off at any point in time that suits the employer (James, 2018). However, in some other European countries, employees are given an indefinite contract and so cannot be sacked easily but are not guaranteed to work for life.

In Nigeria, the issue of job security in the private sector is very worrisome because employers can dismiss or sack any of its employees with or without due notice (Lambert, 2015). The job security level in Nigeria is very low mainly with the private sector because employers can hire and fire at free will. One will equally notice that, in an attempt to restructure the workforce of the organization, many employers terminate the jobs of their employees with or without following due process.

However, job security is the main backbone that binds employees to their jobs and makes them committed to their work. So job security in most public/government organizations becomes the sole reason for the innovative ability of most employees.

In Nigeria, the Federal Inland Revenue Service (FIRS), is a government organization saddled with the responsibility of collecting taxes and has about one thousand five hundred and fifty one employees. The organization expects its employees to be committed and dedicated to their work as this will culminate to the organization's overall performance and employees with high job security will do everything possible to help their organization achieve its mission and vision statement.

Furthermore, organizations all over the world are very concerned about the performance of their employees and this is because performance of the employees would likely affect the performance of the organization. So, when employees exhibit non-challant attitude to their responsibilities, because they know their jobs are secured, chances are that such poor attitude to work could pose a threat to the performance of the organization.

Therefore, it becomes pertinent and expedient that the issue of job security as it relates to performance of employees be investigated since performance of the employees would likely affect the performance of the organization. So, it is on this backdrop that the researcher examined the effects of job security on the performance of employees in Federal Inland Revenue Service (FIRS), Abuja.

Statement of the Problem

Most employees of Federal Inland Revenue Service (FIRS) have been battling with meeting work deadlines, achieving organizational set target and dwindling commitment to work. These shortcomings have been attributed to employees' attitude to work, possibly because they are



confident that their jobs are assured or secured, protected and cannot be dismissed from their job arbitrarily (Leung, 2019).

It is on the light of the lingering of this issue that the researcher decided to examine the effects of job security on the performance of employees' in Federal Inland Revenue Service (FIRS), Abuja.

Research Questions

In the process of conducting this study, the following questions are hereby postulated:

- i. To what extent does assurance of job retention influence employees' commitment to work in Federal Inland Revenue Service (FIRS), Abuja?
- ii. To what extent does protection against job loss influence on employees' ability to meet work deadlines in Federal Inland Revenue Service (FIRS), Abuja?
- iii. To what extent does reduced fear of dismissal arbitrarily influence on employees' ability to meet organizational set goals in Federal Inland Revenue Service (FIRS), Abuja?

Objectives of this Study

The main objective of this study is to examine the effects of job security on the performance of employees in Federal Inland Revenue Service (FIRS), Abuja. The specific objectives are to:

- i. Examine the effects of assurance of job retention on employees' commitment to work in Federal Inland Revenue Service (FIRS), Abuja
- ii. Determine the effects of protection against job loss on employees' ability to meet work deadlines in Federal Inland Revenue Service (FIRS), Abuja
- iii. Examine the effects of reduced fear of dismissal arbitrarily on employees' ability to meet organizational set goals in Federal Inland Revenue Service (FIRS), Abuja

Statement of Hypotheses

A hypothesis is a statement of assumption to be proved right or wrong. In this case the hypothesis is stated in the null form as:

H₀₁: Assurance of job retention has no significant effect on employees' commitment to work in Federal Inland Revenue Service (FIRS), Abuja

H₀₂: Protection against job loss has no significant effect on employees' ability to meet work deadlines in Federal Inland Revenue Service (FIRS), Abuja

H₀₃: reduced fear of dismissal arbitrarily has no significant effect on employees' ability to meet organizational set goals in Federal Inland Revenue Service (FIRS), Abuja

The scope of this study is stated in line with the objectives of the study. As such, the study focused on the effects of job security on the performance of employees' in Federal Inland



Revenue (FIRS), Abuja. The period of study covered was 10 years (2014-2023). It was chosen because it is long enough to draw conclusions on the effects of job security on the performance of employees' in Federal Inland Revenue (FIRS), Abuja.

The target respondents were employees of the organization and the study focused on assurance of job retention, protection against job loss, and reduced fear of dismissal as the proxies of the independent variable (i.e. job security) and employees' commitment to work, employees' ability to meet work deadlines and employees' ability to meet organizational set goals as the proxies for the dependent variable (i.e. performance of employees).

LITERATURE REVIEW

2.1.1 Job Security

Becker (2019), defined job security job security as a situation where employees become so confident that their jobs are intact and cannot be easily lost. Job security can also be seen as an assurance an employee gets because his or her job is considered permanent until retirement or when he or she feels like quitting or leaving the job. Job security has both the emotion component and the reality component. Emotion component deals with the feeling employees have that their jobs are secure and cannot be easily dismissed. Reality component because an employee could be force to retire untimely or suspended indefinitely.

Meldrick (2018), defined job security as the assurance that an employee's job is protected and secured and so the employee settles down to the job. The major reason most employees sought for a government or public job is because of the job security it provides. Job security is can be defined as the confidence that an employee possess knowing full well that he or she cannot be easily sacked or dismissed (Leonce, 2014). It is the equally a testament from the organization that once an employee is handed with the appointments letter, his or her job cannot be easily relinquished in a short period of time.(Simon, 2020).

Job security is the major tool of emphasis as far as retaining and sustaining an employee's job in the public or government organizations. Job security can be defined as the confidence an employee possess because he or she knows that their efforts will not be pushed away easily by an emergency or impromptu dismiss or sack letter. Employees with high job security tend to give in their best performance to an organization which it know will not terminate their jobs abruptly.

Ndulue(2020), opined that most job applicants would prefer the public or government jobs to their private counterpart because of the uncertainty associated with the private jobs. Ndulue (2020), stressed that until something worthwhile is done by the government to help protect the right of employees in the private sector, employees in the private sector would continue to work in uncertainty as far as job security is concerned.



2.2.1 Employee Performance

Employee performance can be defined as the set of skills an organization uses to achieve its set goals, mission and targets (Venkatraman & Ramanujam, 2016). It can be measured by employees' commitment to work, employees' morale, employees' ability to meet set target, employees' productivity, and employees' satisfaction and so on. The performance of employees go a far place in determining the organizational performance, since employees are the engine room of an organization (Mathis & Jackson, 2019).

The performance of an employee can be quantified in value or numbers or gotten in terms of words or qualitative in nature (Flippo, 2012). Mangkunegara (2014), argued that to determine employees performance in terms of delivering service quality, meeting set goals, achieving organizational vision and mission, the organization must come up with valid instrumentation to gather data.

Adapaun (2019), on the other hand argues that employee performance deals with the skills employees need to possess in other to achieve organizational goals, some of which are: ability to meet deadlines, ability to work under intense pressure and the ability to meet the organization sat targets, while Kusriyanto (2018), defines employee performance as the relationship between achieving set goals and the actual time required to achieve the set goal. Employee performance is the cumينات to the employees output at work in other to achieve set targets.

Mitchell (2014), defines employee performance as the ability of gainfully employed staff of an organization to achieve the organizational desires and targets without compromising or betraying the organization at any point in time

Kusriyanto (2018), defined employee performance as the vital skills employee must acquire before been recruited by the organization, while Siagian (2013), argues that the performance of employees in organization is a product of the resource inputed into the employee especially during training or capacity building .

Employees devotion or commitment to work, employees zeal and employees productivity can be used to ascertain how well an employee is performing or has performed over a certain period of time. Employee performance equally involves behaviours and attitudes of employees especially art work time or work place. Employees must put in their best to help the organization achieve its set goals, so to be able to achieve its mission and vision.

2.3 Theoretical Framework of the Study

Efficiency Wage Job Security Theories

Katz (1987) and Levine (1993) formulated the efficiency wage job security theory which predicts that employees' commitment to work would go higher if their pay or salary is increased. The theory



affirms that employees would put in their best to produce more or improve their efficiency and effectiveness knowing full well that their salary or pay would be increased at the end of the day. The theory equally affirms that employee's attitude to work depends on the salary structure as well as the job security because financially empowered employees as well as employees who know that their jobs are secured would do anything to preserve and sustain their job.

Job Security and Employees Attitude to Work Theory

According to job security and employees attitude to work theory, employees would go out of their way to ensure that their organization achieve or meets it set goals as well as achieve its mission and vision, once they know that their jobs are secured and protected (Cropanzano and Mitchell, 2015). This theory believes that employees attitude to work depends solely on the level of assurance employees have as regards their job security. Employees' attitude to work will be affected if the employees' job security status is threatened or tampered with.

More so, looking at employee's attitude to work from one dimension, employees would work hard to help their organization achieve its goals and objectives but on the other hand, job security could make employees to become lazy, less committed to work and over pompous because they know that their jobs are secured and protected. This theory presses more on the positive attitude of employees to work knowing that their jobs are certain and protected and they won't be sacked or dismissed abruptly.

2.3.1 Theoretical Framework of the Study

The study is anchored on the theory of job security and employees attitude to work theory because according to the theory, employees would go out of their way to ensure that their organization achieve or meets it set goals as well as achieve its mission and vision, because they know that their jobs are secured and protected Also, employee's attitude to work from one dimension, employees would work hard to help their organization achieve its goals and objectives but on the other hand, job security could make employees to become lazy, less committed to work and over pompous because they know that their jobs are secured and protected.

2.4 Empirical Review

Becker (2019), examined job security and employees performance in Ecobank, Lagos branch. A total of 210 employees from the organization participated in the research. Structured closed- ended questionnaire was administered to the respondents. ANOVA and Chi square was the statistical tool of analysis used to analyze the data. The findings showed that job security has a significant negative impact on employee performance.

Esuh, Minai, & Hamzah (2013), investigated the impact of job security on employees performance in the Information Technology industries of Berlin in Germany. The survey research design was the research design used in the study. A sample size of 600 respondents was used for this study.



Findings from the study showed that job security has a positive significant effect on the performance of employees in the Information Technology industries of Berlin in Germany.

Amaechi, Eneh, & Festus (2015), examined job security and employees' morale in Port Harcourt metropolis. Survey research design was adopted, 120 questionnaire were administered to staff of banks (First City Monument Bank Plc and Access Bank) and telecommunication networks (GLO and Visafone). Data were analyzed using the Pearson Moment correlation. The study found out that job security has a positive significant relationship with employees' morale.

Imam, & Javed (2019), investigated the effects of job security on employee commitment to work in Fashion sector of Amsterdam, Netherland. Exploratory, survey as well as an explanatory research design is used and Taro Yamane was used to reduce the population of 1644 employees. Cluster sampling technique was used to select respondents for the research. The E-View was the statistical tool used to analyze the data, Pearson moment correlation represented by r , was used to analyze the data analysis. Job security and employee commitment to work was found to be positively related.

Udeobasi (2018), investigated the role of job security on employee commitment to work in the Fashion sector of Istanbul, Turkey. Exploratory, survey as well as an explanatory research design was used in the study. A sample size of 423 respondents was used for this study. Findings showed that job security has a negative influence on the employee commitment to work in Fashion sector of Istanbul, Turkey.

Peter & David (2018), investigated job security and employees performance. The study was carried in Solar Panel Company, Beijing, China. Survey and exploratory research designs were used in the study. The study population was 486 employees in the three companies. The findings showed that there is a negative influence of job security on employees' performance.

Kraja (2015), investigated job security and the performance of employees in the Cotton sector of Abidjan in Cote-d-Voire. 200 employees participated in the research. Copies of structured questionnaire were distributed to them. Pearson moment correlation analysis was the statistical tool used to analyze the data. It was found that there was a positive significant relationship between job security on the employees performance in the Cotton sector of Abidjan in Cote-d-Voire.

Reisel, Chia, Maloles and Salcum (2017), investigated job security and the performance of employees in Grand Square Bakery, Central Area, Abuja, Nigeria. 180 employees took part in this study from various organizations. ANOVA was the statistical tool of analysis used to analyze the data. The findings show that job security has a significant negative impact on the performance of employees in Grand Square Bakery, Central Area, Abuja, Nigeria.

Ndulue and Bature (2021) examined the effects of job insecurity on the ability of employees to meet set targets in Polaris Bank Plc, Gwagwalada, Abuja. The study investigated how fear of unexpected



sack, perceived powerlessness about employees' job and fear of early retirement affect the ability of employees to meet set targets in Polaris Bank Plc, Gwagwalada, Abuja. Survey research design as well as exploratory research design were used in the study and data was collected from primary source with the use of questionnaire. The Ordinary Least Square regression technique was the statistical tool used to test the hypotheses of the study. The findings of the study revealed that there is a significant positive relationship between job insecurity and the ability of employees to meet set targets in Polaris Bank Plc, Gwagwalada, Abuja.

2.5 Existing Gap of the Study

In Nigeria, studies on job security are few and most studies seem to focus on the private sector, rather than the public sector where job security is enhanced. Some of the examples of studies that seem to focus on the private sector are: Becker (2019), Esuh, Minai, & Hamzah (2013), Imam, & Javed (2019), Peter & David (2018), Udeobasi (2018), Leonce (2014), Kraja (2015), Reisel, Chia, Maloles and Salcum (2017), Awan and Salam (2014).

Consequently, there is little research efforts on job security on employees performance in government owned organizations in Nigeria. It is this gaps that this study endeavoured to fill.

METHODOLOGY

This chapter focused on the area of the study, research design, population and sampling technique of the study, methods of data collection, procedure for data analysis, and validity and reliability of the study instrument. The researcher adopted survey research design because it provides it gathers data from respondents easily and can be interpreted easily as well. This design is deemed appropriate for this type of research and also provides the researcher with more reliable conclusions on the effects of job security on the performance of employees' in Federal Inland Revenue Service (FIRS), Abuja.

The study population consists of employees of Federal Inland Revenue Service (FIRS), Abuja. That is one thousand five hundred and fifty one (1551) as at 31st December, 2021 as shown below:



Table 3.1: Population size of employees in Federal Inland Revenue Service, Abuja

Department	No of staff
Building and works	30
Business analysis	30
Career and skills	77
Change management department	7
Collection department	8
Communication and liason	57
Compliance research and risk management	29
Debt management and enforcement department	31
Emerging and special tax department	2
Facility management department	127
Finance and accounts department	136
Government business tax department	19
Human capital management department	134
Information technology department	138
Internal affairs and efficiency department	56
Large taxpayers department non oil	17
Legal and prosecution department	66
Legal advisory & litigation department	5
Medium tax department	16
Micro & small taxpayers department	18
Planning research and statistics	35
Policy & programmes monitoring department	30
Procurement department	66
Programme management office	42
Revenue accounting department	47
Security safety & fleet management department	17
Servicom	14
Special tax audit department	47
Tax appeal tribunal	18
Tax audit department	26
Tax investigation department	60
Tax policy & advisory	65
Taxpayer services department	37

Effects of Job Security on Performance of Employees in Federal Inland Revenue Service, Abuja.



Technical department	21
Vat department	23
Total	1551

Source: FIRS Human Resources Record December, 2023

Table 3.1 shows that: Federal Inland Revenue Service, Abuja has a total of 1551 employees with the building and works 30, business analysis 30, career and skills 77, change management department 7, collection department 8, communication and liason 57, and it goes like that.

The sample is determined using the Taro Yamane (1964) as below:

$$n = N/1+N (e)^2$$

Where:

n is the sample size

N is the population size = 1551

e is the margin of error (0.05)

Hence n = 318.

Stratified random sampling technique was used to obtain a representation of a sample from the population. The study then employed simple random sampling technique specifically (balloting without replacement) to select the respondents because this method offered the respondents within the stratum equal chance or opportunity of being selected. The formula is **Target Population = Size of the entire sample divided by population size and then multiply by sample size of the strata** and is shown below:

The study made use of primary data which was obtained directly from the staff of Federal Inland Revenue Service, Abuja. The instrument used to collect data from the primary source is the questionnaire. The questionnaire was divided into two (2) sections, A, and B. Section A captured the bio-data of the respondents, while section B captured the specific objectives of the study (opinion of employees of Federal Inland Revenue Service, Abuja regarding job security and how it affects employees performance at work).

A five point Likert scale that is 5 – Strongly agree, 4 – Agree, 3 - Neither agreed nor disagreed, 2 – Disagree, 1- Strongly disagree was used in the questionnaire. The primary data were obtained through well structured questionnaire of close ended type which was administered to both the staff of the organization.

The study analyzed the data using descriptive statistics and inferential statistics. The descriptive statistics adopted in this study include simple percentage and mean and was used for the analysis



based on the data collected from the questionnaire distributed. Descriptive statistics allows the researcher to present quantitative descriptions in a manageable form. The Inferential Statistics adopted in this study is Pearson moment correlation analysis. Pearson moment correlation analysis is used to show the extent of relationship between two variables or factors. In correlation analysis, each observation consists of two values. One value is for the dependent variable (employee performance) and one value is for the independent variable (job security).

Model Specification

$$ECW = \alpha_1 + AJR_1 + PJJ_2 + RFD_3 + u \dots\dots\dots 1$$

$$EAMWD = \alpha_1 + AJR_1 + PJJ_2 + RFD_3 + u \dots\dots\dots 2$$

$$OSG = \alpha_1 + AJR_1 + PJJ_2 + RFD_3 + u \dots\dots\dots 3$$

Where:

ECW = Employees’ committment to work

EAMWD = Employees’ Ability to Meet Work Deadlines

OSG = Organizational Set Goals

AJR = Assurance of Job Retention

PJJ = Protection Against Job Loss

RFD = Reduced Fear of Dismissal

Validity and Reliability of Instrument

The face and content validity of the instrument were done by my supervisor and two other senior lecturers in Business Administration Department. Their observations and comments were used to make corrections before the instrument was administered to the respondents.

As regard to the reliability of the instrument, two times pre-study survey was carried out with respondents in a related institution between intervals of twelve (12) months and the outcome was measured using Cronbach’ Alpha. The Cronbach’ Alpha returned a coefficient value of 0.71.

A pilot study was carried out on 30 staff of Federal Inland Revenue Service, Abuja to determine the initial response from the correspondents.

The instruments were further subjected to Cronbach’s alpha and result shown below:



S/N	Variables	No. of Items	Cronbach's Alpha
1	Assurance of Job Retention	6	0.72
2	Protection Against Job Loss	5	0.78
3	Reduced Fear of Dismissal	5	0.76
4	Employee Commitment to Work	3	0.72
5	Employees' Ability to Meet Work Deadlines	3	0.80
6	Organizational Set Goals	3	0.72

Source: Researchers' Survey Data SPSS (Version 23)

From the result of Cronbach's Alpha above, it was revealed that the results obtained is above the general rule of thumb which states that a Cronbach's Alpha of 0.70 and above is good, 0.80 and above is better while 0.90 above is best. In conclusion therefore, the questionnaire adopted by the researcher is valid and reliable.

RESULT AND DISCUSSIONS

Information collected and gathered from the questionnaires administered in various department of the organization had therefore, been analyzed so as to arrive at a concrete conclusion of the subject matter.

4.2 Response Rate

Table 4.2.1: Response Rate

Department	Distributed Questionnaire	Returned Questionnaire	Non-returned Questionnaire
Building and works	6	4	2
Business analysis	6	4	2
Career and skills	16	12	4
Change management department	1	1	0
Collection department	2	2	0
Communication and liason	12	10	2
Compliance research and risk management	5	4	1
Debt management and enforcement department	6	4	2
Emerging and special tax department	1	1	0
Facility management department	26	21	5



Finance and accounts department	28	21	7
Government business tax department	4	3	1
Human capital management department	27	19	9
Information technology department	28	22	6
Internal affairs and efficiency department	11	9	2
Large taxpayers department non oil	3	3	0
Legal and prosecution department	14	11	3
Legal advisory & litigation department	1	1	0
Medium tax department	3	3	0
Micro & small taxpayers department	4	3	1
Planning research and statistics	7	6	1
Policy & programmes monitoring department	6	5	1
Procurement department	14	10	4
Programme management office	9	7	2
Revenue accounting department	10	8	2
Security safety & fleet management department	3	3	0
Servicom	3	3	0
Special tax audit department	10	9	1
Tax appeal tribunal	4	4	0
Tax audit department	5	5	0
Tax investigation department	12	10	2
Tax policy & advisory	13	11	2
Taxpayer services department	8	7	1
Technical department	4	3	1
Vat department	5	5	0
TOTAL	318	254	64

Source: Administered Questionnaire, 2024

Table 4.2.1 shows that out of the three hundred and eighteen (318) copies of questionnaire that were administered to the staff of Federal Inland Revenue Service (FIRS) Abuja, two hundred and fifty four (254) were collected and used for the analysis in the study, while sixty four (64) were either not returned or not properly filled. From the above analysis, it can be seen that the expected outcome of the study will to an extent be dependable since majority of the employees partook in the survey.

4.3 Presentation of Data

4.4 Test of Hypotheses



The hypotheses tested were stated in null form, the null hypotheses indicate no significant relationship between job security and Employee Performance. Pearson Moment of Correlation analysis was used to analyze the hypotheses.

4.4.1 Test of Hypothesis One

Assurance of job retention has no significant effect on employees' commitment to work in Federal Inland Revenue Service (FIRS), Abuja

Correlation Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.726	.347		2.090	.039
IAJRscore	.896	.179	1.345	10.611	.000
IPJLscore	-.085	.223	-.060	-.380	.705
IRFDscore	.391	.121	.304	3.237	.002

a. Dependent Variable: DECWscore

Source: Computed by the author using SPSS Version 23

Model	R	r Square	Adjusted r Square	Std. Error of the Estimate
1	.981 ^a	.962	.961	.76080

Source: Data Output Using SPSS Statistical Package (Version 23)

From the result of hypothesis one above, it was found that there was a positive significant relationship between assurance of job retention and employees' commitment to work at (B = .896, t = 10.6, Sig = .000, P <.05). This result indicates that the more employees are assured of retaining their jobs, the higher their commitment to work. For protection against job loss, the result reveals that there was a negative significant relationship between protection against job loss and employees' commitment to work at (B = -.085, t = -.380, Sig = .705, P <.05). This result shows that protection against job loss does not impact positively on employees' commitment to work in Federal Inland Revenue Service.



Reduced fear of dismissal result revealed that there is a positive significant relationship between reduced fear of dismissal and employees' commitment to work at ($B = .391, t = 3.2, Sig = .002, P < .05$). This shows that reduced fear of dismissal has an influence on commitment to work. Therefore, the null hypothesis was rejected because no correlation coefficient in the table is equal to zero (0).

4.4.2 Test of Hypothesis Two

Protection against job loss has no significant effect on employees' ability to meet work deadlines in Federal Inland Revenue Service (FIRS), Abuja

Correlation Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.811	.133		.083	.934
IAJRscore	.743	.069	.183	3.551	.001
IPJLscore	.842	.086	.106	1.660	.100
IRFWDsc	.861	.046	.380	9.952	.000

a. Dependent Variable: DEAMWDscore

Source: Computed by the author using SPSS Version 23

Model Summary

Model	R	r Square	Adjusted r Square	Std. Error of the Estimate
1	.977 ^a	.955	.954	.67269

Source: Data Output Using SPSS Statistical Package (Version 23)



From the result of hypothesis two above, it was found that there is a positive significant relationship between assurance of job retention and employees' ability to meet work deadlines at ($B = 0.743$, $t = 3.551$, $Sig = .001$, $P < .05$). This result indicates that the more employees are assured of retaining their jobs, the higher their ability to meet work deadlines. For protection against job loss, the result reveals that there was a positive significant relationship between protection against job loss and employees' ability to meet work deadlines at ($B = .842$, $t = 1.660$, $Sig = .100$, $P < .05$). This result indicates that the more employees are protected against job loss, the higher their ability to meet work deadlines.

Reduced fear of dismissal result revealed that there is a positive significant relationship between reduced fear of dismissal and employees' ability to meet work deadlines at ($B = .861$, $t = 9.952$, $Sig = .000$, $P < .05$). This result indicates that the more employees do not have to fear for dismissal, the higher their ability to meet work deadlines. Therefore, the null hypothesis was rejected because no correlation coefficient in the table is equal to zero (0).

4.4.3 Test of Hypothesis Three

Reduced fear of dismissal has no significant effect on employees' ability to meet organizational set goals in Federal Inland Revenue Service (FIRS), Abuja

Correlation Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.956	.451		2.565	.012
	IAJRsore	0.735	.232	1.889	11.791	.000
	IPJLscore	-.169	.290	-.116	-.584	.561
	IRFWDsc	.141	.157	.107	.898	.371

a. Dependent Variable: DAMSTscore

Source: Computed by the author using SPSS Version 23

Model Summary



Model	R	r Square	Adjusted r Square	Std. Error of the Estimate
1	.955 ^a	.955	.954	.67269

Source: Data Output Using SPSS Statistical Package (Version 23)

From the result of hypothesis three above, it was found that there is a positive significant relationship between assurance of job retention and employees' ability to meet organizational set goals at ($B = 0.735$, $t = 11.791$, $Sig = .000$, $P < .05$). This result indicates that the more employees are assured of retaining their jobs, the higher their ability to meet organizational set goals. For protection against job loss, the result reveals that there was a negative significant relationship between protection against job loss and employees' ability to meet organizational set goals at ($B = -.169$, $t = -.584$, $Sig = .561$, $P < .05$). This result indicates that protection against job loss does not increase employees' ability to meet organizational set goals.

Reduced fear of dismissal result revealed that there is a positive significant relationship between reduced fear of dismissal and employees' ability to meet organizational set goals at ($B = .141$, $t = .898$, $Sig = .371$, $P < .05$). This result indicates that the more employees do not have to fear for dismissal, the higher their ability to meet organizational set goals. In general therefore the null hypothesis was rejected because no correlation coefficient in the table is equal to zero (0).

Based on the results, we accept the alternative hypothesis and reject the null hypothesis. That is, reduced fear of dismissal has significant effect on employees' ability to meet organizational set goals in Federal Inland Revenue Service (FIRS), Abuja.

4.5 Discussion of Findings

The results of the analysis indicate that there is a strong positive significant relationship between job security and employee performance in Federal Inland Revenue Service, Abuja.

The study is in line with the findings of Awan and Salam (2014) and Leonce (2014), who found a positive significant effect between job security and employee performance of a firm but was not in conformity with the findings of Becker (2019), who found a negative significant effect between the job security the employees performance of an organization.

Research Question One: *Job retention and employees' commitment*

The analysis in hypothesis one showed that there is a positive statistical significant influence between job security (assurance of job retention and reduced fear of dismissal) and employees commitment to work and this finding is in conformity with the findings of Imam, & Javed



(2019), who found a statistical positive significant relationship between assurance of job retention and reduced fear of dismissal) and employees commitment to work but was not in line with the findings of Udeobasi (2018), who found a negative relationship between assurance of job retention and reduced fear of dismissal and employees commitment to work.

The finding is also in conformity with the efficiency wage job security theory which predicts that employees' commitment to work would go higher if their pay or salary is increased. The theory affirms that employees would put in their best to produce more or improve their efficiency and effectiveness knowing full well that their salary or pay would be increased at the end of the day. The theory equally affirms that employee's attitude to work depends on the salary structure as well as the job security because financially empowered employees as well as employees who know that their jobs are secured would do anything to preserve and sustain their job.

Research Question Two: *protection against job loss and employees' ability to meet work deadlines*

The analysis in hypothesis two showed that there is a positive significant influence between job security (assurance of job retention, protection against job loss, and reduced fear of dismissal) and employees' ability to meet work deadlines in Federal Inland Revenue Service and this finding is in conformity with the findings of Esuh, Minai, & Hamzah (2013), who found a statistical positive significant relationship between job security (assurance of job retention, protection against job loss, and reduced fear of dismissal) and employees' ability to meet work deadlines but was not in line with the findings of Peter & David (2018), who found a negative relationship between job security and employees' ability to meet work deadlines.

The finding is in line with the job security and employees attitude to work theory, according to this theory, employees would go out of their way to ensure that their organization achieve or meets it set goals as well as achieve its mission and vision, once they know that their jobs are secured and protected (Cropanzano and Mitchell, 2015).

Research Question Three: *reduced fear of dismissal and employees' ability to meet organizational set goals*

The analysis in hypothesis three showed that there is a positive significant influence between job security (assurance of job retention, and reduced fear of dismissal) and employees' ability to meet organizational set goals in Federal Inland Revenue Service (FIRS), Abuja and this finding is in conformity with the findings of Amaechi, Eneh, & Festus (2015), who found a statistical positive significant relationship between assurance of job retention and reduced fear of dismissal) and employees' ability to meet organizational set goals but was not in line with the findings of Kraja (2015), who found a negative relationship between job security and employees' ability to meet organizational set goals .



CONCLUSION AND RECOMMENDATIONS

This study investigated the performance of employees as it regards job security in Federal Inland Revenue Service, Abuja. Background of the study was discussed as well as problem of the statement. It further assessed in chapter two the review of related literature as well as the methodology and presentation and analysis of data. The following conclusions were raised from the result analyzed:

- i. Employees' commitment to work in Federal Inland Revenue Service, Abuja would increase because of the positive significant relationship that exists between assurance of job retention and employees' commitment to work.
- ii. Employees' ability to meet work deadlines would equally improve since there was a positive significant relationship between assurance of job retention, protection against job loss, reduced fear of dismissal and employees' ability to meet work deadlines.
- iii. Employees' ability to meet organizational set goals in Federal Inland Revenue Service, Abuja would improve because of the positive significant relationship between assurance of job retention, reduced fear of dismissal and employees' ability to meet organizational set goals.

The study recommends the following based on the findings and in line with the objectives of the study:

1. The management of Federal Inland Revenue Service, Abuja, should step up supervisory teams to checkmate and oversee each employee's attitude and commitment to work in order to avoid complacency and lukewarm behaviors which could arise due to assurance of job retention. Also, since there is a positive significant effect between job security (assurance of job retention and reduced fear of dismissal) and employees' commitment to work in Federal Inland Revenue Service, Abuja, the management should continue to develop good working conditions where employees will not be victimized, wrongfully dismissed or sacked indiscriminately.
2. The management of Federal Inland Revenue Service, Abuja, should set up systems that have the capacity to monitor employees progress with work assigned to them and also give attainable deadlines to work assigned to employees since there is a positive effect between job security (protection against job loss) and employees' ability to meet work deadlines in Federal Inland Revenue Service, Abuja.
3. The management should ensure that set targets given to employees are specific, realistic and time bound since there is a positive significant effect between job security (assurance of job retention, reduced fear of dismissal) and employees' ability to meet organizational set goals in Federal Inland Revenue Service, Abuja



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