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MANAGEMENT RESPONSIBILITIES AND WORKER'S DEVELOPMENT IN RIVERS STATE INTERNAL

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ABSTRACT
This study focused on management responsibilities and worker's development in Rivers State Internal Service. The aim of the study was to determine the relationship between dimensions of management responsibilities (setting clear goals and delegating tasks) and measures of workers development (skill acquisition and performance improvement). Four research questions and hypotheses were raised for guiding the study. The study adopted descriptive research survey design. The study population was ***150*** *respondents. The sample size was* ***108*** *using Krejcie and Morgan (1970) Table. The instrument used was validated structured questionnaire with 5 likert scale, analyzed through SPSS. The study revealed that setting clear goals and delegating tasks have a positive correlation with skill acquisition and performance improvement. Therefore, the study concluded that setting clear goals and delegating tasks enhances skill acquisition and performance improvement. Hence the study recommended that the firm should establish clear goals and delegating tasks for worker's development.*

Keyword: Management responsibilities, setting clear goals, delegating tasks, workers development, skill acquisition and performance improvement.

INTRODUCTION
Worker's development in the Internal Revenue Service (IRS) of Rivers State is a vital component in development of a competent and efficient workforce capable of directing the complexities of tax administration. According to Okwu (2018) opined that skill acquisition programs are critical in enhancing employees' competencies, enabling them to adapt to the dynamic nature of tax policies and regulations. By investing in targeted training initiatives, the IRS not only improves individual capabilities but also contributes to the overall effectiveness of the agency in meeting its revenue generation goals.
Furthermore, performance improvement strategies within the IRS focus on creating a culture of continuous learning and professional growth. Regular assessments and feedback mechanisms are implemented to identify areas for enhancement, ensuring that employees are aligned with the agency's objectives and best practices in tax administration. By prioritizing worker development, the IRS in Rivers State aims to build a motivated and skilled workforce that can adapt to changing regulations and technological advancements, ultimately leading to increased efficiency and better service delivery to taxpayers. As emphasized by Eze (2020), nurturing a culture of continuous learning and professional growth is essential for enhancing employee productivity and job satisfaction.
Therefore, management responsibilities, particularly in setting clear goals, are paramount for the Internal Revenue Service in Rivers State. Clear goals provide a roadmap for the organization, aligning the efforts of all workers towards a common purpose. According to Nwankwo (2017), well-defined objectives not only enhance operational efficiency but also motivate staff by giving them a sense of direction and purpose. This alignment is essential in a tax administration setting, where clarity in objectives do lead to improved compliance and revenue generation.
Delegating tasks effectively is another critical management responsibility that ominously contributes to the operational success of the Internal Revenue Service. By distributing

responsibilities among team members, managers leverage the diverse skills and expertise within their workforce, leading to increased output and improvement. As emphasized by Okafor (2019), effective delegation cherishes a sense of ownership among employees, which can enhance job satisfaction and performance. In the setting of tax administration, this approach ensures that specialized tasks are handled by those best equipped to manage them, ultimately leading to more efficient service delivery and improved taxpayer engagement.

Statement of the Problem

The challenge of workers' development, particularly in skill acquisition and performance improvement, remains a major issue within the Internal Revenue Service in Rivers State. Many workers lack the necessary skills to adapt to the evolving demands of tax administration, which make them struggling to keep up with industry changes, hinder overall organizational success and revenue collection efforts. Additionally, the firm lack performance improvement that leads to subpar outcomes and inefficiencies, low engagement and worsening performance issues. According to Adebayo (2020) observed that inadequate training and development opportunities lead to decreased employee drive and output, ultimately affecting the agency's ability to meet its objectives. Additionally, effective delegation allows managers to assign tasks based on worker strengths, promoting collaboration and knowledge sharing among team members. To address this problem, management responsibilities such as setting clear goals and delegating tasks become essential. By establishing specific developmental objectives and effectively distributing responsibilities, managers can create a structured environment that promotes continuous learning and skill enhancement. This strategic approach not only empowers workers but also aligns their efforts with the agency's objectives, ultimately leading to improved service delivery and increased revenue generation for the Internal Revenue Service in Rivers State.

Conceptual Framework

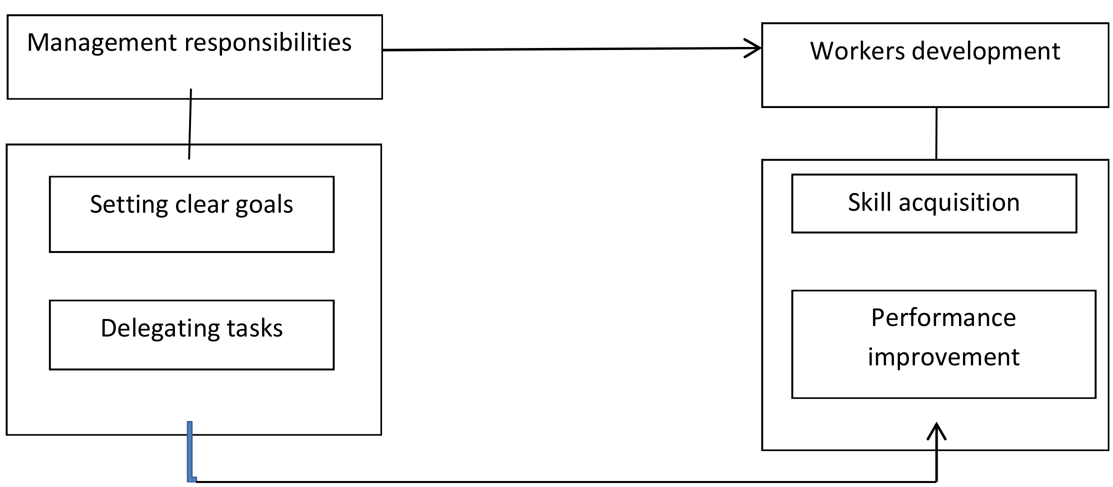

Figure 1.1: conceptual framework on management responsibilities and workers development.
Source: Researcher’s Desk (2025).

Aim and Objectives of the Study

The main aim of this study was to determine the relationship between management responsibilities and workers development in Rivers State Internal Revenue. But specifically, the study sort to:

1. Determine the relationship between setting clear goals and skill acquisition in Rivers State Internal Revenue.

2. Examine the relationship between setting clear goals and performance improvement in Rivers State Internal Revenue.
3. Examine the relationship between delegating tasks and skill acquisition in Rivers State Internal Revenue.
4. Examine the extent relationship between delegating tasks and performance improvement in Rivers State Internal Revenue.

Research Questions

The following research question was raised:

1. What is the extent relationship between setting clear goals and skill acquisition in Rivers State Internal Service?
2. What is the extent relationship between setting clear goals and performance improvement in Rivers State Internal Service?
3. What is the extent relationship between delegating tasks and skill acquisition in Rivers State Internal Service?
4. What is the extent relationship between delegating tasks and performance improvement in Rivers State Internal Service?

Research Hypothesis

We propose the following null hypotheses that guided the study

H_{01}: There is no significant relationship between setting clear goals and skill acquisition in Rivers State Internal Service.

H_{02}: There is no significant relationship between setting clear goals and performance improvement in Rivers State Internal Service.

H_{03}: There is no significant relationship between setting clear goals and skill acquisition in Rivers State Internal Service.

H_{04}: There is no significant relationship between setting clear goals and performance improvement in Rivers State Internal Service.

Literature Review

Concept of Management Responsibilities

According to Adeleke (2013) opined that management responsibilities include the systematic planning and decision-making processes that guide an organization towards achieving its objectives. Imhonopi and Urim (2012) observed that management responsibilities include monitoring and evaluating organizational performance to ensure that goals are met and to identify areas for improvement. They further argue that effective performance monitoring is essential for accountability and continuous improvement in Nigerian organizations, where performance evaluation can drive success. Nwachukwu (2010) argued that management responsibilities involve the effective allocation of resources—human, financial, and material—to optimize productivity and achieve organizational goals. Ogunyemih (2018) highlighted that management must be responsible for guiding organizations through change, ensuring that they adapt to external pressures and internal dynamics effectively.

Dimension of Management Responsibilities

Setting clear goals

According to Nwosu (2024) .opined that setting clear goals involves defining specific, measurable, achievable, relevant, and time-bound (SMART) objectives to guide individual and organizational efforts. It further argues that clear goal-setting is crucial for aligning team efforts and improving overall performance. Chukwu (2022) asserted that setting clear goals as a roadmap for growth, achievement and ultimately leading to greater satisfaction and success. Ibrahim (2021) highlighted that setting clear goals fosters accountability and self-discipline, enabling individuals to track their progress and make necessary adjustments along the way. Ogunyemi (2020) describes clear goals as benchmarks that provide direction and motivation, arguing that well-defined goals enhance focus and commitment in both academic and professional settings. Nwankwo (2019) **s**tates that clear goals are essential for effective planning and execution, as they help individuals prioritize tasks and allocate resources efficiently. Akinwumi (2018) defines clear goals as specific, measurable objectives that guide individuals towards achieving desired outcomes, emphasizing the importance of clarity in the goal-setting process.

Delegating Tasks

According to Adeola (2024) describes delegating tasks is the process of assigning specific responsibilities to team members while retaining overall accountability for the outcomes.it further emphasizes that effective delegation enhances team efficiency and fosters individual growth. Adeyemi (2023) opined that delegation is the process of assigning specific tasks to team members while maintaining overall accountability. It further asserts that effective delegation not only enhances productivity but also develops the skills of team members. According to Ibe (2022) highlighted that delegating tasks are the assignment of tasks to subordinates to enhance efficiency and effectiveness. It further argues that effective delegation fosters trust and collaboration within teams, leading to better outcomes. Eze (2021) delegating tasks refer to the transfer of responsibility for a task from one individual to another. It further notes that delegation is crucial in leadership, as it allows leaders to focus on strategic decision-making. Okeke (2020) defines delegating tasks as the act of assigning authority to another person to carry out specific activities. It further emphasizes the importance of clear communication in the delegation process to avoid misunderstandings.

Concept of Worker's Development

Eze (2022) views worker's development as a critical factor in achieving organizational effectiveness. He points out that continuous development initiatives not only benefit employees but also contribute to the overall success of the organization. Adeyemi (2021) describes worker's development as a holistic approach that includes career planning, skill enhancement, and personal development. He notes that organizations that prioritize worker development often see improved productivity and innovation. According to Nwankwo (2020) worker's development encompasses both formal and informal learning opportunities that enhance an employee's performance. He highlights the role of mentorship and peer learning in facilitating personal and professional growth. Ojo (2019) defines worker's development as a strategic approach to human resource management that focuses on employee growth through education and training. He argues that investing in employee development leads to higher job satisfaction and retention rates. Akinpelu (2018) opined that worker's development is the continuous process of improving employees' skills and competencies to meet organizational goals. Akinpelu emphasizes the importance of training programs in fostering a skilled workforce that can adapt to changing market demands.

Measures of Worker's Development

Skill Acquisition

1. According to Ojo (2024) observed that skill acquisition refers to the process of gaining new competencies or enhancing existing abilities through training, practice, and experience. It further highlights that continuous skill acquisition is vital for personal and professional development in a rapidly changing job market. Okeke (2022) opined that skill acquisition to economic development, arguing that a skilled workforce is essential for driving innovation and productivity in various sectors. He emphasizes that investment in skill acquisition is vital for Nigeria's economic growth and competitiveness on a global scale. Afolabi (2020) defines skill acquisition It is recommended that management should establish specific,

measurable, achievable, relevant, and time-bound (SMART) goals to provide clarity and direction for all team members, ensuring alignment with organizational objectives.

It is advisable for management to delegate tasks appropriately, matching responsibilities with individual strengths and skills, thereby raising a culture of trust and accountabilityas a form of lifelong learning that enables individuals to adapt to changing job markets and technological advancements. He argues that continuous skill development is necessary for personal and professional growth, especially in a rapidly evolving economy. Nwankwo (2019) views skill acquisition as a key component of vocational education, which focuses on equipping individuals with the skills needed for specific trades or professions. He highlights the importance of vocational training programs in Nigeria for reducing youth unemployment and fostering entrepreneurship. Ogunleye (2018) observed that skill acquisition is the process through which individuals gain practical competencies that are essential for performing specific jobs or tasks. He emphasizes that practical skills are crucial for enhancing employability, particularly in a country like Nigeria where unemployment rates are high.

Performance Improvement

According to Chukwuma (2024) notes that performance is the execution of tasks and responsibilities, often measured against established standards or objectives to assess effectiveness and efficiency. Ibe (2023) highlighted that performance improvement is the strategic alignment of resources and processes to achieve desired results efficiently. Eze (2022) opined that performance improvement refers to the integration of feedback mechanisms to foster a culture of continuous improvement within organizations. Nwankwo (2021) observed that performance improvement involves setting measurable goals and continuously monitoring progress towards achieving them. Adebayo (2020) argued that performance improvement is the systematic approach to identifying and addressing inefficiencies within an organization. It is the application of data-driven strategies to enhance operational processes and outcomes.

Relationship between the Variables

Setting clear goals and Worker's Development

Setting clear goals is fundamental to worker development, as it aligns individual aspirations with organizational objectives, fostering a sense of purpose and motivation among employees. According to Ojo (2018), clear goal-setting enhances employee performance by providing a roadmap for skill acquisition and professional growth. Similarly, Akinola (2019) emphasizes that well-defined goals facilitate targeted training and development initiatives, which are essential for building a competent workforce in Nigeria's evolving job market. Furthermore, Nwankwo (2020) argues that when employees understand their goals, they are more likely to engage in self-directed learning and seek opportunities for advancement, thereby contributing to both personal and organizational success.

Delegating Tasks and Worker's Development

Delegating tasks is a essential aspect of enhancing worker development, as it empowers employees to take on new responsibilities and develop their skills. Ojo (2010), who emphasized the importance of delegation in fostering employee growth, and Akinola (2015), who noted that effective delegation can lead to increased job satisfaction and professional development, support this view. Additionally, Nwankwo (2018) highlighted that when managers delegate effectively, it not only improves team performance but also contributes to the overall development of the workforce.

Theoretical Review

This study anchored on two theories such as Maslow's Hierarchy of Needs (1943) and Herzberg's Two-Factor Theory (1959).

Maslow's Hierarchy of Needs (1943): Proposed by Abraham Maslow.
This theory suggests that human motivation is based on a hierarchy of needs, ranging from basic physiological needs to self-actualization. In a management setting, understanding these needs can help managers create an environment that fosters employee development and satisfaction. Management has the responsibility to create an environment that fosters engagement through recognition, opportunities for growth, and a supportive culture. When employees feel valued and see opportunities for development, they are more likely to contribute positively to the organization. This theory assumes that ongoing training and development are vital for both individual and organizational success. Management is responsible for providing resources and opportunities for employees to enhance their skills and knowledge.

Herzberg's Two-Factor Theory (1959): Developed by Frederick Herzberg.
This theory distinguishes between hygiene factors (which can cause dissatisfaction if not addressed) and motivators (which can lead to job satisfaction and motivation). This theory emphasizes the importance of job enrichment and the role of management in creating conditions that promote employee growth and satisfaction. Effective management assumes that open communication and collaboration among team members lead to better performance and innovation. Managers are responsible for development a culture of teamwork and ensuring that employees feel comfortable sharing ideas and feedback.

Methods

The study adopted descriptive research survey research design. The targeted population was **150** senior employees with 10 years' working experience. The sample size was study sample size was **108** using Krejcie and Morgan (1970) table. However, the instrument used was structured and validated questionnaire with 5 likert scale strongly agree to strongly disagree through the use of SPSS.

Result

Methodological Analysis of Response Rate

Questionnaire Administered	108
Properly completed and returned questionnaire	100
Percentage of returned questionnaire	93%

Source: Researcher's Computation
In table above representative sample size of this investigation, which is 100 respondents was arrived at using Krejcie and Morgan (1970) table. Above gives a response rate of 93%, implying a very good response rate for the study and considered adequate for comprehensive analysis and simplification.

H_{01}: There is no significant relationship between setting clear goals and skill acquisition of Rivers State Internal Revenue Service

Correlations

			Setting clear goals	Skill acquisition
Spearman's rho	Setting clear goals	Correlation Coefficient	1.000	.837**
		Sig. (2-tailed)	.	.000
		N	100	100

	skill acquisition	Correlation Coefficient	.837**	1.000
		Sig. (2-tailed)	.000	.
		N	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Table above shows that the Spearman Rho Correlation coefficient is 0.837. A positive relationship exists between setting clear goals and skill acquisition. Since correlation coefficient is greater than 3.0 (r >3.0) indicates a strong and positive linear relationship between setting clear goals and skill acquisition. The p-value is less than 0.05 implying that there is a significant relationship between Setting clear goals and skill acquisition *(r = 0.837, p=0.00)*. Therefore, null hypothesis was rejected.

H_{02}: There is no significant relationship between setting clear goals and performance improvement of Rivers State Internal Revenue Service

Correlations

			Setting clear goals	Performance improvement
Spearman's rho	Setting clear goals	Correlation Coefficient	1.000	.788**
		Sig. (2-tailed)	.	.000
		N	100	100
	Performance improvement	Correlation Coefficient	.788**	1.000
		Sig. (2-tailed)	.000	.
		N	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.16 above shows that the Spearman Rho Correlation coefficient is 0.788. A positive relationship exists between setting clear goals and performance improvement. Since correlation coefficient is greater than 3.0 (r >3.0) indicates a strong and positive linear relationship between setting clear goals and performance improvement. The p-value is less than 0.05 implying that there is a significant relationship between setting clear goals and performance improvement *(r = 0.788, p=0.00)*. Therefore, null hypothesis was rejected.

H_{03}: There is no significant relationship between delegating tasks and skill acquisition of Rivers State Internal Revenue Service

Correlations

			Delegating tasks	Skill acquisition
Spearman's rho	Delegating tasks	Correlation Coefficient	1.000	.770**
		Sig. (2-tailed)	.	.000
		N	100	100
	Skill acquisition	Correlation Coefficient	.770**	1.000
		Sig. (2-tailed)	.000	.
		N	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.17 above shows that the Spearman Rho Correlation coefficient is 0.770. A positive relationship exists between delegating tasks and skill acquisition. Since correlation coefficient is greater than 3.0 (r >3.0) indicates a strong and positive linear relationship between delegating tasks and skill acquisition The p-value is less than 0.05 implying that there is a significant relationship between delegating tasks and skill acquisition *(r = 0.770, p=0.00)*. Therefore, null hypothesis was rejected.

H_{04}: There is no significant relationship between delegating tasks and skill acquisition of Rivers State Internal Revenue Service

Correlations

			Delegating tasks	Performance improvement
Spearman's rho	Delegating tasks	Correlation Coefficient	1.000	.784**
		Sig. (2-tailed)	.	.000
		N	100	100
	Performance improvement	Correlation Coefficient	.784**	1.000
		Sig. (2-tailed)	.000	.
		N	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.18 above shows that the Spearman Rho Correlation coefficient is 0.784. A positive relationship exists between delegating tasks and performance improvement. Since correlation coefficient is greater than 3.0 (r >3.0) indicates a strong and positive linear relationship between delegating tasks and performance improvement. The p-value is less than 0.05 implying that there is a significant relationship between delegating tasks and performance improvement *(r = 0.784, p=0.00)*. Therefore, null hypothesis was rejected.

Discussion of Findings

The findings show that there is a significant relationship between Setting clear goals and measures of workers development. Setting clear goals within the Rivers State Internal Revenue Service enhances employee development by providing a structured framework for performance improvement. Research shows that well-defined objectives boost enthusiasm and responsibility, resulting in higher output and job fulfillment. Aligning individual goals with organizational objectives promotes a culture of continuous learning and professional growth. This alignment ultimately benefits the overall efficiency of the revenue service. Additionally, implementing goal-setting strategies improves communication and collaboration among team members. Such teamwork is essential for achieving the agency's targets and enhancing service delivery. Overall, clear goal-setting is crucial for fostering a productive work environment. These findings agreed with Akinola (2019) and Okwu (2016).

Delegating tasks within the Rivers State Internal Revenue Service plays a crucial role in employee development by facilitating skill acquisition and enhancing performance improvement. When supervisors delegate responsibilities, they empower employees to take ownership of their work, which fosters a sense of accountability and encourages the development of new skills. This practice not only allows employees to gain practical experience in various aspects of their roles but also promotes problem-solving and critical thinking abilities. Research indicates that effective delegation leads to increased job contentment and stimulus, as employees feel trusted and valued in their contributions. Moreover, by distributing tasks according to individual strengths and areas for growth, the organization can optimize performance and ensure that employees are continuously learning and evolving in their roles, ultimately contributing to the overall efficiency and effectiveness of the revenue service. These findings agreed with Eze (2020), Nwankwo (2021), and Okafor (2022).

CONCLUSION

In conclusion, effective management responsibilities are crucial for worker's development, particularly in setting clear goals and delegating tasks. Clear goals provide direction and motivation, ensuring that all team members understand their roles and objectives. Delegating tasks empowers employees, fostering a sense of ownership and accountability. Concurrently, worker development through skill acquisition is essential for enhancing individual capabilities and overall team performance. Continuous training and development initiatives not only improve employee skills but also boost morale and job satisfaction. By prioritizing both management responsibilities and worker development, organizations can create a dynamic and productive work environment that drives success and innovation. Ultimately, this synergy leads to improved performance and a competitive edge in the marketplace.

RECOMMENDATIONS

Based on the findings in this study, the following recommendations are made:

2. It is recommended that management should establish specific, measurable, achievable, relevant, and time-bound (SMART) goals to provide clarity and direction for all team members, ensuring alignment with organizational objectives.
3. It is advisable for management to delegate tasks appropriately, matching responsibilities with individual strengths and skills, thereby raising a culture of trust and accountability.
4. Organizations should prioritize ongoing training and development programs that facilitate skill acquisition, enabling employees to stay current with industry trends and improve their competencies.
5. Regular performance evaluations and feedback mechanisms are recommended to identify areas for improvement, allowing for targeted development initiatives that enhance employee performance and contribute to overall organizational accomplishment.

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