

EMOTIONAL INTELLIGENCE AND EMPLOYEE PERFORMANCE IN FEDERAL INLAND REVENUE SERVICE (FIRS), ABUJA

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Abstract

A major issue organizations face regarding employee performance challenges is often due to lack of emotional intelligence (EI) development. The absence of EI can result in low employee engagement, and work-related stress, both of which negatively impact overall performance. Hence to need to examine the Effect of Emotional Intelligence on Employee Performance in Federal Inland Revenue Service (FIRS), Abuja using proxies such as self-awareness, and self-management. This paper explains how effectively managing personal emotions can positively affect performance of employees. The main theory of the study was Goleman's Theoretical Model of Emotional Competence. A descriptive survey research design with the aid of a questionnaire as the instrument for data collection, was used. The population was four hundred and eighty-seven (487) employees with a sample size of two hundred and twenty (220) respondents. Stratified sampling technique were used. A quantitative analysis method with the use of both descriptive and inferential statistics (Multiple regression analysis) were employed. Statistical Package for Social Sciences (SPSS) version 26 software was employed for analysis. Finding show that, the null hypothesis of Self-awareness and Self-management were rejected which means that both variables significantly affect employee performance in FIRS, Abuja. It was therefore recommended that Federal Inland Revenue Service Headquarters Abuja should increase their emotional self-awareness programs for employees and continue to look for ways to make online courses on self-management available for their staff in the organization.

Keywords: Emotional Intelligence, Self-awareness, Self-management, Employee performance.

1.1 Introduction

The importance of highly engaged and productive employees in advancing organizational success and achieving profitability was highlighted by Macey and Schneider (2023). They emphasized that the success and profitability of a business depends on its workforce and without excellent performers, organizations cannot accomplish their goals and objectives. In order to improve employee morale and boost performance, companies must continuously engage their workforce and push staff to be more productive, create clear goals, recognition, and offer learning opportunities for reskilling and upskilling (Armstrong, 2023).

In today's globally interconnected world, employee success and competitiveness are directly correlated with worker effectiveness. Several challenges affect workers' performance globally

and poor performance results from these barriers, which make it difficult for businesses and employees to meet their goals and objectives. Staff turnover and employee absences may rise as a result of poor performance (Albrecht, Bakker, Gruman, Macey, and Saks, 2022).

In the European setting, poor performance management procedures, harassment at work, stress from the job, and an unbalanced work-life schedule obstruct the attainment of peak employee performance. Furthermore, a significant challenge that many firms encounter is employee engagement, which also affects employee performance (Eurofound, 2023). According to Gallup's State of the Global Workplace (2022) survey, only 14% of European employees are actively working, which is 7% less than the global average (21%) and 19% less than the US and Canada (33%). This information is reported by Clifton and Sinyan (2022) and higher turnover rates and lower productivity are frequently the results of low employee engagement.

Workers in North American nations also have obstacles at work, which affects how effectively they perform. Many variables, such as the growing labor market competitiveness and the advancement of technology in the workplace, can be blamed for the fall in employee productivity. Employees frequently struggle to maintain a healthy work-life balance as a result of extended working hours and pressure to meet deadlines, which lowers productivity and job satisfaction.

Additional investigation on the different problems related to employee performance in Africa reveals that important variables impact the best possible employee performance in companies. A number of issues that are known to be common in the African economic context, such as political instability, corruption, bureaucracy, poor infrastructure, disease, and hunger, could be partially to blame for this (Kamoche, 2002). Crabtree (2013) says that as of the 2011–2012 research, barely 10% of workers in Sub-Saharan Africa and just 13% of workers worldwide were engaged at work, according to Gallup's new 142-country study on the State of the Global Workplace. According to research by Clifton and Sinyan (2022), employee engagement in Sub-Saharan Africa stands at 21% based on Gallup's State of the Global Workplace (2022) study. Compared to South Asia (27%), the United States Canada (33%), and other countries, this number is rather low. Employees are a valuable resource, thus it's critical to maximize their contribution to the aims and objectives of the company in order to sustain high performance.

Oruh, Dibia, and Akinbode, (2023), reported that corporate success depends heavily on employee performance, and Nigeria, a developing nation, has difficulties in this area. Their competitiveness and productivity are directly impacted by this. They stated that these main issues include corruption, inadequate working conditions, low employee engagement, and inadequate human resource training. According to Johnny, Eluka, Nwonu, and Okafor (2014), Nigeria has one of the worst working conditions among developing nations, and workers' regular exposure to unfavorable physical and environmental conditions lowers their motivation at work. Only 12%

of Nigerian workers are engaged at work as of the 2011–2012 survey, according to Gallup's latest 142-country study on the State of the Global Workplace (Crabtree, 2013). This low level of employee engagement might result in subpar worker performance. All these issues will impact how well workers and organizations function overall.

Greater performance in areas like participative management, putting others at ease, self-awareness maintenance, being honest, remaining calm, fostering and mending relationships, being decisive, and handling problematic employees are associated with high emotional intelligence (Desta, 2020). High emotional intelligence means people are able to identify their own feelings, as well as the meaning behind them and how they affect other people. In the realm of human resources, the connection between emotional intelligence and worker performance is crucial. Developing one's emotional intelligence is essential for decision-making abilities, and productivity. The association between emotional intelligence and employee performance in a variety of industries and work categories has been supported by empirical research investigations. In a cross-sectional study, Adekiya, Aliyu, Bello, and Kofar-Mata (2021), for instance, found that employees with higher emotional intelligence did better on tasks when they had strong domain-based self-efficacy. This suggests that emotional intelligence might increase a person's self-assurance in their ability to finish tasks, which will improve task performance in general.

Although most individuals are familiar with the concept of emotional intelligence, they might not completely understand how to apply it in their daily activities. Because of this, it's imperative to spread knowledge about emotional intelligence in the workplace and train managers and employees in its application (Sallie-Dosunmu, 2016). Based on the foregoing, the study investigates if emotional intelligence affects employee performance in FIRS.

The main issue with Federal Inland Revenue Service (FIRS), Abuja is the fact that based on the researchers' study on FIRS, there has been issues on how taxpayers are treated especially with tax administration processes (Andersen, 2023), and account freezing of taxpayers (Ojoye, 2019) via Punch Newspaper and these have caused conflict between employees and taxpayers. In addition to these, the increase in Value Added Tax from 5% to 7.5% and now to 10% could make taxpayers agitated and employees need emotional intelligence skills to drive compliance and avoid conflict and misunderstanding. This investigation and report therefore motivated the researcher to ascertain the effect of EI on employee performance using proxies such as self-awareness, and self-management.

This study contributes to knowledge by stating that Emotional Intelligence is highly required among employees not only in private and public organizations but also in revenue-generating organizations. Specifically, this study analyzes the effect of self-awareness and self-management on employee performance and shows how important emotional intelligence skills are and the

need to have the skills to carry out job functions. This study also highlights the importance of carrying out training on employees to improve their emotional intelligence skills and educate them on its importance.

Few papers have used variables that affect both personal emotions and the emotions of others, but this paper focused on emotional skills that affect just individual emotions and how employees can manage these personal emotions to improve their performance. Furthermore, most reviewed kinds of literature are profit-making organizations that generate profit to maximize the wealth of the owners while this current study is a government institution that generates profit for the government. The following subsection contains the theoretical framework, literature review, hypotheses, materials and method, measurement of variables, analysis, findings, discussion of findings, conclusion, implications, limitations, and future research.

1.2 Theoretical Framework

The paper underpinning theory is Goleman's Theoretical Model of Emotional Competence which also refer as the Competency Model of Emotional Intelligence formulated by Daniel Goleman (1995). And supporting theory is the Pyramid of Emotional Intelligence also called The Nine-Layer Model formulated by Drigas and Papoutsi (2018). In 1998, Goleman introduced the emotional competence framework, which divided emotional intelligence competencies into personal competencies and social competencies. Personal competence, which deals with understanding one's emotions and controlling one's behavior, places more emphasis on individual character than on social relationships. It is made up of abilities in self-awareness and self-management. Conversely, social competency is the ability to effectively handle people's emotions and interactions with you. It is made up of social skills and social awareness. Daniel Goleman's book "Emotional Intelligence" from 1995 helped popularize the idea of emotional intelligence. "The ability to self-motivate and survive in the face of frustrations; control impulse; manage one's moods and empathize with people" is how he characterized emotional intelligence (Goleman, 1995; as mentioned in Chaidi & Drigas, 2022. The Emotional Competence Inventory 360 (ECI 360), created by Goleman, is a tool for assessing emotional competency in relation to their job performance. This assessment tells you areas for improvement in order to perform better and be more productive at work.

Goleman explain self-awareness, self-management, social awareness, and relationship management as the areas of emotional intelligence. These four competencies are broken down by him into a set of twelve emotional intelligence "sub-scales,". Self-management is the ability of a person to govern and control their emotions. How aware you are, and how well you can assess your own feelings, are seen as self-awareness. The capacity to see, comprehend, and react to others' feelings as we navigate social networks is known as social awareness. Relationship management is about helping people grow, leading by example, and handling disagreement.

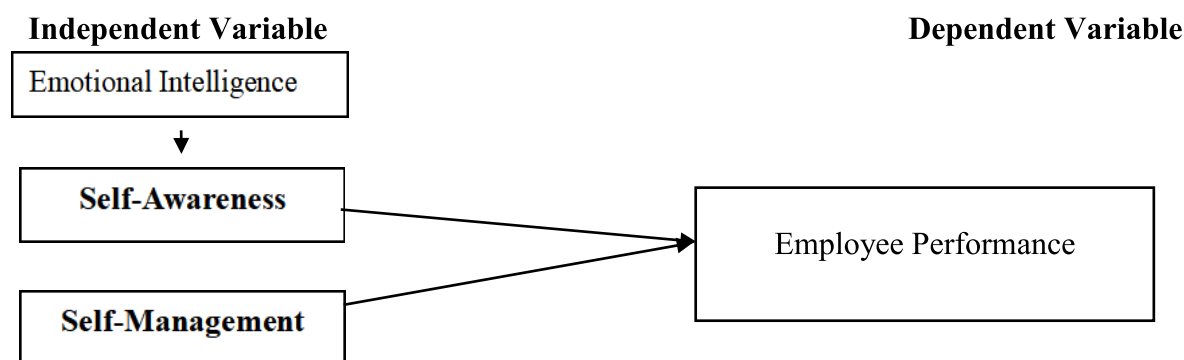
These elements make it simple to pinpoint areas for growth as well as comprehend and control your emotions.

The Pyramid of Emotional Intelligence (The Nine-Layer Model) (Drigas and Papoutsis 2018). Drigas and Papoutsis (2018) created an emotional intelligence pyramid based on a nine-stage model comprising two hierarchically structured components: the emotional intelligence ability model and the emotional intelligence trait model. These are the skills and abilities people require to reach their optimum degree of emotional intelligence. To advance to the next level of emotional intelligence, a person must grasp the particular talents listed in each level in order to achieve that level.

All of these led to the conclusion that people must embrace the additional skills/strategies provided at each level of the pyramid model in order to master the pyramid skills, improve themselves, and develop emotional intelligence for success at the self-realization and transcendence level. Because humans learn critical emotional, cognitive, and metacognitive skills at each level of the pyramid skills that are essential for success in their personal, professional, interpersonal, and overall lives they aspire to reach the top of the pyramid. Furthermore, improving one's emotional intelligence is a continuous process that aims to achieve new heights for improved equilibrium, improved bodily and mental health, and increased success.

According to Goleman (2014), a person's performance cannot become better no matter how good they do if they have a closed personality and struggle to communicate with others. Because the emotional intelligence characteristics employed in the study are all interrelated, there is a relationship between employee performance and these qualities. Higher performance is expected from employees who possess strong self-awareness, and self-management abilities than from those who do not. Carmeli (2018) asserts that self-awareness affects worker effectiveness. Employees who are self-aware are assured, proactive, and productive. Individuals who are aware of their abilities can make the most of them to increase productivity. Self-emotional control greatly enhances worker performance because it enables workers to lower stress, and efficiently manage their time.

Figure 1: Conceptual Framework of the Study



Source: Researchers' Study (2025).

1.3 Literature Review and Hypotheses

1.3.1 Self Awareness

Self-awareness according is the capacity to recognize and comprehend one's own feelings and emotions (Livesey, 2017). This helps you see clearly how other people perceive you, how you treat them, and how you respond to them. Knowing your motives, values, influence on others, and strengths and limitations allows you to be self-aware (Kalaiyarasan, 2016; Sembiring, Dalimunthe, & Gultom 2023). When things are accurately interpreted in the mind, a person may better control their emotions. Self-awareness guides and determines whether a person is headed in the right direction (Atuma & Agwu, 2015).

When evaluating self-awareness, the Johari Window is thought to be one of the most useful instruments. It is predicated on the idea that self-awareness of a person's behavior and traits may be clearly comprehended through the application of four fundamental concepts: what we are aware of about ourselves, what we don't know about ourselves, what other people think of us, and what we keep hidden from them. Making a distinction between one's own feelings and those of others can help one perform better. This can facilitate work completion and emotional understanding. According to the researcher, self-awareness is an individual's ability to recognize the feelings and emotions that exist within, what triggers these feelings, and the capacity to understand personal strengths and weaknesses.

Goleman and Bar-on have identified self-awareness as the most significant emotional intelligence variable. It is deemed so crucial that it is seen as a precondition for other variables and the starting point of all relationships (Sunindijo & Hadikusumo, 2013). To support the above statement even more, Malekar (2007) pointed out that self-awareness is a key component of Emotional Intelligence (EI) and that it plays a major role in enhancing worker performance. Employee performance can be raised in organizations by effectively managing the emotional intelligence of their workforce. Given that most reviewed papers established a positive relationship between self-awareness and employee performance, this study therefore uses a null hypothesis to establish if there is a significant effect of self-awareness on employee performance in Federal Inland Revenue Service (FIRS), Abuja.

H₀₁: There is no significant effect of self-awareness on employee performance at the Federal Inland Revenue Service (FIRS), Abuja.

1.3.2 Self-Management

Self-management is the capacity to effectively control one's emotions, ideas, and behaviors in a variety of contexts. It is also known as "self-control" or "self-regulation." An individual can effectively manage stress at work if they possess a strong feeling of control. The ability to make decisions that can enhance an organization's overall operating performance is a crucial component of self-management. It takes self-reflection to develop self-management skills. With

self-management, one deals with disagreements at work by controlling their frustration and mood. Self-management is a neuronal established and verified predictor of relationship management and social awareness (Sunindijo & Hadikusumo 2013).

Victoroff and Boyatzis (2012) contend that self-management skills should receive more attention because people who possess them are more likely to carry out their responsibilities successfully because of their upbeat outlook, drive, openness to learning, and initiative during times of change. High self-management or control individuals are more likely to get better success at work by effectively controlling their time, and personality qualities, and finishing the assigned duties and obligations. To enhance job performance, employees must thus acquire emotional intelligence as well as self-regulation or self-management skills and techniques.

The researcher opines that self-management deals with understanding and regulating personal emotions and the capacity to maintain a calm state especially when stressed, or faced with difficulties. Given that most reviewed papers established a positive relationship between self-management and employee performance, this paper therefore uses a null hypothesis to establish if there is a significant effect of self-management on employee performance in FIRS, Abuja.

H₀₂: There is no significant effect of self-management on employee performance at the Federal Inland Revenue Service (FIRS), Abuja.

1.4 Materials and Methods

The study adopted a quantitative research design and used primary sources of data for data collection. The total population of the study comprised the total number of employees in eight (8) departments that directly interact with taxpayers' in the Federal Inland Revenue Service Headquarters Abuja which is 487 (Federal Inland Revenue Service, Abuja 2024). These 8 departments were only used for the study because they directly interact with taxpayers daily. It is possible to study specific groups of people or departments within an organization as stated by Sekaran and Bougie (2016). They highlighted the need to examine the specific context of the organization when studying the population of interest. The sample size is 220 using Taro Yamane (1967). Stratified sampling was adopted.

Table 1: Population, Sample and Sampling

S/N	Departments	Population	Sample Size
1	Human Capital Management Department	129	58.27
2	Change Management Department	16	7.22
3	Taxpayers Service Department	45	20.32
4	Technology Department	67	30.26
5	Procurement Department	58	26.20

6	Communication Department	47	21.23
7	Facility Management Department	73	32.97
8	Revenue Accounting Department	52	23.49
TOTAL		487	220

Source: Federal Inland Revenue Service, Headquarters, Abuja, (March 2024)

The researcher visited the organization under study and distributed two hundred and forty-two (242) questionnaires to the various employees of the departments under study. However, 220 questionnaires were successfully retrieved from the respondents and this served as the sample size, accounting for 90% response rate. While, 22 questionnaires were not returned by the respondents.

To ensure both the validity and internal consistency of the research instrument, the draft questionnaire was submitted to the researcher's supervisor who vetted the instrument. It was also solicited for validation, amendments, and suggestions from expert researchers in the fields of Psychology and Human Resource Management in some universities in Nigeria. These experts suggested that the items of the instrument should include measurements that directly relate to the emotions of individuals. They also suggested that the items should be straightforward and reflect key factors that affect the feelings of people who work in organizations. These comments and suggestions from experts were included in the final version of the questionnaire. To ensure the reliability of the instrument, a pilot test was performed using a test-retest reliability method by distributing a structured questionnaire to 20 respondents who were not included in the study. A 2-week interval was used. The reliability of the research instrument was established by Cronbach's alpha reliability testing method using the Statistical Package for the Social Sciences (SPSS) version 26. Cronbach's alpha coefficient of 0.86, 0.90, and 0.83 were obtained respectively for the research items of the last 3 sections in the questionnaire. This affirms that the reliability is high enough to conclude that the internal consistency of the research instrument is reliable for the study. These results are in line with Mugenda and Mugenda (2013) that the instrument and data are considered reliable if the reliability coefficient is greater than 0.7.

1.5 Measurement of Variables

Emotional Intelligence: This independent variable measures individual ability to empathize, react, speak, and communicate effectively with people. People who are in control of their emotions are more advantageous in their professional and personal lives (Goleman, 2023).

Self-Awareness

This variable measures the ability to recognize individual feelings and emotions, the ability to be open to candid feedback, and self-development, and the ability to be aware of personal strengths, weaknesses, and individual state of mood. 7 items were measured on a 5-point Likert scale based on the studies by Suganthi, and Kuppusamy (2021) and Mohanty (2021).

Self-Management

This variable measures the ability to control and manage impulsive feelings and emotions properly, stay focused and think clearly under pressure, handle rapid change smoothly, and deal with stress to ensure it doesn't affect individual performance as stated by Bradberry, and Greaves (2022). 6 items were measured on a 5-point Likert-scale based on the studies by Ullah, Aijaz, Ullah, and Nawaz (2020) and Mohanty (2021). (1 = "Strongly Agree," 5 = "Strongly Disagree")

Employee Performance

This variable measures employee effectiveness, employee completion of specific tasks, employee achievement of departmental goals, employee timeliness, employee participation, deadline compliance, and employee productivity (Armstrong, 2023). 4 items were measured on a 5-point Likert-scale based on the studies by Mohanty (2021).

Table 2: Study Variables and Measurement

Measurement Variables	Sources
Self-Awareness	Suganthi, and Kuppusamy (2021); Mohanty (2021).
Self-Management	Ullah, Aijaz, Ullah, and Nawaz (2020); Mohanty (2021).
Employee Performance	Mohanty (2021).

Source: Researcher (2024)

1.6 Analysis and Results

According to the results in Table 3, all variables in the study have average scores and standard deviation values that fall between 4.3114 and 4.4648, and .34173 and .43157, respectively.

Table 3 Mean and Standard Deviation

Variables	Mean	Standard Deviation
Employee Performance	4.4648	.43157
Self-Awareness	4.4097	.34173
Self-Management	4.3114	.39292

1.7 Reliability and Validity of Instrument

1.7.1 Reliability Test

Cronbach's Alpha is described as a common measure of internal consistency reliability of instruments. Hence, it is a good measure of reliability testing (Pallant, 2011). Accordingly, this study tested the reliability of the instrument using Cronbach's Alpha. The findings in Table 4 showed that Employee Performance has a reliability coefficient of 0.70, Self-Awareness has a

reliability coefficient of 0.61, and Self-Management has a reliability coefficient of 0.62. Based on the outcome, the instruments for this study are reliable.

Table 4: Reliability Analysis

Variables	Items	Cronbach' Alpha
Employee Performance	4	0.70
Self-Awareness	7	0.61
Self-Management	6	0.62

1.7.2 Validity Test

In empirical study of this nature, the validity of the instrument is established using factor analysis. Therefore, principal component analysis and varimax rotation were employed to assess the weight of the items that measure variables of the study, in terms of their loadings in each factor. According to results in Table 5, the items that measure Employee Performance have loadings above 0.4, with KMO, Bartlett's Test of Sphericity, and % of Variance Explained of 0.719, 6, and 52.983 at less than 0.01 Significance level.

Table 5: Factor Analysis for Employee Performance

Items	Components
	1
EP1	.794
EP2	.738
EP3	.698
EP4	.675
KMO	.719
Bartlett's Test of Sphericity	6
Total Variance Explained	52.983
Sig.	.000

Also, result in table 6 showed that items that measure Self-Awareness have loadings above 0.4, with KMO, Bartlett's Test of Sphericity and % of Variance Explained of 0.624, 21 and 47.917 at less than 0.01 Significance level.

Table 6: Factor Analysis for Self-Awareness

Items	Components
	1
SA1	.816
SA2	.683
SA3	.832
SA4	.776

SA5	.452
SA6	.491
SA7	.542
KMO	.624
Bartlett's Test of Sphericity	21
Total Variance Explained	47.917
Sig.	.000

Likewise, the result in Table 7 showed that the items that measure Self-Management have loadings above 0.4 with the exception of SM6. However, the KMO, Bartlett's Test of Sphericity, and % of Variance Explained of 0.597, 15, and 53.085 are quite significant at less than 0.01 Significance level.

Table 7: Factor Analysis for Self-Management

Items	Components
	1
SM1	.902
SM2	.681
SM3	.526
SM4	.878
SM5	.528
SM6	
KMO	.597
Bartlett's Test of Sphericity	15
Total Variance Explained	53.085
Sig.	.000

1.8 Assumptions of Multiple Regression

1.8.1 Normality

Normality is usually tested by checking the values of skewness and kurtosis, in order to confirm whether the data is normally distributed. The outcome in Table 8 showed that the data is not skewed in one side and therefore, it is normally distributed, particularly as the values of skewness and kurtosis are within acceptable range.

Table 8: Skewness and Kurtosis

Variables	Skewness		Kurtosis	
	Statistic	Std. Error	Statistic	Std. Error
Employee Performance	-.882	.164	1.721	.327
Self-Awareness	-.275	.164	-.028	.327
Self-Management	-1.128	.164	3.453	.327

1.8.2 Multicollinearity

In this research, multicollinearity problem was assessed using the values of variance and inflation factor (VIF) and tolerance as a benchmark suggested by Pallant (2011). According to the results of the analysis in table 9, there is no multicollinearity problem, as VIF value is less than 10, and tolerance value is less than 1; which all fall within the acceptable threshold. Hence, in this research, multicollinearity is not an issue.

Table 9: Tolerance and VIF

Variables	Tolerance	VIF
Self-Awareness	.951	1.051
Self-Management	.884	1.131

1.8.3 Linearity

Normal Probability Plot was used to check linearity assumption, whereby the width has to be connected with the band, in order to demonstrate linear relationship between research variables (in a straight line). Therefore, results showed that the linearity assumption is achieved.

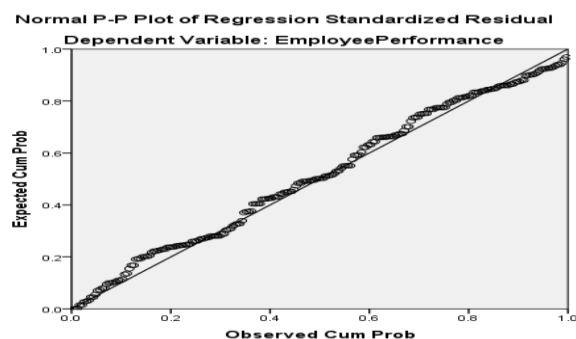


Figure 2: Linearity

1.8.4 Heteroscedasticity

This assumption suggests that the data has to reflect a trend whereby scores in the data are expected to concentrate or converge along 0 axis. Therefore, result in figure 3 showed that the shape of the data is scatter, as most of the scores have converge along 0 axis.

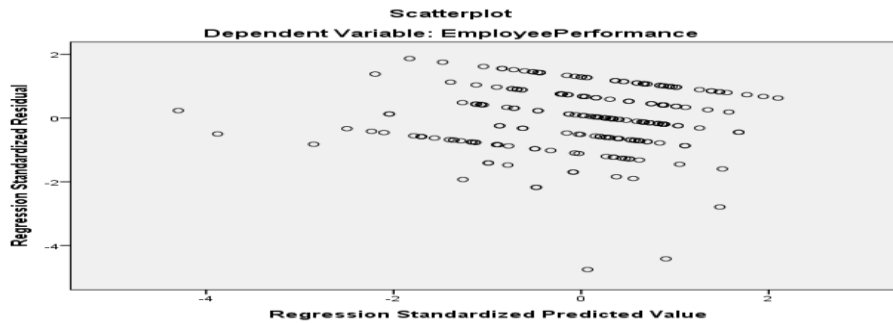


Figure 3: Heteroscedasticity

1.9 Correlation Analysis

In this research, Pearson Correlation was employed, in order to determine the association between the independent variables and dependent variable. According to the result of correlation analysis in table 10, the association between Self-Awareness, Self-Management, and Employee Performance is quite significant at less than 0.01 significance level.

Similarly, the outcome reveals that Self-Awareness has a strong correlation with Employee Performance ($r = .212$), which is highly significant at 0.000 1-tailed. Again, the outcome reveals further that Self-Management has a significant correlation with Employee Performance ($r = .178$), which is significant at 0.000 1-tailed.

Table 10: Correlation Matrix

	Employee Performance	Self- Awareness	Self- Management
Employee Performance	1		
Self-Awareness	.212	1	
Self-Management	.178	.041	1

Note: Correlation is Significant at less than 0.001 (1-tailed)

2.1 Multiple Regression Analysis

This section presented the test of statistical hypotheses of the study where two hypotheses were tested using multiple linear regression statistic. This statistical method was applied to test whether there exists any significant effect of self-awareness, and self-management, on employee performance at the Federal Inland Revenue Service, Federal Capital Territory, Abuja. Hence, the study has fulfilled the basic assumptions of multiple regression such as normality, multicollinearity, linearity and heteroscedasticity. Moreover, the result of the regression analysis in Table 11 showed the outcome of the hypotheses testing as indicated below:

Table 11: Multiple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Decision
	B	Std. Error	Beta			
(Constant)	2.020	.524		3.851	.000	
1 Self-Awareness	.223	.084	.177	2.655	.009	Rejected
Self-Management	.137	.076	.125	1.808	.072	Rejected

a. Dependent Variable: Employee Performance

2.1.1 Effect of Self-Awareness on Employee Performance

The first hypothesis tested in this study postulated that there is no significant effect of self-awareness on employee performance at the Federal Inland Revenue Service, Abuja. The Regression model shows that there exists a significant positive effect between self-awareness and employee performance ($B = .223$, $t\text{-value} = 2.665$, $p\text{-value} = .009$). Suggesting that an increase in self-awareness will lead to an improvement in employee performance at work.

Therefore, self-awareness contributed greatly to employee performance in the Federal Inland Revenue Service, Abuja. Based on the result of the regression analysis which suggests that there exists a significant effect of self-awareness on employee performance, the null hypothesis is rejected in favour of the alternative hypothesis. Hence, the result has statistically proven that; there is a significant effect of self-awareness on employee performance at FIRS, Abuja.

2.1.2 Effect of Self-Management on Employee Performance

The second hypothesis tested in this study postulated that there is no significant effect of self-management on employee performance at the Federal Inland Revenue Service, Abuja. The Regression model shows that there exists a significant positive effect between self-management and employee performance ($B = .137$, $t\text{-value} = 1.808$, $p\text{-value} = .07$). Suggesting that an increase in self-management will lead to an improvement in employee performance at work.

Therefore, self-management contributed greatly to employee performance in Federal Inland Revenue Service, Abuja. Based on the result of the regression analysis which suggests that there exists a significant effect of self-management on employee performance, the null hypothesis is rejected in favour of the alternative hypothesis. Hence, the result has statistically proven that; there is a significant effect of self-management on employee performance at FIRS, Abuja.

2.2 Major Findings

Below are the major findings of the study from the data analysis.

That Self-Awareness has a significant effect on Employee Performance at the Federal Inland Revenue Service, FCT, Abuja.

That Self-Management has a significant effect on Employee Performance at the Federal Inland Revenue Service, FCT, Abuja.

2.3 Discussion

The result of hypothesis one reveals a significant effect of self-awareness on employee performance at the Federal Inland Revenue Service, FCT, Abuja. This decision led to the rejection of the null hypothesis and the acceptance of the alternate hypothesis. The opinion of the employees conformed to the issue as reflected by inferential statistical analysis. The implication of this study to Federal Inland Revenue Service Abuja is that with self-awareness skill, employees' performance can increase to a high degree at FIRS. The study found that employees strongly agreed that they recognize how their feeling affects their performance and are open to candid feedback, new perspectives, continuous learning, and self-development.

The study equally discovered that respondents are aware of their state of mood at work and how their feelings influence the decisions they make at work. The above results are in line with Carmeli (2018), which states that self-awareness influences employee performance as employees who are emotionally aware are confident, conscientious, proactive, and efficient and they work well with others. They can work better, be motivated, complete tasks on time, and achieve organizational goals. Also, this finding is in harmony with the results of Okeke, Virginia, and Okeh (2020) which state that there is a strong positive relationship between self-awareness and employees' performance.

The result of hypothesis two revealed a significant effect of self-management on employee performance at Federal Inland Revenue Service, FCT, Abuja. This development led to the rejection of the null hypothesis. The opinion of the respondents was affirmed in the regression analysis. The implication of this study to Federal Inland Revenue Service Abuja is that with self-management skill, employees' performance at the Federal Inland Revenue Service, FCT Abuja will significantly increase. Thus, the study discovered that staff of the Federal Inland Revenue Service, Abuja are able to deal with stress to ensure it doesn't affect their performance. The above results are in line with Victoroff and Boyatzis (2012), as they opined that individuals with high self-management skills are more likely to perform well in their responsibilities due to their positive attitude, self-motivation, willingness to learn, and initiative in times of change. Also, Breevaart, Baker, and Demerouti (2014) found that on days when employees practice self-management, they can use a wider range of different skills, and create an environment where they have opportunities for growth and development.

2.4 Conclusion

From the collected data and its analysis; the findings reported and interpreted; the researcher was led to make the following conclusion:

In the Federal Inland Revenue Service (FIRS) FCT Abuja, emotional intelligence has an effect on employee performance. The predominant indicator or proxy of emotional intelligence that affects the performance of employees the most is Self-awareness, followed by Self-management.

Generally, respondents all agree that the first proxy of emotional intelligence in this study which is self-awareness has a high level of effect on employee performance. Respondents strongly agreed that they recognize how their feelings affects their performance, the emotions that exist within them and they are open to candid feedback. They realize the links between their emotions and what they think do and say and are aware of their strengths and weakness.

It was agreed by respondents that the second proxy in this study which is self-management affects employee performance to a high extent. They strongly agreed that they control and manage their impulsive feelings and emotions properly, stay focused, think clearly under pressure, stay positive and well-composed in trying moments. They can also handle rapid change smoothly, control their temper and handle difficulties rationally.

2.5 Implications

2.5.1 Academic Implications

The findings from this research will significantly help other researchers with information on the study's variables and also in related studies.

Also, the findings of this research will act as useful contributions to research and literature on emotional intelligence and it indicates specific areas for future empirical research.

Furthermore, Goleman's theoretical model of Emotional Competence and The nine-layer model have been used to study the link between Emotional Intelligence and Employee Performance and contributes significantly to academics as a deeper understanding of the linkage between EI and employee performance has been highlighted and a conceptual framework designed to show the relationship between self-awareness, self-management and employee performance.

2.5.2 Managerial Implications

Having analyzed the data from the respondents, the findings have implications for FIRS Abuja to enhance their employee performance. Specifically, this paper recommends the following:

The management of Federal Inland Revenue Service Headquarters Abuja should increase their emotional self-awareness programs for employees in the organization like offering coaching and mentorship services as respondents all agreed self-awareness affects employee performance to a high extent. The organization can create room for individual self-development and dedicate a week each month as emotional intelligence week. These will make employees to be more intentional and self-aware of their emotions as well as the emotions of others especially taxpayers'.

The Federal Inland Revenue Service Headquarters Abuja management should continue to promote opportunities such as online courses, counselling services and employee assistance programs to enhance self-management skills among staff. These will improve employee skill, as well as support their well-being and resilience. Access to these services will improve their ability to manage their impulsive feelings and emotions properly thereby increasing productivity and performance.

This paper also implies that emotional intelligence skills are very important in driving success and the management of FIRS need to ensure that all employees have these skills to carry out job functions, as they all have a high effect on employee performance at the Federal Inland Revenue Service (FIRS) Headquarters, Abuja.

2.6 Limitations and Future lines of research

As a cross-sectional survey study, the first limitation is that the study's findings, which are from one location (i.e. FIRS Headquarters Abuja), will not be sufficient to generalize about employees working at the Federal Inland Revenue Service (FIRS) in Nigeria. Secondly, the limited number of employees used as a sample will also be insufficient for a wider generalization. These two limitations mean that generalizations based on the findings of the study should be restricted to employees who work at the Federal Inland Revenue Service (FIRS), Headquarters Abuja.

The following suggestions were made for further studies:

For further studies, researchers can broaden the scope and carry out their research on the Federal Inland Revenue Service tax offices in Abuja. Also, further research can include other geographical locations of the Federal Inland Revenue Service (FIRS) in Nigeria.

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