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In the first instance, we are indeed grateful to the Management of Bauchi State University Gadau- Nigeria without whose approval and support this publication would not have been possible. Particularly, our profound gratitude goes to the Vice Chancellor, Professor Auwal Uba and the entire university community. Also, we extend our appreciation towards the effort of the paper reviewers who, despite their tight schedules assisted in thoroughly reviewing the research articles and offer meaningful suggestion towards improving the quality of the papers. Similarly, the Editorial Board would like to express gratitude to all the authors and those who have contributed in one way or another towards the success of this publication. Finally, we acknowledge the effort and steadfastness of our Managing Editors for working round the clock to ensure that the publication seen the light of the day.

Professor Bashir Jumare

Editor-in-Chief
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A Note from the Editor-in-Chief

International Journal of Intellectual Discourse (IJID) of Bauchi State University Gadau is the first Journal to be initiated by the Faculty of Social and Management Sciences since the University was established about nine years ago. I therefore, have cause, as the founding Editor-in-Chief, to congratulate the Academic Committee of the Faculty that initiated the idea, all the Editorial Board members and reviewers consisting of both National and International Scholars and Professionals in Accounting, Business Administration, General Management, Organizational Behavior, Industrial Relations and Human Resources Management, Economics, Marketing, Entrepreneurship, Operations Research, Public Administration, Political Science, Sociology and other Social and Management related fields. The goal of this journal is to enrich the theory and practice of Social and Management Sciences in our time with a view to enjoy the improved knowledge and career progression.

The editions of the journal generally consists of research articles by scholars cutting across Nigerian and foreign Universities, Polytechnics and Colleges of Education as well as private and public sector. All the sixty four (64) papers revolve around Accounting, Banking and Finance, Business Administration, General Management, Organizational Behavior, Industrial Relations and Human Resources Management, Economics, Marketing, Entrepreneurship, Operations Research, Public Administration, Political Science and Sociology. Although, many papers were received from scholars, but the Editorial Board had painstakingly selected for inclusion in this edition only those papers that met the highest standard of quality, originality, relevance and academic rigour. Equally, the key technical and professional impact criteria were used for the evaluation of the papers.

At this particular point, let me reiterate and assure other authors whose papers have been accepted for publication but are not featured in this edition, that such papers would be considered for publication in the subsequent editions particularly Volume 4 Issue 1 which is in the pipeline. We thank you for your interest and support and look forward for your feedback and suggestions. We invite new contributors (Scholars and Practitioners) to send in papers in the subsequent publications. Given the rich contents of this journal, it is a useful source of educational information and enlightenment to the general readers and people in academia. This is because, the papers were written in clear and concise language for easy understanding. The Editorial Board is hoping to continue in providing relevant and comprehensive quality research papers, policies and intervention that will support the building of word-class capabilities and knowledge.

Professor Bashir Jumare

Editor-in-Chief

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Optimizing organizational performance through effective recruitment and selection process in Nigeria: KW-IRS experience

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Abstract
This study examined the optimization of KW-IRS performance through effective Recruitment and Selection process. To achieve this, the study intends to examine the effect of equity in recruitment and selection process on organizational performance of KW-IRS and to evaluate the relationship that exist between work experience as dimension of recruitment and selection process and organizational performance of KW-IRS. Primary data was used for the study, which were generated through the use of questionnaires. A simple random sampling technique was used to select the sample of 152 respondents; 8 respondents from each of the nineteen (19) area offices of a total population of 945 employees in the state. Data was collected and analyzed with regression analysis. The study shows that equity and work experience dimensions of recruitment and selection process have significant positive effect on the employees' performance of KW-IRS at 5% significant level (P-value of 0.000 and 0.000) respectively. The study therefore recommends that the management of KW-IRS must not allowed external influence to jeopardize the standard of the recruitment and selection process for the benefits of organizational performance.

Keywords: Recruitment and Selection Process, Equity, Work Experience. Organizational Performance. KW-IRS

1.0 Introduction

Organizations recruit applicants to fill vacant positions because the performance of any organization largely depends on the caliber of its workforce. Recruitment and selection are considered to be vital aspects of human resources management, and the quality of the human resources of an organization depends heavily on the recruitment and selection process. Adeyemi, Dumade and Fadare (2013) expressed that employers have various ways of recruiting workers that helped them with clearing. ridging, planting, and harvesting of their farm produce. Often, their recruiting and selection processes were through word-of mouth, contacts with families, and friends that invite interested candidates who are willing to work with them on their farms. These methods are used to select those that are capable to work in their plantation.

Employees are the most valuable assets of organizations, therefore, an organization would have to devise a strategy to carefully

recruit and select the most suitable employees that could create a competitive advantage for the organizations. An organization must get the right candidate for the right position at the right time. For instance, Kwara Internal Revenue Service (KW-IRS) seconded several employees from the defunct Kwara Board of Internal Revenue in its quest for an effective quality management system that encompasses efficient revenue collection process and quality services to the general public.

KW-IRS has become one of the giant agencies in tax institutions because of its vision and process. Thus, it was internationally acknowledge and certified in 2018 (ISO 9001 and ISO 22301). At the inception, it has 732 staff and 5 area offices in Kwara State. The staff had at least a range of 5 10 years of experience with varying professional qualifications such as; ICAN, ANAN, CITN, etc before they were seconded from defunct Kwara Board of Internal Revenue to the present KW-IRS organization.

Recruitment is a phenomenon of engaging the right person, for the right position at the right time. In recent times, educational qualifications, experience, abilities, and skills of the individuals are taken into consideration when recruitment takes place.. The process of recruitment is attracting, selecting and appointing potential candidates to meet the needs and requirements of the organizations. Recruitment takes place internally within the organization and externally from external sources. Internal factors include the size of the organization, recruiting policy, and the images of organization and job. External factors include demographic factors, labor market, unemployment rate, labor laws, legal considerations, and competitors. Therefore, efficiency in the recruitment processes generates productivity, builds a good working environment and good relations between the employees (Bako & Aladelusi, 2017).

Selection on the other hand, is the process of picking or choosing the right candidate, who is most suitable for the job. It is the process of interviewing the candidates and evaluating their qualities which have been. identified in the recruitment process to choose the right candidates with necessary qualities for the right positions. This will help the organization to achieve its desired goals and objectives. When the selection of the employees takes place, it is vital to ensure that candidates possess the desired qualifications, skills and abilities that are required to perform the job in a well organized manner (Cook, 2004).

Recruitment refers to as a positive process due to its approach of identifying and attracting as many candidates as possible for the vacant positions. On the other hand, selection is a negative process due to its method of eliminating many applicants as possible. There are numerous individuals, who apply for the jobs, but the selection is made only of those individuals, who are qualified and proficient. Selection is important, the reason being, hiring of good personnel can help in increasing the overall performance of the organization. Both the processes of recruitment and selection are considered important for the effective functioning of the organizations and they take place simultaneously. Recruitment and Selection are imperative for the growth and development of the organization (DeCenzo, & Verhu 2013).

In the past decades, there are various employment opportunities readily available for an interested candidate; securing a job or employment follow due process and the eligible candidate with required qualities

recruit and select the most suitable employees that could create a competitive advantage for the organizations. An organization must get the right candidate for the right position at the right time. For instance, Kwara Internal Revenue Service (KW-IRS) seconded several edcdvmployees from the defunct Kwara Board of Internal Revenue in its quest for an effective quality management system that encompasses efficient revenue collection process and quality services to the general public.

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In the past decades, there are various employment opportunities readily available for an interested candidate; securing a job or employment follow due process and the eligible candidate with required qualities

is/are selected. In recent times, the recruitment and selection processes have changed dimension. This is due to increase in the interested and qualified candidates for job and employment. There are perceptions among the citizenry that recruitment into the public sector has largely shifted from meritocracy principle (educational qualifications and relevant work experience. among others) to factors such as nepotism, political patronage God Fatherism' and ethnicity. The ethnic succession strategy has become a cultural practice, it is more often used as a power-sharing instrument as well as a tool for divide and rule in the country.

Kwara Internal Revenue Service was established in 2015 by the Kwara State Internal Revenue Administration Law (Law) No.6 of 2015), in the efforts of Kwara State Government to increase and diversify its revenue base for financial freedom and also to bolstered efficacy in governance.

The Agency generated 7.2 billion naira in 2015 while in 2016 its performance increased to 17.3 billion naira. However, this has been its tradition on year bases. For instance, it has generated 19.6 billion naira in 2017, 23 billion naira in 2018and 30.7 billion naira in 2019 respectively (State of states report, 2019). Therefore, the performance of KW-IRS cannot only be measured without employees who are committed to the provision of quality revenue administration. Research Questions

i. What effect does equity in recruitment and selection process have on organizational performance of KW-IRS?

ii. Is there any significant relationship between work experience as dimension of recruitment and selection process and organizational performance of KW-IRS? Objectives of the Study.

The main objective of this study is to examine the effect of recruitment and selection process on organizational performance in KW-IRS. The specific objectives were to:

i. Examine the effect of equity in recruitment and selection process on organizational performance of KW-IRS

ii. Evaluate the relationship that exist between work experience as dimension of recruitment and selection process and organizational performance of KW-IRS

1. Literature.

1.1 Conceptual Clarifications

2.1.1 The Recruitment Process

The recruitment process is when individuals create Resumes that detailed their profiles and current skills, while recruiters focus basically on satisfying their customers and ensured that candidates found employment. Recruitment agencies employ tools such as bulletin boards which later led to a paid advertisement. in the newspapers; extensively, the recruitment process depended on face-to-face, word-of-mouth applications just like the method adopted in olden days in Nigeria (Okeke-Uzodike & Subban, 2015).

(i) The Pre-recruitment: This stage stipulates the actual and hidden costs of recruitment and selection. which is considered vital in the process (Bernard & Bernadette, 2014). Bernard & Bernadette (2014) suggested that an effective recruitment system should be established to prevent the idea of putting such a significant amount of money at risk; and the process must provide statistical information for human resource planning, job information. and administrative support to deal with responses from candidates.

(ii) The Recruitment Exercise: This stage involves requisitions, Bernard & Bernadette, (2014) stated that information on a

requisition document includes the following: name and location of the previous place of work, job title, main job function, salary or grade, benefits (allowances), and reason for requisition such as replacement, new appointment, and additional appointment; others include, required by date and signature by the head of the department (H.O.D).

(iii) Job Information: Job information is a broad statement of the main purpose, scope, duties as well as responsibilities of al particular job being described, while "job. specification" may specifically be described as a detailed statement of the physical and mental activities in given job (The a Department of Employment's Glossary of Management).

(iv) Job Description: Job description is al process to identify the authority of the job, its location in the organization and the activities and major responsibilities that must be done to perform the job (Bernard & Bernadette, 2014). Bernard and Bernadette (2014) see job descriptions as the basis for performance rating and promotion. It spells out the duties, tasks, and responsibilities of the jobholders. The job description is used as a parameter to measure employee's remuneration and ultimately employee status in any given organization.

(v) Job Specification: Job specification refers to a person's education, qualification, training and competences required for the specific job. Candidate profile as it is often called is to explain in clear terms the qualities that candidates are expected to possess for a particular job. Thus, personnel specification is a complete summary of the most important knowledge, skills and personal characteristics that are required by the successful candidates to enable him/her carry out the job at an acceptable standard of performance.

2.1.2 The Selection Process

Selection is the next on the stage after recruitment, it is the process by which the right person is been chosen from the pool of applicants whose to be hired based on the specified requirements by the organization (Daniel & Malkar, 2017); it is therefore considered recruitment an important element of process for every organizations/corporate/firm performance. Weihrich and Koontz (2005) posited that selection is the process of choosing from the candidates, from within the organization or from outside the most suitable person for the current position or the future positions in the organization. Aloysius and Mary (2016) identified a series of steps such as screening. medical examination, reference check, selection test, etc. which selection processes need to undergo.

(i) **Screening:** The process of screening is carried out to sorting resumes of candidates to select qualify and disqualify applicants by using successfully more detailed examinations of the resumes. However, resume screening is a form of pattern matching between a job's requirements and the qualifications of the candidate based on their resume (John, Raymond, & Caroline, 2014).

(ii) **Medical Examination:** Medical examinations are carried out for applicants to determine if they are medically fit to perform the job when selected. Medical examination also referred to as pre placement medical testing, it is conducted only where the applicants are required to use physical strength to successfully perform their duties (Mathis & Jackson, 2006).

(iii) **Reference Check:** Reference checks are used to verify the information that is supplied by the applicant and is usually done telephonically; although, most referees are reluctant to respond to certain questions

asked during the process (Mathis & Jackson, 2006). Reference checks can be used to gather as much information that will be used. in deciding whether to appoint or decline to appoint the applicants: it also provides the organization with other people's perceptions of the candidate's professional ability.

(iv) **Selection Test:** Selection tests are often used as part of the procedure for occupations where a large number of recruits are required and where it is not possible to rely entirely on examination. results or information about the previous experience as the basis for predicting future performance. Tests usually form part of an assessment center procedure; in some circumstances, a battery of tests may be used. which including various types of intelligence, aptitude and personality tests (Philipo, 2008). Specifically, intelligence tests are particularly helpful in situations where intelligence is a key factor, but there is no other reliable method of measuring it.

(v)**The Post-Recruitment:** This stage is identified as the last stage of recruitment and selection, with the offer and acceptance of employment, recruitment, and selection of applicants ends; despite this, there are important post-recruitment activities which include introducing the new employee to the organization and follow-up so as to integrate them into the team for effective performance (Bernard & Bernadette, 2014).

2.1.3 Equity

Equity has been highlighted as one of the most important variables of recruitment and selection process; Aleksandra, Jana, and Stefan (2015) asserted that organizational performance can be achieved through equity in recruitment and selection process; that is, there must be equal, fair, robust and efficient recruitment and selection processes that will comply with legislation and best practice. Meanwhile, maintaining objectivity is very important in the recruitment and selection process as well as avoiding bias and discrimination which could hinder the effectiveness and efficiency of the process and it could lead the organization to hire an employee that is incapacitated to deliver effectively in the job (Mary, 2015).

2.1.4 Work Experience

Work experience as a dimension of recruitment and selection process reflects the organizational performance and it is regarded as a vital tool that can detail employee capability to perform effectively in the vacant position (Vernon & Brewster, 2013). Mustapha, Ilesanmi, and Aremu (2013) approached work experience as one of the most important factors of positive experience of applicants when candidate experience is divided into pieces. In practice, work experience means; when and how richly experienced applicants are at various positions that will be assigned to him/her.

Figure 1: Conceptual Framework Independent variables Dependent variable

Selection Process

Performance of KW-IRS

Work

Experience

Source: Researcher's Framework (2020)

Conceptual

The figure 1 above illustrates both independent and dependent constructs used in this study. The independent construct of two variables; namely, equity and work experience. This construct is categorized under the recruitment and selection process; this conceptual framework. is based on previous studies carried out on

the recruitment and selection process as major factors that influence the performance. of an organization. Thus, in this study, the recruitment and selection process is chosen to measure the relationship between equity and work experience on the organizational performance. The theory of equity and work. experience of KW-IRS revealed that the organization was an upshoot of the defunct Kwara Board of Internal Revenue. This justifies the investigative study on the organizational performance of KW-IRS.

2.2 Theoretical Clarification 2.2.1 Equity Theory

Equal opportunity exists when there is fairness in recruitment and selection process. Equity models are derived from the equity theory of (Adams, 1963) that is based on the notion of fairness or unfairness ratio, which plays a key role of equal opportunity in recruitment and selection process. Equity can be achieved when an applicant is given an equal opportunity to participate in the recruitment and selection process. This is believed to reflect the type of employee that will represent an Organization and it will ensure that organizations recruit the best among the pool of applicants for the vacant positions in the organization. Joeri (2012) stated that equity in recruitment and selection processes can enhance star worker in the organization and it can equally influence the inputs of employee whenever they feel the organization give them equal opportunity to be selected.

2.2.2 Resource-Based View Theory

Resource-based view theory postulated that sustainable competitive advantage is attainable when firms have a pool of human resources that cannot be substituted by competitors in the industry (Barney, 1991). This theory suggests that firms should constantly evaluate their workforce in order to ensure that they have employed the right people with the required skills in the right places to enhance sustainable competitive advantage: however, when this is not realized, organizations need to make up for the shortfall by engaging appropriate recruitment and selection process (Aloysius & Mary, 2016). Okeke-Uzodike and Subban (2015) argued that resources such as technology, capital are imitable and it can be substituted by rivals at any time for a price, but certainly, it is not easy for competitors to acquire a pool of highly qualified, competent, dedicated and motivated employees. Meanwhile, an employee with fast work experience could be hardly imitated or substituted by any organization and this can facilitate competitive advantage for the organization (Nikolaos, Vassilis, & Georgios, 2009).

2.3 Empirical Studies

2.3.1 Equity and organization performance Many researchers have offered and contributed immensely to the profound knowledge on the field of HRM especially on the branches of recruitment and selection processes (Aloysius & Mary, 2016; Igbokwe-lbeto, 2012; Gemage. 2014; Okeke-Uzodike & Subban, 2015; Henry & Temtime, 2009). Equity and fairness are vital to organization's performance because morale and effectiveness of employees are affected when an organization recruits and selects incompetent candidates for the categories of job (Custodian of Good Governance, 2015). There is a need for viable employee recruitment strategies, equity and fairness to select the employee in a transparent process. Equity has been highlighted as one of the most important variables of recruitment and selection process; Aleksandra, Jana, and Stefan (2015) asserted that organizational performance can be achieved through equity in recruitment and selection process; that is,

there must be equal, fair, robust and efficient recruitment and selection processes that will comply with legislation and best practice.

There is a lack of meritocracy in recruitment processes due to political considerations, nepotism, and ethnicity which harms organizational performance, national developments as well as economic growth of the country (Okeke-Uzodike & Subban. 2015). Therefore, attention has been shifted to equity during recruitment and selection process; moreover, John, Raymond, and Caroline (2014) concluded that employee selection is the process by which the most efficient and qualified employee must be selected to occupy a position that should be free from nepotism and favoritism. This is to ensure that the organization gets the best suited candidates for the job without compromising the integrity of the organization. Based on the forerun, the following research hypotheses are vital to this study:

HO: Equity in recruitment and selection process do not have significant effect on employee's performance of KW-IRS.

HO_2: Work experience as dimension of recruitment and selection process have no significant relationship with employee performance of KW-IRS. 2.3.2 Work experience and organization performance

Ahmad (2012) stated that there is a need to emphasize work experience, professionalism and career orientations in the selection, recruitment, and remuneration. John, Raymond, and Caroline (2014) postulated that employee selection in public service was highly influenced by academic qualifications and background checks i.e. work experience, personality traits, etc. Moreover, Vernon and Brewster (2013) explained the relevance of high skills, knowledge, abilities and personality traits to work experience; these are the major determinant factors of organizational overall performance. Thus, work experience can lead to the development of a superior workforce because it is more closely aligned with the organizational strategy. Work experience is related to the choice and procedures that employee follows and understand which would reflect their success or failures at the end of their potential and limitations (Mustapha, Ilesanmi, and Aremu, 2013); this will reflect their core competencies and values that will ensure the growth and satisfaction of the organization and themselves as individual.

3. Methodology

The focused of this study was on Kwara Internal Revenue Service. Descriptive survey design was adopted for the study and the opinion of personnel from KW-IRS was sampled. The target population of the study is 945 comprised of the entire management and staff of the nineteen (19) area offices of KW-IRS in the state. The sample size consists of one hundred and fifty-two (152) respondents and to allow equal representation, eight (8) respondents were randomly selected from each area offices in the state using a simple random sampling technique. 152 copies of questionnaire were administered; however, only 138 useable questionnaires were retrieved from the respondents giving a response rate of 91% which is quite enormous. Thus, however, the data utilized from the survey were derived from 91% valid copies of questionnaire as at the time of survey. The questionnaire entitled "Optimizing KW-IRS Organizational Performance through effective Recruitment and Selection Process (OKOPERSP)" contained 15 items. The rating scale used was a five point Likert scale of strongly agree (5 points), agree (4 points), neutral (3 points), disagree (2)

points), and strongly disagree (1 point). The data were analyzed using regression analysis. The Cronbach's Alpha value (a) is 0.868 of which is higher than the minimum. acceptable level of 0.7 suggested by (Pallant, 2005).

4. Results and Discussion

4.1 Restatement and Test of Hypothesis

One

HO_1: Equity as a variable of recruitment and selection process do not have significant effect on organizational performance of KW-IRS.

The result in table I shows that equity as a variable recruitment and selection process has significant positive effect on organizational performance of KW-IRS ast indicated by beta coefficient of .5592959 with P-value of 0.000 at 5% significant level. The result leads to the rejection of the null hypothesis which states that recruitment and selection process do not have significant effect on organizational performance of KW-IRS, thereby leading to the acceptance of the alternative hypothesis. The result implies that if equity in the process of recruiting and selecting employees is keen. on the organization's performance; it enhances employees' morale and effectiveness leading to higher performance. It account for 0.56% of the variation that affect KW-IRS performance. This is in line with the study of Aleksandra, Jana, and Stefan, (2015) asserted that organizational performance can be achieved through equity in recruitment and selection process; that is, there must be equal, fair, robust and efficient recruitment and selection processes that will comply with legislation and best practice 4.2 Restatement and Test of Hypothesis

Table 1: Regression Coefficients

Two

HO_2: Work experiences as a variable of recruitment and selection process have no significant relationship with organizational performance of KW-IRS.

Based on the result in table 1 which shows that work experience as a variable of recruitment and selection process has significant positive relationship with performance of KW-IRS as indicated by beta coefficient of .3108859 with P-value of 0.000 at 5% significant level. The result leads to the rejection of the null hypothesis which states that work experience as a variable of recruitment and selection process have no significant relationship with performance of KW-IRS, thereby leading to the acceptance of the alternative hypothesis. The result implies that work experience shows the capability of individual in performance of roles and duties. This is in line with the studies of Vernon & Brewster (2013) and Mustapha, llesanmi, and Aremu (2013) asserted that work experience as one of the most important factors that help organizations engage richly experienced applicants at various positions so as to ensure organization achieved their aim, goal, and objectives.

a. Dependent Variable: Employee performance
Source: Researcher's computation, 2020 Table 2 below reveals the R square value of 0.9138 suggested that recruitment and selection process accounted for about 91% of the variation in the dimensions that influence organizational performance while the remaining 9% in employee performance is accounted for other variables not captured in our model. The adjusted R square is 91% with p value of 0.000 at 5%level of significance.

Table 2: Model Summary

Model	R Square	Adjusted R	RMSE
1	0.9138	0.9126	2957

a. Predictors: (Constant), Work experience, Equity
Source: Researcher's computation, 2020. 5. Conclusion and Recommendations

The study concluded that recruitment and selection process had a significant positive effect with overall performance of the agency under study. It was established that employees working experience and equity in recruitment and selection process have positive significant impact on the performance of KWRIS.

The implication of the study revealed that the Kwara State has witnessed increase in the revenue drive from 7.2 billion naira in 2015 to 30.7 billion naira in 2019. Although, the study is limited to Kwara State, it is expected that further study should explore the findings to investigate the dwindling economic status of Nigeria especially in the restructuring of the Federal Inland Revenue Service. cursory look at the Kwara State infrastructural development revealed that there is a dichotomy between the huge amounts generated over the years in the recommends that the State revenue should be judiciously expended on the welfare of the State.

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