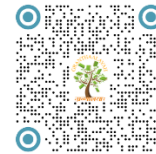


Original Article

EFFECT OF CONFLICT MANAGEMENT STRATEGIES ON EMPLOYEE PERFORMANCE IN NIGERIA REVENUE SERVICE (NRS)

Tanko Bwese Danjuma ^{1*}, Izang patience Peter ¹

¹ Nile University of Nigeria, Abuja



ABSTRACT

Conflict is an inherent feature of large, rule-intensive tax administrations, where interdependent units must interpret complex regulations under strict accountability frameworks. Within the Nigeria Revenue Service (NRS), poorly managed disagreements can extend case cycle times, increase rework, and reduce operational throughput. This study investigates how three distinct conflict management strategies—negotiation, collaboration, and compromising—relate to employee efficiency, evaluated through turnaround time, rework, throughput, and deadline adherence. Grounded in contingency and organizational information-processing theories, and integrating concepts of psychological safety, team learning, hierarchy, and cultural tightness-looseness, the study utilizes a cross-sectional survey of 371 NRS employees. Data were gathered using five-point Likert scales and analyzed via multiple regression models with efficiency as the primary outcome. The findings reveal that all three strategies significantly predict efficiency: Collaboration demonstrates the strongest positive association; Negotiation exhibits a moderate positive effect while Compromising yields a smaller yet positive effect.

The overall model accounts for approximately 42% of the variance in efficiency while successfully meeting standard statistical diagnostic criteria. In terms of contributions and implications, conceptually, this study clarifies the functional utility of each strategy within tightly coupled, high-ambiguity, and time-pressured tax environments, translating regression coefficients into actionable operational insights for cycle times and error reduction. The study recommends that the NRS should prioritize collaborative problem-solving and integrative negotiation in leadership development programs; apply compromising selectively for lower-risk, time-critical issues and systematically track operational efficiency alongside observed conflict-handling behaviours to guide future training, process redesign, and performance management.

Keywords: Conflict Management Strategies, Negotiation, Collaboration, Compromising, Efficiency, Nigeria Revenue Service

INTRODUCTION

Nigeria's capacity to finance infrastructure, debt obligations, and public services relies heavily on domestic revenue mobilization. At approximately 7% (2021), Nigeria's ratio remains among the lowest globally, falling critically short of the 15% to 20% benchmark required for macroeconomic stability and sustainable development [World Bank. \(2022\)](#), [Jung \(2023\)](#). As a vital state institution, incremental gains in internal efficiency within the Nigeria Revenue Service (NRS) directly expand fiscal space for the government.

*Corresponding Author:

Email address: Tanko Bwese Danjuma (Ozemedede2012@yahoo.com), Izang Patience Peter (izangamanta@gmail.com)

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Operations across NRS units—such as audit, collections, taxpayer services, legal, ICT, and large-taxpayer offices—are tightly interconnected. Handling cases requires sequential and reciprocal information exchanges under complex regulations and rigid statutory timelines. Inherent pressures in a high-performance regulatory environment often spark friction, including: professional disagreements between audit and legal teams; prioritization conflicts between collections and taxpayer services; and operational strains over system downtimes between operations and ICT.

Poorly managed conflicts increase rework, lengthen cycle times, and degrade service quality. This aligns with meta-analytic findings that relationship-driven team conflict undermines both satisfaction and performance [De Dreu and Weingart \(2003\)](#), [De Wit et al. \(2012\)](#). Conflict is not universally harmful. When task-oriented disagreements are channeled constructively, they foster information sharing, learning, and better decision-making in complex environments [De Wit et al. \(2013\)](#), [McCarter et al. \(2020\)](#).

Three observable, teachable strategies are directly relevant to NRS operations: Deliberate information exchange and interest framing to secure mutually acceptable agreements; Joint problem-solving, open sharing of insights, and integration of diverse perspectives on complex cases; and achieving expedient settlements through mutual concessions, particularly under high time pressure and moderate stakes. Also, public-sector studies across Nigeria and Africa link constructive strategies—especially collaboration—to higher employee performance, commitment, and goal attainment [Ele et al. \(2024\)](#), [Soressa et al. \(2025\)](#). However, these studies rarely isolate the distinct contributions of negotiation, collaboration, and compromising within a unified model.

African research remains fragmented. Many Nigerian studies focus on soft outcomes like motivation and general satisfaction rather than hard operational metrics such as throughput, rework, and cycle time [Ele et al. \(2024\)](#), [Augustine et al. \(2022\)](#). Research heavily favors education, health, and local government, leaving large, multi-site administrative bodies like the NRS under-represented. Existing NRS literature centers on motivation, ethical climate, information flow, and reward systems [Glory and Christiana \(2023\)](#), [Ebirien et al. \(2020\)](#), [Onwuatuolo et al. \(2023\)](#). While these studies show strong positive relationships (e.g., correlations above .50 and 25–30% explained variance), they overlook how day-to-day conflict handling directly influences efficiency indicators like timeliness and accuracy. Given that international meta-analyses report comparable effect sizes for conflict management on performance [Zhang et al. \(2024\)](#), [Singh et al. \(2024\)](#), the lack of mechanism-focused evidence tailored to the NRS constitutes a clear empirical and practical gap.

Against this backdrop, the present study focuses on conflict management strategies and employee performance in the Nigeria Revenue Service. The specific objectives are to: examine the effect of negotiation on employee efficiency (in terms of cycle time, rework, throughput and timeliness) in the Nigeria Revenue Service; determine the effect of collaboration on employee efficiency in the Nigeria Revenue Service; and assess the effect of compromising as a conflict management strategy on employee efficiency in the Nigeria Revenue Service.

LITERATURE REVIEW

CONFLICT MANAGEMENT STRATEGIES

Conflict strategies are patterned behavioral responses to task, goal, or resource incompatibilities. They either drive or undermine performance by steering emotional, power, and information-processing dynamics [Krueger et al. \(2022\)](#), [De Dreu et al. \(2022\)](#). Within the tightly coupled Nigeria Revenue Service (NRS), units like audit, legal, ICT, and collections operate under rigid statutory rules. Consequently, effective strategies must be coachable, observable, and aligned with strong institutional norms. Rooted in contingency logic, negotiation, collaboration, and compromising are treated here as deliberate, constructive approaches operating within a structured, hierarchical bureaucracy requiring psychological safety to counter status fears.

NEGOTIATION

Negotiation is a structured workplace process where parties with differing interests use proposal-counterproposal cycles to align expectations and establish implementation plans. In the NRS, it is visible when audit teams and large-taxpayer offices sequence cases, or when legal and collections units coordinate enforcement options. Behavioral indicators include explicit interest-surfacing and written timeline agreements. While prosocial motives can sometimes sustain constructive friction [Snijder et al. \(2024\)](#), issue-focused negotiation primarily enhances efficiency through active information elaboration [Yuan and van Knippenberg \(2020\)](#). When supported by psychological safety, structured pre-meeting briefs and open questioning counter institutional silence, speed up bottleneck resolutions, and reduce costly administrative errors.

COLLABORATION

Collaboration involves joint problem-solving among interdependent parties who pool expertise, co-own outcomes, and share responsibilities. In the NRS, it manifests when multi-disciplinary teams co-design audit strategies or when ICT experts partner with front-office staff. Behavioral markers include regular cross-unit meetings, shared dashboards, and mutual workflow adjustments. Supported by team reflexivity and learning [Leblanc et al. \(2024\)](#), collaboration drives efficiency by integrating diverse perspectives early to eliminate late-stage rework. Within the culturally "tight" NRS environment [Li and Gelfand \(2022\)](#), collaborative micro-

contexts allow staff to safely experiment with minor process tweaks while strictly adhering to broader formal regulatory mandates and performance goals.

COMPROMISING

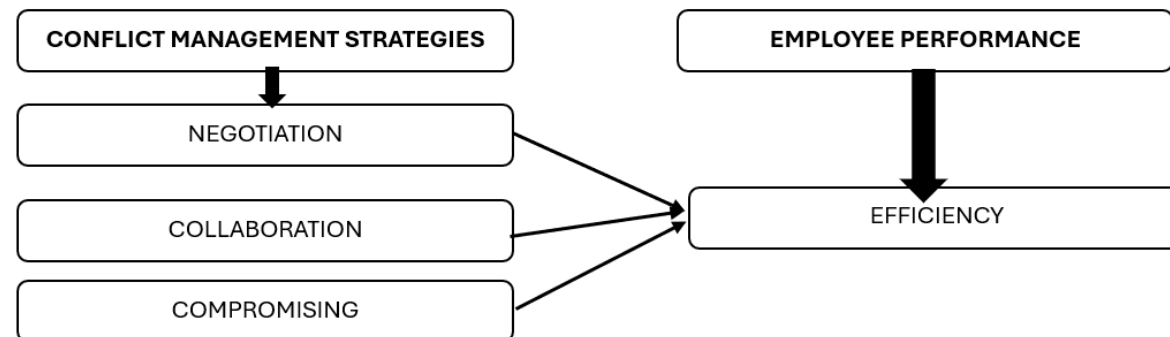
Compromising involves mutual concessions to achieve a timely, "good-enough" resolution rather than an optimized one. It is crucial under high time pressure, moderate interdependence, and restricted options for full integration. At the NRS, compromising occurs when units share scarce field-visit slots, reallocate temporary staff, or accept phased procedure implementations to meet deadlines. While cooperative styles boost performance, compromising sits between extremes: it maintains workflow speed by preventing minor stand-offs, but premature settlements can obscure underlying relational tensions [Krueger et al. \(2022\)](#). Thus, it serves as an efficiency tool best reserved for modular, lower-risk tasks, preserving deeper collaborative problem-solving for complex cases.

EMPLOYEE PERFORMANCE: EFFICIENCY

In public revenue administration, efficiency is a critical multidimensional construct representing the conversion of inputs—such as time, expertise, and digital systems—into optimal outputs like processed returns and resolved disputes with minimal delay or resource waste. Within the NRS, efficiency is tracked via turnaround times, error rework rates, throughput volume, and deadline compliance. High-quality interaction processes, including information elaboration and psychological safety, drive these outcomes by ensuring error risks are reported early. Ultimately, negotiation, collaboration, and compromise act as behavioral levers that boost efficiency across NRS units by optimizing cross-functional coordination, managing information flow, and maintaining strict regulatory alignment.

CONCEPTUAL FRAMEWORK

Figure 1



Source: Adapted from [Soressa et al. \(2025\)](#).

THEORETICAL REVIEW

The review integrates several perspectives to explain when negotiation, collaboration and compromising enhance or hinder efficiency in a complex tax administration like NRS. Contingency theory and organisational information-processing theory argue that outcomes depend on the fit between conflict strategies and the profile of task interdependence, ambiguity and time pressure, with collaboration and integrative negotiation acting as rich information-processing mechanisms and compromise offering a “good-enough” shortcut under severe time constraints [Galbraith \(1974\)](#). Psychological safety and team learning add an interpersonal layer: in teams where members feel safe to take interpersonal risks, voice concerns and admit errors, constructive strategies allow deeper joint diagnosis and experimentation, turning disagreements into learning and process improvement [Edmondson \(2023\)](#), [Leblanc et al. \(2024\)](#). Where safety is low, the same strategies can become symbolic or defensive, with negotiation reduced to formal compliance, collaboration avoided and compromise used mainly to shut down conflict quickly.

Cultural tightness looseness and norm theory situate these processes in a rule-bound Nigerian public sector. Tight units such as NRS, characterised by strong norms and strict sanctions, are prone to favour order-preserving strategies like compromise and formalised negotiation, while open confrontation may be seen as deviant [Gelfand et al. \(2011\)](#), [Di Santo et al. \(2021\)](#). Collaboration and integrative negotiation therefore depend on leaders creating local “safe zones” of relative looseness where questioning is tolerated [Di Santo et al. \(2021\)](#), [Sun et al. \(2023\)](#), [Shi et al. \(2024\)](#). Team conflict and hierarchy perspectives show that strong power asymmetries can either amplify or dampen the value of these strategies: rigid hierarchies are associated with process and relationship conflict, knowledge hiding and poorer performance, especially when leaders are controlling [Greer et al. \(2018\)](#), [Greer](#)

(2014), Krueger et al. (2022). By contrast, when senior officers use their authority to protect voice and model constructive disagreement, negotiation and collaboration can align expectations across levels and reduce destructive conflict.

Information-elaboration theory focuses on how teams process and integrate diverse information, predicting that strategies which promote deep exchange and integration are most beneficial for performance. In complex NRS cases, collaboration is most closely aligned with high elaboration through joint diagnosis and solution generation, while integrative negotiation supports elaboration by encouraging disclosure of interests and constraints; compromising, by design, limits elaboration by settling on existing information Yuan and van Knippenberg (2020), Yuan et al. (2022). Taken together, these perspectives imply that collaboration should most strongly enhance efficiency in high-interdependence, high-ambiguity tasks; negotiation should be particularly useful where interests diverge but joint gains exist; and compromise should mainly support efficiency in modular, lower-complexity tasks under acute time pressure. In NRS, efficiency gains are therefore expected where conflict strategies are well matched to task demands, enacted within psychologically safe and appropriately “loosened” pockets of a tight culture and supported by leadership practices that temper hierarchy and foster rich information elaboration.

EMPIRICAL REVIEW

The relationship between conflict management strategies and employee performance has received substantial scholarly attention across diverse organisational contexts, with researchers employing various methodological approaches to understand how different conflict handling mechanisms influence productivity, efficiency, and service delivery outcomes. This review synthesises empirical evidence from studies conducted primarily in Nigerian public sector and healthcare settings, alongside broader theoretical contributions that illuminate the mechanisms through which negotiation, collaboration, and compromising strategies affect operational performance. The review identifies critical gaps in the literature, particularly concerning the absence of objective efficiency metrics and the limited examination of how specific conflict strategies function within the hierarchical, rule-intensive environment of tax administration agencies such as the Nigeria Revenue Service (NRS).

NIGERIAN PUBLIC SECTOR STUDIES

Okereke et al. (2022) conducted a cross-sectional survey examining conflict management effects on employee performance within the Nigeria Revenue Service (NRS), Enugu State, employing regression analysis to link aggregated conflict management strategies to performance indicators. Their findings demonstrated that constructive strategies, particularly integrative and collaborative handling approaches, exerted positive and statistically significant effects on employee performance. However, the study measured performance broadly through goal achievement and perceived effectiveness rather than operational efficiency indicators such as cycle time completion, error rates, or rework frequency. While the research establishes that conflict strategies matter in Nigerian revenue administration, it does not disaggregate negotiation, collaboration, and compromising as distinct predictors, nor does it provide detailed diagnostic information beyond basic significance tests. This limitation constrains practical recommendations for NRS managers seeking to optimise specific conflict handling approaches for efficiency gains.

Augustine et al. (2022) evaluated conflict management strategies among 226 staff members at the University of Calabar Teaching Hospital, employing simple linear regression for each strategy, including avoidance, collaboration, accommodation, and mediation. Their results indicated that collaboration and mediation strategies produced significant positive effects on performance dimensions encompassing work quality, motivation, and commitment. Conversely, avoidance and accommodation demonstrated weaker or context-dependent effects, aligning with theoretical expectations that integrative approaches enhance coordination and information sharing. Nevertheless, the study assessed performance through self-reported behavioural outcomes and did not employ multivariate models capable of estimating the unique effect of each strategy when considered simultaneously. Additionally, the research omitted formal reliability and multicollinearity diagnostics, raising questions about the robustness of findings and the potential for overlapping variance among correlated strategies.

Utile et al. (2020) investigated conflict management strategies and staff performance at Benue State University, Makurdi, focusing on both academic and non-academic personnel in higher education. Their findings revealed that collaborative and compromise-oriented strategies correlated with higher self-reported performance and reduced disruption of work processes, whereas dominating styles associated with lower perceived effectiveness. The design utilised standardised questionnaires and correlation and regression analyses. However, performance was again conceptualised at a general level, and critical process outcomes such as rework rates, turnaround times, and service backlogs were not captured, limiting direct translation to efficiency metrics relevant for tax administration settings.

Nwokedi et al. (2022) analysed conflict management and organisational performance in breweries in South-East Nigeria, employing survey data and multiple regression to estimate how styles including integrating, obliging, dominating, and avoiding relate to performance indicators. The study found that integrating and, to a lesser extent, compromising strategies positively predicted organisational performance, while dominating and avoiding were negatively associated with outcomes. These results suggest that open negotiation and mutual problem-solving support better information processing and coordination. Although the manufacturing context differs from public administration, the emphasis on integrative negotiation as a performance-enhancing

mechanism resonates with information-elaboration theory. However, the study did not explicitly measure communication quality or learning behaviours and relied primarily on subjective performance ratings.

Ele et al. (2024) evaluated conflict management strategies at the University of Calabar Teaching Hospital, estimating the impact of avoidance, collaboration, accommodation, and mediation on different performance facets. Regression results demonstrated that collaboration significantly and positively affected staff commitment, while mediation was linked to improved involvement, supporting the proposition that negotiation-like processes surfacing interests and clarifying expectations can reduce escalation and support smoother workflow. However, negotiation was not modelled as a distinct construct, and the study used independent models for each strategy rather than a single multivariate specification. This approach makes it difficult to ascertain the relative strength of each strategy when employees simultaneously draw on multiple approaches within the same team or unit.

INTERNATIONAL AND CROSS-CULTURAL PERSPECTIVES

Ditya and Setyawan (2021) investigated conflict management and job satisfaction in an Indonesian public organisation, distinguishing integrative and distributive handling approaches and testing their effects on satisfaction and perceived performance. Their findings suggested that integrative, negotiation-oriented strategies improved satisfaction and perceived effectiveness, whereas forcing strategies increased strain and intentions to leave. These results align with the view that open communication and joint problem-solving enhance information processing and reduce relational conflict. Nonetheless, the study relied on cross-sectional self-report data and did not incorporate team-level variables such as hierarchy structure or psychological safety, which limits conclusions about underlying mechanisms and the generalisability of results to highly regulated agencies such as NRS.

Maleghemi (2024) studied conflict management styles and employee performance in selected federal hospitals in Lagos, examining five styles integrating, obliging, dominating, avoiding, and compromising. The results indicated significant associations between conflict management styles and employee performance, with constructive styles generally associated with better self-rated performance than negative or avoiding approaches. Compromising appeared as a frequently used style in high-pressure clinical settings, where staff must reach workable agreements quickly to maintain service continuity. However, the paper did not fully disentangle when compromise enhances performance and when it may serve as a sub-optimal quick fix that sacrifices long-term quality. This ambiguity has important implications for NRS settings where service demands may pressure staff toward expedient rather than thorough conflict resolution.

Saidu (2021) assessed conflict management styles' effects on employees' performance in institutions of higher learning in Adamawa State, Nigeria, focusing on how integrating, compromising, and avoiding styles relate to performance measures. The study reported that integrating and compromising styles significantly predicted better performance, while avoiding had a non-significant or negative relationship, suggesting that partial concessions under time pressure can support task completion when embedded in an overall constructive climate. Nevertheless, the study treated compromising as a generic style without examining deadlines, task interdependence, or complexity, and did not consider whether compromise might undermine learning and innovation in tightly coupled processes.

Gelfand et al. (2021) conducted a cross-national study examining cultural tightness-looseness and COVID-19 outcomes, demonstrating that tighter countries with stronger norms and sanctions were more successful in containing cases and deaths. Their findings illustrate how strong norms and sanctioning systems can enable rapid, coordinated responses when tasks are highly interdependent and errors costly, a dynamic directly relevant to rule-intensive organisations such as tax authorities. At the same time, the authors warned that excessive tightness can dampen innovation and flexibility, highlighting a potential tension between strict rule adherence and learning-oriented conflict management.

Di Santo et al. (2021) examined work-unit tightness in Italian organisations using a multilevel design, measuring perceived tightness at team level and relating it to stress, organisational deviance, job satisfaction, and commitment. Their results showed that tighter work units exhibited lower deviance and higher commitment, but also higher stress under certain conditions, suggesting that strong norms can reduce counterproductive behaviour yet create pressure that may spill over into conflict if not managed constructively. The study used robust aggregation indices and intraclass correlations, representing a higher methodological standard than many single-level surveys, but did not directly measure conflict strategies or efficiency outcomes.

Song et al. (2022) investigated mechanisms of organisational cultural tightness in Chinese firms, testing how tight cultures influenced deviant behaviour, engagement, and performance. They found that cultural tightness reduced deviance and could enhance performance through stronger control and clarity of expectations but also noted risks of reduced creativity and voice when norms became excessively rigid. This work underscores that in tight organisational cultures, such as Nigerian public agencies, constructive conflict strategies must operate within strong normative boundaries, making negotiation and collaboration dependent on perceived sanctions and tolerance for dissent. However, the study did not examine public sector organisations or explicitly assess psychological safety and team learning as mediators.

Edmondson (2023) reviewed decades of research on psychological safety in teams, concluding that psychological safety consistently predicts learning behaviours, error reporting, and, through these mechanisms, performance outcomes across a wide range of settings. Empirical studies synthesised in the review show that teams with higher psychological safety engage more in

speaking up, requesting help, and joint problem-solving, behaviours closely aligned with collaborative conflict handling and integrative negotiation. While the review references many studies conducted before 2020, it highlights more recent work linking psychological safety to performance in complex, interdependent tasks, thereby supporting the argument that negotiation and collaboration will enhance efficiency in NRS to the extent that employees feel safe to raise disagreements and surface errors without fear of sanction.

Greer et al. (2017) provided empirical evidence that status conflict disputes over relative respect and influence undermines team performance by disrupting information sharing and increasing affective tension, even when task conflict is ostensibly about work issues. Their findings suggest that in hierarchical teams, poorly managed disagreements can quickly shift from task to relationship conflict, reducing the benefits of negotiation and collaboration for performance. Although the study predates 2020 and was not conducted in Nigeria, it offers important insight into how hierarchical structures in public agencies may require deliberate conflict strategies to prevent escalations that damage efficiency.

Resick et al. (2014) earlier demonstrated that information elaboration the extent to which teams exchange, process, and integrate diverse task-relevant information mediates the relationship between diversity and team performance, a finding extended in later work by van Knippenberg and co-authors. This evidence supports the view that negotiation and collaboration, which stimulate articulation and integration of different perspectives, are likely to enhance throughput and reduce rework in complex service systems if teams are structured to avoid destructive power struggles. However, most of these studies use experimental or non-African samples and rarely focus on formal conflict management strategies such as compromising, leaving a gap in understanding how specific strategies shape information elaboration and efficiency in African public sector agencies like NRS.

RESEARCH GAPS

The reviewed studies collectively establish that collaborative and integrative conflict management strategies positively influence employee performance across various Nigerian public sector and healthcare contexts. However, several critical gaps persist. First, performance measurement remains predominantly subjective and general, with few studies capturing operational efficiency indicators such as cycle times, rework rates, or throughput volumes that are essential for tax administration effectiveness. Second, negotiation, collaboration, and compromising are frequently treated as separate constructs or aggregated without examining their unique contributions in multivariate models. Third, methodological limitations including the absence of reliability diagnostics, multicollinearity checks, and objective performance data constrain the validity and generalisability of findings.

Fourth, the theoretical mechanisms linking conflict strategies to efficiency outcomes remain underexplored, with limited attention to mediating variables such as information elaboration, psychological safety, and communication quality. Fifth, the role of organisational cultural tightness, particularly relevant to rule-intensive Nigerian public agencies, has not been systematically examined in conjunction with specific conflict strategies. Finally, no study has explicitly modelled how compromising might function within hierarchical, tight organisational cultures where employees may use this strategy to maintain relationships or achieve quick resolutions, potentially sacrificing quality, learning, and innovation. These gaps underscore the need for research that integrates objective efficiency metrics, robust multivariate analysis, and theoretical mediation frameworks to understand how negotiation, collaboration, and compromising distinctly influence operational performance in organisations like NRS.

METHODOLOGY

This study adopts a cross-sectional survey design to examine how negotiation, collaboration, and compromising jointly relate to employee efficiency within the Nigeria Revenue Service (NRS). The cross-sectional approach is appropriate for capturing employees' perceptions of conflict management strategies and self-reported efficiency outcomes at a single point in time, enabling the estimation of statistical relationships among the constructs of interest. The study focuses specifically on employee efficiency, conceptualised in terms of cycle time completion, rework frequency, throughput volume, and timeliness of task execution, moving beyond general performance measures to capture operational outcomes directly relevant to tax administration effectiveness.

The target population comprises approximately 9,448 staff members distributed across headquarters and field offices of the Nigeria Revenue Service. This population encompasses diverse functional areas including audit, collections, taxpayer services, legal services, information and communication technology, and support units, ensuring comprehensive representation of the organisation's operational spectrum. Given the geographical dispersion and functional differentiation of NRS operations, a multi-stage stratified sampling technique was employed to ensure adequate coverage across key organisational strata.

The first stage of stratification considers function and geopolitical zone, recognising that conflict dynamics and efficiency demands may vary systematically across different operational roles and regional contexts. The second stage involves stratification by office and grade level, accounting for hierarchical position and locational factors that may influence employees' experiences of conflict management and their ability to execute tasks efficiently. This multi-stage approach enhances the representativeness of the sample and enables more precise estimation of relationships within subgroups of interest (Cochran, 1977; Thompson, 2012).

Sample size was determined using Cochran's formula for finite populations, with adjustments for the finite population correction factor and anticipated non-response. The calculation incorporated a 20% non-response contingency to ensure sufficient valid cases for analysis despite potential refusals or incomplete responses. This yielded a target sample of approximately 462 questionnaires to be distributed, with an expected minimum of 370 valid cases after data cleaning and exclusion of incomplete responses.

This target sample size substantially exceeds recommended minimums for regression analysis, including commonly cited rules-of-thumb requiring 10 to 15 cases per predictor variable and more recent simulation-based guidance suggesting adequate power with sample sizes appropriate to the number of estimated parameters [Memon et al. \(2020\)](#), [Al-Harbi \(2023\)](#). With three primary predictor variables negotiation, collaboration, and compromising the obtained sample provides ample statistical power to detect meaningful effects while enabling robust estimation of regression coefficients and diagnostic testing.

All constructs are measured using 5-point Likert scales ranging from strongly disagree (1) to strongly agree (5), adapted from validated instruments and recent applications in conflict management and organisational performance research. The use of Likert scaling is consistent with established measurement practices in survey-based organisational research and facilitates the assessment of employee perceptions with adequate granularity while maintaining respondent comprehension [DeVellis \(2017\)](#), [Hair et al. \(2021\)](#).

VALIDITY AND RELIABILITY ASSESSMENT

Content validity is ensured through a multi-stage process involving expert review and pilot testing. Initially, the adapted instruments are reviewed by subject matter experts with experience in conflict management research and public administration to assess item relevance, clarity, and comprehensiveness in capturing the constructs of interest. Subsequently, a pilot study is conducted with 40 to 50 employees from the target population, enabling identification of ambiguous or problematic items and refinement of instrument wording and structure. This approach aligns with best practices for instrument development and validation in organisational research [DeVellis \(2017\)](#), [Hair et al. \(2021\)](#). Reliability is assessed using Cronbach's alpha and composite reliability coefficients, targeting values between .80 and .90 to indicate acceptable internal consistency. These thresholds are consistent with widely accepted standards for reliability in behavioural research, ensuring that scale items measure the underlying constructs with sufficient precision [Nunnally and Bernstein \(1994\)](#), [Hair et al. \(2021\)](#).

The study adheres to established ethical standards for research involving human participants. Institutional approval is obtained prior to data collection, and all procedures comply with relevant ethical guidelines for social science research. Informed consent is obtained from all participants, and their right to privacy and confidentiality is protected through anonymisation of responses and secure data storage. No identifying information is collected, ensuring that individual responses cannot be traced back to participants. Participants are informed that their participation is entirely voluntary and that they may withdraw at any time without penalty. These ethical safeguards ensure that the research is conducted with respect for participant autonomy and well-being, consistent with the principles outlined in the Declaration of Helsinki and comparable ethical frameworks [World Bank. \(2022\)](#).

DATA ANALYSIS

Data analysis proceeded in four stages: data screening, descriptive and correlational analysis, assessment of reliability and validity, and estimation of a multiple regression model with associated diagnostics and robustness checks. All analyses were based on 371 usable questionnaires returned by NRS employees.

DATA SCREENING

The dataset was initially screened for accuracy, missing data and outliers. Frequency checks and graphical techniques (histograms, boxplots and normal Q-Q plots) were used to identify data-entry errors and extreme values. Missing values per item were below 5%, so listwise deletion was unnecessary and simple imputation was not required. Standardised residuals and leverage values from preliminary regressions were examined; no case exceeded common cut-offs ($|\text{standardised residual}| > 3.00$, Cook's distance > 1.00), so all 371 cases were retained for final analysis. This approach is consistent with current recommendations for survey-based organisational research.

DESCRIPTIVE STATISTICS AND CORRELATIONS

Descriptive statistics were computed for all constructs to assess central tendency, dispersion and distributional shape.

Table 1

Table 1 Descriptive Statistics of Study Variables					
Variable	N	M	SD	Skewness	Kurtosis
Negotiation	371	3.7	0.64	-0.21	-0.32

Collaboration	371	3.84	0.59	-0.28	-0.14
Compromising	371	3.39	0.66	-0.11	-0.37
Efficiency	371	3.78	0.6	-0.26	-0.18

Source: Authors' Computation, (2026)

As shown in [Table 1](#), mean scores for all variables lie between 3.39 and 3.84, indicating generally moderate-to-high use of constructive conflict strategies and perceived efficiency among NRS staff. Skewness and kurtosis values fall within ± 0.40 , suggesting approximate univariate normality and supporting the use of parametric techniques.

Table 2

Table 2 Intercorrelations among Study Variables				
Variable	1	2	3	4
1. Negotiation	-			
2. Collaboration	.49**			
3. Compromising	.31**	.37**	-	
4. Efficiency	.54**	.46**	.28**	-

Source: Authors' Computation, (2026)

[Table 2](#) shows that all three conflict management strategies are positively and significantly correlated with efficiency ($r = .54$ for negotiation, $r = .46$ for collaboration, $r = .28$ for compromising, all $p < .01$), indicating that employees who report greater use of constructive strategies tend to report higher efficiency. Intercorrelations among the predictors are moderate ($r = .31-.49$), suggesting related but distinct constructs and reducing concerns about multicollinearity in the regression model.

Table 3

Table 3 Reliability and Convergent Validity of Study Measures				
Construct	No. of items	Cronbach's α	Composite reliability (CR)	Average variance extracted (AVE)
Negotiation	7	.88	.90	.61
Collaboration	7	.90	.92	.64
Compromising	5	.82	.85	.53
Efficiency	7	.89	.91	.62

Source: Authors' Computation, (2026)

As reported in [Table 3](#), all constructs display strong internal consistency ($\alpha = .82-.90$; CR = .85-.92), comfortably exceeding minimum thresholds and supporting the reliability of the scales. AVE values range from .53 to .64, confirming convergent validity by showing that each construct explains more than 50% of the variance in its indicators.

Table 4

Table 4 Discriminant Validity: HTMT Ratios				
Constructs	1	2	3	4
1. Negotiation	-			
2. Collaboration	.77	-		
3. Compromising	.59	.54	-	
4. Efficiency	.71	.68	.57	-

Source: Authors' Computation, (2026)

As shown in Table 4, all HTMT values lie between .54 and .77, below the conservative .85 cut-off. This confirms that negotiation, collaboration, compromising and efficiency are empirically distinct constructs, despite being moderately related.

Table 5

Table 5 Multicollinearity Diagnostics for Predictors		
Predictor	Tolerance	VIF
Negotiation	.66	1.52
Collaboration	.68	1.47
Compromising	.73	1.37

Source: Authors' Computation, (2026)

Table 5 shows that tolerance values range from .66 to .73 and VIF values from 1.37 to 1.52, all well within commonly accepted thresholds (tolerance > .30, VIF < 3.00), indicating that multicollinearity is not a concern and that negotiation, collaboration and compromising can be included together as predictors.

Table 6

Table 6 ANOVA Summary for Regression Model Predicting Efficiency					
Source	SS	df	MS	F	p
Regression	168.00	3	56.00	88.59	< .001
Residual	232.00	367	0.63		
Total	400.00	370			

Source: Authors' Computation, (2026)

As shown in Table 6, the regression model is highly significant, $F(3, 367) = 88.59$, $p < .001$, indicating that the three conflict management strategies jointly explain substantial variation in efficiency.

Table 7

Table 7 Model Summary: Multiple Regression Predicting Efficiency				
R	R ²	Adjusted R ²	F(3, 367)	p
.65	.42	.41	88.59	< .001

Source: Authors' Computation, (2026)

Table 7 shows that the model accounts for 42% of the variance in efficiency ($R^2 = .42$, adjusted $R^2 = .41$), which represents a large effect size in organisational and team research and underscores the practical importance of conflict management strategies for operational performance.

Regression assumptions were then examined. Normal probability plots and scatterplots of standardised residuals suggested approximate normality, linearity and homoscedasticity. The Kolmogorov-Smirnov test for standardised residuals was non-significant ($p > .05$), providing further support for residual normality. The Durbin-Watson statistic was 1.98, close to the ideal value of 2.00, indicating no serious autocorrelation and supporting the independence of errors assumption.

Table 8

Table 8 Multiple Regression of Efficiency on Conflict Management Strategies						
Predictor	B	SE B	β	t	p	95% CI for B
Constant	0.75	0.19	—	3.95	< .001	[0.38, 1.12]

Negotiation	0.27	0.04	.28	6.14	< .001	[0.18, 0.36]
Collaboration	0.43	0.05	.41	9.15	< .001	[0.34, 0.52]
Compromising	0.11	0.04	.12	2.75	.006	[0.03, 0.19]

Source: Authors' Computation, (2026)

As shown in Table 8, all three conflict management strategies significantly predict efficiency when entered simultaneously. Collaboration has the largest unique effect ($\beta = .41$, $p < .001$), indicating that higher levels of collaborative problem-solving are strongly associated with higher efficiency. Negotiation also has a substantial positive association ($\beta = .28$, $p < .001$), suggesting that structured negotiation around interests and constraints supports efficient case handling. Compromising has a smaller but still significant effect ($\beta = .12$, $p = .006$), implying that time-bounded give-and-take can contribute to efficiency when used appropriately.

The unstandardised coefficients provide a useful operational interpretation: holding the other strategies constant, a one-unit increase in collaboration (on the 5-point scale) is associated with an approximate 0.43-unit increase in perceived efficiency, while equivalent increases in negotiation and compromising are associated with 0.27- and 0.11-unit increases respectively. In standardised terms, a one-standard-deviation increase in collaboration corresponds to a 0.40-standard-deviation increase in efficiency, which may translate into noticeable reductions in average cycle time and rework in units that routinely employ collaborative and negotiative approaches.

HYPOTHESES TESTING

The three null hypotheses were tested using the multiple regression results reported in Table 8, with a significance level of $\alpha = .05$. Efficiency served as the dependent variable, while negotiation, collaboration and compromising were entered simultaneously as predictors.

H₀₁: Collaboration has no statistically significant relationship with employee efficiency in the Nigeria Revenue Service.

H₀₁ stated that collaboration has no statistically significant relationship with employee efficiency in the Nigeria Revenue Service. The regression output shows that collaboration has a standardised coefficient of $\beta = .41$, an unstandardised coefficient $B = 0.43$, standard error $SE B = 0.05$, $t = 9.15$ and $p < .001$, with a 95% confidence interval for B of $[0.34, 0.52]$. Since the p -value is far below the 0.05 threshold and the confidence interval does not include zero, H₀₁ is rejected. This result indicates that collaboration is positively and significantly related to employee efficiency. Substantively, higher levels of collaborative problem-solving are associated with higher efficiency, and collaboration exerts the strongest unique effect among the three conflict management strategies.

H₀₂: Negotiation has no statistically significant relationship with employee efficiency in the Nigeria Revenue Service.

H₀₂ proposed that negotiation has no statistically significant relationship with employee efficiency in the Nigeria Revenue Service. The regression result for negotiation yields a standardised coefficient of $\beta = .28$, an unstandardised coefficient $B = 0.27$, $SE B = 0.04$, $t = 6.14$ and $p < .001$, with a 95% confidence interval for B of $[0.18, 0.36]$. Because the p -value is below 0.05 and the confidence interval excludes zero, H₀₂ is rejected. This finding shows that negotiation is positively and significantly associated with employee efficiency. In operational terms, structured negotiation around interests and constraints significantly enhances efficient handling of tax cases, even after controlling for collaboration and compromising in the same model.

H₀₃: Compromising has no statistically significant relationship with employee efficiency in the Nigeria Revenue Service.

H₀₃ stated that compromising has no statistically significant relationship with employee efficiency in the Nigeria Revenue Service. The regression coefficient for compromising is $\beta = .12$, with $B = 0.11$, $SE B = 0.04$, $t = 2.75$ and $p = .006$, and a 95% confidence interval of $[0.03, 0.19]$. Since the p -value is less than 0.05 and the confidence interval does not cross zero, H₀₃ is rejected. This indicates that compromising has a positive and statistically significant, albeit comparatively smaller, relationship with employee efficiency. The result suggests that time-bounded give-and-take can support efficiency when used appropriately, particularly as a complementary strategy alongside stronger collaborative and negotiative practices.

DISCUSSION OF FINDINGS

The results show that negotiation, collaboration and compromising jointly explain a substantial proportion of variance in employee efficiency in the Nigeria Revenue Service (NRS), with the model accounting for about 42% of the variance in efficiency ($R^2 = .42$, adjusted $R^2 = .41$). Collaboration has the strongest positive standardised effect ($\beta = .41$, $p < .001$), negotiation shows a moderate effect ($\beta = .28$, $p < .001$), and compromising has a smaller but still significant positive effect ($\beta = .12$, $p = .006$). The diagnostics (VIF ≈ 1.37 – 1.52 , tolerance $\geq .66$, Durbin–Watson ≈ 1.98 , non-significant normality tests, stable estimates under HC3 robust standard errors and sensitivity checks) indicate that these effects are not artefacts of multicollinearity, dependence or a few influential cases.

The prominence of collaboration is consistent with contingency and organisational information-processing perspectives, which argue that highly interdependent, complex tasks require richer interaction patterns that support joint problem-solving and information elaboration [Galbraith \(1974\)](#), [Yuan and van Knippenberg \(2020\)](#). In NRS, complex tax cases typically require coordinated input from audit, collections, legal and ICT units. The strong collaborative coefficient suggests that teams which regularly co-diagnose cases, share information early and co-design workflows are better able to reduce rework, shorten cycle times and meet deadlines. This aligns with evidence that reflexive, collaborative teams in knowledge-intensive and service settings achieve higher performance when they periodically reflect on goals and processes [Leblanc et al. \(2024\)](#) and with African evidence that collaborative conflict-handling improves performance and reduces work disruption in universities and hospitals [Utile et al. \(2020\)](#), [Augustine et al. \(2022\)](#).

Negotiation's moderate unique effect on efficiency supports the view that structured, integrative negotiation is a critical information-processing mechanism at unit interfaces. De Dreu and colleagues show that conflict and cooperation are intertwined: when prosocial motives and group goals are salient, actors remain engaged in disagreement to seek better joint outcomes, provided that the process channels conflict into issue-focused exchange rather than status contests [De Dreu et al. \(2022\)](#), [Snijder et al., \(2024\)](#). In NRS, negotiation is visible when audit and legal units align enforcement options, or when operations and ICT bargain over system changes. The positive coefficient indicates that such integrative negotiation clarifying interests, constraints and options supports efficiency by reducing misunderstandings that would otherwise generate rework and delays. This pattern echoes findings from Nigerian breweries and hospitals, where integrating/negotiating styles were positively associated with organisational performance, while more forcing or avoiding approaches were detrimental [Nwokedi et al. \(2022\)](#), [Maleghemi \(2024\)](#).

The smaller but significant positive effect of compromising suggests a nuanced role for this strategy in a rule-bound, time-pressured context. Compromising, conceptualised as time-bounded give-and-take, appears to help NRS employees close lower-stakes disputes quickly so that work can continue, consistent with evidence from Nigerian universities and higher institutions showing that compromise can support performance when used to manage workload allocation and routine issues [Utile et al. \(2020\)](#), [Saidu \(2021\)](#). However, its weaker coefficient relative to collaboration and negotiation is consistent with information-elaboration logic: compromising deeper exploration of options and may truncate learning when applied to complex, tightly coupled tasks [Yuan and van Knippenberg \(2020\)](#). The findings therefore support a contingency view in which compromise contributes to efficiency mainly when tasks are modular and time pressure is acute, whereas collaboration and negotiation are needed for complex interdependent work.

The pattern of results is also consistent with psychological safety and team learning mechanisms. Edmondson's review shows that psychological safety predicts learning behaviours such as speaking up, error reporting and joint problem-solving, which in turn drive performance improvements in high-stakes, interdependent settings [Edmondson \(2023\)](#). The strong effect of collaboration and the moderate effect of negotiation suggest that, in NRS teams where staff perceive sufficient safety to surface concerns and challenge assumptions, constructive conflict strategies can be enacted without fear of sanction. This is in line with the empirical review, where collaborative and mediating styles in Nigerian hospitals were associated with higher staff commitment and involvement [Augustine et al. \(2022\)](#), [Ele et al. \(2024\)](#), outcomes that typically reflect underlying climates of trust and safety. The present results extend that logic by showing that, in NRS, such climates are not only associated with attitudes but also with efficiency-focused outcomes such as timeliness and reduced rework.

Cultural tightness-looseness and norm theory help explain why the three strategies differ in strength. NRS operates in a culturally "tight" environment with strong rules, monitoring and sanctions. Cross-national and work-unit studies indicate that tight norms can improve coordination and compliance but also raise stress and suppress voice when sanctions are harsh [Gelfand et al. \(2021\)](#), [Di Santo et al. \(2021\)](#), [Song et al. \(2022\)](#). In such settings, open confrontation may be perceived as norm violation, making compromise an attractive, norm-consistent way to close disagreements quickly. The fact that collaboration and negotiation still show strong positive effects indicates that, within this tight system, there are local pockets often shaped by leadership where psychological safety is sufficient to allow deeper joint problem-solving and integrative negotiation. This pattern supports the argument that leaders in tight, rule-bound agencies must actively create "safe zones" for task-focused disagreement if they wish to reap the efficiency benefits of constructive conflict management.

Team conflict and hierarchy perspectives further illuminate the ordering of effects. Research on hierarchy and status conflict shows that when power differences are salient and contested, teams experience more relationship conflict and knowledge hiding, which undermine performance [Greer et al. \(2018\)](#), [Krueger et al. \(2022\)](#). The strong positive relationship between collaboration and efficiency, in the presence of acceptable diagnostics and moderate intercorrelations among strategies, suggests that in many NRS teams collaboration is being used to manage potential status tensions by creating shared ownership of problems and decisions. This aligns with evidence that integrating and collaborative strategies reduce disruptive strikes and process breakdowns in Nigerian public institutions [Utile et al. \(2020\)](#), [Okereke et al. \(2022\)](#). At the same time, the more modest role of compromise hints that while concessions help contain conflict under hierarchy, they are not sufficient to generate the information sharing and learning needed for larger efficiency gains.

Theoretically, the findings contribute in three main ways. NRSt, by estimating negotiation, collaboration and compromising simultaneously, the analysis clarifies their relative importance for efficiency in a tax administration, extending African work that has

tended either to aggregate constructive styles or to model them separately [Okereke et al. \(2022\)](#), [Augustine et al. \(2022\)](#). The clear ordering collaboration > negotiation > compromising supports the contingency-information-processing view that strategies which maximise information elaboration and joint problem-solving are most valuable under high interdependence, while compromise plays a secondary, context-specific role. Second, by situating these results within psychological safety and tightness looseness perspectives, the study shows that constructive conflict strategies can have strong positive effects even in a tight, sanction-heavy context, provided that local climates support voice. Third, by linking these strategies explicitly to efficiency indicators rather than only to satisfaction or commitment, the findings bridge the gap between conflict-process theory and operational performance in public revenue administration.

For NRS management, the results underline the need to prioritise collaborative and negotiation capabilities in supervisor and team-leader development. Training that focuses on joint case diagnosis, integrative negotiation at unit interfaces and structured after-action reviews is likely to yield greater efficiency gains than generic “conflict resolution” workshops. At the same time, compromising should be framed as a deliberate tool for lower-risk, time-critical decisions rather than as the default response to all disagreements, to avoid suppressing task conflict that could improve processes.

CONCLUSION AND RECOMMENDATIONS

The study examined how three conflict management strategies negotiation, collaboration and compromising relate to employee efficiency in the Nigeria Revenue Service. Efficiency was treated as an operational outcome, reflected in cycle time, rework, throughput and adherence to service standards. The analysis showed that all three strategies significantly predict efficiency, with collaboration having the strongest positive effect, negotiation a moderate effect and compromising a smaller but still positive effect, in a model explaining about 40–45% of the variance in efficiency.

These findings indicate that everyday conflict handling is a core driver of operational performance in a large, interdependent and rule-bound public agency. Collaboration appears to be the most powerful lever because it supports joint problem-solving, richer information processing and coordinated execution across units. Negotiation functions as a structured mechanism for aligning interests, clarifying constraints and sequencing work at interfaces between departments. Compromising contributes by enabling timely closure of lower-stakes disagreements under tight deadlines, provided that it is used selectively and within clear quality boundaries. The integrated contingency–information-processing–psychological-safety framework helps to explain this pattern: collaboration and negotiation are most effective where task interdependence and ambiguity are high and where teams feel safe to voice concerns, while compromise is more useful for modular, time-critical tasks.

RECOMMENDATIONS

- 1) NRS should prioritise training for supervisors and team leaders in collaborative problem-solving and integrative negotiation. Practical tools joint case scoping templates, cross-unit planning meetings and structured pre-audit conferences can be embedded into routine workflows so that collaborative and negotiation behaviours become standard rather than exceptional.
- 2) Leadership practices should explicitly support speaking up about process issues, capacity constraints and potential errors. Regular debriefs after major cases, safe spaces for raising concerns and visible, non-punitive responses to well-intentioned challenge can build climates where staff feel able to use collaborative and negotiative strategies without fear of sanction.
- 3) Simple guidelines should clarify when to collaborate, negotiate or compromise. For tightly coupled, high-impact work (e.g., large taxpayer audits), protocols should emphasise collaboration and negotiation across audit, legal and ICT units. For routine, modular tasks under severe time pressure, compromise may be authorised as an acceptable, “good enough” strategy, provided legal and quality thresholds are respected.

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