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PERCEIVED IMPACT OF STRATEGIC HUMAN RESOURCE MANAGEMENT ON ORGANIZATIONAL PERFORMANCE IN ANAMBRA STATE BOARD OF INTERNAL REVENUE, AWKA

Ugwuogo, Christopher Chuks (PhD)

Department of Office Technology Management
School of Business Education
Federal College of Education (Technical) Umunze – Anambra State
08065663150. Email: ogocee2006@yahoo.com

ABSTRACT

This paper examined the impact of strategic human resource management on organizational performance in Anambra State Board of Internal Revenue, Awka. The objective of the study is centered on determining ways in which strategic human resource planning; recruitment/selection, as well as training/development enhances the organizational performance in Anambra State Board of Internal Revenue, Awka. Survey research design was adopted, as well as secondary sources of data collection. Total sample size of (229) respondents were randomly selected out of (535) personnel from the Anambra State Board of Internal Revenue, Awka. A questionnaire titled: Strategic Human Resource Development and Organizational Performance Survey Questionnaire (SHRDOPSQ), which was constructed for the respondents, containing 12 items and design on a 4-point scale, was used for data collection. The research instrument was validated by experts from Anambra State Board of Internal Revenue, as well as the Measurement and Evaluation Personnel. The instrument was trial tested and a reliability coefficient of 0.87 was obtained. The data was collected and analyzed using frequency counts, percentages and mean. Essentially, the study established that there was a significant relationship between the process of formulating strategic human resource planning, recruitment and selection;, training and development policy and the organizational performance in Anambra State Board of Internal Revenue, Awka. The study further recognized that in organization, there was a gap between "policy formulation and policy implementation, as well as development priorities in planning, recruitment, selection and training /development" because, most policies are not based on scientific facts, either for the reason that they were unavailable or, where they existed, they were unreliable. It was recommended that the organizational management at all levels should have a more robust deployment of logistics and a better mechanism for designing, formulating and implementing policies on strategic human resource planning; recruitment and selection, as well as training and development to enhance organic organizational performance in Anambra State Board of Internal Revenue, Awka. This can serve as a framework for utilizing strategic human resource management policy-making in the context of organizational performance in a developing Board of Internal Revenue in Nigeria.

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Keywords: Strategic human resource, Management, Planning, Recruitment, Selection, Training/ Development, Compensation.

Introduction

Throughout the later part of the 20th century, the role of Human Resources (HR) was primarily limited to administrative tasks. As time has progressed, human resources has seen a remarkable evolution, transforming into a valued internal department that provides multiple benefits to a business and its operations, such as talent management and being a strategic player in a business organization culture (Gbenga, 2019). Today, HR leaders adopt the strategic HR management approach to ensure that a business possesses the right team to drive organizational growth and accomplish its mission. It is no longer only about filling open positions within an organization. Strategic HR management is focused on carefully selecting individuals whose skills align with the organization's future objectives. For example, rather than focusing on typical HR functions such as recruiting and on boarding employees to fill immediate openings, human resource departments now strive to attract individuals who possess talents and experience to meet the future demands of the organization (Nwosu, 2014).

An effective Human Resource (HR) strategy is never written in stone. Rather, it requires ongoing assessment, measurement and adaptation. This involves reviewing the effectiveness of HR initiatives regularly and making adjustments when necessary. It is also important to remain aware of changes in the business environment and workforce dynamics to ensure that the HR strategy remains relevant and meets the needs of today's workforce. According to Igwe (2022), the strategic human resource ensures that the workforce effectively contributes to achieving business goals. For him, strategic HR management comprises five components: HR Strategy and Planning, Recruitment and Selection, Training and Development, Performance Management and Compensation and Incentives. Strategic HR management refers to aligning an organization's workforce with its core strategies, goals and future objectives, going beyond simple human resources planning. By integrating HR management into various aspects of the company, such as recruitment, training and rewards based on performance, strategic HR management enables HR professionals to contribute to the growth and success of the organization directly. As businesses face the changing landscape of work, strategic HR management becomes a framework that enhances organizational resilience and competitiveness (Ouanga, & Moshner, 2016).

Strategic human resource management is essential in aligning HR practices with an organization's strategies and goals, ultimately designed to help achieve business success. Okafor (2012) observes that this approach represents a departure from traditional human resources responsibilities by focusing on matching workforce capabilities with determined organizational

objectives, pointing out that strategic human resource management involves acquiring talent and targeting individuals whose skills and potential align with needs rather than just current job openings. Nwosu (2014) on his part posits that the key advantages of strategic HR management include improved talent acquisition and development, cultivating an adaptable workforce, enhancing employee engagement, increasing employee retention, boosting productivity and enhancing performance. He argues that these benefits directly contribute to propelling the organization toward its goals. Strategic HR management transforms HR from being a support function to becoming a partner that ensures resources are not only managed but strategically utilized to drive business success in today's hyper-competitive business landscape (Muhammed *et al*, 2014).

Strategic human resource planning focuses on creating a strategy that aligns with and supports the overarching business goals, as well as the organizational performance (Nwosu, 2014). It requires understanding the organization's direction to forecast future HR needs properly. Effective HR planning ensures the business has the right number of individuals at the right time in the right jobs (Jackson, 2021). This fosters effective management of workforce changes such as expansions, downsizing or reorganizations while supporting broader business objectives. Once the organization's goals are understood by all stakeholders, the next step is to anticipate workforce needs. This involves analyzing the workforce's capabilities and determining what skills, positions and number of employees will be necessary to achieve those objectives. It also requires knowledge of market trends, emerging industry patterns and specific opportunities within the industry (Eze, 2020).

Strategic human resource planning (SHRM) is a proactive process that aligns human resource capabilities with long-term business goals. In this guide, Ahazodo (2018) states that the approach is so important for resource planning success, noting that this includes its definition, the main steps, and best business practices. Strategic HR management (SHRM) according to him is a key step to ensuring that businesses are resilient and sustainable in the long run. The Key steps of the process include: analyzing current capacity, forecasting needs, gap analysis, HR strategy implementation and monitoring. Many of the challenges of SHRM, such as resistance to change or tracking KPIs, can be addressed by implementing a modern ERP software solution. Strategic human resource planning is part of the broader human resource planning (HRP) strategy. This process targets long-term objectives, spanning from one to five years, and ensures that businesses have enough capacity to meet future needs (Harrison & Liska, 2008). Strategic HR planning must be aligned with short-term resource planning, which handles daily concerns, such as employee schedules and workloads. Long-term strategies should also be aligned across departments, such as the finances or management, to ensure that

initiatives contribute to shared organizational goals (Edwin,2021).

Strategic recruitment focuses on hiring individuals who possess relevant skills and align with the company's long-term strategic goals. This process includes identifying competencies and skill sets necessary for business success and tailoring recruitment and selection procedures to attract candidates with these qualities. Achu (2021) argues that strategic recruitment goes beyond filling positions, noting that it involves creating a workforce that can effectively achieve the organization's strategic objectives through enhanced performance. This may require implementing sourcing strategies, building an employer brand and utilizing technology for talent acquisition. Obikeze & Obi (2004) see recruitment as the process of attracting job candidates to apply for vacant positions in organization. For them, it is through the recruitment process that an organization attracts the needed personnel to help achieve its objectives. Nwizu (2018) on his part, asserts that recruitment is the key to stronger public service while, Stahi calls it the cornerstone of the whole public personnel structure. Mbieli (2009) seems to have struck the right cord when he observes that recruitment attracts or involves the scouting of personnel both within and outside the local authority to a particular post. He added that recruitment within is by promotion, without any advertisement to attract qualified personnel both far and near.

Recruitment is the most important function of personnel officers. That is why Nwizu (2018) sees it as the first step in the employment process of the civil servants. For him, recruitment is the process of getting potential employees willing to apply for job or jobs into an organization. Nwosu (2014) advocates that before an organization embarks on a recruitment exercise, it must be sure of its areas of need, the number of people required, and the skills or educational qualifications required for performing the job. He therefore submits that poor recruitment, selection and placement administrative techniques result to inefficiency in productivity/performance in an organization. Selection involves extensive interviews, psychological, the age, sex, qualification, temperament, personality and the nature of the vacant posts to be filled. On this premise, Ekejiuba (2016) posits that selection is the process of choosing from the pools of applicants, those to be hired by the organization based on their abilities to meet the required organizational standard. Since the essence of the process is to make sure that those to be hired meet up with the standard and expectations of the organization. Achu (2021), advocates that after attracting job candidates through the recruitment process, the next step is to select from this pool those that will be employed. Obikeze and Obi (2004) seem to have agreed with Achu (2011) when they assert that an organization can either recruit people internally or eternally. They hold that an organization is said to have embarked on internal

recruitment when vacant positions are filled with present employees.

Regarding training and development in strategic HR management, the focus is not on enhancing employee skills but on strategically developing competencies that are vital for the business's success. This encompasses abilities such as leadership, results-oriented management and other soft skills that play a crucial role in the organization's growth. Strategic training and development initiatives could include mentorship programs, leadership development tracks and continuous learning opportunities. Each is geared toward preparing employees for future roles and equipping staff to overcome challenges effectively (Bankola, 2008:48).

Human Resource Development (HRD) is the framework for helping employees to develop their personal and organizational skills, knowledge and abilities; it also include employees training and career development. According to Nwachukwu & Adindu (2020) the focus of all aspect of human resource development is on developing the most superior workforce, so that individual employees and the organization can accomplish their goals in service. For them, human resource development programme is aimed at preparing individuals to meet the future needs of the organization. This could have inspired Janoskova (2022) to posit that the ability to recruit, maintain and hold on to skillful and quailed workers creates opportunity for the sustainable growth and development of the organization and its work force. Ede (2015) on his part observes that human resource development is not just training in the mechanics or getting work done but, also the development of present manpower for the present and future needs of the organization. Writing on the same subject matter, Madukachi (2021) maintains that, "human recourse development means to develop available manpower through suitable methods such as training capable managers and enhancing opportunities for career development". He points out that human resource development programs create a team of well-trained, efficient and capable managers and subordinates for enhanced performance in an organization. For him, such team constitutes an important asset of an enterprise.

Strategic human resource management offers a variety of excellent benefits to organizations. In addition to enhancing overall organizational performance, it plays an important role in creating sensible HR policies. This strategic approach ensures that human resources align seamlessly with broader organizational goals, helping to contribute to a dynamic and purpose-driven workforce. Thus, other benefits include:

Better Recruitment and Development of Top Talent: Strategic HR management significantly improves an organization's recruitment and development strategies around new hires. By taking a proactive and outcomes-based approach, organizations can identify individuals whose skills meet current needs and align with future demands. Through deliberate and

meticulous long-term planning, organizations can identify, select and nurture high-caliber talent, creating a workforce well-prepared for future challenges.

More Agile and Adaptive Workforce: A significant benefit of strategic HR management is its ability to bring about agility within the workforce. Strategic HR management ensures that organizations remain resilient and responsive to virtually any marketplace challenge by promoting flexibility in response to market changes and encouraging adaptation to industry trends. This is important to business performance and allows companies to remain competitive in an ever-evolving business landscape (Burumchi & Umeh, 2018).

Increased Employee Engagement and Retention: Strategic HR management places an emphasis on cultivating a workplace culture and aligning employee values with the broader organizational mission. This focuses on ensuring employee satisfaction and loyalty leads to enhanced levels of commitment, better engagement and higher retention rates. When employees feel connected to the company's goals and values, they are more likely to remain dedicated, leading to a more motivated workforce (Obasan, 2012).

Enhanced Workforce Productivity and Performance Critical aspects of strategic HR management designed to impact workforce productivity include strategically aligning employee skills with job roles and implementing targeted training and development initiatives. By ensuring that each team member's abilities are effectively utilized and continuously nurtured, strategic HR management creates an environment focused on performance. This results in enhanced productivity that propels the organization toward achieving its organizational goals (Hameed *et.al*, 2014).

There are many key principles of strategic HR management, most of which include:

Adaptability and Flexibility to the Changing Business Landscape: By recognizing the nature of the marketplace, this principle ensures that HR practices quickly adjust to unforeseen challenges, technological advancements and shifts in industry trends. Cultivating a culture of adaptability helps organizations navigate uncertainties, seize opportunities and maintain resilience amidst change (Adebayo, 2019).

Alignment with Company Vision, Values and Overall Strategy: The second principle entails harmonizing HR practices with the company's vision, values and overall strategy. By integrating HR processes into this framework, strategic HR management ensures that every HR initiative aligns with the company's mission. This fosters a workforce driven by purpose and establishes a link between HR activities and achieving organizational objectives (Burumchi & Umeh, 2018).

Developing Talent Pipelines and Human Capital: Last is the principle which involves developing talent pipelines and nurturing human capital. This principle emphasizes proactive planning to identify, attract and

retain individuals who not only meet current workforce needs but also align with future organizational requirements.

The extent of organizational performance determines the extent of productivity therein. An effective organization is a productive organization. Almazmomi (2018) defined organizational performance as a measure of how successfully organizations are achieving their missions and advancing their visions through core strategies. García-Álvarez (2015) defines effectiveness as the ability of an organization or a business to achieve its objectives. Effectiveness requires that human resources and organizational development combine optimally for the realization of the desired business outcome. García-Álvarez (2015) outlines that the achievement of organizational effectiveness requires some alignments – leadership alignment, strategic alignment, cultural alignment, performance alignment and customer focus alignment. For Gerba and Viswanadham (2016), organizational effectiveness is both a powerful and problematic term. The strength of it is that it may be used to critically evaluate and improve organizational activities. It's problematic since it means various things to different individuals. For Al-Qudah (2019), organizational effectiveness embodies the degree to which firms achieve the goals they have decided upon. Among those are talent management, leadership development, organization design and structure, design of measurements and scorecards, implementation of change and transformation, deploying smart processes and smart technology to manage the firm's human capital and the formulation of the broader Human Resources agenda. Organizational effectiveness is a concept businesses use to determine their success in reaching their desired outcomes. Professionals can implement a variety of models to help them measure their productivity (Obasan, 2012).

With strategic HR management, keeping track of key performance metrics is necessary. Metrics such as turnover rates, recruitment efficiency and return on investment (ROI) in training expenditure provide insights into the effectiveness of HR strategies. For instance, high turnover rates may indicate low employee satisfaction, prompting the need for strategic changes to improve retention (Nwachukwu & Adindu, 2020). Assessing recruitment metrics such as time to hire and cost per hire also helps evaluate the hiring process, leading to better quality hires and streamlined procedures. It is also essential to assess the ROI of training programs to understand their impact on employee performance and organizational growth. These metrics empower HR professionals to make data-driven decisions that align HR strategies with business objectives. By utilizing these indicators, organizations can enhance efficiency, optimize ROI and adapt (Brown, 2003)

Understanding the organization's overarching goals and strategy is essential when devising an HR strategy. This means aligning HR objectives with the mission, vision and long-term goals of the business.

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According to Nwosu (2014), HR professionals must be well-versed in the organization's health direction and overall mission to ensure their strategies support and enhance the business objectives. Once the organization's goals are understood by all stakeholders, the next step is to anticipate workforce needs. This involves analyzing the workforce's capabilities and determining what skills, positions and number of employees will be necessary to achieve those objectives (Ouanga & Moshner, 2023). It also requires knowledge of market trends, emerging industry patterns and specific opportunities within the industry. Assessing HR policies and programs is critical at this stage, requiring HR leadership to evaluate the company's existing policies to determine if they are sufficient in meeting current and future needs. Once initiatives are developed, the next step involves implementing plans and policies. It requires communication, proper training and support systems to ensure that all employees at all levels understand and embrace these initiatives (Ahazodo, 2018).

Statement of the Problem

The success of any organization to a reasonable extent depends on how effectively human resources are utilized. Every organization has its objectives. And this has to be achieved through the efficient use of human resource administration to employ, train, develop, commit employees and show them the ladder by which they can attain the organizational goals, as well as their desired individual goals. However, the discontent of the organization managers has continued to be problematic as strategic human resource management is not given the needed attention required to improve productions in organizations. However, the organization policy acting on measurable management magnitudes can play only a small part in the solution of what essentially is a setback in business organizations. Recently, there have been challenges in manpower development in business organizations which affects the organizational productivity in Nigeria. This has negatively affected the individual staff in business organizations in Nigeria.

A look at the Anambra State Board of Internal Revenue, Awka shows that the rate of performance on the part of the employees is dropping significantly. Studies such as Gbenge (2019) and Nwosu (2014) have affirmed that the organization is currently characterized by significant decline in performance. Again, there has been dwindling rate of the personnel performance in the organizations, particularly judging from the analysis statistically made of the 2012, 2015 and 2017 performance rating, where low productivity was observed in Anambra State Board of Internal Revenue, Awka.

A similar observation was made in 2020 and 2023 in the Anambra State Board of Internal Revenue, Awka. For example, according to Ouanga & Moshner (2023), within these periods, employees were ill- developed; incompetent persons were appointed to positions they did not deserve or merit in the companies. It is for this observed seemingly

recurring dwindling rate of productivity in the Nigeria that motivated the researcher to embark on this study to determine the causes of the observed drop in productivity of the organizations in Nigeria.

Purpose of the Study

The broad objective of the study is to examine the impact of strategic human resource management on organizational performance in Anambra State Board of Internal Revenue, Awka. The specific objectives are:

1. To determine ways in which strategic human resource planning enhances the organizational performance in Anambra State Board of Internal Revenue, Awka.
2. To examine ways in which strategic human resource recruitment and selection enhance the organizational performance in Anambra State Board of Internal Revenue, Awka.
3. To ascertain ways in which strategic human resource training and development affect the organizational performance in Anambra State Board of Internal Revenue, Awka.

Research Questions

Based on the objective of the study, the following research questions were posed for the study.

1. In what ways has strategic human resource planning enhanced the organizational performance in Anambra State Board of Internal Revenue, Awka?
2. In what ways has strategic human resource recruitment and selection enhanced the organizational performance in Anambra State Board of Internal Revenue, Awka?
3. In what ways has strategic human resource training and development affected the organizational performance in Anambra State Board of Internal Revenue, Awka?

Research Hypotheses

Ho1: There is no significant relationship between strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka.

Ho2: There is no significant relationship between strategic human resource recruitment and selection and the organizational performance in Anambra State Board of Internal Revenue, Awka.

Ho3: There is no significant relationship between strategic human resource training/development and the organizational performance in Anambra State Board of Internal Revenue, Awka.

Research Method

The study adopted a survey research design. The targeted population for the study comprised of all the personnel of Anambra State Board of Internal Revenue, Awka. With the use of Taro Yamane formula, a total sample size of (229) respondents were randomly selected out of (535) personnel from the Anambra State Board of Internal Revenue, Awka. A questionnaire titled: Strategic Human Resource Development and

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Organizational Performance Survey Questionnaire (SHRDOPSQ), which was constructed for the respondents, containing 12 items and design on a 4-point Likert scale, was used for data collection. The research instrument was validated by experts from Anambra State Board of Internal Revenue, as well as the Measurement and Evaluation Personnel. The instrument was trial tested and a reliability coefficient of 0.87 was obtained. The data was collected and analyzed using frequency counts, percentages and mean. The decision rule for interpretation of the results for the data analysis was that of a mean score of 2.5 and above, which was regarded as agreed/ accepted while, below 2.5 was disagreed/ rejected.

Presentation of Results

Research Question 1: In what ways has strategic human resource planning enhanced the organizational performance in Anambra State Board of Internal Revenue, Awka?

Table 1: Mean Response on Strategic Human Resource Planning and Organizational Performance.

N = 229

S/N	ITEMS	SA	A	D	SD	FX	MEAN	DECISION
1.	There is human resource planning in support of the goals of board of the internal revenue.	69 (30.1%) 276	60(26.2%) 180	54(23.6%) 108	46 (20.1%) 46	610	2.66	Agreed
2.	Human resource planning enhances the organizational performance .	75 (32.8%) 300	67 (29.3%) 201	59(25.8%) 118	28(12.2 %) 28	647	2.83	Agreed
3.	HR planning ensures the board of the internal revenue has the right number of individuals at the right time.	46(20.1%) 180	54(23.6%) 162	60(26.2%) 120	69(30.1 %) 69	531	2.32	Disagreed
4.	Strategic human resource planning is a proactive process that aligns human resource capabilities with long-term organizational goals	66(28.8%) 264	92(27.1%) 186	58(25.3%) 116	43(18.8 %) 43	609	2.66	Agreed
	Grand Mean						**2.62**	Agreed

Source: Survey Data, 2024.

Table 1 revealed that the respondents in items; 1, 2 and 4 with mean scores above 2.50 agreed that strategic human resource planning enhanced the organizational performance in Anambra State Board of Internal Revenue, Awka. Thus, the grand mean for research question 1 is 2.62. The implication is that, majority of the

people/respondents believe that to a reasonable degree, the strategic human resource planning enhances the organizational performance in Anambra State Board of Internal Revenue, Awka.

Research Question 2: In what ways has strategic human resource recruitment and selection techniques enhanced the organizational performance in Anambra State Board of Internal Revenue, Awka?

Table 2: Mean Response on Strategic Human Resource Recruitment/Selection and organizational performance. **N = 229**

S/N	ITEMS	SA	A	D	SD	FX	MEAN	DECISION
5.	Recruitment in the board of the internal revenue involves creating a workforce that can effectively achieve the organization's objectives.	78(34.1%) 640	61 (34.1%) 312	54(23.6%) 108	36 (15.7%) 36	639	2.79	Agreed
6.	Recruitment in the board of the internal revenue attracts or involves the scouting of personnel both within and outside the local authority to a particular post.	80 (34.9%) 320	64 (27.9%) 192	50(21.8%) 100	35(15.3 %) 35	647	2.83	Agreed
7.	The essence of the selection process is to make sure that those to be hired meet up with the standard and expectations of the organization.	75 (32.8%) 300	67 (29.3%) 201	59(25.8%) 118	28(12.2 %) 28	647	2.83	Agreed
8.	Poor recruitment, selection and placement administrative techniques in the board of internal revenue did not result to inefficiency of the organization.	37(16.2%) 148	41(17.9%) 123	29(16.7%) 136	83(36.2 %) 83	490	2.14	Disagreed
	Grand Mean						**2.89**	Agreed

Source: Survey Data, 2024.

Table 2 revealed that the respondents in items 5, 6 and 7 with mean scores above 2.50 agreed that strategic human resource recruitment and selection techniques had enhanced the organizational performance in Anambra State Board of Internal Revenue, Awka while, only the respondents in item 8 with mean score below 2.50 disagreed. Meanwhile, the grand mean for research question 1 is 2.89. This underscores the fact that majority of the people/respondents believe that to a reasonable degree, the strategic human resource recruitment and selection techniques has enhanced the organizational performance in Anambra State Board of Internal Revenue, Awka.

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Research Question 3: In what ways has strategic human resource training and development affected the organizational performance in Anambra State Board of Internal Revenue, Awka?

Table 1: Mean Response on Strategic Human Resource Training/Development and Organizational Performance. **N = 229**

S/N	ITEMS	SA	A	D	SD	FX	MEAN	DECISION
9.	Poor training correlates with efficient organizational performance in the board of internal revenue.	30(13.1%) 120	50(21.8%) 150	60(26.2%) 120	89(38.9 %) 89	479	2.09	Disagreed
10.	Human resource development helps employees in the board of internal revenue to develop their personal and organizational skills, knowledge and abilities.	80 (34.9%) 320	64 (27.9%) 129	50(21.8%) 100	35 (15.3%) 35	647	2.83	Agreed
11.	Human recourse develops manpower through suitable methods such as training and enhances opportunities for career development in the board of internal revenue.	84 (36.7%) 336	60 (26.2%) 180	49(21.4%) 98	36(15.7 %) 36	650	2.84	Agreed
12.	Strategic training and development initiatives could include mentorship programs, leadership development tracks and continuous learning opportunities.	50(21.8%) 200	54(23.6%) 162	60(26.2%) 180	65(28.4 %) 65	607	2.65	Agreed
	Grand Mean						**2.99**	Agreed

Source: Survey Data, 2024.

Table 3 revealed that the respondents in all the items; 10, 11 and 12 with mean scores above 2.50 agreed that poor strategic human resource training and development affected the organizational performance in Anambra State Board of Internal Revenue, Awka while, only the respondents in item 9 with mean score below 2.50 disagreed.. Thus, the grand mean for research question 1 is 2.99. This implies that majority of the people/respondents believe that to a reasonable degree, poor strategic human resource training and development negatively affected the organizational performance in Anambra State Board of Internal Revenue, Awka.

Testing of Research Hypotheses

Ho1: There is no significant relationship between strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka.

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To test the hypothesis one, data in table 1 was used.

H1	There is significant relationship between strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka.	Pearson Correlation= 0.71 Sig = 0.05 N = 229 Grand mean = 2.62	**VALID**

The table above shows that the Pearson Product Moment Correlation is 0.71 which indicates that there is significant relationship between the strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka.

Ho2: There is no significant relationship between strategic human resource recruitment and selection and the organizational performance in Anambra State Board of Internal Revenue, Awka.

To test the hypothesis two above, data in table 2 was used.

H2	There is significant relationship between strategic human resource recruitment and selection and the organizational performance in Anambra State Board of Internal Revenue, Awka.	Pearson Correlation= 0.87 Sig = 0.05 N = 229 Grand mean = 2.85	**VALID**

The table above shows that the Pearson Product Moment Correlation is 0.87 which indicates that there is significant relationship between strategic human resource recruitment and selection and the organizational performance in Anambra State Board of Internal Revenue, Awka.

Ho3: There is no significant relationship between strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka.

For the test of hypothesis three, data in table 3 was used.

H3	There is significant relationship between strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka.	Pearson Correlation= 0.89 Sig = 0.05 N = 200 Grand mean = 2.99	**VALID**

The table above shows that the Pearson product moment correlation is 0.89 which indicates that there is no significant relationship between strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka.

Discussion of Findings

The test of hypothesis one showed that there was significant relationship between strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka. Further assessment showed that the dwindling rate of performance in business organizations in Nigeria is due to lack of strategic human resource planning on the part of management. For example, Nwosu (2014) stated that the strategic human resource planning focuses on creating a strategy that aligns with and supports the overarching business goals, as well as the organizational performance. In this position, Jackson (2021) concurred that strategic human resource planning requires understanding the organization's direction to forecast future HR needs properly. He pointed out that effective HR planning ensures the business has the right number of individuals at the right time in the right jobs and that this fosters effective management of workforce changes such as expansions, downsizing or reorganizations while supporting broader business objectives. Supporting the position above, Eze (2020) posited that once the organization's goals are understood by all stakeholders, the next step is to anticipate workforce needs, asserting that it involves analyzing the workforce's capabilities and determining what skills, positions and number of employees will be necessary to achieve those objectives. Corroboration the result, Ahazodo (2018) affirmed that strategic human resource planning (SHRM) is a proactive process that aligns human resource capabilities with long-term business goals, stating that the approach is so important for resource planning success, noting that this includes its definition, the main steps, and best business practices. Strategic HR management (SHRM) according to him is a key step to ensuring that businesses are resilient and sustainable in the long run. The Key steps of the process include: analyzing current capacity, forecasting needs, gap analysis, HR strategy implementation and monitoring; confirming our Ha1, that there is significant relationship between strategic human resource planning and the organizational performance in Anambra State Board of Internal Revenue, Awka.

The test of hypothesis two revealed that there was significant relationship between strategic human resource recruitment and selection and the organizational performance in Anambra State Board of Internal Revenue, Awka. Further assessment showed that the declining in Nigeria organizational performance is traceable to poor strategic human resource recruitment and selection of staff on the part of the management to ensure organizational performance. For example, Achu (2021) argued that strategic recruitment goes beyond filling positions, noting that it involves creating a workforce that can effectively achieve the

organization's strategic objectives through enhanced performance. For him, this may require implementing strategies, building an employer brand and utilizing technology for talent acquisition. Corroborating the finding, Obikeze and Obi (2004) held that recruitment is the process of attracting job candidates to apply for vacant positions in organization. For them, it is through the recruitment process that an organization attracts the needed personnel to help achieve its objectives. In support of the result, Nwosu (2014) advocated that before an organization embarks on a recruitment exercise, it must be sure of its areas of need, the number of people required, and the skills or educational qualifications required for performing the job. He therefore submits that poor recruitment, selection and placement administrative techniques result to inefficiency in productivity/performance in an organization; upholding our Ha1, that there is significant relationship between strategic human resource recruitment/selection and the organizational performance in Anambra State Board of Internal Revenue, Awka.

The test of hypothesis three indicated that there was significant relationship between strategic human resource training/development and the organizational performance in Anambra State Board of Internal Revenue, Awka. Further assessment indicated that the poor training and development gave rise to poor organizational performance in Nigeria. For instance, Madukachi (2021) maintained that, human recourse development means to develop available manpower through suitable methods such as training capable managers and enhancing opportunities for career development, pointing out that human resource development programs create a team of well-trained, efficient/capable managers and subordinates for enhanced performance in organization. This position is supported by Janoskova (2022) who posited that the ability to recruit, maintain and hold on to skillful and quailed workers creates opportunity for the sustainable growth and development of the organization and its work force; confirming our Ha1, that there is significant relationship between strategic human resource training/development and the organizational performance in Anambra State Board of Internal Revenue, Awka.

Conclusion

Performance management within strategic HR management involves establishing and implementing processes that encourage behaviors and outcomes aligned with the organization's values and strategic goals. Effective performance management is more than evaluating performance; it also entails setting future objectives, providing ongoing feedback and coaching. It fosters a culture where continuous improvement is valued and motivating employees is critical to align their efforts with the organization's goals. Strategic HR management enables businesses to develop a powerful pool of exceptional professionals, thereby maintaining a steady stream of capable individuals and ensuring the organization is properly equipped to adapt to changing

requirements – enhancing the organizational performance.

Recommendations

Based on the findings, the following recommendations are made that:

1. The management team of organization should adopt favourable and effective planning strategies devoid of favoritism, nepotism, tribalism, ethnicity or quota system, political consideration, etc and base the planning strategies on merit.
2. The management team of organization should adopt favourable and effective recruitment, selection and placement process devoid of favoritism, nepotism, tribalism, ethnicity or quota system, political consideration, etc and base its procurement criteria on merit. It is important to note that recruiting qualified individuals will obviously reduce the expenses of manpower training in developing personnel. In order to follow an achievement oriented pattern in Nigeria police, the ills of posting must be eradicated, appointment of personnel into every post, no matter the level should be on merit.
3. The organization management team or personnel officers should adopt a well thought out favorable and effective administrative principles capable of regularly training and developing the personnel both in-the- job and off- the- job. Training and development should be made a regular exercise in the organization so as to enhance employees' commitment to duty. This is because the success of the organization to a large extent depends on the availability of effective and efficient training programmes in the system.

Contribution to Knowledge

This study, the impact of strategic human resource management on organizational performance in Anambra State Board of Internal Revenue, Awka has contributed to knowledge in many dimensions. The study has exposed strategic human resource management of Anambra State Board of Internal Revenue, Awka as it concerns the trending new technique of human resource administration, which determines the performance or success of the organization. This study has contributed to knowledge by analyzing the basic impact of strategic human resource management on organizational performance in Anambra State Board of Internal Revenue, Awka, which covers: planning; recruitment and selection; and ways in which strategic human resource training/development affects the organizational performance in Anambra State Board of Internal Revenue, Awka. This study has contributed to knowledge by utilizing distinct research methodology from what has not been used by past researches. Furthermore, survey research design was used and data were collected through primary source (questionnaire). The data was analyzed using simple percentage, mean statistics and PMCS. The overall implication of this study

therefore, is that, it has reaffirmed in the present study that there is significant relationship between planning; recruitment and selection; and ways in which strategic human resource compensation affects the organizational performance in Nigeria

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