

**EFFECT OF HUMAN RESOURCE MANAGEMENT PRACTICES ON
EMPLOYEES' COMMITMENT: A STUDY OF LAGOS STATE
INTERNAL REVENUE SERVICE**

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SEPTEMBER, 2021

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REVENUE SERVICE**

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**A DISSERTATION SUBMITTED TO THE SCHOOL OF POSTGRADUATE STUDIES
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OF BUSINESS MANAGEMENT, COLLEGE OF MANAGEMENT AND SOCIAL
SCIENCES, COVENANT UNIVERSITY, OTA, OGUN STATE, NIGERIA**

SEPTEMBER, 2021

ACCEPTANCE

This is to attest that this dissertation is accepted in partial fulfillment of the requirements for the award of the degree of Master of Business Administration (MBA) in Industrial Relations and Human Resource Management in the Department of Business Management, College of Management and Social Sciences, Covenant University, Ota, Nigeria.

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DECLARATION

I, **OGUNYEMI, LYNDA OPEYEMI (19PAC01921)** declares that this research was carried out by me under the supervision of Dr. Adewale O. Osibanjo of the Department of Business Management, College of Management and Social Sciences, Covenant University, Ota, Nigeria. I attest that the dissertation has not been presented either wholly or partially for the award of any degree elsewhere. All sources of data and scholarly information used in this dissertation are duly acknowledged.

OGUNYEMI, LYNDA OPEYEMI

.....

Signature and Date

CERTIFICATION

We certify that this dissertation titled “**EFFECT OF HUMAN RESOURCE MANAGEMENT PRACTICES ON EMPLOYEES’ COMMITMENT: A STUDY OF LAGOS STATE INTERNAL REVENUE SERVICE** is an original research work carried out by **OGUNYEMI, LYND A OPEYEMI (19PAC01921)** in the Department of Business Management, College of Management and Social Sciences, Covenant University, Ota, Ogun State, Nigeria under the supervision of Dr. Adewale O. Osibanjo. We have examined and found this work acceptable as part of the requirements for the award of Master of Business Administration (MBA) in Industrial Relations and Human Resource Management.

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DEDICATION

This project is dedicated to God Almighty, the One who grants wisdom, knowledge and understanding.

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ABSTRACT

The aim of this paper was to analyse the effect of human resource management practices on employees' commitment: A study of Lagos state Internal Revenue Service. The study focused on performance appraisal, compensation management and training and development against the three-dimensional models of employees' commitment, namely: affective, continuance and normative commitment respectively. The research study made use of two theories which are the universalist theory and social exchange theory. The research design that was adopted for this paper was the survey research design and a well-structured questionnaire was used to compile appropriate information for this research. The stratified and simple random techniques were also used in this study. The total number of respondents were 400 employees and with the use of the Taro Yamen formula, a sample size of 200 respondents was gotten. One hundred and seventy-four (174) copies of questionnaire were filled correctly and returned. The data obtained were analysed using Statistical Package for Social Science (SPSS) while Linear Regression was used for the analysis. The result indicated that the significance level was lower than 0.05% which made the alternate hypothesis to be accepted. The result pointed out that performance appraisal, compensation management and training and development all had significant effect on affective, continuance and normative commitment respectively. As a result of the findings, the study therefore recommended that organizations should ensure the effective and unbiased implementation of the selected human resource management practices to get employees to remain committed. However, organizations should adopt various practical measures that will lead to the effective workability of these practices.

Keywords: Human resource management practices, Employee commitment, Performance appraisal